MB ACTUARIAL SERVICES

Defined Benefit Pension Plan
Approximate Maximum Contributions
for a 2025 Calendar Year Plan

Val Age	NRA	Minimum Wages	Maximum Contribution
30	62	280,000	62,000
31	62	280,000	65,000
32	62	280,000	69,000
33	62	280,000	73,000
34	62	280,000	77,000
35	62	280,000	81,000
36	62	280,000	86,000
37	62	280,000	91,000
38	62	280,000	96,000
39	62	280,000	102,000
40	62	280,000	107,000
41	62	280,000	113,000
42	62	280,000	120,000
43	62	280,000	134,000
44	62	280,000	141,000
45	62	280,000	148,000
46	62	280,000	156,000
47	62	280,000	165,000
48	62	280,000	173,000
49	62	280,000	183,000
50	62	280,000	192,000
51	62	280,000	203,000
52	62	280,000	213,000
53	62	280,000	225,000
54	62	280,000	237,000
55	62	280,000	249,000
56	62	280,000	263,000
57	62	280,000	277,000
58	62	280,000	296,000
59	62	280,000	310,000
60	62	280,000	326,000
61	62	280,000	342,000
62	62	280,000	358,000
63	63	280,000	351,000
64	64	280,000	344,000
65	65	280,000	336,000
66	66	301,400	353,000
67	67	324,700	371,000
68	68	350,000	390,000
69	69	350,000	379,000
70	70	350,000	369,000
71	71	350,000	358,000
72	72	350,000	346,000
73	73	350,000	335,000
74	74	350,000	323,000
75	75	350,000	311,000
76	76	350,000	299,000
77	77	350,000	287,000
78	78	350,000	275,000
79	79	350,000	263,000
80	80	350,000	251,000

Disclaimers:

1) Age is the exact age on the valuation date of 12/31/2025.
2) The minimum wages can be lower if an employee has prior service. For example, with one (1) year of prior service, the minimum required wages are reduced by 50%.
3) The above information is for general illustration purposes only and should not be used for any individual case without consulting us.
4) The maximum contributions listed above may be increased by up to 50% if there is sufficient historical compensation and service.