

## Retirement Plan Limits for Tax Year 2022

Plan Name	IRS Code	2022	2021	2020	2019
<b>457(b) Elective Deferral</b>	457(b)	\$20,500	\$19,500	\$19,500	\$19,000
<b>457(b) Age 50 Catch-up</b>	Catch-up Contributions 414(v)(2)(B)(i)	\$6,500	\$6,500	\$6,500	\$6,000
<b>457(b) Special Catch-up</b>	457(b)	Up to \$41,000	Up to \$39,000	Up to \$39,000	Up to \$38,000
<b>Roth 457(b) Elective Deferral</b>	457(b)	\$20,500	\$19,500	\$19,500	\$19,000
<b>Roth 457(b) Age 50 Catch-up</b>	457(b)	\$6,500	\$6,500	\$6,500	\$6,000
<b>415(b) Replacement Benefit Plan</b>	Defined Benefit Limits 415(b)(1)(A)	\$245,000	\$230,000	\$230,000	\$225,000
<b>401(a)(17) Supplemental Plan</b>	Annual Compensation 401(a)(17)/404(l)	\$305,000	\$290,000	\$285,000	\$280,000
<b>401(a) Money Purchase Plan</b>	Defined Contribution Limits 415(c)(1)(A)	\$61,000	\$58,000	\$57,000	\$56,000
<b>Taxable Wage Base</b>	Social Security (OASDI only)	\$147,000	\$142,800	\$137,700	\$132,900

	Social Security Participants	Non-Social Security Participants
<b>PEPRA Compensation Limits</b>	\$128,059 (Year 2021) \$134,974 (Year 2022)	\$153,671 (Year 2021) \$161,969 (Year 2022)

The Age 50+ Catch-up provision allows people over age 50 to contribute more to their deferred comp account.

The Special 457(b) Catch-up Provision is part of the Section 457(b) of the Internal Revenue Code, and was amended by the Pension Protection Act of 2006. Participants who have not contributed the maximum limit under IRS law in previous years may contribute an amount less than or equal to the maximum limit (essentially, up to double the maximum) in the three years prior to the individual's normal retirement age.