

Health Savings Accounts			
	2019	2020	2021
Minimum deductible amount for qualified HDHP			
Individual coverage	\$1,350	\$1,400	\$1,400
Family coverage	\$2,700	\$2,800	\$2,800
Maximum contribution limits			
Individual coverage	\$3,500	\$3,550	\$3,600
Family coverage	\$7,000	\$7,100	\$7,200
Catch up allowed for those 55 and over	\$1,000	\$1,000	\$1,000
Maximums for HDHP out-of-pocket expenses			
Individual coverage	\$6,750	\$6,900	\$7,000
Family coverage	\$13,500	\$13,800	\$14,000

Healthcare FSA			
	2019	2020	2021
Maximum Annual Contribution Limit	\$2,700	\$2,750	\$2,750
Dependent Daycare FSA			
	2019	2020	2021
Maximum Annual Contribution Limit	\$5,000	\$5,000	\$5,000

The 2021 cafeteria plan daycare contribution limit is \$5,000 for a married couple filing a joint return, or for a single parent filing as "Head of Household." For a married couple filing separate returns, the limit is \$2,500 each. The daycare credit is reduced dollar for dollar by contributions to or benefits received from an employer's cafeteria plan. An employee may participate in their employer's cafeteria plan and take a portion of the daycare expenses through the credit if they have sufficient expenses in excess of their cafeteria plan annual election, but within the tax credit limits.

2021 Numbers You Need to Know



THE HARRISON GROUP, INC.

Commuter Benefits			
	2019	2020	2021
Parking - monthly limit	\$265	\$270	\$270
Transit and Vanpooling - monthly limit	\$265	\$270	\$270

Qualified Small Employer HRAs			
	2019	2020	2021
Qualified Small Health Reimbursement Arrangements (QSEHRAs) limit			
Individual coverage	\$5,150	\$5,250	\$5,300
Family coverage	\$10,450	\$10,600	\$10,700

Excepted Benefits HRAs			2021
	2020		
Excepted Benefits Health Reimbursement Arrangement (EBHRA) limit			
Annual contribution limit		\$1,800	\$1,800

Social Security and Supplemental Security Income (SSI) benefits for approximately 70 million Americans will increase 1.3 percent in 2021. The maximum amount of earnings subject to the Social Security tax (taxable maximum) will increase to **\$142,800**.