

Table of Limits and Thresholds

	2020	2019	2018
COMPENSATION LIMIT (Plan year BEGIN):	\$285,000	\$280,000	\$275,000
DEFINED BENEFIT LIMIT AT AGE 62-65 (limitation year END):	\$230,000	\$225,000	\$220,000
Annual Limit			
DEFINED CONTRIBUTION ANNUAL ADDITION LIMIT (limitation year END):	\$57,000	\$56,000	\$55,000
401(k), 403(b) & 457 GOV'T PLAN DEFERRAL LIMIT (calendar year):	\$19,500	\$19,000	\$18,500
401(k), 403(b) & 457 "CATCH UP" DEFERRAL LIMIT (calendar, plan or limitation year)	\$6,500	\$6,000	\$6,000
H.C.E. COMPENSATION THRESHOLD (plan year BEGIN):	\$130,000	\$125,000	\$120,000
KEY EE COMPENSATION THRESHOLD (plan year END):			
5% Owner			
Officer	\$185,000	\$180,000	\$175,000
IRA CONTRIBUTION LIMIT:	\$6,000	\$6,000	\$5,500

Source: irs.gov

