



IRS Cost-of-Living Adjustments for 2008-2012

IRS Limit	2012	2011	2010	2009	2008
DC Plan annual Additions Limit	\$50,000	\$49,000	\$49,000	\$49,000	\$46,000
DB Plan Limit on Annual Benefits	\$200,000	\$195,000	\$195,000	\$195,000	\$185,000
Section 401(a)(17) Plan Deferrals/Catch-up	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000
401(k), SARSEP, & 403(b) Plan Deferrals/Catch-up	\$17,000/\$5,500*	\$16,500/\$5,500	\$16,500/\$5,500	\$16,500/\$5,500	\$15,500/\$5,000
457 Plan Deferrals/Catch-up	\$17,000/\$5,500*	\$16,500/\$5,500	\$16,500/\$5,500	\$16,500/\$5,500	\$15,500/\$5,000
SIMPLE Plan Deferrals/Catch-up	\$11,500*/\$2,500*	\$11,500/\$2,500	\$11,500/\$2,500	\$11,500/\$2,500	\$10,500/\$2,500
Highly Compensated Employees Compensation	\$115,000	\$110,000	\$110,000	\$110,000	\$105,000
Compensation Defining Key Employee (Officer)	\$165,000	\$160,000	\$160,000	\$160,000	\$150,000
SEP Annual Compensation Triggering a Contribution	\$550*	\$550	\$550	\$550	\$500

Social Security Cost-of-living Adjustments for 2008-2012

Social Security Taxable Wage Base	\$110,100	\$106,800	\$106,800	\$106,800	\$102,000
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*Unchanged from 2011 limits.