

## IRS Pension Plan Limitations (2010-2012)

*The Internal Revenue Service has announced the annual cost-of-living adjustment of various dollar limits for qualified retirement plans.*

	2010	2011	2012
<b>Salary Deferral Limit</b> <i>(401(k) including Roth 401(k), 403(b) and 457 Plans)</i>	\$16,500	\$16,500	\$17,000
<b>Catch-up Contribution Limit</b> <i>(Including Roth 401(k). Age 50 or older.)</i>	\$5,500	\$5,500	\$5,500
<b>Limitation used in the definition of Highly Compensated Employee</b> <i>(applies to look back year)</i>	\$110,000	\$110,000	\$115,000
<b>Limitation used in the definition of an Officer as a Key Employee</b>	\$160,000	\$160,000	\$165,000
<b>Maximum Compensation Limit</b>	\$245,000	\$245,000	\$250,000
<b>Maximum Defined Contribution Plan Annual Addition under IRS §415</b>	\$49,000	\$49,000	\$50,000