OAK CREEK PARTNERS LLC



Plan Limit Description	2025	2024	2023	2022	2021	2020
Annual Employer Deduction Limit	25% of					
Applies to profit sharing and 401(k)) plans	eligible	eligible	eligible	eligible	eligible	eligible
	comp	comp	comp	comp	comp	comp
Salary Deferral Contribution Limit						
Applies to each participant and is measured over	\$23,500	\$23,000	\$22,500	\$20,500	\$19,500	\$19,500
the participant's tax year (the calendar year)						
Salary Deferral Catch-up Contributions	4	4	4	4	4	4
Individuals aged 50 & older are permitted to make	\$7,500	\$7,500	\$7,500	\$6,500	\$6,500	\$6,500
additional contributions (above the annual limits)						
Salary Deferral Catch-up Contributions (Special)	644.250					
Individuals aged 60 to 63 are permitted to make	\$11,250					
additional contributions (above the annual limits)						
Defined Contribution Annual Addition Limit	¢70,000	¢60,000	¢66,000	¢61,000	¢E8 000	¢57,000
The maximum annual contributions and forfeitures credited to a participant under all 401(k), profit	\$70,000	\$69,000	\$66,000	\$61,000	\$58,000	\$57,000
sharing, SEP and other defined contribution plans Maximum Annual Compensation Limit						
The maximum salary amount that can be used to	\$350,000	\$345,000	\$330,000	\$305,000	\$290,000	\$285,000
allocate or calculate a participant's plan	7550,000	7545,000	7550,000	7303,000	7230,000	7203,000
contributions or benefits						
Contributions of Schemes						
Minimum Salary for Highly Compensated						
Employee (HCE) Determination						
	No	No	No	No	No	No
5% owner	minimum	minimum	minimum	minimum	minimum	minimum
Other employees	\$160,000	\$155,000	\$150,000	\$135,000	\$130,000	\$130,000
Minimum Salary for Key Employee in Top Heavy						
Determination						
5% owner	No limit					
Officer Compensation	\$230,000	\$220,000	\$215,000	\$200,000	\$185,000	\$185,000
Social Security Taxable Wage Base		_	_			
Used in most plans where contribution allocations	\$176,100	\$168,600	\$160,200	\$147,000	\$142,800	\$137,700
are integrated with Social Security						
[1					
Non-401(k) Related Limits						
CIMADI E Espelance D. C.	646 500	64.0.000	645 500	642.522	642.000	642 522
SIMPLE Employee Deferrals	\$16,500	\$16,000	\$15,500	\$13,500	\$13,000	\$12,500
SIMPLE Catalanus Dafarral	62.500	62.500	62.500	ć2.000	ć2.000	ć2.000
SIMPLE Catch-up Deferral	\$3,500	\$3,500	\$3,500	\$3,000	\$3,000	\$3,000
SED Minimum Community	6750	6750	6750	6650	¢600	¢coo
SEP Minimum Compensation	\$750	\$750	\$750	\$650	\$600	\$600
IDA Combribaction Limits	67.000	67.000	¢c 500	¢c 000	¢c 000	ćE 500
IRA Contribution Limit	\$7,000	\$7,000	\$6,500	\$6,000	\$6,000	\$5,500
IDA Catala un Cantalla II	64.000	64.000	64.000	64.000	64.000	64.000
IRA Catch-up Contributions	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000