

2011 Federal Limits on Benefits & Contributions

Provision	Cite	2010	2011
Limitation on annual contributions to the Deferred Compensation Program	§457(e)(15)	\$16,500	\$16,500
Limitation on Catch-up Deferrals	§414(v)(2)(B)(i)	\$5,500	\$5,500
Limitation on Benefits – The maximum annual amount that can be paid to a participant.	§415(b)(1)(A)	\$195,000	\$195,000
Limitation on Annual Additions – The maximum amount of additional annual contributions allowed to be made to a WRS account.	§415(c)(1)(A)	\$49,000	\$49,000
Highly Compensated Employee Determination	§414(q)(1)(B)	\$110,000	\$110,000
Limitation on Compensation – The maximum amount of annual compensation on which retirement contributions may be based (for post 1/1/96 hires)*	§401(a)(17)	\$245,000	\$245,000
Taxable wage base – Social Security		\$106,800	\$106,800

* Does not apply to certain post 1/1/96 hires who were previously enrolled in the WRS