

Limits for Qualified Employee Benefit Plans

<i>Benefit Plans</i>	2005	2006	2007	2008	2009	2010
<i>401(k), 403(b), 457(b) Elective Deferral Limit</i>	\$14,000	\$15,000	\$15,500	\$15,500	\$16,500	\$16,500
<i>401(k), 403(b), 457(b) Catch-up Contribution Limit</i>	\$4,000	\$5,000	\$5,000	\$5,000	\$5,500	\$5,500
<i>SIMPLE Deferral Limit</i>	\$10,000	\$10,000	\$10,500	\$10,500	\$11,500	\$11,500
<i>SIMPLE 401(k) and SIMPLE IRA Catch-up Contribution Limit</i>	\$2,000	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
<i>IRA Limit</i>	\$4,000	\$4,000	\$4,000	\$5,000	\$5,000	\$5,000
<i>IRA Catch-up Limit</i>	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
<i>Annual Compensation Limit</i>	\$210,000	\$220,000	\$225,000	\$230,000	\$245,000	\$245,000
<i>Defined Benefit Plan 415 Limit</i>	\$170,000	\$175,000	\$180,000	\$185,000	\$195,000	\$195,000
<i>Defined Contribution Plan 415 Limit</i>	\$42,000	\$44,000	\$45,000	\$46,000	\$49,000	\$49,000
<i>Dollar Limit for HCE</i>	\$95,000	\$100,000	\$100,000	\$105,000	\$110,000	\$110,000
<i>Dollar Limit for Key Employee</i>	\$135,000	\$140,000	\$145,000	\$150,000	\$160,000	\$160,000
<i>Minimum Compensation Limit for SEP Eligibility</i>	\$450	\$450	\$500	\$500	\$550	\$550
<i>Social Security Wage Base</i>	\$90,000	\$94,200	\$97,500	\$102,000	\$106,800	\$106,800