



KAUFMAN LAW GROUP, LLC

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RETIREMENT PLAN CONTRIBUTION LIMITS FOR 2008 AND 2009

	2008	2009
PROFIT SHARING AND 401(K) PLANS		
Limit on Salary Deferrals	\$15,500	\$16,500
Salary Deferral "Catch Up" Limit (over age 50)	\$5,000	\$5,500
Annual Addition Limit (Employer Monies)	\$46,000	\$49,000
Maximum Contribution per person (over age 50)	\$51,000	\$54,500
Maximum Contribution per person (under age 50)	\$46,000	\$49,000
ALL RETIREMENT PLANS		
Maximum Compensation Limit	\$230,000	\$245,000
Floor for "Highly Compensated" Employees	\$105,000	\$110,000
Social Security Wage Base	\$102,000	\$106,800
DEFINED BENEFIT PENSION PLANS		
Retirement Benefit Limit	\$185,000	\$195,000