

October 20, 2017



## IRS Limits for 2018

Below is an outline of the various IRS limits for the 2018 calendar year to reflect the cost-of-living adjustments which were recently announced (COLA):

Health Saving Account Limits	
Minimum Single Deductible	\$1,350
Minimum Family Deductible	\$2,700
Single Out-of-Pocket Maximum	\$6,650
Family Out-of-Pocket Maximum	\$13,300
Single Maximum Contribution Limit	\$3,450
Family Maximum Contribution Limit	\$6,900
Catch-Up Contribution Limit	\$1,000

Flexible Spending Account Limit	
Flexible Spending Account Limit	\$2,650

Qualified Transportation Fringe Benefits	
Qualified Monthly Parking Benefits	\$260

ACA Maximum Out-of-Pocket Limits	
Single	\$7,350
Family	\$14,300

ACA Fees	
PCORI (proposed)	\$2.39

FICA Limit	
Federal Insurance Contributions Acts	\$128,700

Retirement Plan Limits	
401(k) and 403(b) Employee Deferral Limit	\$18,500
Catch-up Contribution Limit	\$6,500
Defined Contribution Limit	\$55,000
Compensation Limit	\$275,000
Highly Compensated Employee Income Limit	\$120,000
Key Employee Officer	\$175,000

Long Term Care Insurance Deduction Limits	
40 or less	\$420
More than 40 but not more than 50	\$780
More than 50 but not more than 60	\$1,560
More than 60 but not more than 70	\$4,160
More than 70	\$5,200

