

## 2010 Annual Contribution Limit Notice

On October 15, 2009, the Internal Revenue Service released Information Release 2009-94, announced **NO CHANGE** to the 2010 contribution limits, from 2009, for 403(b) 457(b) plans.

The 2010 dollar limits are as follows:

<b><u>403(b) Plans</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>
<b>403(b) Elective Deferral Limit</b>	<b>\$16,500</b>	<b>\$16,500</b>

The limitation on cumulative elective deferrals to a 403(b) tax sheltered savings plan in a tax year, as coordinated under IRC Section 402(g)(1).

<b>Age 50 Catch-Up</b>	<b>\$5,500</b>	<b>\$5,500</b>
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The special catch-up is available for individuals who are at least 50 years old by December 31, 2010 and making eligible pre-tax contributions to the 403(b) plan.

<b><u>457(b) Plans</u></b>	<b><u>2010</u></b>	<b><u>2009</u></b>
<b>457(b) Elective Deferral Limit</b>	<b>\$16,500</b>	<b>\$16,500</b>

The limitation on deferrals to 457 plans under IRC Section 457(e)(15).

<b>Age 50 Catch-Up</b>	<b>\$5,500</b>	<b>\$5,500</b>
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