

# IRS PLAN LIMITS FOR 2023 - 2024



**Clarity**  
BENEFIT SOLUTIONS™

## WE STOP AT NOTHING TO BRING YOU **CLARITY**

Below you will find the most recent IRS Plan limits for 2023 - 2024. The HSA plan limits reflected are based on the most recent announcement in November 2023.

If you are a Clarity participant, refer to the Clarity Portal for your specific plan information and limits.

## PLAN LIMITS

Plan Type		2024	2023
<b>HEALTH SAVINGS ACCOUNTS (HSA)</b>			
HDHP MINIMUM ANNUAL DEDUCTIBLE CODE 223 (c)	Self - Only	\$1,600	\$1,500
	Family	\$3,200	\$3,000
HDHP OUT-OF-POCKET MAXIMUM CODE 223 (c)	Self - Only	\$8,050	\$7,750
	Family	\$16,100	\$15,000
HSA MAXIMUM CONTRIBUTION CODE 223 (b)	Self - Only	\$4,150	\$3,850
	Family	\$8,300	\$7,750
HSA CATCH-UP CONTRIBUTION LIMIT CODE 223 (b)		\$1,000	\$1,000
<b>FLEXIBLE SPENDING ACCOUNTS (FSA)</b>			
MAXIMUM HEALTH FSA SALARY REDUCTION CODE 125		\$3,200	\$3,050
MAXIMUM CARRYOVER TO NEXT PLAN YEAR IRS NOTICE 2020-33		\$640	\$610

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Plan Type		2024	2023
<b>DEPENDENT CARE ACCOUNTS (DCA)</b>			
MAXIMUM DCA AMOUNT CODE 129 AND 21	Unless Married Filing Separately	\$5,000	\$5,000
	If Married Filing Separately	\$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
	With 2 Qualifying Individual	\$500/mo	\$500/mo
<b>FICA TAXABLE WAGE BASE</b>			
SOCIAL SECURITY	Maximum Taxable Earnings	\$168,600	\$160,200
	Employer Tax Rate	7.65%	7.65%
	Employee Tax Rate	7.65%	7.65%
<b>TRANSPORTATION BENEFITS</b>			
PARKING CODE 132 (f)		\$315/mo	\$300/mo
TRANSIT PASSES & VANPOOLING (COMBINED) CODE 132 (f)		\$315/mo	\$300/mo

**Important Note:** Plan limits may vary per company, check your company's plan documents for your specific plan limit.



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