

Vorys Chart: Retirement Plan Indexed Amounts

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Description	2023	2024	2025	2026
401(k) and 403(b) Plan Limits				
Annual compensation limit	\$330,000	\$345,000	\$350,000	\$360,000
Participant deferral limit <i>(also applies for 457 plans)</i>	\$22,500	\$23,000	\$23,500	\$24,500
Catch-up contribution limit	\$7,500	\$7,500	\$7,500	\$8,000
Super catch-up limit	N/A	N/A	\$11,250	\$11,250
Roth Catch-Up threshold				\$150,000
Total annual contribution limit under IRC §415	\$66,000	\$69,000	\$70,000	\$72,000
Defined Benefit Plan Limits				
Annual accrual limit under IRC §415	\$265,000	\$275,000	\$280,000	\$290,000
General Limits				
Highly Compensation Employee definition	\$150,000	\$155,000	\$160,000	\$160,000
Social Security Wage Base	\$160,200	\$168,600	\$176,100	\$184,500
Key Employee	\$215,000	\$220,000	\$230,000	\$235,000
IRA Limits				
IRA contribution limits	\$6,500	\$7,000	\$7,000	\$7,500
IRA catch-up contribution limit	\$1,000	\$1,000	\$1,000	\$1,100