



November 11, 2016

## Updated ACA Indexed Dollar Limits Chart

Each year, the agencies release ACA and related indexed dollar limits. The table below is a current summary of these amounts for your reference. We have updated the chart (last published June 2016) to reflect recently released figures related to the PCORI fee and the 2017 health FSA salary reduction limit. Estimated penalty amounts related to the employer shared responsibility mandate have also been added.

	2012	2013	2014	2015	2016	2017
<b>PCORI Fee*</b>	\$1.00	\$2.00	\$2.08	\$2.17	\$2.26	Not Available
<b>Transitional Reinsurance Program Fee</b>	Not Applicable	Not Applicable	\$63	\$44	\$27	Not Applicable
<b>Health FSA Salary Reduction Cap</b>	Not Applicable	\$2,500	\$2,500	\$2,550	\$2,550	\$2,600
<b>4980H(a) – Failure to Offer Coverage</b>	Not Applicable	Not Applicable	\$2,000	\$2,080	\$2,160	\$2,260 (est.)
<b>4980H(b) – Failure to Offer Affordable Minimum Value Affordability Safe Harbor Coverage</b>	Not Applicable	Not Applicable	\$3,000	\$3,120	\$3,240	\$3,390 (est.)
<b>Affordability Safe Harbor %</b>	Not Applicable	Not Applicable	9.50%	9.56%	9.66%	9.69%
<b>Federal Poverty Level Affordability Monthly Amount</b>	Not Applicable	Not Applicable	\$90.96	\$92.97	\$94.75	\$95.93
<b>ACA Out of Pocket (OOP) Maximum – Self Only</b>	Not Applicable	Not Applicable	\$6,350	\$6,600	\$6,850	\$7,150
<b>ACA OOP Maximum – Other than Self Only</b>	Not Applicable	Not Applicable	\$12,700	\$13,200	\$13,700	\$14,300
<b>HSA/HDHP OOP Maximum – Self Only</b>	\$6,050	\$6,250	\$6,350	\$6,450	\$6,550	\$6,550
<b>HSA/HDHP OOP Maximum – Family</b>	\$12,100	\$12,500	\$12,700	\$12,900	\$13,100	\$13,100
<b>HSA Contribution Limit – Self Only HDHP</b>	\$3,100	\$3,250	\$3,300	\$3,350	\$3,350	\$3,400
<b>HSA Contribution Limit – Family HDHP</b>	\$6,250	\$6,450	\$6,550	\$6,650	\$6,750	\$6,750
<b>HDHP Minimum Required Deductible – Self Only</b>	\$1,200	\$1,250	\$1,250	\$1,300	\$1,300	\$1,300
<b>HDHP Minimum Required Deductible – Family</b>	\$2,400	\$2,500	\$2,500	\$2,600	\$2,600	\$2,600

\*PCORI fee amounts are generally effective for plan years ending on or after October 1st of the referenced year and before October 1st of the following year. For example, the 2016 PCORI fee amount is applicable for plan years ending on or after October 1, 2016 and before October 1, 2017.

Note that this chart is for illustrative purposes only, and in some cases the effective date of a limit may not be January 1 of the referenced year, but rather may depend on the applicable “plan year.”

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