

SEPTEMBER 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 2020) to reflect recently released final ACA numbers for 2021.

	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	\$2,750 Projected
4980H(a) - Failure to Offer Coverage	\$2,260	\$2,320	\$2,500	\$2,570	\$2,700
4980H(b) - Failure to Offer Affordable Minimum Value Affordability Safe Harbor Coverage	\$3,390	\$3,480	\$3,750	\$3,860	\$4,060
Affordability Safe Harbor %	9.69%	9.56%	9.86%	9.78%	9.83%
Federal Poverty Level Affordability Monthly Amount	\$95.93	\$96.08	\$99.75	\$101.79	\$104.52
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.

Please contact your Conner Strong & Buckelew account representative toll free at 1-877-861-3220 with any questions. For a complete list of Legislative Updates issued by Conner Strong & Buckelew, visit our online Resource Center.

Note 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."