

## KEY NUMBERS

<b>RETIREMENT PLANS</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>
Annual Additions – Defined Contribution	\$50,000	\$49,000	\$49,000	\$49,000	\$46,000	\$45,000
Defined Benefit Limit Annual Benefits	\$200,000	\$195,000	\$195,000	\$195,000	\$185,000	\$180,000
Maximum Covered Compensation	\$250,000	\$245,000	\$245,000	\$245,000	\$230,000	\$225,000
401(k) Elective Deferrals	\$17,000	\$16,500	\$16,500	\$16,500	\$15,500	\$15,500
401(k) Catch-up Contributions	\$5,500	\$5,500	\$5,500	\$5,500	\$5,000	\$5,000
SIMPLE Deferrals	\$11,500	\$11,500	\$11,500	\$11,500	\$10,500	\$10,500
SIMPLE Catch-up	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500
IRA Contribution	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$4,000
IRA Catch-up	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
Highly Compensated Employee	\$115,000	\$110,000	\$110,000	\$110,000	\$105,000	\$100,000
Key Employee	\$165,000	\$160,000	\$160,000	\$160,000	\$150,000	\$145,000
<b>HEALTH SAVINGS ACCOUNTS</b>						
HSA Contribution Limit – individual	\$3,100	\$3,050	\$3,050	\$3,000	\$2,900	\$2,850
HSA Contribution Limit – family	\$6,250	\$6,150	\$6,150	\$5,950	\$5,800	\$5,650
HSA Catch-up Limits	\$1,000	\$1,000	\$1,000	\$1,000	\$900	\$800
HSA Max out of pocket – individual	\$6,050	\$5,950	\$5,950	\$5,800	\$5,600	\$5,500
HSA Max out of pocket – family	\$12,100	\$11,900	\$11,900	\$11,600	\$11,200	\$11,000
<b>ESTATE AND GIFT TAX</b>						
Annual Gift Tax Exclusion	\$13,000	\$13,000	\$13,000	\$13,000	\$12,000	\$12,000
Applicable Credit Exemption Equivalent	\$5,120,000	\$5,000,000	\$5,000,000	\$3,500,000	\$2,000,000	\$2,000,000
Generation Skipping Tax Exemption	\$5,120,000	\$5,000,000	\$5,000,000	\$3,500,000	\$2,000,000	\$2,000,000
Lifetime Gift Exemption Equivalent	\$5,120,000	\$5,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000

	2012	2011	2010	2009	2008	2007
<b>FOREIGN EARNED INCOME EXCLUSION</b>	\$95,100	\$92,900	\$91,500	\$91,400	\$87,600	\$85,700
<b>INCOME TAX</b>						
Standard Deduction -						
Joint Return	\$11,900	\$11,600	\$11,400	\$11,400	\$10,900	\$10,700
Single, Head of Household	\$8,700	\$8,500	\$8,400	\$8,350	\$8,000	\$7,850
Single	\$5,950	\$5,800	\$5,700	\$5,700	\$5,450	\$5,350
Unmarried non-surviving spouse	\$1,450	\$1,450	\$1,400	\$1,400	\$1,350	\$1,300
All others over 65 (additional)	\$1,150		\$1,100	\$1,100	\$1,050	\$1,050
Personal Exemption	\$3,800	\$3,700	\$3,650	\$3,650	\$3,500	\$3,400
Itemized Deduction Phaseout						
Married Filing Separately	Unlimited	Unlimited	Unlimited	\$83,400	\$79,975	\$78,200
All other Filers	Unlimited	Unlimited	Unlimited	\$166,800	\$159,950	\$156,400
<b>KIDDIE TAX (reduced tax on unearned income up to limits; excess of limits taxed at parents rate)</b>	\$1,900	\$1,900	\$1,900	\$1,900	\$1,800	\$1,700
<b>SOCIAL SECURITY WAGE BASE</b>	\$110,100	\$106,800	\$106,800	\$106,800	\$102,000	\$97,500
<b>MILEAGE RATES (cents/mile)</b>						
January 1 – June 30						
Business	\$0.555	\$0.51	\$0.50	\$0.55	\$0.505	\$0.485
Charitable	\$0.14	\$0.19	\$0.14	\$0.14	\$0.14	\$0.14
Medical and Moving	\$0.23	\$0.14	\$0.165	\$0.24	\$0.19	\$0.20
July 1 – December 31						
Business		\$0.555	\$0.50	\$0.55	\$0.585	\$0.485
Charitable		\$0.14	\$0.14	\$0.14	\$0.14	\$0.14
Medical and Moving		\$0.235	\$0.165	\$0.24	\$0.19	\$0.20