

# CONTRIBUTION LIMITS

Limitation Code Section	2021	2022
Elective Deferrals 401(k), 403(b) and 402(g)(1)	\$19,500	\$20,500
Elective Deferrals 457(b)	\$19,500	\$20,500
Special Catch-Up 457(e)(15), 457(b)(3)	\$39,000	\$41,000
Age 50+ Catch-Up	\$6,500	\$6,500
Defined Contribution Plans 415(c)(1)(A)	\$58,000	\$61,000
Defined Benefit Plan Limit 415(b)(1)(A)	\$230,000	\$245,000
Annual Compensation Limit 401(a)(17)	\$290,000	\$305,000
Highly Compensated Employee	\$130,000	\$135,000
SIMPLE Maximum Contribution	\$13,500	\$14,000
Age 50+ SIMPLE Catch-Up	\$3,000	\$3,000
Key Employees	\$185,000	\$200,000
IRA/ROTH Contribution Limit	\$6,000	\$6,000
IRA/ROTH Catch-Up Limit	\$1,000	\$1,000

Source: IRS