**Section 4440.210 $10,000 Limit**

Notwithstanding the foregoing, the retirement benefit payable with respect to a member shall be deemed not to exceed the IRC section 415 limit if the benefits payable, with respect to the member under the plan and under all other qualified defined benefit pension plans to which the member's employer contributes, do not exceed $10,000 for the applicable limitation year and for any prior limitation year, and the employer has not at any time maintained a qualified defined contribution plan in which the member participated.