

BCG Retirement Plan Brief

Pension Plan Limits for 2007

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Plan Limits	2006 Limit	2007 Limit
401(k), 403(b) and SARSEP maximum deferral [402(g)]	\$15,000	\$15,500
DB-annual benefit	\$175,000	\$180,000
Catch-up Contributions	\$5,000	\$5,000
457 maximum deferral	\$15,000	\$15,500
Catch-up for SIMPLE	\$2,500	\$2,500
DC-annual contributions	\$44,000	\$45,000

Maximum Compensation	\$220,000	\$225,000
Officer Compensation	\$140,000	\$145,000
Highly Compensated Employee	\$100,000	\$100,000
Max Balance in an Employee Stock Ownership Plan subject to 5-year dist. period	\$885,000	\$915,000
Amount used in determining the lengthening of the 5-year distribution period	\$175,000	\$180,000
Compensation regarding SEP's	\$450	\$500
SIMPLE election maximum deferral	\$10,000	\$10,500

