

**Defined Contribution Limits:**

	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>
402(g) Limit	\$20,500	\$22,500	\$23,000	\$23,500	\$24,500
Catch-Up Limit	\$6,500	\$7,500	\$7,500	\$7,500	\$8,000
Roth Catch-up compensation			\$145,000	\$150,000	
Catch-up Limit Age 60-63			N/A	\$11,250	\$11,250
415 Limit *	\$61,000	\$66,000	\$69,000	\$70,000	\$72,000
Comp Limit *	\$305,000	\$330,000	\$345,000	\$350,000	\$360,000
HCE Limit (look back)	\$135,000	\$150,000	\$155,000	\$160,000	\$160,000
Simple 401k	\$14,000	\$15,500	\$16,000	\$16,500	\$17,000
Simple Catch-Up	\$3,000	\$3,500	\$3,500	\$3,500	\$4,000
“Super” Simple Plans Catch-Up Age 60-63			N/A	\$5,250	\$5,250
Key Employee (officer)	\$200,000	\$215,000	\$220,000	\$230,000	\$235,000
SS Wage Base	\$147,000	\$160,200	\$168,600	\$176,100	\$184,500

\*Limit is prorated for short plan year

FSA Limit	\$2,850	\$3,050	\$3,200	\$3,300	\$3,400
FSA Carryover	\$570	\$610	\$640	\$660	\$680
Daycare	\$5,000	\$5,000	\$5,000	\$5,000	\$7,500

**QSEHRAs Maximum Reimbursement Limits:**

QSEHRAs self-only coverage	\$5,850	\$6,150	\$6,350	\$6,450
QSEHRAs family coverage	\$11,800	\$12,450	\$12,800	\$13,100
EBHRA	\$1,950	\$2,100	\$2,150	\$2,200

**HSA Limits:**

Single Cont. Limit	\$3,650	\$3,850	\$4,150	\$4,300	\$4,400
Family Cont. Limit	\$7,300	\$7,750	\$8,300	\$8,550	\$8,750
Catch-Up (Age 55)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
HDHP Minimum (Single)	\$1,400	\$1,500	\$1,600	\$1,650	\$1,700
HDHP Minimum (Fam)	\$2,800	\$3,000	\$3,200	\$3,300	\$3,400
Out Of Poc Max (Sing)	\$7,050	\$7,500	\$8,050	\$8,300	\$8,500
Out Of Poc Max (Fam)	\$14,100	\$15,000	\$16,100	\$16,600	\$17,000

**Mileage Reimb (flex)** \$0.21/ mile for 2025      20.5 cents / mile for 2026