



Johnson County Government

IRS Announces Benefit Limits for 2009

The IRS announced the cost-of-living adjustments to benefit plan limits for 2009. There are many sections in the Tax Code that limit the amount of tax-favored benefits an employer may provide or an employee may receive. The IRS updates these limits annually to account for inflation. Here are the limits for 2009.

| | 2009 Limit |
|---|-------------------------------|
| Pre-tax employee elective deferrals to 457(b) plans <i>(without regard to "catch-up" contributions):</i> | \$16,500 |
| Pre-tax employee catch-up additional contributions to 457(b) plans (50 or older) | \$5,500 |
| Health Savings Accounts <i>Single Coverage</i> <i>Family Coverage</i> | \$3,000 \$5,950 |
| Health Savings Account Catch Up Additional Contributions 2009 (55 or older) | \$1,000 |
| High Deductible Plan Minimum Deductible for Johnson County <i>Single Coverage</i> <i>Employee + 1</i> <i>Family Coverage</i> | \$1,500 \$3,000 \$3,000 |
| High Deductible Plan Maximum Out of Pocket for Johnson County <i>Single Coverage</i> <i>Employee + 1</i> <i>Family Coverage</i> | \$3,000 \$6,000 \$6,000 |