

Annual Plan Limits	2012	2011	2010	2009	2008
Compensation	\$ 250,000	\$245,000	\$245,000	\$245,000	\$230,000
Limits on benefits and contributions:					
Defined contribution plans	\$ 50,000	\$49,000	\$49,000	\$49,000	\$46,000
Defined benefit plans	\$ 200,000	\$195,000	\$195,000	\$195,000	\$185,000
401(k), 403(b) and 457 plan elective deferrals	\$ 17,000	\$16,500	\$16,500	\$16,500	\$15,500
SIMPLE plan elective deferrals	\$ 11,500	\$11,500	\$11,500	\$11,500	\$10,500
IRA	\$ 5,000	\$5,000	\$5,000	\$5,000	\$5,000
Catch-up contributions:					
401(k), 403(b) and 457 plans	\$ 5,500	\$5,500	\$5,500	\$5,500	\$5,000
SIMPLE plans	\$ 2,500	\$2,500	\$2,500	\$2,500	\$2,500
IRA	\$ 1,000	\$1,000	\$1,000	\$1,000	\$1,000
"Highly Compensated" definition	\$ 115,000	\$110,000	\$110,000	\$110,000	\$105,000
"Key Employee" definition:					
Officer	\$ 165,000	\$160,000	\$160,000	\$160,000	\$150,000
1% owner		\$150,000	\$150,000	\$150,000	\$150,000
Social Security:					
Taxable wage base	\$ 110,100	\$106,800	\$106,800	\$106,800	\$102,000
Social Security (employee tax rate)	4.20%	4.20%	6.20%	6.20%	6.20%
Social Security (employer tax rate)	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare (employee and employer tax rate)	1.45%	1.45%	1.45%	1.45%	1.45%