2026 RETIREMENT PLAN LIMITS

Limit	2026	2025
Deferral Limit [402(g)(1)]	$24,500	$23,500
Catch-up Contribution Limits [414(v)(2)(B)(i)]	$8,000	$7,500
DC Annual Addition Limit [415(c)(1)(A)]	$72,000	$70,000
Annual Compensation Cap [401(a)(17)]	$360,000	$350,000
Taxable Wage Base	$184,500	$176,100
HCE Threshold [414(q)(1)(B)]	$160,000	$160,000
SIMPLE 401(k) Limit [408(p)(2)(E)]	$17,000	$16,500
SIMPLE 401(k) Catch-up [414(v)(2)(B)(ii)]	$4,000	$3,500