

ÉTATS-UNIS (SOURCE INTERNAL REVENUE SERVICE)			
Code Section	2011	2010	2009
IRAs			
IRA Contribution Limit - 219(b)(5)(A)	5,000	5,000	5,000
IRA Catch-Up Contributions - 219(b)(5)(B)	1,000	1,000	1,000
IRA AGI Deduction Phase-out Starting at			
Joint Return	90,000	89,000	89,000
Single or Head of Household	56,000	56,000	55,000
SEP			
SEP Minimum Compensation - 408(k)(2)(C)	550	550	550
SEP Maximum Compensation - 408(k)(3)(C)	245,000	245,000	245,000
SIMPLE Plans			
SIMPLE Maximum Contributions - 408(p)(2)(E)	11,500	11,500	11,500
Catch-up Contributions - 414(v)(2)(B)(ii)	2,500	2,500	2,500
401(k), 403(b), Profit-Sharing Plans, etc.			
Annual Compensation - 401(a)(17)/404(l)	245,000	245,000	245,000
Elective Deferrals - 402(g)(1)	16,500	16,500	16,500
Catch-up Contributions - 414(v)(2)(B)(i)	5,500	5,500	5,500
Defined Contribution Limits - 415(c)(1)(A)	985,000	985,000	985,000
ESOP Limits - 409(o)(1)(C)	195,000	195,000	195,000
Other			
HCE Threshold - 414(q)(1)(B)	110,000	110,000	110,000
Defined Benefit Limits - 415(b)(1)(A)	195,000	195,000	195,000
Key Employee - 416(i)(1)(A)(i)	160,000	160,000	160,000
457 Elective Deferrals - 457(e)(15)	16,500	16,500	16,500
Control Employee - 1.61-21(f)(5)(i)	95,000	95,000	95,000
Control Employee - 1.61-21(f)(5)(iii)	195,000	195,000	195,000
Taxable Wage Base	106,800	106,800	106,800

Le tableau ci-dessus indique les plafonds de cotisations et de prestations qui s'appliquent aux régimes de retraite assujettis à la réglementation américaine pour 2011.

Les plafonds sont ajustés annuellement pour refléter l'inflation. L'Internal Revenue Service (IRS) a annoncé en Octobre 2010 les ajustements aux plafonds pour l'année 2011.