

## 403B Tax Shelter

### 2009 Annual Dollar Limits for Qualified Plans

<b>TYPE OF LIMITATION</b>	<b>2009</b>	<b>2008</b>
Elective Deferrals (Calendar year limitation)	\$ 16,500	\$ 15,500
Catch-up Contributions (Over 50)	\$ 5,500	\$ 5,000
Annual Compensation (Plan years beginning)	\$245,000	\$230,000
Maximum Annual Additions (Limitation Years ending)	\$ 49,000	\$ 46,000
Maximum Defined Benefit	\$195,000	\$185,000
Highly Compensated Employee Definition	\$110,000	\$105,000
Key Employee Definition (Officer Compensation)	\$160,000	\$150,000
Social Security Wage Base	\$106,800	\$102,000