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# Mandatory Roth and Optional Super Catch-Up Contributions

## SPEAKERS

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In this installment of our *Employee Benefits and Executive Compensation Preparing For 2026* series, hosts Constance Brewster and Jeff Banish walk employers through the new rules on mandatory Roth catch-up contributions and the optional “super catch-up contributions,” as we approach 2026. This episode distills what’s changing, who’s affected, updated limits for 2026, and practical steps plan sponsors should take now to prepare for 2026.

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