



## Contribution Limitations for Employees Hired after July 1, 1996

Retirement Systems of Alabama  
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Any employees who were members of the Teachers' Retirement System prior to July 1, 1996, are not subject to the cap on earnable compensation subject to TRS contributions and should contribute on total compensation.

This is applied based on the definition of "Earnable Compensation" found in the *Code of Alabama 1975*.

The limitation is set and adjusted by the IRS.

This applies to TRS members from July 1 through June 30 of each year.

1996-1997	\$150,000
1997-1998	\$160,000
1998-1999	\$160,000
1999-2000	\$160,000
2000-2001	\$170,000
2001-2002	\$170,000
2002-2003	\$200,000
2003-2004	\$200,000
2004-2005	\$205,000
2005-2006	\$210,000
2006-2007	\$220,000
2007-2008	\$225,000
2008-2009	\$230,000
2009-2010	\$245,000
2010-2011	\$245,000
2011-2012	\$245,000
2012-2013	\$250,000
2013-2014	\$255,000
2014-2015	\$260,000
2015-2016	\$265,000
2016-2017	\$265,000
2017-2018	\$270,000
2018-2019	\$275,000
2019-2020	\$280,000
2020-2021	\$285,000
2021-2022	\$290,000
2022-2023	\$305,000
2023-2024	\$330,000