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These are the official dollar limitations for 2010 and prior years as they apply to various benefit plans.

| Type of Limit   | 2010      | 2009      | 2008      | 2007      | 2006      |
|---|-----------|-----------|-----------|-----------|-----------|
| 401(k) / 403(b) / 457(b) maximum elective deferral<br>– 402(g)(1)(B)  | \$ 16,500 | \$ 16,500 | \$ 15,500 | \$ 15,500 | \$ 15,000 |
| 401(k) / 403(b) / 457(b) catch-up contribution *<br>– 414(v)(2)(B)(i) | 5,500     | 5,500     | 5,000     | 5,000     | 5,000     |
| SIMPLE Plan maximum elective deferral<br>– 408(p)(2)(E)               | 11,500    | 11,500    | 10,500    | 10,500    | 10,000    |
| SIMPLE Plan maximum catch-up<br>– 414(v)(2)(B)(ii)                    | 2,500     | 2,500     | 2,500     | 2,500     | 2,500     |
| Defined Benefit maximum annual benefit age 62<br>– 415(b)             | 195,000   | 195,000   | 185,000   | 180,000   | 175,000   |
| Defined Contribution maximum annual addition<br>– 415(c)              | 49,000    | 49,000    | 46,000    | 45,000    | 44,000    |
| Highly compensated employee wage threshold<br>– 414(q)(1)(B)(i)       | 110,000   | 110,000   | 105,000   | 100,000   | 100,000   |
| Key employee wage threshold<br>– 416(i)(1)(A)(i)                      | 160,000   | 160,000   | 150,000   | 145,000   | 140,000   |
| Compensation limit – qualified plans<br>– 401(a)(17)                  | 245,000   | 245,000   | 230,000   | 225,000   | 220,000   |
| Compensation limit – certain government plans<br>– 401(a)(17)         | 360,000   | 360,000   | 345,000   | 335,000   | 325,000   |
| ESOP maximum amount subject to 5-yr payout<br>– 409(o)(1)(C)(ii)      | 985,000   | 985,000   | 935,000   | 915,000   | 885,000   |
| ESOP amount for lengthening the 5-yr payout<br>– 409(o)(1)(C)(ii)     | 195,000   | 195,000   | 185,000   | 180,000   | 175,000   |
| Compensation minimum – SEP<br>– 408(k)(2)(C)                          | 550       | 550       | 500       | 500       | 450       |
| Taxable wage base for Social Security tax<br>– OASDI                  | 106,800   | 106,800   | 102,000   | 97,500    | 94,200    |

\* Special additional catch-up contributions may be available for 403(b) and 457(b) plans

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