

Maximum Benefit and Contribution Limits for 2021 (to 2017)
 (As published by the Internal Revenue Service (IRS) and Social Security Administration (SSA))

	2021 \$	2020 \$	2019 \$	2018 \$	2017 \$
Elective Deferrals 401(k), 403(b) 402(g)(1) & (3)*	19,500	19,500	19,000	18,500	18,000
Catch-Up Limit 401(k), 403(B) / Gvmt 457 Plan §414(v)(2)(B)(i)*	6,500	6,500	6,000	6,000	6,000
Defined Contribution Plan Limit §415(c)(1)(A)**	58,000	57,000	56,000	55,000	54,000
Annual Defined Benefit Limit §415(b)(1)(A)***	230,000	230,000	225,000	220,000	215,000
Annual Compensation Limit §401(a)(17) & 404(l) & 408(k)(3)	290,000	285,000	280,000	275,000	270,000
Highly Compensation Employee (HCE) §414(q)(1)(B)***	130,000	130,000	125,000	120,000	120,000
Top-Heavy Plan Key Employee Comp §416(i)(1)(A)(i)***	185,000	185,000	180,000	175,000	175,000
SIMPLE Employee Contribution Limit §408(p)(2)(E)*	13,500	13,500	13,000	12,500	12,500
Simple Catch-Up Limit §414(v)(2)(B)(ii)*	3,000	3,000	3,000	3,000	3,000
IRA Contribution Limit §408 (Traditional and Roth)*	6,000	6,000	6,000	5,500	5,500
Social Security Wage Base	142,800	137,700	132,900	128,400	127,200
Medicare Part B Monthly Premium (Based upon MAGI)±	148.50 to 504.90	144.60 to 491.60	135.50 to 460.50	134.00 to 428.60	134.00 to 428.60
HSA (Combined Employee & Employer) Contribution Limit for HDHP	3,600	3,550	3,500	3,450	3,400
Self:	3,600	3,550	3,500	3,450	3,400
Family:	7,200	7,100	7,000	6,900	6,750
Age 55 Catch-Up:	1,000	1,000	1,000	1,000	1,000
FSA & Limited Purpose FSA (w/HDHP) Contribution Limit	2,750	2,750	2,700	2,650	2,600

Inflation Adjustments: *\$500; **\$1,000; *\$5,000**

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