

QUALIFIED PLAN LIMITS

QUALIFIED PLAN INDEXED LIMITS

- 401(k)/403(b)/Roth(k)/457(b)
- 401(k)/403(b)/Roth / 457(b) **Catch Up**
- Maximum Annual Benefit (Defined Benefit Plan)
- Maximum Annual Contribution (Defined Contribution Plans)
- Maximum Annual Salary
- Social Security Wage Base
- Simple IRA
- Simple IRA **Catch Up**

<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
\$23,000	\$22,500	\$20,500	\$ 19,500	\$ 19,500	\$ 19,000
\$7,500	7,500	6,500	6,500	6,500	6,000
\$275,000	265,000	245,000	230,000	230,000	225,000
\$69,000	66,000	61,000	58,000	57,000	56,000
\$345,000	330,000	305,000	290,000	285,000	280,000
\$168,600	160,200	147,000	142,800	137,700	132,900
\$16,000	15,500	14,000	13,500	13,500	13,000
\$3,500	3,500	3,000	3,000	3,000	3,000

DETERMINATION OF HIGHLY COMPENSATED EMPLOYEES

- 5% Owner
- Any Employee earning more than:

155,000	150,000	135,000	130,000	130,000	125,000
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DETERMINATION OF KEY EMPLOYEES

- 5% Owner
- Any Officer earning more than:
- 1% Owner earning more than:

220,000	215,000	200,000	185,000	185,000	180,000
150,000	150,000	150,000	150,000	150,000	150,000



Pension Solutions, Inc.
 9116 N. Kelley Avenue
 Oklahoma City, OK 73131
 (405) 478-4321 Fax: (405) 478-4015
www.pension-solutions.net