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These are the official dollar limitations for 2009 and prior years as they apply to various benefit plans.

Type of Limit	2009	2008	2007	2006	2005
401(k) / 403(b) / 457(b) maximum elective deferral – 402(g)(1)(B)	\$ 16,500	\$15,500	\$ 15,500	\$ 15,000	\$ 14,000
401(k) / 403(b) / 457(b) catch-up contribution * – 414(v)(2)(B)(i)	5,500	5,000	5,000	5,000	4,000
SIMPLE Plan maximum elective deferral – 408(p)(2)(E)	11,500	10,500	10,500	10,000	10,000
SIMPLE Plan maximum catch-up – 414(v)(2)(B)(ii)	2,500	2,500	2,500	2,500	2,000
Defined Benefit maximum annual benefit age 62 – 415(b)	195,000	185,000	180,000	175,000	170,000
Defined Contribution maximum annual addition – 415(c)	49,000	46,000	45,000	44,000	42,000
Highly compensated employee wage threshold – 414(q)(1)(B)(i)	110,000	105,000	100,000	100,000	95,000
Key employee wage threshold – 416(i)(1)(A)(i)	160,000	150,000	145,000	140,000	135,000
Compensation limit – qualified plans – 401(a)(17)	245,000	230,000	225,000	220,000	210,000
Compensation limit – certain government plans – 401(a)(17)	360,000	345,000	335,000	325,000	315,000
ESOP maximum amount subject to 5-yr payout – 409(o)(1)(C)(ii)	985,000	935,000	915,000	885,000	850,000
ESOP amount for lengthening the 5-yr payout – 409(o)(1)(C)(ii)	195,000	185,000	180,000	175,000	170,000
Compensation minimum – SEP – 408(k)(2)(C)	550	500	500	450	450
Taxable wage base for Social Security tax – OASDI	106,800	102,000	97,500	94,200	90,000

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

NOTICE: Any tax advice expressed in this communication (including any attachments) is not intended to be used, and cannot be used, for the purpose of avoiding penalties imposed on the taxpayer by any government taxing authority or agency. If any such tax advice is made available to any person or party other than the party to whom the advice was originally directed, then such advice is to be considered as being delivered to support the promotion or marketing of the transaction or matter discussed or referenced. Each taxpayer should seek specific tax advice based on the taxpayer's circumstances from an independent tax advisor.