



Retirement Plan Limits

2008

Type of Limitation	2008	2007
Elective Deferrals	15,500	15,500
Catch-Up Contributions (over age 50)	5,000	5,000
Defined Contribution Limit	46,000	45,000
Defined Benefit Limit	185,000	180,000
Compensation Limit	230,000	225,000
Highly Compensated Employee Compensation	105,000	100,000

Social Security	2008	2007
Taxable Wage Base	102,000	97,500

SIMPLE Plans	2008	2007
Deferrals	10,500	10,500
Catch-Up Contributions (over age 50)	2,500	2,500

IRAs	2008	2007
IRA Contribution	5,000	4,000
Catch-Up Contributions (over age 50)	1,000	1,000