

457 Contribution Limits for 2011

	2011 Limits	2010 Limits
Employee Contribution	May elect a percentage of reduction in compensation in 1% multiples or a flat dollar amount up to the lesser of \$16,500 or 100% of compensation.	May elect a percentage of reduction in compensation in 1% multiples or a flat dollar amount up to the lesser of \$16,500 or 100% of compensation.
3-Year Catch-Up	For eligible 457 participants, the maximum catch-up amount is \$16,500 . Standard 457 deductions + 457 3-yr. catch-up = \$33,000 Catch-ups may not exceed the under-contributions made in previous years.	For eligible 457 participants, the maximum catch-up amount is \$16,500 . Standard 457 deductions + 457 3-yr. catch-up = \$33,000 . Catch-ups may not exceed the under-contributions made in previous years.
50+ Contribution	457 participants age 50 and over are permitted to make additional contributions in the amount of \$5,500 . Participants may not make 50+ contributions and 3-year catch-up contributions concurrently.	457 participants age 50 and over are permitted to make additional contributions in the amount of \$5,500 . Participants may not make 50+ contributions and 3-year catch-up contributions concurrently.