

Donald D. Wilson Jr., CPA
Qualified Retirement Plans - Selected Inflation -adjusted Data
Selected Info on IRA's Roth IRA's and Social Security Max Wage Base & Ear
For the years from 2005 through 2010

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Annual Compensation Limit for Determining Benefits & Contributions	245,000	245,000	245,000	230,000
401 (k) Annual Elective Deferral Limit:				
Under Age 50	16,500	16,500	16,500	15,500
Age 50 or older	5,500	22,000	22,000	20,500
403 (b) Annual Elective Deferral Limit:				
Under Age 50	16,500	16,500	16,500	15,500
Age 50 or older	5,500	22,000	22,000	20,500
457 Annual Elective Deferral Limit:				
Under Age 50	16,500	16,500	16,500	15,500
Age 50 or older	5,500	22,000	22,000	20,500
Simple Annual Elective Deferral Limit				
Under Age 50	11,500	11,500	11,500	10,500
Age 50 or older	14,000	14,000	14,000	13,000
Annual Contribution Limits for: Defined Contributions Plan	49,000	49,000	49,000	46,000
SEP Compensation Threshold	550	550	550	500
IRA and Roth IRA Contribution Limits				
Under Age 50	5,000	5,000	5,000	5,000
Age 50 or older	6,000	6,000	6,000	6,000

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Health Savings Accounts (HSAs)				
Plan Minimum Deductible				
Self-coverage	1,200	1,200	1,150	1,100
Plan Family Coverage	2,400	2,400	2,300	2,200
Contribution (Deduction) Maximum				
Self-coverage	3,050	3,050	3,000	2,900
Plan Family Coverage	6,150	6,150	5,950	5,800
Catch-up Contribution (over age 55)	1,000	1,000	1,000	900
Plan Out-of-pocket Limit				
Self-coverage	5,950	5,950	5,800	5,600
Family Coverage	11,900	11,900	11,600	11,200
Medical Savings Accounts (MSAs)				
Deductible Not Less Than	2,050	2,000	2,000	1,950
and Not More Than	3,050	3,000	3,000	2,900
Out-of-pocket Expenses Do Not Exceed	4,100	4,050	4,000	3,850
Plan Family Coverage:				
Deductible Not Less Than	4,100	4,050	4,000	3,850
and Not More Than	6,150	6,050	6,050	5,800
Out-of pocket Expenses Do Not Exceed	7,500	7,400	7,350	7,050
Social Security Information:				
FICA/SE Max Earnings	106,800	106,800	106,800	102,000
Earnings Ceiling for Social Security				
Below Full Retirement Age	14,160	14,160	14,160	13,560
Year Full Retirement Age is Reached	37,680	37,680	37,680	36,120
Full Retirement Age	Unlimited	Unlimited	Unlimited	Unlimited
Auto Mileage Allowances:				
Business	0.510	0.500	0.550	.505/.585
Charity Work	0.140	0.140	0.140	0.140
Medical or Moving	0.190	0.165	0.240	.19/.27