

porterwright

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989	1988	1987
401(k) Deferral Limit	16,500	16,500	16,500	15,500	15,500	15,000	14,000	13,000	12,000	11,000	10,500	10,500	10,000	10,000	9,500	9,500	9,240	9,240	8,994	8,728	8,475	7,979	7,627	7,313	7,000
414(v) Catch-up Limit	5,500	5,500	5,500	5,000	5,000	5,000	4,000	3,000	2,000	1,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Defined Contribution 415(c) Limit	49,000	49,000	49,000	46,000	45,000	44,000	42,000	41,000	40,000	40,000	35,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Defined Benefit 415(b) Limit	195,000	195,000	195,000	185,000	180,000	175,000	170,000	165,000	160,000	160,000	140,000	135,000	130,000	130,000	125,000	120,000	120,000	118,800	115,641	112,221	108,963	102,582	98,064	94,023	90,000
401(a)(17) Annual Compensation Limit	245,000	245,000	245,000	230,000	225,000	220,000	210,000	205,000	200,000	200,000	170,000	170,000	160,000	160,000	160,000	150,000	150,000	150,000	235,840	228,860	222,220	209,200	200,000	-	-
408(p)(2)(A) SIMPLE Limit	11,500	11,500	11,500	10,500	10,500	10,000	10,000	9,000	8,000	7,000	6,500	6,000	6,000	6,000	6,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
457 Deferred Compensation Limit	16,500	16,500	16,500	15,500	15,500	15,000	14,000	13,000	12,000	11,000	8,500	8,000	8,000	8,000	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500	7,500
414(q)(1)(B) HCE Compensation Threshold (comp. only), or after 1/1/97 w/ top paid group)	110,000	110,000	110,000	105,000	100,000	100,000	95,000	90,000	90,000	90,000	85,000	85,000	80,000	80,000	80,000	100,000	100,000	99,000	96,368	93,518	90,803	85,485	81,720	78,353	75,000
414(q)(1)(C) HCE Compensation Threshold (top paid group)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	66,000	66,000	66,000	64,245	62,345	60,535	56,990	54,480	52,235	50,000
414(q)(1)(D) HCE Compensation Threshold (officer)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	60,000	60,000	59,4000	57,820	56,110	54,481	51,291	49,032	47,011	45,000
FICA/OASDI Taxable Wage Base	106,800	106,800	106,800	102,000	97,500	94,200	90,000	87,900	87,000	84,900	80,400	76,200	72,600	68,400	65,400	62,700	61,200	60,600	57,600	55,500					
FICA/Medicare Taxable	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	135,000	130,200				
Key Employee 416(i)(1)(A)(i)	160,000	160,000	160,000	150,000	145,000	140,000	135,000	130,000	130,000	130,000	130,000														
HSA Contribution Limit - Single - Family	3,050 6,150	3,050 6,150	3,000 5,950	2,900 5,800																					
HSA Annual Deductible Minimum -Single - Family	1,200 2,400	1,200 2,400	1,150 2,300	1,100 2,200																					
HSA Out-of-Pocket Maximum - Single - Family	5,950 11,900	5,950 11,900	5,800 11,600	5,600 11,200																					