

Table of Limits and Thresholds

	2010	2011	2012
COMPENSATION LIMIT (Plan year BEGIN)	\$245,000	\$245,000	\$250,000
DEFINED BENEFIT LIMIT AT AGE 62-65 (limitation year END):			
Annual Limit	\$195,000	\$195,000	\$200,000
DEFINED CONTRIBUTION ANNUAL ADDITION LIMIT (limitation year END):	\$49,000	\$49,000	\$50,000
401(k) & 457 GOV'T PLAN DEFERRAL LIMIT (calendar year):	\$16,500	\$16,500	\$17,000
401(k) & 457 "CATCH UP" DEFERRAL LIMIT (calendar, plan or limitation year)	\$5,500	\$5,500	\$5,500
H.C.E. COMPENSATION THRESHOLD (plan year BEGIN):			
5% Owner	All	All	All
Any Employee with comp in prior year over:	\$110,000	\$110,000	\$115,000
Employee in top 20% with comp in prior year over:	\$110,000	\$110,000	\$115,000
KEY EE COMPENSATION THRESHOLD (plan year END):			
5% Owner	All	All	All
Officer	\$160,000	\$160,000	\$165,000
SOCIAL SECURITY WAGE BASE:	\$106,800	\$106,800	\$110,100