



Annual Limits and Annual Cost of Living Adjustments

Calendar Year	DB 415(b)(1)(A)	DC 415(c)(1)(A)	Maximum Deferral						Key Employee			Annual Comp Limit 401(a)(17), 404(l), 408(k)(3)(C)	Taxable Wage Base
			401(k) & 402(g)(1)	Over 50 Catch-up Contribution	403(b)	SIMPLE	SIMPLE Over 50 Catch-up Contribution	457	Highly Compensated Definition 414(q)(1)(B)	Officer 416(i)(1)(A)(i)	1% Owner		
2008	185,000	46,000	15,500	5,000	15,500	10,500	2,500	15,500	105,000	150,000	150,000	230,000	102,000
2007	180,000	45,000	15,500	5,000	15,500	10,500	2,500	15,500	100,000	145,000	150,000	225,000	97,500
2006	175,000	44,000	15,000	5,000	15,000	10,000	2,500	15,000	100,000	135,000	150,000	220,000	94,200
2005	170,000	42,000	14,000	4,000	14,000	10,000	2,000	14,000	95,000	130,000	150,000	210,000	90,000
2004	165,000	41,000	13,000	3,000	13,000	9,000	1,500	13,000	90,000	130,000	150,000	205,000	87,900
2003	160,000	40,000	12,000	2,000	12,000	8,000	1,000	12,000	90,000	130,000	150,000	200,000	87,000
2002	160,000	40,000	11,000	1,000	11,000	7,000	500	11,000	90,000	130,000	150,000	200,000	84,900
2001	140,000	35,000	10,500	N/A	10,500	6,500	N/A	8,500	85,000	70,000	150,000	170,000	80,400
2000	135,000	30,000	10,500	N/A	10,500	6,000	N/A	8,000	85,000	67,500	150,000	170,000	76,200
1999	130,000	30,000	10,000	N/A	10,000	6,000	N/A	8,000	80,000	65,000	150,000	160,000	72,600
1998	130,000	30,000	10,000	N/A	10,000	6,000	N/A	8,000	80,000	65,000	150,000	160,000	68,400
1997	125,000	30,000	9,500	N/A	9,500	6,000	N/A	7,500	80,000	62,500	150,000	160,000	65,400