

USA (SOURCE INTERNAL REVENUE SERVICE)			
Code Section	2011	2010	2009
IRAs			
IRA Contribution Limit - 219(b)(5)(A)	5,000	5,000	5,000
IRA Catch-Up Contributions - 219(b)(5)(B)	1,000	1,000	1,000
IRA AGI Deduction Phase-out Starting at			
Joint Return	90,000	89,000	89,000
Single or Head of Household	56,000	56,000	55,000
SEP			
SEP Minimum Compensation - 408(k)(2)(C)	550	550	550
SEP Maximum Compensation - 408(k)(3)(C)	245,000	245,000	245,000
SIMPLE Plans			
SIMPLE Maximum Contributions - 408(p)(2)(E)	11,500	11,500	11,500
Catch-up Contributions - 414(v)(2)(B)(ii)	2,500	2,500	2,500
401(k), 403(b), Profit-Sharing Plans, etc.			
Annual Compensation - 401(a)(17)/404(l)	245,000	245,000	245,000
Elective Deferrals - 402(g)(1)	16,500	16,500	16,500
Catch-up Contributions - 414(v)(2)(B)(i)	5,500	5,500	5,500
Defined Contribution Limits - 415(c)(1)(A)	49,000	49,000	49,000
	985,000	985,000	985,000
ESOP Limits - 409(o)(1)(C)	195,000	195,000	195,000
Other			
HCE Threshold - 414(q)(1)(B)	110,000	110,000	110,000
Defined Benefit Limits - 415(b)(1)(A)	195,000	195,000	195,000
Key Employee - 416(i)(1)(A)(i)	160,000	160,000	160,000
457 Elective Deferrals - 457(e)(15)	16,500	16,500	16,500
Control Employee - 1.61-21(f)(5)(i)	95,000	95,000	95,000
Control Employee - 1.61-21(f)(5)(iii)	195,000	195,000	195,000
Taxable Wage Base	106,800	106,800	106,800

The above table provides for the Internal Revenue Code dollar limitations on benefits and contributions under US qualified retirement plans. Code §415 requires the limits to be adjusted annually for cost-of-living increases. The IRS announced on October 28, 2010 cost-of-living adjustments applicable to dollar limitations for pension plans and other items for tax year 2011.

