



2010 EMPLOYEE BENEFIT PLAN LIMITS

The IRS recently released employee benefit plan benefit and contribution limits for 2010. There is no change on Plan limitations for 2010. The unchanged limitations are due to a decrease in the cost of living over the past year.

PLAN LIMITATIONS	2008	2009	2010
Annual Compensation Limit	\$230,000	\$245,000	\$245,000
Defined Contribution Maximum Annual Contribution	\$46,000	\$49,000	\$49,000
Annual §401(k) Employee Deferral Limit	\$15,500	\$16,500	\$16,500
Age 50 Catch-up Contributions to §401(k) Plan	\$5,000	\$5,500	\$5,500
Highly Compensated Employee Threshold	\$105,000	\$110,000	\$110,000
Income subject to Social Security Wage Base	\$102,000	\$106,800	\$106,800

Please share this information with your payroll personnel so they are aware of these limits.

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10-20-09