



PENSION DYNAMICS CORPORATION

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IRS Announces Pension Plan Limitations for 2010

The Internal Revenue Service has announced the annual cost-of-living adjustment of various dollar limits for qualified retirement plans. ***The limits will not be increasing for 2010.*** The dollar limits are as follows:

401(k) Salary Deferral Limit	\$ 16,500
Catch-up Contribution Limit	\$ 5,500
The limitation used in the definition of Highly Compensated Employee (applies to look back year)	\$ 110,000
The limitation used in the definition of an Officer as a Key Employee	\$ 160,000
Maximum Compensation Limit	\$ 245,000
Maximum Defined Contribution Plan Annual Addition under IRS §415	\$ 49,000

If you have any questions about the new limits or how they affect your plan, please feel free to contact your administrator.