

MEBA Pension Trust

Section 415 Limits for 2026

(for benefits commencing January 1, 2026 to December 31, 2026)

<u>Age</u>		<u>Annuity¹</u>	<u>Age</u>		<u>Annuity¹</u>
80	\$	290,000			
79		290,000	54	\$	170,386
78		290,000	53		159,987
77		290,000	52		150,335
76		290,000	51		141,365
75		290,000	50		133,019
74		290,000	49		125,248
73		290,000	48		118,003
72		290,000	47		111,242
71		290,000	46		104,927
70		290,000	45		99,021
69		290,000	44		93,494
68		290,000	43		88,316
67		290,000	42		83,461
66		290,000	41		78,905
65		290,000	40		74,628
64		290,000	39		70,607
63		290,000	38		66,826
62		290,000	37		63,267
61		270,536*	36		59,916
60		252,614*	35		56,757
59		236,086			
58		220,834			
57		206,738			
56		193,695			
55		181,601			

* For participants retiring under Plan Section 2.03 - Early Retirement Pension, 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, and the annuity limits are \$268,780 and \$247,561 at ages 61 and 60, respectively.

¹ Adjustment for age based on the following assumptions - 5.0% interest and 2026 Lump Sum Unisex Mortality Table. If actuarial increases apply for a particular participant, the post 65 limits may be higher.