JUNE 2020

Updated Indexed Dollar Limits Chart



The agencies regularly release Affordable Care Act (ACA) and other indexed dollar limits for health and group benefit plans. The table below is a current summary of these amounts for your reference. We have updated the chart (last published June 1, 2020) to reflect the recently released Patient-Centered Outcomes Research Institute (PCORI) fee for plan years ending on or after October 1, 2019 and before October 1, 2020.

	2017	2018	2019	2020	2021
PCORI Fee*	\$2.39	\$2.45	\$2.54	Not Available	Not Available
Health FSA Salary Reduction Cap	\$2,600	\$2,650	\$2,700	\$2,750	Not Available
4980H(a) - Failure to Offer Coverage	\$2,260	\$2,320	\$2,500	\$2,570	\$2,700 Projected
4980H(b) - Failure to Offer Affordable Minimum Value Affordability Safe Harbor Coverage	\$3,390	\$3,480	\$3,750	\$3,860	\$4,060 Projected
Affordability Safe Harbor %	9.69%	9.56%	9.86%	9.78%	Not Available
Federal Poverty Level Affordability Monthly Amount	\$95.93	\$96.08	\$99.75	\$101.79	Not Available
ACA Out of Pocket (OOP) Maximum – Self Only	\$7,150	\$7,350	\$7,900	\$8,150	\$8,550
ACA OOP Maximum – Other than Self Only	\$14,300	\$14,700	\$15,800	\$16,300	\$17,100
HSA/HDHP OOP Maximum – Self Only	\$6,550	\$6,650	\$6,750	\$6,900	\$7,000
HSA/HDHP OOP Maximum – Family	\$13,100	\$13,300	\$13,500	\$13,800	\$14,000
HSA Contribution Limit – Self Only HDHP	\$3,400	\$3,450	\$3,500	\$3,550	\$3,600
HSA Contribution Limit – Family HDHP	\$6,750	\$6,900	\$7,000	\$7,100	\$7,200
HDHP Minimum Required Deductible – Self Only	\$1,300	\$1,350	\$1,350	\$1,400	\$1,400
HDHP Minimum Required Deductible – Family	\$2,600	\$2,700	\$2,700	\$2,800	\$2,800

^{*}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 2019 PCORI fee amount is applicable for plan years ending on or after October 1, 2019 and before October 1, 2020. The PCORI fee is due July 31, 2020 for plan years ending in 2019.

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