



Gabriel Roeder Smith & Company

### Other IRS Limits

Year	415(b)(2)(G) Special DB Plan Limit Police and Firefighters	409(o)(1)(C)(ii) Limits on ESOP Payout		4980A(c)(1) Excess Distributions Alternative to \$150,000 Limit	408(k)(2)(C) Simplified Employee Pensions and Pay Threshold	408(p)(2)(E) SIMPLE Retirement Accounts	402(g)(1) Elective Deferrals 403(b) Plans	457 Deferred Comp. Plans of Governments and Tax Exempt Organizations	Year
		5-Year Limit	Added Years						
1990	\$56,990	\$569,900	\$113,980	\$128,228	\$342		\$9,500	\$7,500	1990
1991	\$60,535	\$605,350	\$121,070	\$136,204	\$363		\$9,500	\$7,500	1991
1992	\$62,345	\$623,450	\$124,690	\$140,276	\$374		\$9,500	\$7,500	1992
1993	\$64,245	\$642,450	\$128,490	\$144,551	\$385		\$9,500	\$7,500	1993
1994	\$66,000	\$660,000	\$132,000	\$148,500	\$396		\$9,500	\$7,500	1994
1995	\$66,000	\$670,000	\$132,000	\$150,000	\$400		\$9,500	\$7,500	1995
1996	\$66,000	\$690,000	\$135,000	\$155,000	\$400		\$9,500	\$7,500	1996
1997	\$70,000	\$710,000	\$140,000	\$160,000	\$400	\$6,000	\$9,500	\$7,500	1997
1998	n/a	\$725,000	\$145,000	n/a*	\$400	\$6,000	\$10,000	\$8,000	1998
1999	n/a	\$735,000	\$145,000	n/a*	\$400	\$6,000	\$10,000	\$8,000	1999
2000	n/a	\$755,000	\$150,000	n/a*	\$450	\$6,000	\$10,500	\$8,000	2000
2001	n/a	\$780,000	\$155,000	n/a*	\$450	\$6,500	\$10,500	\$8,500	2001
2002	n/a	\$800,000	\$160,000	n/a*	\$450	\$7,000	\$11,000	\$11,000	2002
2003	n/a	\$810,000	\$160,000	n/a*	\$450	\$8,000	\$12,000	\$12,000	2003
2004	n/a	\$830,000	\$165,000	n/a*	\$450	\$9,000	\$13,000	\$13,000	2004
2005	n/a	\$850,000	\$170,000	n/a*	\$450	\$10,000	\$14,000	\$14,000	2005
2006	n/a	\$885,000	\$175,000	n/a*	\$450	\$10,000	\$15,000	\$15,000	2006
2007	n/a	\$915,000	\$180,000	n/a*	\$500	\$10,500	\$15,500	\$15,500	2007
2008	n/a	\$935,000	\$185,000	n/a*	\$500	\$10,500	\$15,500	\$15,500	2008
2009	n/a	\$985,000	\$195,000	n/a*	\$550	\$11,500	\$16,500	\$16,500	2009
2010	n/a	\$985,000	\$195,000	n/a*	\$550	\$11,500	\$16,500	\$16,500	2010
2011	n/a	\$985,000	\$195,000	n/a*	\$550	\$11,500	\$16,500	\$16,500	2011
2012	n/a	\$1,015,000	\$200,000	n/a*	\$550	\$11,500	\$17,000	\$17,000	2012

\*Excise tax for excess distributions does not apply.

Source: IRS Release IR-2010-108