

## NEW QUALIFIED RETIREMENT PLAN DOLLAR LIMITATIONS FOR 2012

- \$ 250,000** Maximum includible annual compensation for calculating benefits and contributions and for nondiscrimination testing for plan years beginning in calendar year 2012.
- \$ 200,000** Maximum annual benefit payable from a defined benefit pension plan for ages 62 to 65 for plan years ending in calendar year 2012. Smaller amounts below age 62 and larger amounts above age 65.
- \$ 165,000** Minimum annual officer compensation for top heavy key employee definition for plan years beginning in calendar year 2012.
- \$ 110,100** Social Security Taxable Wage Base for calendar year 2012.
- \$ 50,000** Maximum individual annual contribution under a defined contribution plan for plan years ending in calendar year 2012.
- \$ 17,000** Maximum regular 401(k) salary deferral contribution for calendar year 2012.
- \$ 5,500** Maximum extra catch-up 401(k) salary deferral contribution for calendar year 2012 if age 50 by 12/31/2012.

**(Certain of the above dollar amounts may be less due to a percentage of compensation limit or due to a plan document limit.)**