

Dollar Limitations on Benefits and Contributions



Code Section	2012	2011	2010
Annual Compensation Limit—Qualified Plans	\$250,000	\$245,000	\$245,000
Maximum Elective Deferrals—401(k) & 403(b) Plan	\$17,000	\$16,500	\$16,500
Highly Compensated Definition	\$115,000	\$110,000	\$110,000
Catch-up Contributions for Workers Age 50 and Older—401(k)/403(b)/457	\$5,500	\$5,500	\$5,500
Elective Deferrals for SIMPLE 401(k) and IRA	\$11,500	\$11,500	\$11,500
Catch up Contributions for SIMPLE 401(k) and IRA	\$2,500	\$2,500	\$2,500
Maximum Annual Addition for DC Plans—415(b)(1)(A)	\$50,000	\$49,000	\$49,000
Maximum Annual Addition for DB Plans—415(b)(1)(A)	\$200,000	\$195,000	\$195,000
Taxable Wage Base	\$110,100	\$106,800	\$106,800
Top Heavy Key EE Definition	\$165,000	\$160,000	\$160,000

For more information on these and other limits please visit the IRS website at <http://www.irs.gov/newsroom/article/0,,id=229975,00.html>