

IRS CONTRIBUTION LIMITS

RETIREMENT PLANS	2022	2021	2020	2019
Annual Compensation Limits - 401(a)(17)/404(l)	305,000	290,000	285,000	280,000
Elective Deferrals 401(k)/403(b) - 402(g)(1)	20,500	19,500	19,500	19,000
Catch-up Contributions - 414(v)(2)(B)(i)	6,500	6,500	6,500	6,000
457 Elective Deferrals - 457(e)(15)	20,500	19,500	19,500	19,000
Defined Contribution Limits - 415(c)(1)(A)	61,000	58,000	57,000	56,000

OTHER	2022	2021	2020	2019
Highly Compensated Employee Threshold - 414(q)(1)(B)	135,000	130,000	130,000	125,000
Defined Benefit Limits - 415(b)(1)(A)	245,000	230,000	230,000	225,000
Key Employee - 416(i)(1)(A)(i)	200,000	185,000	185,000	180,000
Social Security Taxable Wage Base	147,000	142,800	137,700	132,900

HEALTH SAVINGS ACCOUNTS (HSA)	2022	2021	2020	2019
HSA Self-only Coverage Contribution Limits - 223(b)(2)(A)	3,650	3,600	3,550	3,500
HSA Family Coverage Contribution Limits - 223(b)(2)(B)	7,300	7,200	7,100	7,000
HSA Catch-up Contribution (Age 55 or older)	1,000	1,000	1,000	1,000

HEALTH FLEXIBLE SPENDING ACCOUNTS (FSA)	2022	2021	2020	2019
Health Spending Accounts	2,850	2,750	2,750	2,700
Dependent Care FSA	5,000	5,000	5,000	5,000

IRAs	2022	2021	2020	2019
IRA Contribution Limit - 219(b)(5)(A)	6,000	6,000	6,000	6,000
IRA Catch-Up Contributions - 219(b)(5)(B)	1,000	1,000	1,000	1,000

SEP	2022	2021	2020	2019
SEP Minimum Compensation - 408(k)(2)(C)	650	650	600	600
SEP Maximum Compensation - 408(k)(3)(C)	305,000	290,000	285,000	280,000

SIMPLE Plans	2022	2021	2020	2019
SIMPLE Maximum Contributions - 408(p)(2)(E)	14,000	13,500	13,500	13,000
SIMPLE Catch-up Contributions - 414(v)(2)(B)(ii)	3,000	3,000	3,000	3,000