

November 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 August 2023) to reflect recently released final numbers, including the 2023 PCORI fee amount and the 2024 Health Flexible Spending Account number.

	2020	2021	2022	2023	2024
PCORI Fee*	\$2.66	\$2.79	\$3.00	\$3.22	Not Available
Health FSA Salary Reduction Cap	\$2,750	\$2,750	\$2,850	\$3,050	\$3,200
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 2023 PCORI fee amount is applicable for plan years ending on or after October 1, 2023, and before October 1, 2024. The 2023 PCORI fee is due July 31, 2024, for plan years ending in 2023. 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."

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