

Retirement plans	2023	2022	2021
Elective deferrals (401k & 403b plans)	\$22,500	\$20,500	\$19,500
Annual benefit limit (defined benefit plan)	\$285,000	\$245,000	\$230,000
Annual contribution limit	\$86,000	\$81,000	\$58,000
Annual compensation limit	\$330,000	\$305,000	\$290,000
457 deferral limit	\$22,500	\$20,500	\$19,500
Highly compensated threshold	\$150,000	\$135,000	\$130,000
SIMPLE contribution limit	\$15,500	\$14,000	\$13,500
SEP compensation amount	\$750	\$850	\$850
SEP compensation limit	\$330,000	\$305,000	\$290,000
Income subject to Social Security	\$160,200	\$147,000	\$142,800
Catch-up contributions	\$7,500	\$6,500	\$6,500
SIMPLE catch-up contributions	\$3,500	\$3,000	\$3,000

# Planning Comparison For Creators 2 752 Retirement Planning Comparison

**Shirley Dennis-Escoffier, Karen Fortin**

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