

IRS BENEFITS & COMPENSATION LIMITS

Description	2009	2008
IRA	\$5,000	\$5,000
IRA Catch-up (50 & older)	\$1,000	\$1,000
401(k), 403(b) & 457 Deferrals	\$16,500	\$15,500
401(k), 403(b) & 457 Catch-up	\$5,500	\$5,000
SIMPLE Deferrals	\$11,500	\$10,500
SIMPLE Catch-up	\$2,500	\$2,500
Section 415 Limit	\$49,000	\$46,000
Defined Benefit Limit	\$195,000	\$185,000
Compensation Limit	\$245,000	\$230,000
HCE Comp Limit	\$110,000	\$105,000
SS Wage Limit	\$106,800	\$102,000
Key Employee Officer	\$160,000	\$150,000