

# Annual Limits and Annual Cost of Living Adjustments

Calendar Year	DB 415(b)(1)(A)	DC 415(c)(1)(A)	Maximum Deferral						Highly Compensated Definition Limits Under IRC 414(q)			Annual Comp Limit 401(a)(17), 404(l), 408(k)(3)(C)	Taxable Wage Base	Excess Distribution Threshold
			401(k) & 402(g)(1)	Over 50 Catch- up Contribution	403(b)	SIMPLE	SIMPLE Over 50 Catch-up Contribution	457	(1)(B)	(1)(C)	(1)(D)			
<b>2007</b>	<b>180,000</b>	<b>45,000</b>	<b>15,500</b>	<b>5,000</b>	<b>15,500</b>	<b>10,500</b>	<b>2,500</b>	<b>15,500</b>	<b>100,000</b>	<b>N/A</b>	<b>N/A</b>	<b>225,000</b>	<b>97,500</b>	<b>N/A</b>
2006	175,000	44,000	15,000	5,000	15,000	10,000	2,500	15,000	100,000	N/A	N/A	220,000	94,200	N/A
2005	170,000	42,000	14,000	4,000	14,000	10,000	2,000	14,000	95,000	N/A	N/A	210,000	90,000	N/A
2004	165,000	41,000	13,000	3,000	13,000	9,000	1,500	13,000	90,000	N/A	N/A	205,000	87,900	N/A
2003	160,000	40,000	12,000	2,000	12,000	8,000	1,000	12,000	90,000	N/A	N/A	200,000	87,000	N/A
2002	160,000	40,000	11,000	1,000	11,000	7,000	500	11,000	90,000	N/A	N/A	200,000	84,900	N/A
2001	140,000	35,000	10,500	N/A	10,500	6,500	N/A	8,500	85,000	N/A	N/A	170,000	80,400	N/A
2000	135,000	30,000	10,500		10,500	6,000		8,000	85,000	N/A	N/A	170,000	76,200	N/A
1999	130,000	30,000	10,000		10,000	6,000		8,000	80,000	N/A	N/A	160,000	72,600	N/A
1998	130,000	30,000	10,000		10,000	6,000		8,000	80,000	N/A	N/A	160,000	68,400	N/A
1997	125,000	30,000	9,500		9,500	6,000		7,500	80,000	N/A	N/A	160,000	65,400	160,000
1996	120,000	30,000	9,500		9,500	N/A		7,500	100,000	66,000	60,000	150,000	62,700	155,000
1995	120,000	30,000	9,240		9,500	N/A		7,500	100,000	66,000	60,000	150,000	61,200	150,000
1994	118,800	30,000	9,240		9,500	N/A		7,500	99,000	66,000	59,400	150,000	60,600	148,500
1993	115,641	30,000	8,994		9,500	N/A		7,500	96,368	64,245	57,820	235,840	57,600	144,551
1992	112,221	30,000	8,728		9,500	N/A		7,500	93,518	62,345	56,110	228,860	55,500	140,276
1991	108,963	30,000	8,475		9,500	N/A		7,500	90,803	60,535	54,482	222,220	53,400	136,204
1990	102,582	30,000	7,979		9,500	N/A		7,500	85,485	56,990	51,291	209,200	51,300	128,228
1989	98,064	30,000	7,627		9,500	N/A		7,500	81,720	54,480	49,032	200,000	48,000	122,580
1988	94,023	30,000	7,313			N/A		7,500	78,353	52,235	47,012		45,000	117,529
1987	90,000	30,000	7,000			N/A		7,500	75,000	50,000	45,000		43,800	112,500

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