

# Retirement Plan Limitations

	2012 Limit	2011 Limit
401(k) Maximum Deferral (402(g) Limit)	\$17,000	\$16,500
IRA Maximum Contribution	\$5,000	\$5,000
415 Limit (annual additions limit)	\$50,000	\$49,000
Highly Compensated Employee Dollar Limit	\$115,000	\$110,000
Key Employee Dollar Limit (top-heavy plans)	\$165,000	\$160,000
Compensation Limit	\$250,000	\$245,000
Taxable Wage Base	\$110,100	\$106,800
Age 50 “Catch Up” Contribution Limit	\$5,500	\$5,500

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**Retirement**  
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