

# IRS Releases Annual Increases to Qualified Retirement Plan Limits for 2026

**Compensation & Benefits** on November 21, 2025

On November 13<sup>th</sup>, the IRS [released](#) a number of inflation adjustments for 2026, including to certain limits for qualified retirement plans. The table below provides an overview of the key adjustments for qualified retirement plans.

## Qualified Defined Benefit Plans

## Qualified Defined Contribution Plans

### Qualified Defined Contribution Plans - Catch Up Contributions

### Other Adjustments for Qualified Plans

\*If a participant's FICA wages earned during the prior taxable year are above this amount, then the participant may only make catch-up contributions on a Roth basis in the following year. For example, a participant who earned more than \$150,000 in FICA wages in 2025 may only make Roth catch-up contributions in 2026.

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