



**Qualified Plan Consultants & Administrators**

**2011 INDEXED RETIREMENT PLAN LIMITS**

<u>Plan Years Beginning In:</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Annual Compensation Limit	\$ 245,000	\$245,000	\$245,000	\$230,000	\$225,000	\$ 220,000
Defined Contribution Plan Contribution	\$ 49,000	\$49,000	\$49,000	\$46,000	\$45,000	\$ 44,000
Maximum salary deferral into a 401(k) plan, SARSEP, or 403(b)	\$16,500	\$16,500	\$16,500	\$15,500	\$ 15,500	\$15,000
Catch-Up Elective Deferrals (applies to participants age 50 or older) <i>Progressive Limitation</i>	\$5,500	\$5,500	\$5,500	\$5,000	\$ 5,000	\$5,000
Highly Compensated Employee	\$110,000	\$110,000	\$110,000	\$105,000	\$100,000	\$100,000
Defined Benefit Plan Benefit	\$195,000	\$195,000	\$195,000	\$185,000	\$ 180,000	\$175,000
Social Security Wage Base	\$106,800	\$106,800	\$106,800	\$102,000	\$ 97,500	\$94,200
Medicare Wage Base	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited	Unlimited