

Health Savings Accounts			
Calendar Year Limits:	2021	2022	2023
Minimum deductible amount for qualified HDHP			
Individual coverage	\$1,400	\$1,400	\$1,500
Family coverage	\$2,800	\$2,800	\$3,000
Maximum contribution limits			
Individual coverage	\$3,600	\$3,650	\$3,850
Family coverage	\$7,200	\$7,300	\$7,750
Catch up allowed for those 55 and over	\$1,000	\$1,000	\$1,000
Maximums for HDHP out-of-pocket expenses			
Individual coverage	\$7,000	\$7,050	\$7,500
Family coverage	\$14,000	\$14,100	\$15,000

Healthcare FSA			
Plan Year beginning:	2021	2022	2023
Maximum Annual Contribution Limit	\$2,750	\$2,850	\$3,050
Healthcare FSA Carryover Limit	Unlimited (Covid)	\$570	\$610
Dependent Daycare FSA			
Calendar Year Limits:	2021	2022	2023
Maximum Annual Contribution Limit	\$5,000	\$5,000	\$5,000

The 2023 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.

2023 Numbers You Need to Know



THE HARRISON GROUP, INC.

Commuter Benefits			
Monthly Limits beginning in Calendar Year:	2021	2022	2023
Parking - monthly	\$270	\$280	\$300
Mass Transit and Vanpooling - monthly	\$270	\$280	\$300

Qualified Small Employer HRAs			
Plan Year beginning:	2021	2022	2023
Qualified Small Health Reimbursement Arrangement (QSEHRA) limit			
Individual coverage	\$5,300	\$5,450	\$5,850
Family coverage	\$10,700	\$11,050	\$11,800

Excepted Benefits HRAs			
Plan Year beginning:	2021	2022	2023
Excepted Benefits Health Reimbursement Arrangement (EBHRA) limit			
Annual contribution limit	\$1,800	\$1,800	\$1,950

Social Security and Supplemental Security Income (SSI) benefits approximately 70 million Americans will increase 8.7 percent in 2023. The maximum amount of earnings subject to the Social Security tax (taxable maximum) will increase to **\$160,200**.