



Please contact any of the attorneys in our [Employee Benefits and Executive Compensation Group](#) if you have any questions regarding this [Employee Benefits alert](#).

## 2012 Dollar Limits on Compensation and Benefits

The Internal Revenue Service (IRS) has announced the 2012 annual dollar limits on benefits, contributions, and compensation. The key limits for 2012 (as well as the limits that applied in 2011) are listed in the table below:

<i>Code Section</i>	<i>Limit</i>	<b>2012</b>	<b>2011</b>
§401(a)(17)(A)	Annual Compensation	\$250,000	\$245,000
§402(g)(1)(B)	401(k)/403(b) Elective Deferrals	\$17,000	\$16,500
§414(q)(1)(B)(i)	Highly Compensated Employees	\$115,000	\$110,000
§414(v)(2)(B)(i)	Age 50+ "Catch-Up" Contributions	\$5,500	\$5,500
§415(b)(1)(A)	DB Annual Benefits	\$200,000	\$195,000
§415(c)(1)(A)	DC Annual Additions	\$50,000	\$49,000
§416(i)(1)(A)(i)	Key Employee/Officer	\$165,000	\$160,000
§457(e)(15)(A)	457(b) Elective Deferrals	\$17,000	\$16,500
§223(b)(2)	HSA Annual Contribution Levels		
	Individual	\$3,100	\$3,050
	Family	\$6,250	\$6,150
Social Security Wage Base		\$110,100	\$106,800

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**Harry I. Atlas**  
[hiatlas@Venable.com](mailto:hiatlas@Venable.com)  
410.528.2848

**Jennifer S. Berman**  
[jsberman@Venable.com](mailto:jsberman@Venable.com)  
410.244.7756

**Bradford S. Cohen**  
[bcohen@Venable.com](mailto:bcohen@Venable.com)  
310.229.9942

**Christopher E. Condeluci**  
[cecondeluci@Venable.com](mailto:cecondeluci@Venable.com)  
202.344.4231

**Robin C. Gilden**  
[rcgilden@Venable.com](mailto:rcgilden@Venable.com)  
310.229.9967

**Kenneth R. Hoffman**  
[krhoffman@Venable.com](mailto:krhoffman@Venable.com)  
202.344.4810

**Thora A. Johnson**  
[tajohnson@Venable.com](mailto:tajohnson@Venable.com)  
410.244.7747

**Jessica E. Kuester**  
[jekuester@Venable.com](mailto:jekuester@Venable.com)  
410.244.7476

**Gregory J. Ossi**  
[gossi@Venable.com](mailto:gossi@Venable.com)  
703.760.1957

**Barbara E. Schlaff**  
[beschlaff@Venable.com](mailto:beschlaff@Venable.com)  
410.244.7494

**Lisa A. Tavares**  
[latavares@Venable.com](mailto:latavares@Venable.com)  
202.344.4075

**Martha Jo Wagner**  
[mjwagner@Venable.com](mailto:mjwagner@Venable.com)  
202.344.4002

**John A. Wilhelm**  
[jawilhelm@Venable.com](mailto:jawilhelm@Venable.com)  
703.760.1917

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