

ANNUAL DOLLAR LIMITS FOR QUALIFIED PLANS

The IRS has announced there will be no increases to the retirement plan limits for 2011.

| | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 |
|---|-----------|-----------|-----------|-----------|-----------|-----------|
| 401(k), 403(b), 457 Salary Deferral Limit | \$15,000 | \$15,500 | \$15,500 | \$16,500 | \$16,500 | \$16,500 |
| 401(k), 403(b), 457 Catch-up Contribution Limit | \$5,000 | \$5,000 | \$5,000 | \$5,500 | \$5,500 | \$5,500 |
| Section 415 Defined Benefit Limit | \$175,000 | \$180,000 | \$185,000 | \$195,000 | \$195,000 | \$195,000 |
| Section 415 Defined Contribution Limit | \$44,000 | \$45,000 | \$46,000 | \$49,000 | \$49,000 | \$49,000 |
| HCE Definition (Any Employee) | \$100,000 | \$100,000 | \$105,000 | \$110,000 | \$110,000 | \$110,000 |
| SEP Coverage | \$450 | \$500 | \$500 | \$550 | \$550 | \$550 |
| SIMPLE Salary Deferral Limit | \$10,000 | \$10,500 | \$10,500 | \$11,500 | \$11,500 | \$11,500 |
| SIMPLE Plan Catch-up Contribution Limit | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 | \$2,500 |
| Limit on Plan Compensation | \$220,000 | \$225,000 | \$230,000 | \$245,000 | \$245,000 | \$245,000 |
| Social Security Taxable Wage Base | \$94,200 | \$97,500 | \$102,000 | \$106,800 | \$106,800 | \$106,800 |

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