



Important Government Numbers for 2011

Estate and Gift Tax Numbers

	2010	2011
Annual Gift Tax Exclusion	\$13,000	\$13,000
Gifts to Non-citizen spouse	\$134,000	\$136,000
Gift Tax Exemption	\$1,000,000	\$1,000,000
Top Gift Tax Rate	35%	55%
Federal Estate Tax Exemption	Repealed	\$1,000,000
Top Federal Estate Tax Rate	Repealed	55%
GST Exemption	Repealed	\$1,000,000
Special Use (Section 2032A) Valuation Reduction	\$1,000,000	\$1,020,000

Qualified Plan Numbers

Maximum Defined Contribution	\$49,000	\$49,000
401 (k) Elective Deferrals	\$16,500	\$16,500
Defined Benefit Maximum Benefit	\$195,000	\$195,000
Annual Compensation Limit for Purposes of Qualified Plans	\$245,000	\$245,000
Key Employee Compensation for Top Heavy Rules	\$160,000	\$160,000
Catch Up Provisions for Ages 50+	\$5,500	\$5,500

Income Tax Numbers

Social Security Wage Base	\$106,800	\$106,800
Top Individual Marginal Income Tax Rate	35%	39.6%
Top Long-Term Capital Gains Tax Rate	15%	20%
Dividend Tax Rate	15%	Ordinary Income
Long Term Health Care Per Diem ²	\$290	\$300