

IRS and Social Security Cost-Of-Living Adjustments for 2007-2011

Code Section	2011- 2010- 2009	2008	2007
Elective Deferrals 402(g)(1) Catch-up 414(v)(2)(B)(i)	16,500 5,500	15,500 5,000	15,500 5,000
457 Plan Deferrals 457(e)(15) Catch-Up	16,500 5,500	15,500 5,000	15,500 5,000
SIMPLE Deferrals 408(p)(2)(E) Catch-up 414(v)(2)(B)(ii)	11,500 2,500	10,500 2,500	10,500 2,500
DC Plan Annual Additions Limit 415(c)(1)(A)	49,000	46,000	45,000
DB Plan Limit on Annual Benefits 415(b)(1)(A)	195,000	185,000	180,000
Compensation Limit Section 401(a)(17)/404(I)	245,000	230,000	225,000
Highly Compensated Employee Compensation 414(q)(1)(C)	110,000	105,000	100,000
Compensation Defining Key Employee (Officer) 416(I)(1)(A)(i)	160,000	150,000	145,000
SEP Annual Compensation Triggering a Contribution 408(k)(2)(c)	550	500	500
SEP Maximum Compensation 408(k)(3)(c)	245,000	230,000	225,000
IRA Contribution IRA Catch-up 219(b)(5)(A)	5,000 1,000	5,000 1,000	4,000 1,000