

Maximum Allowable Benefits/Contributions

Plan Limits for Plan Year	2010	2009	2008	2007	2006	2005	2004	2003	2002
Annual Benefit Limit for Defined Benefit Plans	\$195,000	\$195,000	\$185,000	\$180,000	\$175,000	\$170,000	\$165,000	\$160,000	\$160,000
Annual Compensation Limit	\$245,000	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000	\$205,000	\$200,000	\$200,000
Key Employee "Officer" Definition Limit	\$160,000	\$160,000	\$150,000	\$145,000	\$140,000	\$135,000	\$130,000	\$130,000	\$130,000
401(k) Elective Deferrals	\$16,500	\$16,500	\$15,500	\$15,500	\$15,000	\$14,000	\$13,000	\$12,000	\$11,000
Annual Addition Limit for Defined Contribution Plans	\$49,000	\$49,000	\$46,000	\$45,000	\$44,000	\$42,000	\$41,000	\$40,000	\$40,000
Catch-Up Contribution (Age 50+)	\$5,500	\$5,500	\$5,000	\$5,000	\$5,000	\$4,000	\$3,000	\$2,000	\$1,000
Highly Compensated Employees Defined	\$110,000	\$110,000	\$105,000	\$100,000	\$100,000	\$95,000	\$90,000	\$90,000	\$90,000
Non 401(k) Related Limits									
403(b)/457 Elective Deferrals	\$16,500	\$16,500	\$15,500	\$15,500	\$15,000	\$14,000	\$13,000	\$12,000	\$11,000
SIMPLE Employee Deferrals	\$11,500	\$11,500	\$10,500	\$10,500	\$10,000	\$10,000	\$9,000	\$8,000	\$7,000
SIMPLE Catch-up Deferral (Age 50+)	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,000	\$1,500	\$1,000	\$500
SEP Minimum Compensation	\$550	\$550	\$500	\$500	\$450	\$450	\$450	\$450	\$450
SEP Annual Compensation Limit	\$245,000	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000	\$205,000	\$200,000	\$200,000
Social Security Wage Base	\$106,800	\$106,800	\$102,000	\$97,500	\$94,200	\$90,000	\$87,900	\$87,000	\$84,900