

## UPDATED INDEXED DOLLAR LIMITS CHART FOR GROUP BENEFIT PLANS

The various federal agencies regularly release Affordable Care Act (ACA) and other indexed dollar limits for health and group benefit plans. We have updated the chart below (last published in May 2021) to reflect recently released final ACA numbers and other dollar limits. Items in "red" have been updated:

	2018	2019	2020	2021	2022
PCORI Fee*	\$2.45	\$2.54	\$2.66	Not Available	Not Available
Health FSA Salary Reduction Cap	\$2,650	\$2,700	\$2,750	\$2,750	\$2,850
4980H(a) – Failure to Offer Coverage	\$2,320	\$2,500	\$2,570	\$2,700	\$2,750 Projected
4980H(b) – Failure to Offer Affordable Minimum Value Affordability Safe Harbor Coverage	\$3,480	\$3,750	\$3,860	\$4,060	\$4,120 Projected
Affordability Safe Harbor %	9.56%	9.86%	9.78%	9.83%	9.61%
Federal Poverty Level Affordability Monthly Amount	\$96.08	\$99.75	\$101.79	\$104.52	\$103.14
ACA Out of Pocket (OOP) Maximum – Self Only	\$7,350	\$7,900	\$8,150	\$8,550	\$8,700
ACA OOP Maximum – Other than Self Only	\$14,700	\$15,800	\$16,300	\$17,100	\$17,400
HSA/HDHP OOP Maximum – Self Only	\$6,650	\$6,750	\$6,900	\$7,000	\$7,050
HSA/HDHP OOP Maximum – Family	\$13,300	\$13,500	\$13,800	\$14,000	\$14,100

	2018	2019	2020	2021	2022
HSA Contribution Limit – Self Only HDHP	\$3,450	\$3,500	\$3,550	\$3,600	\$3,650
HSA Contribution Limit – Family HDHP	\$6,900	\$7,000	\$7,100	\$7,200	\$7,300
HDHP Minimum Required Deductible – Self Only	\$1,350	\$1,350	\$1,400	\$1,400	\$1,400
HDHP Minimum Required Deductible – Family	\$2,700	\$2,700	\$2,800	\$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 2020 PCORI fee amount is applicable for plan years ending on or after October 1, 2020 and before October 1, 2021. The PCORI fee is due July 31, 2021 for plan years ending in 2020. Note this chart is for illustrative purposes only, and in some cases the effective date of a limit may not be January 1st of the referenced year, but rather may depend on the applicable "plan year."

## Questions

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