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These are the official dollar limitations for 2011 and prior years as they apply to various benefit plans.

Type of Limit	2011	2010	2009	2008	2007
401(k) / 403(b) / 457(b) maximum elective deferral – 402(g)(1)(B)	\$16,500	\$16,500	\$16,500	\$15,500	\$15,500
401(k) / 403(b) / 457(b) catch-up contribution * – 414(v)(2)(B)(i)	5,500	5,500	5,500	5,000	5,000
SIMPLE Plan maximum elective deferral – 408(p)(2)(E)	11,500	11,500	11,500	10,500	10,500
SIMPLE Plan maximum catch-up – 414(v)(2)(B)(ii)	2,500	2,500	2,500	2,500	2,500
Defined Benefit maximum annual benefit age 62 – 415(b)	195,000	195,000	195,000	185,000	180,000
Defined Contribution maximum annual addition – 415(c)	49,000	49,000	49,000	46,000	45,000
Highly compensated employee wage threshold – 414(q)(1)(B)(i)	110,000	110,000	110,000	105,000	100,000
Key employee wage threshold – 416(i)(1)(A)(i)	160,000	160,000	160,000	150,000	145,000
Compensation limit – qualified plans – 401(a)(17)	245,000	245,000	245,000	230,000	225,000
Compensation limit – certain government plans – 401(a)(17)	360,000	360,000	360,000	345,000	335,000
ESOP maximum amount subject to 5-yr payout – 409(o)(1)(C)(ii)	985,000	985,000	985,000	935,000	915,000
ESOP amount for lengthening the 5-yr payout – 409(o)(1)(C)(ii)	195,000	195,000	195,000	185,000	180,000
Compensation minimum – SEP – 408(k)(2)(C)	550	550	550	500	500
Taxable wage base for Social Security tax – OASDI	106,800	106,800	106,800	102,000	97,500

* 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.