



2009 Plan Limitations

401k Plan Limits for Plan Year	<u>2009</u>	<u>2008</u>	<u>2007</u>
401k Elective Deferrals	\$16,500	\$15,500	\$15,500
Annual Defined Contribution Limit	\$49,000	\$46,000	\$45,000
Annual Compensation Limit	\$245,000	\$230,000	\$225,000
Catch-Up Contribution Limit	\$5,500	\$5,000	\$5,000
Highly Compensated Employees	\$110,000	\$105,000	\$100,000

Non 401k related limits

403(b)/457 Elective Deferrals	\$16,500	\$15,500	\$15,500
SIMPLE Employee Deferrals	\$11,500	\$10,500	\$10,500
SIMPLE Catch-Up Deferral	\$2,500	\$2,500	\$2,500
SEP Minimum Compensation	\$550	\$500	\$500
SEP Annual Compensation Limit	\$245,000	\$230,000	\$225,000
Social Security Wage Base	\$106,800	\$102,000	\$97,500