

Qualified Plan Limits 2025 Calendar Year



• 401(k) Elective Deferrals	\$23,000
• Catch-Up Contribution Limit	\$7,500
• Increased Cat-up for age 60-63	\$11,250
• Defined Contribution Plan Annual Contribution	\$70,000
• Annual Compensation Limit	\$350,000
• Defined Benefit Plan Annual Benefit Limit	\$280,000
• Taxable Wage Base	\$176,100

Highly Compensated Employees, Compensation of:

• Any employee with 5% or less ownership	\$160,000
• Any employee with more than 5% ownership or lineal ascendant or descendant of 5% owner (current or preceding year)	No Minimum Amount

Key Employees, Compensation of:

• Any officer	\$230,000
• Any employee with more than 5% ownership or lineal ascendant or descendant of 5% owner (current or preceding year)	No Minimum Amount



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