

# 2025 CONTRIBUTION LIMITS

## for Retirement Plans

	2025	2024
Maximum Contributions (401k/403b/457)	<b>\$23,500</b>	\$23,000
Maximum Catch-Up – Age 50+ (401k/403b/457)	<b>\$7,500</b>	\$7,500
Super Catch-Up – Age 60-63	<b>\$11,250</b>	n/a
Defined Contribution Limit	<b>\$70,000</b>	\$69,000
Compensation	<b>\$350,000</b>	\$345,000
Taxable Wage Base	<b>\$176,100</b>	\$168,600
Highly Compensated Employee (HCE)	<b>\$160,000</b>	\$155,000
Key Employee/Officer	<b>\$230,000</b>	\$220,000
Defined Benefit Limit	<b>\$280,000</b>	\$275,000
SIMPLE	<b>\$16,500</b>	\$16,000
SIMPLE Catch-Up – Age 50+	<b>\$3,500</b>	\$3,500
IRA Contribution Limit	<b>\$7,000</b>	\$7,000
IRA Catch-Up – Age 50+	<b>\$1,000</b>	\$1,000

This information is provided as a courtesy and is not designed to be all encompassing. It is not intended as authoritative guidance or tax or legal advice. You should consult with your attorney or tax advisor for guidance on your specific situation.



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This information was developed as a general guide to educate plan sponsors and is not intended as authoritative guidance or tax/legal advice. Each plan has unique requirements and you should consult your attorney or tax advisor for guidance on your specific situation.

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