

IRS and Social Security Cost-Of-Living Adjustments for 2003 - 2008

IRS Limits	2008	2007	2006	2005	2004	2003
DC Plan Annual Additions Limit	\$46,000	\$45,000	\$44,000	\$42,000	\$41,000	\$40,000
DB Plan Limit on Annual Benefits	\$185,000	\$180,000	\$175,000	\$170,000	\$165,000	\$160,000
Section 401(a)(17) Compensation Limit	\$230,000	\$225,000	\$220,000	\$210,000	\$205,000	\$200,000
401(k), SARSEP, & 403(b) Plan Deferrals/Catch-up	\$15,500/\$5,000	\$15,500/\$5,000	\$15,000/\$5,000	\$14,000/\$4,000	\$13,000/\$3,000	\$12,000/\$2,000
457 Plan Deferrals/Catch-up	\$15,500/\$5,000	\$15,500/\$5,000	\$15,000/\$5,000	\$14,000/\$4,000	\$13,000/\$3,000	\$12,000/\$2,000
SIMPLE Deferrals/Catch-up	\$10,500/\$2,500	\$10,500/\$2,500	\$10,000/\$2,500	\$10,000/\$2,000	\$9,000/\$1,500	\$8,000/\$1,000
IRA Contribution/Catch-up	\$5,000/\$1,000	\$4,000/\$1,000	\$4,000/\$1,000	\$4,000/\$500	\$3,000/\$500	\$3,000/\$500
Highly Compensated Employee Compensation	\$105,000	\$100,000	\$100,000	\$95,000	\$90,000	\$90,000
Compensation Defining Key Employee (Officer)	\$150,000	\$145,000	\$140,000	\$135,000	\$130,000	\$130,000
SEP Annual Compensation Triggering a Contribution	\$500	\$500	\$450	\$450	\$450	\$450
Social Security Wage Base	2008	2007	2006	2005	2004	2003
Social Security Taxable Wage Base (SSTWB)	\$102,000	\$97,500	\$94,200	\$90,000	\$87,900	\$87,000