



**Our Employee Benefits and Executive Compensation attorneys have a diversified national practice. We assist clients of all shapes and sizes - businesses in virtually every industry sector, 501(c)(3)s and other tax-exempt organizations, and governmental entities under 414(d) - on compensation and benefit-related issues.**

## 2011 Dollar Limits on Compensation and Benefits

The Internal Revenue Service (IRS) has announced the 2011 annual dollar limitations on benefits, contributions and compensation. The key limits for 2011 (which are identical to those applicable for 2010) are listed in the table below:

Code Section	Limit	2011	2010
§401(a)(17)(A)	Annual Compensation	\$245,000	\$245,000
§402(g)(1)(B)	401(k)/403(b) Elective Deferrals	\$16,500	\$16,500
§414(q)(1)(B)(i)	Highly Compensated Employees	\$110,000	\$110,000
§414(v)(2)(B)(i)	Age 50+ "Catch-Up" Contributions	\$5,500	\$5,500
§415(b)(1)(A)	DB Annual Benefits	\$195,000	\$195,000
§415(c)(1)(A)	DC Annual Additions	\$49,000	\$49,000
§416(i)(1)(A)(i)	Key Employee/Officer	\$160,000	\$160,000
§457(e)(15)(A)	457(b) Elective Deferrals	\$16,500	\$16,500
§223(b)(2)	HSA Annual Contribution Levels		
	Individual	\$3,050	\$3,050
	Family	\$6,150	\$6,150
Social Security Wage Base		\$106,800	\$106,800

If you are having trouble viewing the table, please [click here](#).

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

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