



Qualified Plan Limits

We are pleased to announce the 2013 increases to those dollar limits that most affect tax-qualified retirement plans:

	2013	2012
<i>Defined Contribution Limits</i>		
401(k) / 403(b) Contribution Limit	\$ 17,500	\$17,000
401(k) /403(b) Catch-Up Limit	\$5,500	\$5,500
Total Plan Contributions Limit (all sources)	\$51,000	\$50,000
SIMPLE IRA / 401(k) Contribution Limit	\$12,000	\$11,500
SIMPLE IRA / 401(k) Catch-Up Limit	\$2,500	\$2,500
<i>Compensation Limits</i>		
Maximum Compensation – Plan Purposes	\$255,000	\$250,000
HCE Compensation Test Threshold	\$115,000	\$115,000
Social Security Taxable Wage Base	\$113,700	\$110,100

If you have any questions regarding how these new limits will affect your clients, please do not hesitate to call.

