

Cafeteria Plan Limits and Thresholds

Health FSAs	2018	2017	2016	2015
Maximum Health FSA Salary Reductions Code §125	\$2,650	\$2,600	\$2,550	\$2,550
Standard Mileage Rate Code §§105, 213, 274(d); Treas. Reg. §1.274-5 (for travel to obtain medical care)	\$.18	\$.17	\$.19	\$.23
DCAPs Maximum DCAP Amount Code §§129 and 21				
Unless Married Filing Separately	\$5,000	\$5,000	\$5,000	\$5,000
If Married Filing Separately	\$2,500	\$2,500	\$2,500	\$2,500
Deemed Income of Spouse Incapable of Self-Care or Full-Time Student Code §§129 and 21				
With 1 Qualifying Individual	\$250/mo.	\$250/mo.	\$250/mo.	\$250/mo.
With 2 or More Qualifying Individuals	\$500/mo.	\$500/mo.	\$500/mo.	\$500/mo.
 HSAs	 2018	 2017	 2016	 2015
HDHP Minimum Annual Deductible Code §223(c)				
Self-only	\$1,350	\$1,300	\$1,300	\$1,300
Family	\$2,700	\$2,600	\$2,600	\$2,600
HDHP Out-of-Pocket Maximum Code §223(c)				
Self-only	\$6,650	\$6,550	\$6,550	\$6,450
Family	\$13,300	\$13,100	\$13,100	\$12,900
HSA Maximum Contribution Limit Code §223(b)				
Self-only	\$3,450	\$3,400	\$3,350	\$3,350
Family	\$6,900*	\$6,750	\$6,750	\$6,650
HSA Catch-Up Contribution Limit Code §223(b)	\$1,000	\$1,000	\$1,000	\$1,000
 Adoption Assistance	 2018	 2017	 2016	 2015
Maximum Exclusion for Employer-Provided Adoption Assistance Code §137	\$13,810*	\$13,570	\$13,460	\$13,400
Adoption Tax Credit Limit Code §23	\$13,810*	\$13,570	\$13,460	\$13,400
Modified Adjusted Gross Income Limits Code §§137 and 23				
Maximum Exempt from Phased Reduction of Exclusion and Credit	\$207,140*	\$203,540	\$201,920	\$201,010
Maximum Allowable for Exclusion and Credit	\$247,140*	\$243,540	\$241,920	\$241,010
 Prohibited Group: Nondiscrimination Tests	 2018	 2017	 2016	 2015
Highly Compensated Employee Dollar Threshold Code §414(q)	\$120,000	\$120,000	\$120,000	\$120,000
Key Employee Dollar Thresholds Code §416(i)				
Officer Group	\$175,000	\$175,000	\$170,000	\$170,000
More-Than-1% Owner	\$150,000	\$150,000	\$150,000	\$150,000

* This is the corrected (again) amount released in Revenue Procedure 2018-27.