

HowardSimon Payroll is now

Strongpay

2011-2025: COLA Increases for Dollar Limitations on Benefits and Contributions

Source: <https://www.irs.gov/pub/irs-tege/cola-table.pdf>

Code Section	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
401(a)(17)/404(l) Annual Compensation	\$350,000	\$345,000	\$330,000	\$305,000	\$290,000	\$285,000	\$280,000	\$275,000	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000
402(g)(1) Elective Deferrals	\$23,500	\$23,000	\$22,500	\$20,500	\$19,500	\$19,500	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500
408(k)(2)(C) SEP minimum compensation	\$750	\$750	\$750	\$650	\$650	\$600	\$600	\$600	\$600	\$600	\$600	\$550	\$550	\$550	\$550
408(k)(3)(C) SEP maximum Compensation	\$350,000	\$345,000	\$330,000	\$305,000	\$290,000	\$285,000	\$280,000	\$275,000	\$270,000	\$265,000	\$265,000	\$260,000	\$255,000	\$250,000	\$245,000
408(p)(2)(E) SIMPLE Maximum Contributions	\$16,500	\$16,000	\$15,500	\$14,000	\$13,500	\$13,500	\$13,000	\$12,500	\$12,500	\$12,500	\$12,500	\$12,000	\$12,000	\$11,500	\$11,500
409(o)(1)(C)	\$1,415,000	\$1,380,000	\$1,330,000	\$1,230,000	\$1,165,000	\$1,150,000	\$1,130,000	\$1,105,000	\$1,080,000	\$1,070,000	\$1,070,000	\$1,050,000	\$1,035,000	\$1,015,000	\$985,000
ESOP Limits	\$280,000	\$275,000	\$265,000	\$245,000	\$230,000	\$230,000	\$225,000	\$220,000	\$215,000	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000	\$195,000
414(q)(1)(B) HCE Threshold	\$160,000	\$155,000	\$150,000	\$135,000	\$130,000	\$130,000	\$125,000	\$120,000	\$120,000	\$120,000	\$120,000	\$115,000	\$115,000	\$115,000	\$110,000
414(q)(1)(C)														--	--
414(v)(2)(B)(i) Catchup Contribution	\$7,500	\$7,500	\$7,500	\$6,500	\$6,500	\$6,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500
414(v)(2)(B)(ii) Catchup Contribution	\$3,500	\$3,500	\$3,500	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500
415(b)(1)(A) DB Limits	\$280,000	\$275,000	\$265,000	\$245,000	\$230,000	\$230,000	\$225,000	\$220,000	\$215,000	\$210,000	\$210,000	\$210,000	\$205,000	\$200,000	\$195,000
415(b)(2)(G) DB Limits														--	--
415(c)(1)(A) DC Limits	\$70,000	\$69,000	\$66,000	\$61,000	\$58,000	\$57,000	\$56,000	\$55,000	\$54,000	\$53,000	\$53,000	\$52,000	\$51,000	\$50,000	\$49,000
416(i)(1)(A)(i) Key EE	\$230,000	\$220,000	\$215,000	\$200,000	\$185,000	\$185,000	\$180,000	\$175,000	\$175,000	\$170,000	\$170,000	\$170,000	\$165,000	\$165,000	\$160,000
457(e)(15) Deferral Limit	\$23,500	\$23,000	\$22,500	\$20,500	\$19,500	\$19,500	\$19,000	\$18,500	\$18,000	\$18,000	\$18,000	\$17,500	\$17,500	\$17,000	\$16,500
4980A(c)(1) Excess Distributions														--	--
1.61-21(f)(5)(i) Controll EE	\$140,000	\$135,000	\$130,000	\$120,000	\$115,000	\$115,000	\$110,000	\$110,000	\$105,000	\$105,000	\$105,000	\$105,000	\$100,000	\$95,000	\$95,000
1.6121(f)(5)(iii) Controll EE	\$285,000	\$275,000	\$265,000	\$245,000	\$235,000	\$230,000	\$225,000	\$220,000	\$215,000	\$215,000	\$215,000	\$210,000	\$205,000	\$200,000	\$195,000
219(b)(5)(A) IRA Contribution Limit	\$7,000	\$7,000	\$6,500	\$6,000	\$6,000	\$6,000	\$6,000	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000
219(b)(5)(B) IRA Contribution Catch-Up	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Social Security Wage Base (TWB)	\$176,100	\$168,600	\$160,200	\$147,000	\$142,800	\$137,700	\$132,900	\$128,400	\$127,200	\$118,500	\$118,500	\$117,000	\$113,700	\$110,100	\$106,800