COLA Increases

Code Section	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
401(a)(17)/ 404(l) annual compensation	245,000	230,000	$225,000	$220,000	$210,000	$205,000	$200,000	$200,000	$170,000	$170,000	$160,000	$160,000	$160,000	$150,000	$150,000	$150,000	$235,840	$228,860	$222,220	$209,200	----
402(g)(1) Elective Deferrals	16,500	15,500	15,500	15,000	14,000	13,000	12,000	11,000	10,500	10,500	10,000	10,000	9,500	9,500	9,240	9,240	8,994	8,728	8,475	7,979	7,627
408(k)(2)(C) SEP minimum compensation	550	500	500	450	450	450	450	450	450	450	400	400	400	400	400	450	385	374	363	342	327
408(k)(3)(C) SEP maximum compensation	245,000	230,000	225,000	220,000	210,000	205,000	200,000	200,000	170,000	170,000	160,000	160,000	160,000	150,000	150,000	150,000	235,840	228,860	222,220	209,200	----
408(p)(2)(E) SIMPLE Maximum Contributions	11,500	10,500	10,500	10,000	10,000	9,000	8,000	7,000	6,500	6,000	6,000	6,000	6,000	----	----	----	----	----	----	----	----
409(o)(1)(C) ESOP limits	985,000	935,000	915,000	885,000	850,000	830,000	810,000	800,000	780,000	755,000	735,000	725,000	710,000	690,000	670,000	660,000	642,450	623,450	605,350	569,900	544,800
	195,000	185,000	180,000	175,000	170,000	165,000	160,000	160,000	155,000	150,000	145,000	145,000	140,000	135,000	132,000	132,000	128,490	124,690	121,070	113,980	108,960
414(q)(1)(B) HCE threshold	110,000	105,000	100,000	100,000	95,000	90,000	90,000	90,000	85,000	85,000	80,000	80,000	80,000	100,000	100,000	99,000	96,368	93,518	90,803	85,485	81,720
414(q)(1)(C)	---	---	----	----	----	----	----	----	----	----	----	----	Repealed	66,000	66,000	66,000	64,245	62,345	60,535	56,990	54,480
414(v)(2)(B)(i) Catchup Contrib	5,500	5,000	5,000	5,000	4,000	3,000	2,000	1,000	----	----	----	----	----	----	----	----	----	----	----	----	----
414(v)(2)(B)(ii) Catchup Contrib	2,500	2,500	2,500	2,500	2,000	1,500	1,000	500	----	----	----	----	----	----	----	----	----	----	----	----	----
415(b)(1)(A) DB Limits	195,000	185,000	180,000	175,000	170,000	165,000	160,000	160,000	140,000	135,000	130,000	130,000	125,000	120,000	120,000	118,800	115,641	112,221	108,963	102,582	98,064
415(b)(2)(G) DB Limits	---	---	----	----	----	----	----	----	----	----	----	----	Repealed	66,000	66,000	66,000	64,245	62,345	60,535	56,990	54,480
415(c)(1)(A) DC Limits	49,000	46,000	45,000	44,000	42,000	41,000	40,000	40,000	35,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
416(i)(1)(A)(i) Key EE	160,000	150,000	145,000	140,000	135,000	130,000	130,000	130,000	----	----	----	----	----	----	----	----	----	----	----	----	----
457(e)(15) deferral limit	16,500	15,500	15,500	15,000	14,000	13,000	12,000	11,000	8,500	8,000	8,000	8,000	7,500	----	----	----	----	----	----	----	----
4980A(c)(1) excess distributions	---	---	----	----	----	----	----	----	----	----	----	Repealed	160,000	155,000	150,000	148,500	144,551	140,276	136,204	128,228	122,580
1.61-21(f)(5)(i) Control EE	95,000	90,000	90,000	85,000	85,000	80,000	80,000	80,000	75,000	75,000	70,000	----	----	----	----	----	----	----	----	----	----
1.61-21(f)(5)(iii) Control EE	195,000	185,000	180,000	175,000	170,000	165,000	160,000	160,000	155,000	150,000	145,000	----	----	----	----	----	----	----	----	----	----
TWB	106,800	102,000	97,500	94,200	90,000	87,900	87,000	84,900	80,400	76,200	72,600	68,400	65,400								