

Swerdlin & Company

2010 Qualified Plan Limits

Pocket Card

FOLD

IRS Dollar Limits	Code Section	2008	2009	2010
DB plan annual benefit limit	415(b)(1)(A)	\$185,000	\$195,000	\$195,000
DC plan annual addition limit	415(c)(1)(A)	46,000	49,000	49,000
Max 401(k) deferral	402(g)(1)	15,500	16,500	16,500
Max 401(k) catch-up deferral	414(v)(2)(B)(i)	5,000	5,500	5,500
Max SIMPLE deferral	408(p)(2)(E)	10,500	11,500	11,500
Max 457 deferral	457(e)(15) & (c)(1)	15,500	16,500	16,500
Def of HCE (highly compensated employee)	414(q)(1)(B)	105,000	110,000	110,000
Annual compensation limit	401(a)(17) & 404(l)	230,000	245,000	245,000
SEP coverage	408(k)(2)(C)	500	550	550
SS Taxable Wage Base		102,000	106,800	106,800

Cut out card at red line.
Fold on center black line.