

COLA Increases for Dollar Limitations on Benefits and Contributions

Code Section	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000
401(a)(17)/404(l) Annual Compensation	\$245,000	\$245,000	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000	\$205,000	\$200,000	\$200,000	\$170,000	\$170,000
402(g)(1) Elective Deferrals	16,500	16,500	16,500	15,500	15,500	15,000	14,000	13,000	12,000	11,000	10,500	10,500
408(k)(2)(C) SEP Min. Compensation	550	550	550	500	500	450	450	450	450	450	450	450
408(k)(3)(C) SEP Max. Compensation	245,000	245,000	245,000	230,000	225,000	220,000	210,000	205,000	200,000	200,000	170,000	170,000
408(p)(2)(E) SIMPLE Max. Contributions	11,500	11,500	11,500	10,500	10,500	10,000	10,000	9,000	8,000	7,000	6,500	6,000
409(o)(1)(C) ESOP Limits	985,000 195,000	985,000 195,000	985,000 195,000	935,000 185,000	915,000 180,000	885,000 175,000	850,000 170,000	830,000 165,000	810,000 160,000	800,000 160,000	780,000 155,000	755,000 150,000
414(q)(1)(B) HCE Threshold	110,000	110,000	110,000	105,000	100,000	100,000	95,000	90,000	90,000	90,000	85,000	85,000
414(v)(2)(B)(i) Catch-up Contributions	5,500	5,500	5,500	5,000	5,000	5,000	4,000	3,000	2,000	1,000	---	---
414(v)(2)(B)(ii) Catch-up Contributions	2,500	2,500	2,500	2,500	2,500	2,500	2,000	1,500	1,000	500	---	---
415(b)(1)(A) DB Limits	195,000	195,000	195,000	185,000	180,000	175,000	170,000	165,000	160,000	160,000	140,000	135,000
415(c)(1)(A) DC Limits	49,000	49,000	49,000	46,000	45,000	44,000	42,000	41,000	40,000	40,000	35,000	30,000
416(i)(1)(A)(i) Key EE	160,000	160,000	160,000	150,000	145,000	140,000	135,000	130,000	130,000	130,000	---	---
457(e)(15) Deferral Limits	16,500	16,500	16,500	15,500	15,500	15,000	14,000	13,000	12,000	11,000	8,500	8,000
1.62-21(f)(5)(i) Control EE	95,000	95,000	95,000	90,000	90,000	85,000	85,000	80,000	80,000	80,000	75,000	75,000
1.62-21(f)(5)(iii) Control EE	195,000	195,000	195,000	185,000	180,000	175,000	170,000	165,000	160,000	160,000	155,000	150,000
TWB	106,800	106,800	106,800	102,000	97,500	94,200	90,000	87,900	87,000	84,900	80,400	76,200