

News Flash

2012 Retirement Plan Limits

| | 2012 | 2011 |
|--|-----------|-----------|
| Elective Deferral Limit for 401(k) and 403(b) Plans <i>IRC 402(g)(1)</i> | \$17,000 | \$16,500 |
| Annual Additions Limit for Defined Contribution Plans <i>IRC 415(c)(1)(A)</i> | \$50,000 | \$49,000 |
| Limit on Annual Benefits for Defined Benefit Plans <i>IRC 415(b)(1)(A)</i> | \$200,000 | \$195,000 |
| Catch-up Contribution Limit <i>IRC 414(v)(2)(B)(i)</i> | \$5,500 | \$5,500 |
| Annual Compensation Limit <i>IRC 401(a)(17)</i> | \$250,000 | \$245,000 |
| Highly Compensated Employee Limit <i>IRC 414(q)(1)(B)</i> | \$115,000 | \$110,000 |
| Key Employee Determination Limit <i>IRC 416(i)(1)(A)(i)</i> | \$165,000 | \$160,000 |
| Social Security Wage Base (Old Age, Survivors) | \$110,100 | \$106,800 |