

	2019	2018	2017
<b>Eligible Long-term Care Premiums</b>			
Age 40 and under	\$ 420	\$ 420	\$ 410
Age 41–50	\$ 790	\$ 780	\$ 770
Age 51–60	\$ 1,580	\$ 1,560	\$ 1,530
Age 61–70	\$ 4,220	\$ 4,160	\$ 4,090
Over age 70	\$ 5,270	\$ 5,200	\$ 5,110
<b>Medical Savings Accounts (MSAs)</b>			
Self-only Coverage			
Deductible Not Less Than	\$ 2,350	\$ 2,300	\$ 2,250
and Not More Than	\$ 3,500	\$ 3,450	\$ 3,350
Out-of-pocket Expenses Do Not Exceed	\$ 4,650	\$ 4,550	\$ 4,500
Family Coverage			
Deductible Not Less Than	\$ 4,650	\$ 4,550	\$ 4,500
and Not More Than	\$ 7,000	\$ 6,850	\$ 6,750
Out-of-pocket Expenses Do Not Exceed	\$ 8,550	\$ 8,400	\$ 8,250
<b>Health Savings Accounts (HSAs)</b>			
Plan Minimum Deductible			
Self-only Coverage	\$ 1,350	\$ 1,350	\$ 1,300
Family Coverage	\$ 2,700	\$ 2,700	\$ 2,600
Contribution (Deduction) Maximum			
Self-only Coverage	\$ 3,500	\$ 3,450	\$ 3,400
Family Coverage	\$ 7,000	\$ 6,900	\$ 6,750
Catch-up Contribution <sup>4</sup>	\$ 1,000	\$ 1,000	\$ 1,000
Plan Out-of-pocket Limit			
Self-only Coverage	\$ 6,750	\$ 6,650	\$ 6,550
Family Coverage	\$ 13,500	\$ 13,300	\$ 13,100
<b>Health FSA Contribution Limit</b>	\$ 2,700	\$ 2,650	\$ 2,600
<b>QSEHRA Contribution Limit</b>			
Self-only Coverage	\$ 5,150	\$ 5,050	\$ 4,950
Family Coverage	\$ 10,450	\$ 10,250	\$ 10,050
<b>Qualified Transportation Exclusions<sup>5</sup></b>			
Parking/per Month	\$ 265	\$ 260	\$ 255
Transit Passes/per Month	\$ 265	\$ 260	\$ 255
<b>Social Security Tax Wage Base</b>	\$ 132,900	\$ 128,400	\$ 127,200
<b>Control Employee Compensation Limit</b>	\$110,000 and \$225,000	\$110,000 and \$220,000	\$105,000 and \$215,000
<b>Small Employer Health Insurance Credit</b>			
Wage Threshold	\$ 27,100	\$ 26,600	\$ 26,200

<sup>1</sup> This table has been updated for amounts known as of 1/8/19.

<sup>2</sup> This applies to the total of all elective deferrals an individual makes for the year to 401(k) plans, 403(b) plans, SARSEPs, and SIMPLE plans. However, deferrals to each SIMPLE plan in which the individual participates are also limited, as shown later in the table.

<sup>3</sup> Catch-up contributions are available each year to individuals who reach age 50 by the end of the year.

<sup>4</sup> For HSAs, catch-up contributions are available each year to individuals age 55 or older.

<sup>5</sup> The Tax Cuts and Jobs Act provides that no deduction is allowed for the expense of a qualified transportation fringe paid or incurred after 2017. However, the employee can still exclude the benefit from income (except in the case of qualified bicycle commuting reimbursements).