

QUALIFIED PLANS & IRA LIMITS

Plan/category	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Defined Benefit	\$135,000	\$140,000	\$160,000	\$160,000	\$165,000	\$170,000	\$175,000	Indexed \$5,000	Indexed \$5,000	Indexed \$5,000	Indexed \$5,000
Defined Contribution	\$30,000 w/ max 25% of salary	\$35,000 w/ max 25% of salary	\$40,000 w/ max 100% of salary	\$40,000 w/ max 100% of salary	\$41,000 w/ max 100% of salary	\$42,000 w/ max 100% of salary	\$44,000 w/ max 100% of salary	Indexed \$1,000	Indexed \$1,000	Indexed \$1,000	Indexed \$1,000
Includable Compensation	\$170,000	\$170,000	\$200,000	\$200,000	\$205,000	\$210,000	\$220,000	Indexed \$5,000	Indexed \$5,000	Indexed \$5,000	Indexed \$5,000
Highly compensated employee	\$85,000	\$85,000	\$90,000	\$90,000	\$90,000	\$95,000	\$100,000	Indexed \$5,000	Indexed \$5,000	Indexed \$5,000	Indexed \$5,000
Elective deferrals for 401k and SAR-SEP	\$10,500	\$10,500	\$11,000	\$12,000	\$13,000	\$14,000	\$15,000	Indexed \$500	Indexed \$500	Indexed \$500	Indexed \$500
Catch-up for 401k and SAR-SEP	N/A	N/A	\$1,000	\$2,000	\$3,000	\$4,000	\$5,000	Indexed \$500	Indexed \$500	Indexed \$500	Indexed \$500
Elective deferrals for 457 plan	\$8,000	\$8,500	\$11,000	\$12,000	\$13,000	\$14,000	\$15,000	Indexed \$500	Indexed \$500	Indexed \$500	Indexed \$500
Elective deferrals for SIMPLE plan	\$6,000	\$6,500	\$7,000	\$8,000	\$9,000	\$10,000	\$10,000	Indexed \$500	Indexed \$500	Indexed \$500	Indexed \$500
Catch-up for SIMPLE plan	N/A	N/A	\$500	\$1,000	\$1,500	\$2,000	\$2,500	Indexed \$500	Indexed \$500	Indexed \$500	Indexed \$500
IRAs	\$2,000	\$2,000	\$3,000	\$3,000	\$3,000	\$4,000	\$4,000	\$4,000	\$5,000	Indexed \$500	Indexed \$500
IRA catch-up	N/A	N/A	\$500	\$500	\$500	\$500	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000

NOTE: The references to indexed amounts means the numbers will be increased for inflation only when the adjustments exceed the increments shown for each category. Catch-up provisions are for participants age 50 or older.

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