

## Annual Plan Limits

	2010	2009	2008	2007
<b>Compensation</b>	\$245,000	\$245,000	\$230,000	\$225,000
<b>Limits on benefits and contributions:</b>				
Defined contribution plans	\$49,000	\$49,000	\$46,000	\$45,000
Defined benefit plans	\$195,000	\$195,000	\$185,000	\$180,000
401(k), 403(b) and 457 plan elective deferrals	\$16,500	\$16,500	\$15,500	\$15,500
SIMPLE plan elective deferrals	\$11,500	\$11,500	\$10,500	\$10,500
IRA	\$5,000	\$5,000	\$5,000	\$4,000
<b>Catch-up contributions:</b>				
401(k), 403(b) and 457 plans	\$5,500	\$5,500	\$5,000	\$5,000
SIMPLE plans	\$2,500	\$2,500	\$2,500	\$2,500
IRA	\$1,000	\$1,000	\$1,000	\$1,000
<b>"Highly Compensated" definition</b>	\$110,000	\$110,000	\$105,000	\$100,000
<b>"Key Employee" definition:</b>				
Officer	\$160,000	\$160,000	\$150,000	\$145,000
1% owner	\$150,000	\$150,000	\$150,000	\$150,000
<b>Social Security:</b>				
Taxable wage base	\$106,800	\$106,800	\$102,000	\$97,500
Social Security tax rate	6.20%	6.20%	6.20%	6.20%
Medicare tax rate	1.45%	1.45%	1.45%	1.45%
Combined tax rate	7.65%	7.65%	7.65%	7.65%