



	2020	2021	2022
IRA CONTRIBUTION LIMIT	\$6,000	\$6,000	\$6,000
IRA CATCH-UP CONTRIBUTIONS	\$1,000	\$1,000	\$1,000
IRA AGI DEDUCTION PHASE-OUT STARTING AT			
JOINT RETURN	\$104,000	\$105,000	\$109,000
SINGLE OR HEAD OF HOUSEHOLD	\$65,000	\$66,000	\$68,000
SEP			
SEP MINIMUM COMPENSATION	\$600	\$650	\$650
SEP MAXIMUM CONTRIBUTION	\$57,000	\$58,000	\$61,000
SEP MAXIMUM COMPENSATION	\$285,000	\$290,000	\$305,000
SIMPLE Plans			
SIMPLE MAXIMUM CONTRIBUTIONS	\$13,500	\$13,500	\$14,000
CATCH-UP CONTRIBUTIONS	\$3,000	\$3,000	\$3,000
401(K), 403(B), PROFIT-SHARING PLANS, ETC.			
ANNUAL COMPENSATION	\$285,000	\$290,000	\$305,000
ELECTIVE DEFERRALS	\$19,500	\$19,500	\$20,500
CATCH-UP CONTRIBUTIONS	\$6,500	\$6,500	\$6,500
DEFINED CONTRIBUTION LIMITS	\$57,000	\$58,000	\$61,000
ESOP LIMITS	\$1,150,000 \$230,000	\$1,165,000 \$230,000	\$1,230,000 \$245,000
OTHER			
HCE THRESHOLD	\$130,000	\$130,000	\$135,000
DEFINED BENEFIT LIMITS	\$230,000	\$230,000	\$245,000
KEY EMPLOYEE	\$185,000	\$185,000	\$200,000
457 ELECTIVE DEFERRALS	\$19,500	\$19,500	\$20,500
CONTROL EMPLOYEE (board member or officer)	\$115,000	\$115,000	\$120,000
CONTROL EMPLOYEE (compensation-based)	\$230,000	\$235,000	\$245,000
TAXABLE WAGE BASES	\$137,700	\$142,800	\$147,000