

Annual Dollar Limits

Last Updated: October 15, 2009

Quick reference to IRS Dollar Limits from 1987 to Present

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Calendar Year	DB 415(b)(1)(A)	DC 415(c)(1)(A)	Maximum Deferral						Highly Compensated Definition Limits Under IRC 414(q)			Annual Comp Limit 401(a)(17), 404(l), 408(k)(3)(C)	Taxable Wage Base	Excess Distribution Threshold
			401(k) & 402(g)(1)	Over 50 Catch-up Contribution	403(b)	SIMPLE	SIMPLE Over 50 Catch-up Contribution	457	(1)(B)	(1)(C)	(1)(D)			
2010	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	N/A	N/A	245,000	106,800	N/A
2009	195,000	49,000	16,500	5,500	16,500	11,500	2,500	16,500	110,000	N/A	N/A	245,000	106,800	N/A
2008	185,000	46,000	15,500	5,000	15,500	10,500	2,500	15,500	105,000	N/A	N/A	230,000	102,000	N/A
2007	180,000	45,000	15,500	5,000	15,500	10,500	2,500	15,500	100,000	N/A	N/A	225,000	97,500	N/A
2006	175,000	44,000	15,000	5,000	15,000	10,000	2,500	15,000	100,000	N/A	N/A	220,000	94,200	N/A
2005	170,000	42,000	14,000	4,000	14,000	10,000	2,000	14,000	95,000	N/A	N/A	210,000	90,000	N/A
2004	165,000	41,000	13,000	3,000	13,000	9,000	1,500	13,000	90,000	N/A	N/A	205,000	87,900	N/A
2003	160,000	40,000	12,000	2,000	12,000	8,000	1,000	12,000	90,000	N/A	N/A	200,000	87,000	N/A
2002	160,000	40,000*	11,000	1,000	11,000	7,000	500	11,000	90,000	N/A	N/A	200,000	84,900	N/A
2001	140,000	35,000	10,500	N/A	10,500	6,500	N/A	8,500	85,000	N/A	N/A	170,000	80,400	N/A
2000	135,000	30,000	10,500		10,500	6,000		8,000	85,000	N/A	N/A	170,000	76,200	N/A
1999	130,000	30,000	10,000		10,000	6,000		8,000	80,000	N/A	N/A	160,000	72,600	N/A
1998	130,000	30,000	10,000		10,000	6,000		8,000	80,000	N/A	N/A	160,000	68,400	N/A
1997	125,000	30,000	9,500		9,500	6,000		7,500	80,000	N/A	N/A	160,000	65,400	160,000
1996	120,000	30,000	9,500		9,500	N/A		7,500	100,000	66,000	60,000	150,000	62,700	155,000
1995	120,000	30,000	9,240		9,500	N/A		7,500	100,000	66,000	60,000	150,000	61,200	150,000
1994	118,800	30,000	9,240		9,500	N/A		7,500	99,000	66,000	59,400	150,000	60,600	148,500
1993	115,641	30,000	8,994		9,500	N/A		7,500	96,368	64,245	57,820	235,840	57,600	144,551
1992	112,221	30,000	8,728		9,500	N/A		7,500	93,518	62,345	56,110	228,860	55,500	140,276
1991	108,963	30,000	8,475		9,500	N/A		7,500	90,803	60,535	54,482	222,220	53,400	136,204
1990	102,582	30,000	7,979		9,500	N/A		7,500	85,485	56,990	51,291	209,200	51,300	128,228
1989	98,064	30,000	7,627		9,500	N/A		7,500	81,720	54,480	49,032	200,000	48,000	122,580
1988	94,023	30,000	7,313			N/A		7,500	78,353	52,235	47,012		45,000	117,529
1987	90,000	30,000	7,000			N/A		7,500	75,000	50,000	45,000		43,800	112,500

Notes:

* The 415(c)(1)(a) limit remains \$35,000 for plan years that begin in 2001 and having limitation years ending in 2002.

Questions or comments about any of the numbers? Ask [Sue](#) or [Dave](#)

