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Qualified Retirement Plans - Selected Inflation -adjusted Data
Selected Info on IRA's Roth IRA's and Social Security Max Wage Base & Earnings Ceilings
For the years from 2005 through 2010

| | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> |
|---|-------------|-------------|-------------|-------------|-------------|-------------|
| Annual Compensation Limit for Determining Benefits & Contributions | 245,000 | 245,000 | 230,000 | 225,000 | 220,000 | 210,000 |
| 401 (k) Annual Elective Deferral Limit: | | | | | | |
| Under Age 50 | 16,500 | 16,500 | 15,500 | 15,500 | 15,000 | 14,000 |
| Age 50 or older | 22,000 | 22,000 | 20,500 | 20,500 | 20,000 | 18,000 |
| 403 (b) Annual Elective Deferral Limit: | | | | | | |
| Under Age 50 | 16,500 | 16,500 | 15,500 | 15,500 | 15,000 | 14,000 |
| Age 50 or older | 22,000 | 22,000 | 20,500 | 20,500 | 20,000 | 18,000 |
| 457 Annual Elective Deferral Limit: | | | | | | |
| Under Age 50 | 16,500 | 16,500 | 15,500 | 15,500 | 15,000 | 14,000 |
| Age 50 or older | 22,000 | 22,000 | 20,500 | 20,500 | 20,000 | 18,000 |
| Simple Annual Elective Deferral Limit | | | | | | |
| Under Age 50 | 11,500 | 11,500 | 10,500 | 10,500 | 10,000 | 10,000 |
| Age 50 or older | 14,000 | 14,000 | 13,000 | 13,000 | 12,500 | 12,000 |
| Annual Contribution Limits for: | | | | | | |
| Defined Contributions Plan | 49,000 | 49,000 | 46,000 | 45,000 | 44,000 | 42,000 |
| SEP Compensation Threshold | 550 | 550 | 500 | 500 | 450 | 450 |
| IRA and Roth IRA Contribution Limits | | | | | | |
| Under Age 50 | 5,000 | 5,000 | 5,000 | 4,000 | 4,000 | 5,000 |
| Age 50 or older | 6,000 | 6,000 | 6,000 | 5,000 | 5,000 | 6,000 |
| Medical Savings Accounts (MSAs) | | | | | | |
| Deductible Not Less Than | 2,000 | 2,000 | 1,950 | | | |
| and Not More Than | 3,050 | 3,000 | 2,900 | | | |
| Out-of-pocket Expenses Do Not Exceed | 4,050 | 4,000 | 3,850 | | | |
| Plan Family Coverage: | | | | | | |
| Deductible Not Less Than | 4,050 | 4,000 | 3,850 | | | |
| and Not More Than | 6,050 | 6,050 | 5,800 | | | |
| Out-of-pocket Expenses Do Not Exceed | 7,400 | 7,350 | 7,050 | | | |

