

MEBA PENSION TRUST SECTION 415 LIMITS FOR 2009

Age	Monthly Limit	Annual Limit	LS Factor	LS Limit
35	\$3,059.58	\$36,715.00		
36	\$3,232.75	\$38,793.00		
37	\$3,416.92	\$41,003.00		
38	\$3,612.83	\$43,354.00		
39	\$3,821.42	\$45,857.00		
40	\$4,043.50	\$48,522.00		
41	\$4,280.17	\$51,362.00		
42	\$4,532.58	\$54,391.00		
43	\$4,802.08	\$57,625.00		
44	\$5,089.92	\$61,079.00		
45	\$5,397.83	\$64,774.00		
46	\$5,727.42	\$68,729.00		
47	\$6,080.58	\$72,967.00		
48	\$6,459.33	\$77,512.00		
49	\$6,865.83	\$82,390.00		
50	\$7,302.67	\$87,632.00	205.61	\$1,299,994.72
51	\$7,772.58	\$93,271.00	202.57	\$1,366,322.14
52	\$8,278.50	\$99,342.00	199.41	\$1,436,054.54
53	\$8,823.67	\$105,884.00	196.16	\$1,509,366.85
54	\$9,411.92	\$112,943.00	192.79	\$1,586,442.91
55	\$10,047.50	\$120,570.00	189.33	\$1,667,475.77
56	\$10,734.92	\$128,819.00	185.78	\$1,752,668.15
57	\$11,478.75	\$137,745.00	182.16	\$1,842,233.11
58	\$12,284.17	\$147,410.00	178.46	\$1,936,394.60
59	\$13,157.00	\$157,884.00	174.68	\$2,035,388.16
60	\$14,104.08	\$169,249.00	170.81	\$2,139,461.24 *
61	\$15,132.58	\$181,591.00	166.86	\$2,248,873.77 *
62	\$16,250.00	\$195,000.00	162.87	\$2,363,899.09
63	\$16,250.00	\$195,000.00	158.82	\$2,311,944.92
64	\$16,250.00	\$195,000.00	154.74	\$2,259,332.23
65	\$16,250.00	\$195,000.00	150.61	\$2,206,087.37
66	\$17,508.83	\$210,106.00	146.45	\$2,318,984.66
67	\$18,881.17	\$226,574.00	142.27	\$2,437,675.10
68	\$20,381.50	\$244,578.00	138.05	\$2,562,456.96
69	\$22,029.00	\$264,348.00	133.77	\$2,693,642.47

* For participants retiring under Plan Section 2.04 - Early Retirement Pension, the annuity limits are \$180,732 and \$166,463 at ages 61 and 60, respectively. The limit is the lesser of the adjusted value based on the assumptions above or the adjusted value based on the Plan's early retirement factors.