COMPENSATION AND BENEFITS LIMITS			
	2027	**2026**	**2025**
401(k)/403(b) Plan Deferral Limit	$25,500	$24,500	$23,500
Catch-Up Contributions (401(k), 403(b) & Governmental 457(b) Plans)	$8,500 ($11,750 for those ages 60-63)	$8,000 ($11,250 for those ages 60-63)	$7,500 ($11,250 for those ages 60-63)
Defined Contribution Dollar Limit	$75,000	$72,000	$70,000
Defined Benefit Annual Limit	$300,000	$290,000	$280,000
Pay Threshold for Determining Highly Compensated Employee	$170,000 (for determinations in 2028)	$160,000 (for determinations in 2027)	$160,000 (for determinations in 2026)
Annual Compensation Limit	$375,000	$360,000	$350,000
457(b) Plan Deferral Limit	$25,500	$24,500	$23,500
Wage Threshold for Roth Catch-up Contributions	$155,000 (of FICA wages in 2026 for determinations in 2027)	$150,000 (of FICA wages in 2025 for determinations in 2026)	N/A
Social Security Taxable Wage Base	$192,300	$184,500	$176,100