

	2003	2002	2001
<b>Qualified Plan Contribution Limits</b>			
401(k) Annual Limit	\$12,000	\$11,000	\$10,500
SIMPLE election limit	8,000	7,500	6,500
457 deferral limit	12,000	11,000	8,500
Catch-up for 401(k), 403(b), SARSEP and 457	2,000	1,000	--
Catch-up for SIMPLE	1,000	500	--
DB – annual limit	160,000	160,000	140,000
DC – annual contribution limit	40,000	40,000	35,000
<b>Qualified Plan Compensation Limits</b>			
Maximum compensation limit	\$200,000	\$200,000	\$170,000
Highly Compensated Employee compensation	90,000	90,000	85,000
Social Security Compensation limit	87,000	84,900	80,400