



Gabriel Roeder Smith & Company

**Internal Revenue Service
Principal Code Limits**

Year	415(b)(1)	415(c)(1)	401(a)(17)	401(a)(17)	402(g)(1)	414(q)			Year
	Defined Benefit Plan Basic Limit	Defined Contribution Plan Limit	Cap On Pay For Pension Purposes	Cap On Pay in Lieu of OBRA 93	Elective Deferrals 401(k) Plan	Employee Pay Thresholds			
						HCE	Super-HCE	Officer	
1990	\$102,582	\$30,000	\$209,200	\$209,200	\$7,979	\$56,990	\$85,485	\$51,291	1990
1991	\$108,963	\$30,000	\$222,220	\$222,220	\$8,475	\$60,535	\$90,803	\$54,482	1991
1992	\$112,221	\$30,000	\$228,860	\$228,860	\$8,728	\$62,345	\$93,518	\$56,111	1992
1993	\$115,641	\$30,000	\$235,840	\$235,840	\$8,994	\$64,245	\$93,368	\$57,821	1993
1994	\$118,800	\$30,000	\$150,000	\$242,280	\$9,240	\$66,000	\$99,000	\$59,400	1994
1995	\$120,000	\$30,000	\$150,000	\$245,000	\$9,240	\$66,000	\$100,000	\$60,000	1995
1996	\$120,000	\$30,000	\$150,000	\$250,000	\$9,500	\$66,000	\$100,000	\$60,000	1996
1997	\$125,000	\$30,000	\$160,000	\$260,000	\$9,500	\$80,000	n/a*	n/a*	1997
1998	\$130,000	\$30,000	\$160,000	\$265,000	\$10,000	\$80,000	n/a*	n/a*	1998
1999	\$130,000	\$30,000	\$160,000	\$270,000	\$10,000	\$80,000	n/a*	n/a*	1999
2000	\$135,000	\$30,000	\$170,000	\$275,000	\$10,500	\$85,000	n/a*	n/a*	2000
2001	\$140,000	\$35,000	\$170,000	\$285,000	\$10,500	\$85,000	n/a*	n/a*	2001
2002	\$160,000	\$40,000	\$200,000	\$295,000	\$11,000	\$90,000	n/a*	n/a*	2002
2003	\$160,000	\$40,000	\$200,000	\$300,000	\$12,000	\$90,000	n/a*	n/a*	2003
2004	\$165,000	\$41,000	\$205,000	\$305,000	\$13,000	\$90,000	n/a*	n/a*	2004
2005	\$170,000	\$42,000	\$210,000	\$315,000	\$14,000	\$95,000	n/a*	n/a*	2005
2006	\$175,000	\$44,000	\$220,000	\$325,000	\$15,000	\$100,000	n/a*	n/a*	2006
2007	\$180,000	\$45,000	\$225,000	\$335,000	\$15,500	\$100,000	n/a*	n/a*	2007
2008	\$185,000	\$46,000	\$230,000	\$345,000	\$15,500	\$105,000	n/a*	n/a*	2008
2009	\$195,000	\$49,000	\$245,000	\$360,000	\$16,500	\$110,000	n/a*	n/a*	2009
2010	\$195,000	\$49,000	\$245,000	\$360,000	\$16,500	\$110,000	n/a*	n/a*	2010

Source: IRS Notice 2009-94.

* The Small Business Job Protection Act simplified the determination of HCEs.