

News Flash

2011 Retirement Plan Limits

| | 2010 | 2011 |
|---|-----------|-----------|
| Elective Deferral Limit for 401(k) and 403(b) Plans IRC 402(g)(1) | \$16,500 | \$16,500 |
| Annual Additions Limit for Defined Contribution Plans IRC 415(c)(1)(A) | \$49,000 | \$49,000 |
| Limit on Annual Benefits for Defined Benefit Plans IRC 415(b)(1)(A) | \$195,000 | \$195,000 |
| Catch-up Contribution Limit IRC 414(v)(2)(B)(i) | \$5,500 | \$5,500 |
| Annual Compensation Limit IRC 401(a)(17) | \$245,000 | \$245,000 |
| Highly Compensated Employee Limit IRC 414(q)(1)(B) | \$110,000 | \$110,000 |
| Key Employee Determination Limit IRC 416(i)(1)(A)(i) | \$160,000 | \$160,000 |
| Social Security Wage Base (Old Age, Survivors) | \$106,800 | \$106,800 |
| Medicare Wage Base | No Limit | No Limit |

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