

Retirement Plan Dollar Limits	2012	2011
401(k) / 403(b) Elective Deferral Limit Under IRC § 402(g)(1)	\$17,000	\$16,500
401(k) / 403(b) Catch-Up Elective Deferral Limit Under IRC § 414(v)(2)(B)(i)	\$5,500	\$5,500
SIMPLE 401(k) Elective Deferral Limit Under IRC § 408(p)(2)(E)	\$11,500	\$11,500
SIMPLE 401(k) Catch-Up Elective Deferral Limit Under IRC § 414(v)(2)(B)(ii)	\$2,500	\$2,500
Defined Contribution Plan Maximum Annual Addition Under IRC § 415(c)(1)(A)	\$50,000	\$49,000
Defined Benefit Plan Maximum Annual Benefit Under IRC § 415(b)(1)(A)	\$200,000	\$195,000
Qualified Plan Annual Compensation Limit Under IRC § 401(a)(17)	\$250,000	\$245,000
Highly Compensated Employee Limit Under IRC § 414(q)(1)(B)	\$115,000	\$110,000

Social Security Taxable Wage Base	2012	2011
After Cost of Living Adjustment	\$110,100	\$106,800