

## Annual Plan Limits

	2011	2012
Compensation	\$245,000	\$250,000
Limits on Benefits/Contributions:		
Defined Contribution Plans	\$ 49,000	\$ 50,000
Defined Benefit Plans	\$195,000	\$200,000
401(k), 403(b), 457 plan elective deferrals	\$ 16,500	\$ 17,000
SIMPLE plan elective deferrals	\$ 11,500	\$ 11,500
IRA	\$ 5,000	\$ 5,000
Catch-up Contributions:		
401(k), 403(b) and 457 plans	\$ 5,500	\$ 5,500
SIMPLE plans	\$ 2,500	\$ 2,500
IRA	\$ 1,000	\$ 1,000
"Highly Compensated" salary definition	\$110,000	\$115,000
"Key Employee" salary definition:		
Officer	\$160,000	\$165,000
1% Owner	\$150,000	\$150,000
Social Security:		
Taxable Wage Base	\$106,800	\$110,100