

Cost of Living Adjustments to Dollar Limits For Employee Benefit Plans

	<u>2006</u>	<u>2007</u>
Defined Contribution	\$44,000	\$45,000
Defined Benefit	\$175,000	\$180,000
Maximum Compensation	\$220,000	\$225,000
401k / SARSEP / 403b Deferrals	\$15,000	\$15,500
401k / SARSEP / 403b Catch-Up	\$5,000	\$5,000
457 Deferrals	\$15,000	\$15,500
457b Catch-Up	\$5,000	\$5,000
Simple Deferrals	\$10,000	\$10,500
Simple Catch-up	\$2,500	\$2,500
Highly Compensated	\$100,000	\$100,000
Key Employees – Officer	\$140,000	\$145,000