

2010 Table of Limits and Thresholds

	2008	2009	2010
▪ COMPENSATION LIMIT (Plan year BEGIN)	\$230,000	\$245,000	\$245,000
▪ DEFINED BENEFIT LIMIT AT AGE 62-65 (limitation year END):			
Annual Limit	\$185,000	\$195,000	\$195,000
▪ DEFINED CONTRIBUTION ANNUAL ADDITION LIMIT (limitation year END):	\$46,000	\$49,000	\$49,000
▪ 401(k) & 457 GOV'T PLAN DEFERRAL LIMIT (calendar year):	\$15,500	\$16,500	\$16,500
▪ 401(k) & 457 "CATCH UP" DEFERRAL LIMIT (calendar, plan or limitation year)	\$5,000	\$5,500	\$5,500
▪ H.C.E. COMPENSATION THRESHOLD (plan year BEGIN):			
5% Owner	All	All	All
Any Employee with comp in prior year over:	\$100,000	\$105,000	\$110,000
Employee in top 20% with comp in prior year over:	\$100,000	\$105,000	\$110,000
▪ KEY EE COMPENSATION THRESHOLD (plan year END):			
5% Owner	All	All	All
Officer	\$150,000	\$160,000	\$160,000
▪ SOCIAL SECURITY WAGE BASE:	\$102,000	\$106,800	\$106,800