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IRS Announces Pension Plan Limitations for 2010

Press Release

The Internal Revenue Service announced cost-of-living adjustments applicable to dollar limitations for pension plans and other items for tax year 2010.



Maximum Defined Contribution Plan Annual Addition
\$49,000 - remains unchanged from 2009.
Effective for limitation years ending in 2010.

Salary Deferral Limit
\$16,500 - remains unchanged from 2009.

Catch-up Limit for 401(k), 403(b), and 457 Plans
\$5,500 - remains unchanged from 2009.

HCE Compensation
\$110,000 - remains unchanged from 2009.
Applies for determining HCE's in 2011, based on compensation in 2010.

Maximum Compensation for Retirement Plan Purposes
\$245,000 - remains unchanged from 2009.
Applies to plan years beginning in 2010.

Compensation for Determining if Officers can be Key Employees
\$160,000 - remains unchanged from 2009.

*If you have any questions or concerns,
please do not hesitate to contact our office at 1-800-542-6785.*

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