

## Retirement Plan Limits 2002-2012

Limitation Type	2012	2011 - 2009	2008	2007	2006	2005	2004	2003	2002
Maximum Annual Compensation	\$250,000	\$245,000	\$230,000	\$225,000	\$220,000	\$210,000	205,000	\$200,000	\$200,000
Elective Deferral Limit	17,000	16,500	15,500	15,500	15,000	14,000	13,000	12,000	11,000
SIMPLE Elective Deferral Limit	11,500	11,500	10,500	10,500	10,000	10,000	9,000	8,000	7,000
HCE Compensation Threshold	115,000	110,000	105,000	100,000	100,000	95,000	90,000	90,000	90,000
Catch-up Contribution	5,500	5,500	5,000	5,000	5,000	4,000	3,000	2,000	1,000
SIMPLE Catch-up Contribution	2,500	2,500	2,500	2,500	2,500	2,000	1,500	1,000	500
DB Benefit Limit	200,000	195,000	185,000	180,000	175,000	170,000	165,000	160,000	160,000
DC Annual Contribution Limit	50,000	49,000	46,000	45,000	44,000	42,000	41,000	40,000	40,000
Key Employee (Officer) Threshold	165,000	160,000	150,000	145,000	140,000	135,000	130,000	130,000	130,000
IRA Contribution Limit	5,000	5,000	5,000	4,000	4,000	4,000	3,000	3,000	3,000
IRA Catch-Up Contributions	1,000	1,000	1,000	1,000	1,000	500	500	500	500
Social Security Taxable Wage Base	110,100	106,800	102,000	97,500	94,200	90,000	87,900	87,000	84,900