



## 2012 EMPLOYEE BENEFIT PLAN LIMITS

The IRS recently released employee benefit plan limits for 2012. Some of the plan limitations will change for 2012, because the increase in the cost-of-living index (COLA) met the statutory thresholds that trigger their adjustment. However, other limitations will remain unchanged.

PLAN LIMITATIONS	2010	2011	2012
Annual Compensation Limit	\$245,000	\$245,000	\$250,000
Defined Contribution Maximum Annual Contribution	\$49,000	\$49,000	\$50,000
Annual §401(k) Employee Deferral Limit	\$16,500	\$16,500	\$17,000
Age 50 Catch-up Contributions to §401(k) Plan	\$5,500	\$5,500	\$5,500
Highly Compensated Employee Threshold	\$110,000	\$110,000	\$115,000
Income subject to Social Security Wage Base	\$106,800	\$106,800	\$110,100

Please share this information with your payroll personnel so they are aware of these limits.

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