

SUMMARY OF **BENEFITS LIMITS**

CONTRIBUTION LIMITS	2022	2021	2020	2019	2018
401(k)/403(b) and 457 Elective Deferrals (402(g))	\$20,500	\$19,500	\$19,500	\$19,000	\$18,500
Catch up amount (414 (v))	\$6,500	\$6,500	\$6,500	\$6,000	\$6,000
Defined Contribution Plans (415 limit)	\$61,000	\$58,000	\$57,000	\$56,000	\$55,000
SIMPLE plans	\$14,000	\$13,500	\$13,500	\$13,000	\$12,500
SIMPLE plan catch up	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000
SEP Contribution	\$650	\$650	\$600	\$600	\$600
IRA	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500
IRA Catchup	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
HEALTH SAVINGS ACCOUNT CONTRIBUTION LEVELS	2022	2021	2020	2019	2018
Individual	\$3,650	\$3,600	\$3,550	\$3,500	\$3,450
Family	\$7,300	\$7,200	\$7,100	\$7,000	\$6,900
Catch up limits (age 55 or older)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
COMPENSATION LIMITS	2022	2021	2020	2019	2018
Annual Compensation Limit	\$305,000	\$290,000	\$285,000	\$280,000	\$275,000
Highly Compensated (\$80,000 index) (414(q)) Lookback year calculation	\$135,000	\$130,000	\$130,000	\$125,000	\$120,000
Key employee officer threshold	\$200,000	\$185,000	\$185,000	\$180,000	\$175,000
Income Subject to Social Security Tax	\$147,000	\$142,800	\$137,700	\$132,900	\$128,400