

IRS Annual Limits To Reportable Compensation

The Internal Revenue Service (IRS) imposes a calendar year limit on reportable compensation for 401(a)(17) retirement plans. The limit applies to those employees who became members of this retirement system after October 1, 1996. ORS will provide updated figures here each year. Please use this table in conjunction with the [Reporting Instruction Manual, section 4.03 Nonreportable Compensation](#).

Calendar Year	Reportable Compensation Limit
2022	\$305,000
2021	\$290,000
2020	\$285,000
2019	\$280,000
2018	\$275,000
2017	\$270,000
2016	\$265,000
2015	\$265,000
2014	\$260,000
2013	\$255,000
2012	\$250,000
2011	\$245,000
2010	\$245,000
2009	\$245,000
2008	\$230,000
2007	\$225,000

Last updated: 01/07/2022