



## Pension Analyst

### 2009 Dollar Limits under Employee Benefit Plans

	2009	2008		2009	2008
Defined Contribution Limitation	\$ 49,000	\$ 46,000	Threshold Amounts for Determination of Key Employees:		
Defined Benefit Limitation	\$ 195,000	\$ 185,000	Officers Earning More Than	\$ 160,000	\$ 150,000
Annual Compensation Limit	\$ 245,000	\$ 230,000			
Annual Compensation Limit for			Threshold Amounts for Determination of HCEs in Lookback Year:		
Certain Governmental Plans	\$ 360,000	\$ 345,000	Employees Earning More Than	\$ 110,000	\$ 105,000
Annual Deferral Limit for 401(k) Plans	\$ 16,500	\$ 15,500	Employees in Top 20% Earning More Than	\$ 110,000	\$ 105,000
Annual Deferral Limit for 403(b) Plans	\$ 16,500	\$ 15,500			
Annual Deferral Limit for 457(b) Plans	\$ 16,500	\$ 15,500	ESOP Limited Distribution Period:		
Annual Catch-up Deferral Limit	\$ 5,500	\$ 5,000	Account Balance Limit for 5-Year Period	\$ 985,000	\$ 935,000
Social Security Taxable Wage Base	\$ 106,800	\$ 102,000	Incremental Amount to Extend Period	\$ 195,000	\$ 185,000



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RSPC114  
 Ed. 10/2008