

2009 CALENDAR YEAR QUALIFIED PLAN LIMITS

PLAN	2009 LIMIT	2008 LIMIT
401(k), SAR-SEP 403(b) Elective Deferral Limit	\$ 16,500	\$ 15,500
PLUS: AGE 50 & Over Catch Up	\$ 5,500	\$ 5,000
SIMPLE Plan Elective Deferral Limit	\$ 11,500	\$ 10,500
PLUS: AGE 50 & Over Catch Up	\$ 2,500	\$ 2,500
457 Plan Elective Deferral Limits	\$ 16,500	\$ 15,500
PLUS: AGE 50 & Over Catch Up	\$ 5,500	\$ 5,000
Defined Benefit Plan Maximum Benefit	\$195,000	\$185,000
Defined Contribution Participant Maximum Allocation	\$ 49,000	\$ 46,000
Roth/Traditional IRA	\$ 5,000	\$ 5,000
PLUS: Age 50 & Over Catch Up	\$ 1,000	\$ 1,000
Coverdell Education Savings Account	\$ 2,000	\$ 2,000

For more information about retirement plans, call the Qualified Plans Sales Center at **800.747.5164**.



SECURITY BENEFIT®
To and Through Retirement

2008/11/03 38-06223-00

IRACENTRAL

YOUR COMPLETE IRA SOURCE

- Roth IRA
- Traditional IRA
- 72(t)
- Stretch IRA
- Coverdell Education Savings Account
- SIMPLE IRA
- SEP

RETIREMENT PROGRAMS

- 401(k)
- Safe Harbor 401(k)
- Profit Sharing/401(a)
- Money Purchase/401(a)
- Defined Benefit
- 403(b) ERISA
- 457 Plans
- 403(b)/TSA
- Owner-only 401(k) Plan

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www.securitybenefit.com



SECURITY BENEFIT®

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