

## The IRS Announces 2010 Cost of Living Adjustment for Retirement Plans

Legal Alert  
October 20, 2009

Garvey Schubert Barer Legal Update, October 20, 2009.

The limits remain unchanged from 2009 and are outlined as follows: **Limitation 2009 and 2010** Voluntary employee contributions limit: 401(k), 403(b) and 457(b) plans \$16,500 Age 50 catch-up limit: 401(k), 403(b) and governmental 457(b) plans \$5,500 SIMPLE plan deferral limit \$11,500 SIMPLE catch-up limit \$2,500 Defined contribution plan annual contribution limit \$49,000 Defined benefit plan annual benefit limit \$195,000 Cap on includible compensation for plan purposes \$245,000 Highly compensated employee threshold \$110,000 Top-heavy key employee/officer compensation threshold \$160,000 Social Security taxable wage base \$106,800

### Contact

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