

2013 INTERNAL REVENUE CODE (IRC) LIMITS AND COMPARISON CHART
TAX SHELTERED ANNUITY (403[b]), STATE DEFERRED COMPENSATION (457) AND STATE THRIFT (401[k]) PLANS

Eligibility Generally, all employees are eligible to participate in the 403(b) program with the exception of certain individuals. Consultants and independent contractors are prohibited from joining the 457(k) plans. Seasonal or temporary employees required to be enrolled in the Public, Seasonal and Temporary Employees Retirement Program (PST Program).

TSA PLAN (403[b])	DEFERRED COMP (457)	THRIFT PLAN (401[k])
Deferred tax on investment; variety of investment choices.	Deferred tax on investment; variety of investment choices, including Rollover deferral	
	available to participants who will reach age 50 by the end of the calendar year.	