

August 2023

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 March 2023) to reflect recently released final ACA numbers, including the ACA affordability percentage for 2024.

	2020	2021	2022	2023	2024
PCORI Fee*	\$2.66	\$2.79	\$3.00	Not Available	Not Available
Health FSA Salary Reduction Cap	\$2,750	\$2,750	\$2,850	\$3,050	Not Available
4980H(a) - Failure to Offer Coverage	\$2,570	\$2,700	\$2,750	\$2,880	\$2,970
4980H(b) - Failure to Offer Affordable Minimum Value Affordability Safe Harbor Coverage	\$3,860	\$4,060	\$4,120	\$4,320	\$4,460
Affordability Safe Harbor %	9.78%	9.83%	9.61%	9.12%	8.39%
Federal Poverty Level Affordability Monthly Amount	\$101.79	\$104.52	\$103.14	\$103.28	\$101.94
ACA Out of Pocket (OOP) Maximum – Self Only	\$8,150	\$8,550	\$8,700	\$9,100	\$9,450
ACA OOP Maximum – Other than Self Only	\$16,300	\$17,100	\$17,400	\$18,200	\$18,900
HSA/HDHP OOP Maximum – Self Only	\$6,900	\$7,000	\$7,050	\$7,500	\$8,050
HSA/HDHP OOP Maximum – Family	\$13,800	\$14,000	\$14,100	\$15,000	\$16,100
HSA Contribution Limit – Self Only HDHP	\$3,550	\$3,600	\$3,650	\$3,850	\$4,150
HSA Contribution Limit – Family HDHP	\$7,100	\$7,200	\$7,300	\$7,750	\$8,300
HDHP Minimum Required Deductible – Self Only	\$1,400	\$1,400	\$1,400	\$1,500	\$1,600
HDHP Minimum Required Deductible – Family	\$2,800	\$2,800	\$2,800	\$3,000	\$3,200

*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 2022 PCORI fee amount is applicable for plan years ending on or after October 1, 2022 and before October 1, 2023. The 2022 PCORI fee is due July 31, 2023 for plan years ending in 2022.

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."