

## **Internal Revenue Code Section 408(j)**

Increase in Maximum Limitations for Simplified Employee Pensions

### **(j) Increase in maximum limitations for simplified employee pensions**

In the case of any simplified employee pension, subsections (a)(1) and (b)(2) of this section shall be applied by increasing the amounts contained therein by the amount of the limitation in effect under section 415(c)(1)(A).

*Text contains those laws in effect on March 25, 2024*