



Retirement Plan Limits

2009

Type of Limitation	2009	2008	2007
Elective Deferrals	16,500	15,500	15,500
Catch-Up Contributions (over age 50)	5,500	5,000	5,000
Defined Contribution Limit	49,000	46,000	45,000
Defined Benefit Limit	195,000	185,000	180,000
Compensation Limit	245,000	230,000	225,000
Highly Compensated Employee Compensation	110,000	105,000	100,000

Social Security	2009	2008	2007
Taxable Wage Base	106,800	102,000	97,500

SIMPLE Plans	2009	2008	2007
Deferrals	11,500	10,500	10,500
Catch-Up Contributions (over age 50)	2,500	2,500	2,500

IRAs	2009	2008	2007
IRA Contribution	5,000	5,000	4,000
Catch-Up Contributions (over age 50)	1,000	1,000	1,000