



# Employee Benefit Limits: 2007 – 2011

	2007	2008	2009	2010	2011
<b>Maximum annual benefit earned under a Defined Benefit Plan (IRC Sec. 415)</b>	\$180,000	\$185,000	\$195,000	\$195,000	\$195,000
<b>Maximum contribution to participant's account in one or more Defined Contribution Plans (IRC Sec. 415)</b>	\$45,000	\$46,000	\$49,000	\$49,000	\$49,000
<b>Maximum salary deferral</b> –401(k)/403(b) Plans (IRC Sec. 402(g) limit) –457 Plans	\$15,500	\$15,500	\$16,500	\$16,500	\$16,500
<b>Maximum salary deferral SIMPLE 401(k) Plans</b>	\$10,500	\$10,500	\$11,500	\$11,500	\$11,500
<b>Minimum compensation amount</b> –SEPs	\$500	\$500	\$550	\$550	\$550
<b>Maximum compensation amount</b> –401(a) Plans –403(b) Plans –SEPs	\$225,000	\$230,000	\$245,000	\$245,000	\$245,000
<b>Age 50 Catch-up contribution</b> –401(k) Plans –403(b) Plans –457(b) Governmental	\$5,000	\$5,000	\$5,500	\$5,500	\$5,500
<b>Catch-up contribution</b> –SIMPLE 401(k) Plans	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
<b>Highly compensated employee salary definition</b>	\$100,000	\$105,000	\$110,000	\$110,000	\$110,000
<b>Key employee in top-heavy plan salary definition</b>	\$145,000	\$150,000	\$160,000	\$160,000	\$160,000
<b>Social Security taxable wage base</b>	\$97,500	\$102,000	\$106,800	\$106,800	\$106,800

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