



2022 CONTRIBUTION LIMITS

| CONTRIBUTION LIMITS | 2022 | 2021 | 2020 |
|---|-----------------------------------|---|-----------------------------------|
| 401(k) and 403(b) Elective Deferral | \$20,500 | \$19,500 | \$19,500 |
| 401(k) and 403(b) Catch-Up (age 50 and older) | \$6,500 | \$6,500 | \$6,500 |
| 457(b)(2) and 457(c)(1) Limits | \$20,500 | \$19,500 | \$18,000 |
| Defined Benefit Maximum | \$245,000 | \$230,000 | \$230,000 |
| Defined Contribution Maximum | \$61,000 | \$58,000 | \$57,000 |
| Annual Compensation Limit | \$305,000 | \$290,000 | \$285,000 |
| Highly Compensated Employee Threshold | \$135,000 | \$130,000 | \$130,000 |
| Key Employee Threshold | \$200,000 | \$185,000 | \$185,000 |
| Social Security Wage Base | \$147,000 | \$142,800 | \$137,700 |
| IRA Contributions (age 49 and younger) | \$6,000 | \$6,000 | \$6,000 |
| IRA Contributions (age 50 and older) | \$7,000 | \$7,000 | \$7,000 |
| Annual HSA Contribution Limit | \$3,650 single \$7,300 family | \$3,600 single \$7,200 family | \$3,550 single \$7,100 family |
| HSA Catch-up Contribution (age 55 and older) | \$1,000 | \$1,000 | \$1,000 |
| Annual HDHP Minimum Limit on Deductible Expenses | \$1,400 single \$2,800 family | \$1,400 single \$2,800 family | \$1,400 single \$2,800 family |
| Annual HDHP Maximum Limit on Out-of-Pocket Expenses | \$8,700 single \$17,400 family | \$7,000 single \$14,000 family | \$6,900 single \$13,800 family |
| Health Care FSA | \$2,850 per employee | \$2,750 per employee | \$2,750 per employee |
| Dependent Care FSA | \$5,000 per household | \$5,000 per household \$10,500 per household optional ARPA increase | \$5,000 per household |

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