



Retirement Plan Limits

2010

Type of Limitation	2010	2009	2008
Elective Deferrals	16,500	16,500	15,500
Catch-Up Contributions (over age 50)	5,500	5,500	5,000
Defined Contribution Limit	49,000	49,000	46,000
Defined Benefit Limit	195,000	195,000	185,000
Compensation Limit	245,000	245,000	230,000
Highly Compensated Employee Compensation	110,000	110,000	105,000

Social Security	2010	2009	2008
Taxable Wage Base	106,800	106,800	102,000

SIMPLE Plans	2010	2009	2008
Deferrals	11,500	11,500	10,500
Catch-Up Contributions (over age 50)	2,500	2,500	2,500

IRAs	2010	2009	2008
IRA Contribution	5,000	5,000	5,000
Catch-Up Contributions (over age 50)	1,000	1,000	1,000