

# 2022 Numbers You Need to Know



THE HARRISON GROUP, INC.

Health Savings Accounts			
Calendar Year Limits:	2020	2021	2022
<b>Minimum deductible amount for qualified HDHP</b>			
Individual coverage	\$1,400	\$1,400	<b>\$1,400</b>
Family coverage	\$2,800	\$2,800	<b>\$2,800</b>
<b>Maximum contribution limits</b>			
Individual coverage	\$3,550	\$3,600	<b>\$3,650</b>
Family coverage	\$7,100	\$7,200	<b>\$7,300</b>
Catch up allowed for those 55 and over	\$1,000	\$1,000	<b>\$1,000</b>
<b>Maximums for HDHP out-of-pocket expenses</b>			
Individual coverage	\$6,900	\$7,000	<b>\$7,050</b>
Family coverage	\$13,800	\$14,000	<b>\$14,100</b>

Healthcare FSA			
Plan Year beginning:	2020	2021	2022
Maximum Annual Contribution Limit	\$2,750	\$2,750	<b>\$2,850</b>
Healthcare FSA Carryover Limit	\$550	unlimited	<b>\$570</b>
<b>Dependent Daycare FSA</b>			
Calendar Year Limits:	2019	2020	2021
Maximum Annual Contribution Limit	\$5,000	\$5,000	<b>\$5,000</b>

The 2022 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.

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Commuter Benefits			
Monthly Limits beginning in Calendar Year:	2020	2021	2022
Parking - monthly limit	\$270	\$270	<b>\$280</b>
Transit and Vanpooling - monthly limit	\$270	\$270	<b>\$280</b>

Qualified Small Employer HRAs			
Plan Year beginning:	2020	2021	2022
Qualified Small Health Reimbursement Arrangement (QSEHRA) limit			
Individual coverage	\$5,250	\$5,300	<b>\$5,450</b>
Family coverage	\$10,600	\$10,700	<b>\$11,050</b>

Excepted Benefits HRAs			
Plan Year beginning:	2020	2021	2022
Excepted Benefits Health Reimbursement Arrangement (EBHRA) limit			
Annual contribution limit	\$1,800	\$1,800	<b>\$1,800</b>

Social Security and Supplemental Security Income (SSI) benefits for approximately 70 million Americans will increase 5.9 percent in 2022. The maximum amount of earnings subject to the Social Security tax (taxable maximum) will increase to **\$147,000**.