

IRS and Social Security Cost-Of-Living Adjustments

Code Section	2021	2020	2019	2018
Elective Deferrals - 402(g)(1)	\$19,500	\$19,500	\$19,000	\$18,500
Catch-up	\$6,500	\$6,500	\$6,000	\$6,000
457 Deferrals - 457(e)(15)	\$19,500	\$19,500	\$19,000	\$18,500
Catch-up	\$6,500	\$6,500	\$6,000	\$6,000
SIMPLE Deferrals - 408(p)(2)(E)	\$13,500	\$13,500	\$13,000	\$12,500
Catch-up	\$3,000	\$3,000	\$3,000	\$3,000
DC Plan Annual Additions Limit 415(c)(1)(A)	\$58,000	\$57,000	\$56,000	\$55,000
DB Plan Limit on Annual Benefits 415(b)(1)(A)	\$230,000	\$230,000	\$225,000	\$220,000
Compensation Limit 401(a)(17)(404(l))	\$290,000	\$285,000	\$280,000	\$275,000
HCE Compensation	\$130,000	\$130,000	\$125,000	\$120,000
Key Employee (Officer) Compensation 416(i)(1) (A)(i)	\$185,000	\$185,000	\$180,000	\$175,000
SEP Minimum Compensation - 408(k)(2)(C)	\$650	\$600	\$600	\$600
SEP Maximum Compensation 408(k)(3)(C)	\$290,000	\$285,000	\$280,000	\$275,000
IRA Contribution Limit	\$6,000	\$6,000	\$6,000	\$5,500
IRA Catch-up	\$1,000	\$1,000	\$1,000	\$1,000
Social Security Wage Base				
Taxable Wage Base	\$142,800	\$137,700	\$132,900	\$128,700