

Maximum Benefit and Contribution Limits for 2004 - 2009

	2009	2008	2007	2006	2005	2004
Elective Deferrals (401k & 403b plans)	\$16,500	\$15,500	\$15,500	\$15,000	\$14,000	\$13,000
Annual Benefit Limit	\$195,000	\$185,000	\$180,000	\$175,000	\$170,000	\$165,000
Annual Contribution Limit	\$49,000	\$46,000	\$45,000	\$44,000	\$42,000	\$41,000
Annual Compensation Limit	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000	\$205,000
457 Deferral Limit	\$16,500	\$15,500	\$15,500	\$15,000	\$14,000	\$13,000
Highly Compensation Threshold	\$110,000	\$105,000	\$100,000	\$100,000	\$95,000	\$90,000
SIMPLE Contribution Limit	\$11,500	\$10,500	\$10,500	\$10,000	\$10,000	\$9,000
SEP Coverage	\$550	\$500	\$500	\$450	\$450	\$450
SEP Compensation Limit	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000	\$205,000
Income Subject to Social Security	\$106,800	\$102,000	\$97,500	\$94,200	\$90,000	\$87,900
Top Heavy Plan Key Employee Comp	\$160,000	\$150,000	\$145,000	\$140,000	\$135,000	\$130,000
Catch-Up Contribution	\$5,500	\$5,000	\$5,000	\$5,000	\$4,000	\$3,000
SIMPLE Catch-Up Contribution	\$2,500	\$2,500	\$2,500	\$2,500	\$2,000	\$1,500
IRA Contribution Limit Taxable Year	\$5,000	\$5,000	\$4,000	\$4,000	\$4,000	\$3,000
IR Catch-Up	\$1,000	\$1,000	\$1,000	\$1,000	\$500	\$500