



Annual Limits and Annual Cost of Living Adjustments

Calendar Year	DB 415(b)(1)(A)	DC 415(c)(1)(A)	Maximum Salary Deferral						457	Highly Compensated Definition 414(q)(1)(B)	Key Employee Officer 416(i)(1)(A)(i)	Annual Comp Limit 401(a)(17), 404(l), 408(k)(3)(C)	Taxable Wage Base
			401(k) & 402(g)(1)	Over 50 Catch-up Contribution	403(b)	SIMPLE	SIMPLE Over 50 Catch-up Contribution						
2010	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	160,000	245,000	106,800	
2009	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	160,000	245,000	106,800	
2008	185,000	46,000	15,500	5,000	15,500	10,500	2,500	15,500	105,000	150,000	230,000	102,000	
2007	180,000	45,000	15,500	5,000	15,500	10,500	2,500	15,500	100,000	145,000	225,000	97,500	
2006	175,000	44,000	15,000	5,000	15,000	10,000	2,500	15,000	100,000	140,000	220,000	94,200	
2005	170,000	42,000	14,000	4,000	14,000	10,000	2,000	14,000	95,000	135,000	210,000	90,000	
2004	165,000	41,000	13,000	3,000	13,000	9,000	1,500	13,000	90,000	130,000	205,000	87,900	
2003	160,000	40,000	12,000	2,000	12,000	8,000	1,000	12,000	90,000	130,000	200,000	87,000	
2002	160,000	40,000	11,000	1,000	11,000	7,000	500	11,000	90,000	130,000	200,000	84,900	
2001	140,000	35,000	10,500	N/A	10,500	6,500	N/A	8,500	85,000	70,000	170,000	80,400	
2000	135,000	30,000	10,500	N/A	10,500	6,000	N/A	8,000	85,000	67,500	170,000	76,200	
1999	130,000	30,000	10,000	N/A	10,000	6,000	N/A	8,000	80,000	65,000	160,000	72,600	
1998	130,000	30,000	10,000	N/A	10,000	6,000	N/A	8,000	80,000	65,000	160,000	68,400	
1997	125,000	30,000	9,500	N/A	9,500	6,000	N/A	7,500	80,000	62,500	160,000	65,400	