

QUALIFIED PENSION CONSULTING INC.

<u>Annual Dollar Limits</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
401(k) / 403(b) Elective Deferral Limit (402(g)(1))	15,500	15,500	15,000	14,000
Government / Tax Exempt Deferral Limit (457(e)(15))	15,500	15,500	15,000	14,000
Over-50 Catch-up Contribution (414(v)(2)(B)(i))	5,000	5,000	5,000	4,000
Annual Compensation Limit (401(a)(17), 404(l), 408(k)(3)(C), 408(k)(6)(D)(ii))	230,000	225,000	220,000	210,000
HCE Compensation Limit (414(q)(1)(B))	105,000	100,000	100,000	95,000
Key Employee Officer Compensation (416(i)(1)(A)(i))	150,000	145,000	140,000	135,000
Maximum Annual Benefit: Defined Benefit Plan (415(b)(1)(A))	185,000	180,000	175,000	170,000
Maximum Annual Contribution: Defined Contribution Plan (415(c)(1)(A))	46,000	45,000	44,000	42,000
SIMPLE Employee Contribution Limit (408(p)(2)(E))	10,500	10,500	10,000	10,000
SIMPLE Catch-up Deferral Limit (414(v)(2)(B)(ii))	2,500	2,500	2,500	2,000
Taxable Wage Base	102,000	97,500	94,200	90,000

2008 - Information taken from IR-2007-171, October 18, 2007, <http://www.irs.gov/newsroom/article/0,,id=174873,00.html>

2007 - Information taken from IR-2006-162, October 18, 2006, <http://www.irs.gov/pub/irs-news/ir-06-162.pdf>

2006 - Information taken from Notice 2005-75, November 7, 2005, http://www.irs.gov/irb/2005-45_IRB/ar13.html

2005 - Information taken from Notice 2004-72, November 15, 2004, http://www.irs.gov/irb/2004-46_IRB/ar08.html

2008 © Qualified Pension Consulting Inc.

<http://www.qualifiedpensionconsulting.com>