

Retirement Plan Dollar Limits	2010	2009	2008	2007
401(k) / 403(b) Elective Deferral Limit Under IRC § 402(g)(1)	\$16,500	\$16,500	\$15,500	\$15,500
401(k) / 403(b) Catch-Up Elective Deferral Limit Under IRC § 414(v)(2)(B)(i)	\$5,500	\$5,500	\$5,000	\$5,000
SIMPLE 401(k) Elective Deferral Limit Under IRC § 408(p)(2)(E)	\$11,500	\$11,500	\$10,500	\$10,500
SIMPLE 401(k) Catch-Up Elective Deferral Limit Under IRC § 414(v)(2)(B)(ii)	\$2,500	\$2,500	\$2,500	\$2,500
Defined Contribution Plan Maximum Annual Addition Under IRC § 415(c)(1)(A)	\$49,000	\$49,000	\$46,000	\$45,000
Defined Benefit Plan Maximum Annual Benefit Under IRC § 415(b)(1)(A)	\$195,000	\$195,000	\$185,000	\$180,000
Qualified Plan Annual Compensation Limit Under IRC § 401(a)(17)	\$245,000	\$245,000	\$230,000	\$225,000
Highly Compensated Employee Limit Under IRC § 414(q)(1)(B)	\$110,000	\$110,000	\$105,000	\$100,000
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Social Security Taxable Wage Base After Cost of Living Adjustment	\$106,800	\$106,800	\$102,000	\$97,500