

IRS Annual Benefit Plan Limits

Plan Limits for Plan Year	2026	2025	2024
401(k)/ 403(b) Annual Limit (402(g))	\$24,500	\$23,500	\$23,000
Defined Contribution Plan Maximum Annual Contribution	\$72,000	\$70,000	\$69,000
Defined Benefit Plan Maximum Annual Benefit	\$290,000	\$280,000	\$275,000
Maximum Compensation Limit	\$360,000	\$350,000	\$345,000
457 Deferral Limit	\$24,500	\$23,500	\$23,000
Highly Compensated Employees	\$160,000	\$160,000	\$155,000
Social Security Wage Base	\$184,500	\$176,100	\$168,600
Catch-up for 401(k), 403(b), SARSEP, and 457	\$8,000	\$7,500	\$7,500
Catch-up Limit (age (60-63))	\$11,250	\$11,250	
SEP Minimum Compensation	\$800	\$750	\$750
SIMPLE Deferrals	\$17,000	\$16,500	\$16,000
Catch-up for SIMPLE Plans	\$4,000	\$3,500	\$3,500



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