

2010 IRS Limits for Qualified Retirement Plans

	2008 Limit	2009 Limit	2010 Limit
Defined Contribution <i>Annual Additions Limit</i>	\$46,000	\$49,000	\$49,000
Defined Benefit <i>Annual Benefit Limit</i>	\$185,000	\$195,000	\$195,000
Compensation Limit <i>Qualified Retirement Plan</i>	\$230,000	\$245,000	\$245,000
Calendar Year Deferral Limit <i>401(k) / 403(b) / 457</i>	\$15,500	\$16,500	\$16,500
"Catch-Up" Limit (Age 50+) <i>401(k) / 403(b) / 457</i> <i>SIMPLE</i>	\$5,000	\$5,500	\$5,500
	\$2,500	\$2,500	\$2,500
Highly Compensated Employee <i>Compensation Test</i>	\$105,000	\$110,000	\$110,000
Top Heavy Key Employee Definition	\$150,000	\$160,000	\$160,000
Social Security - Taxable Wage Base	\$102,000	\$106,800	\$106,800

Data Source: Internal Revenue Service