

CURRENT STATUTORY QUALIFIED PLAN LIMITS

	Plan years beginning in:	
	<u>2009-2011</u>	<u>2008</u>
Basic compensation limit	\$245,000.00	\$230,000.00
Social Security Taxable Wage Base	\$106,800.00	\$102,000.00
Personal annual addition limit -- DC plans*	\$49,000.00	\$46,000.00
Personal annual addition limit -- DB plans	\$195,000.00	\$185,000.00
401(k)/403(b)/457(b) personal salary deferral limit (excluding catch-up)*	\$16,500.00	\$15,500.00
Catch-up salary deferral limit (age 50 & older)	\$5,500.00	\$5,000.00
SIMPLE plan personal salary deferral limit*	\$11,500.00	\$10,500.00
SIMPLE plan catch-up salary deferral limit (age 50 & older)	\$2,500.00	\$2,500.00
"Highly Compensated Employee" compensation threshold	\$110,000.00	\$105,000.00
Officer compensation threshold for "Key Employee" determination	\$160,000.00	\$150,000.00
IRA contribution limit, individual (traditional or Roth)	\$5,000.00	\$5,000.00
IRA contribution limit, married filing jointly (traditional or Roth)	\$10,000.00	\$10,000.00
IRA catch-up limit (age 50 & older)	\$1,000.00	\$1,000.00

* -- These limits are the lesser of the statutory amounts indicated or 100% of the employee's compensation