



Retirement Plan Limits

	2008	2009
Elective Deferral Limit for 401 (k) and 403(b) Plans <i>IRC 402(g)</i>	\$15,500	\$16,500
Annual Additions Limit for Defined Contribution Plans <i>IRC 415(c)</i>	\$46,000	\$49,000
Limit on Annual Benefits for Defined Benefit Plans <i>IRC 415(c)</i>	\$185,000	\$195,000
Catch-up Contribution Limit <i>IRC 414(v)</i>	\$5,000	\$5,500
Annual Compensation Limit <i>IRC 401(a)(17)</i>	\$230,000	\$245,000
Highly Compensated Employee Limit <i>IRC 414(a)</i>	\$105,000	\$110,000
Key Employee Determination Limit <i>IRC 416(1)</i>	\$150,000	\$160,000
Social Security Wage Base (Old Age, Survivors)	\$102,000	\$106,800
Medicare Wage Base	No Limit	No Limit