

MAY 2022

# Updated Indexed Dollar Limits Chart

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 November 2021) to reflect recently released final numbers, including the 2021 PCORI fee amount and the 2023 numbers for Health Savings Accounts (HSAs) paired with high-deductible health plans (HDHPs).

	2019	2020	2021	2022	2023
<b>PCORI Fee*</b>	\$2.54	\$2.66	\$2.79	Not Available	Not Available
<b>Health FSA Salary Reduction Cap</b>	\$2,700	\$2,750	\$2,750	\$2,850	Not Available
<b>4980H(a) – Failure to Offer Coverage</b>	\$2,500	\$2,570	\$2,700	\$2,750 Projected	Not Available
<b>4980H(b) – Failure to Offer Affordable Minimum Value Affordability Safe Harbor Coverage</b>	\$3,750	\$3,860	\$4,060	\$4,120 Projected	Not Available
<b>Affordability Safe Harbor %</b>	9.86%	9.78%	9.83%	9.61%	Not Available
<b>Federal Poverty Level Affordability Monthly Amount</b>	\$99.75	\$101.79	\$104.52	\$103.14	Not Available
<b>ACA Out of Pocket (OOP) Maximum – Self Only</b>	\$7,900	\$8,150	\$8,550	\$8,700	\$9,100
<b>ACA OOP Maximum – Other than Self Only</b>	\$15,800	\$16,300	\$17,100	\$17,400	\$18,200
<b>HSA/HDHP OOP Maximum – Self Only</b>	\$6,750	\$6,900	\$7,000	\$7,050	\$7,500
<b>HSA/HDHP OOP Maximum – Family</b>	\$13,500	\$13,800	\$14,000	\$14,100	\$15,000
<b>HSA Contribution Limit – Self Only HDHP</b>	\$3,500	\$3,550	\$3,600	\$3,650	\$3,850
<b>HSA Contribution Limit – Family HDHP</b>	\$7,000	\$7,100	\$7,200	\$7,300	\$7,750
<b>HDHP Minimum Required Deductible – Self Only</b>	\$1,350	\$1,400	\$1,400	\$1,400	\$1,500
<b>HDHP Minimum Required Deductible – Family</b>	\$2,700	\$2,800	\$2,800	\$2,800	\$3,000

\*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 2021 PCORI fee amount is applicable for plan years ending on or after October 1, 2021 and before October 1, 2022. The 2021 PCORI fee is due July 31, 2022 for plan years ending in 2021.

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."