Aldrich WEALTH®

2026 IRS Plan Limits

The IRS has released Notice 2025-67 on November 13, 2025, highlighting changes for 2026 Plan Limits. The updates are summarized in the table below relative to 2025.

DEFINED CONTRIBUTION PLAN LIMITS	2025	2026	CHANGE
Maximum employee elective deferral (under age 50)	$23,500	**$24,500**	+ $1,000
Employee catch-up contribution (if ages 50-59 or 64+ by year-end	$7,500	**$8,000**	+ $500
Employee **super** catch-up contribution (if ages 60-63 by year-end)	$11,250	**$11,250**	No Change