Benefits Board • Post Office Box 4608 • Cleveland, Tennessee 37320-4608

CON100 (11/25)

Maximum Contribution Worksheet - 2026

	Traditional Before-Tax	Roth After-Tax

Participant Contributions (Salary Reduction)

	Traditional Before-Tax	Roth After-Tax
Base Limit - $24,500	$	$
Over 50 Catch-up - $8,000 (Catch-up amount is **$11,250** if person attains age 60, 61, 62, or 63 in 2026)	$	$
Participant's Total	$	$

Participant's GRAND Total $

(Cannot Exceed **$32,500** - or **$35,750** if person attains age 60, 61, 62, or 63 in 2026)

Employer/Church Contributions

Contributions $

Employer's GRAND Total $

Combined Contributions

Participants UNDER Age 50 $

(Cannot Exceed $72,000)

Participants OVER Age 50 $

(Cannot Exceed **$80,000** - or **$83,250** if person attains age 60, 61, 62, or 63 in 2026)

** Any limit listed above is subject to your taxable compensation. Contributions may not exceed your taxable compensation - the amount that appears in Box 1 on the participant's W-2 form - thus excluding ministerial housing allowance.*

*** This worksheet may be used to provide guidance to maximize contributions to the Ministers' Retirement Plan (MRP). Before you make a decision concerning your MRP contribution limits, you should contact your tax advisor, accountant, or other financial professional.*