

Plan A Options and Limitations
Calendar Year 2011

USD

A. Maximum Annual University Contribution	24,500
B. Maximum Annual Employee Pre-tax Contribution	16,500
C. Maximum Annual Employee Pre-Tax Catch Up (Catch up available for employees >50 yo)	5,500
D. Maximum Annual Employee Roth Contribution	16,500
E. Maximum Annual Employee Roth Catch Up (Catch up Roth available for employees >50 yo)	5,500
F. Maximum Annual Employee After Tax Contribution	Variable
G. Maximum Annual Total Retirement Amount (Excluding Catch Up) [(A+B+F) or(A+D+F) or (A+F)]	49,000

- 1) Employee Salary Pre-Tax and Roth Contributions combined should not exceed USD 16,500
- 2) Employee Pre-Tax and Roth Catch up contributions (when applicable) combined, should not exceed USD 5,500
- 3) Compensation on which benefits should be calculated is capped at USD 245,000
- 4) The foreign earned income exclusion is USD 91,400