

401(k) and RETIREMENT PLAN LIMITS	
CHART OF SELECT LIMITS	
401(k) PLAN LIMITS FOR YEAR	2026
401(k) ELECTIVE DEFERRALS	\$24,500.00
CATCH-UP CONTRIBUTION LIMIT	\$8,000.00
401(k) ELECTIVE DEFERRAL W/CATCH-UP	\$32,500.00
AGE 60-63 CATCHUP CONTRIBUTION	\$11,250.00
ANNUAL DEFINED CONTRIBUTION LIMIT	\$72,000.00
ANNUAL COMPENSATION LIMIT	\$360,000.00
HIGHLY COMPENSATED EMPLOYEES	\$160,000.00
NON-401(k) RELATED LIMITS	
403(b)/457 ELECTIVE DEFERRALS	\$24,500.00
SIMPLE EMPLOYEE DEFERRALS	\$17,000.00
SIMPLE CATCH-UP DEFERRAL	\$4,000.00
SEP MINIMUM COMPENSATION	\$800.00
SEP ANNUAL COMPENSATION LIMIT	\$360,000.00
SOCIAL SECURITY WAGE BASE	\$183,600.00