

IRS 2018 Plan Limits

2018 PLAN LIMITS	
FLEXIBLE SPENDING ACCOUNTS	
2017 CONTRIBUTION LIMITS	2018 CONTRIBUTION LIMITS
\$2,600	\$2,650
COMMUTER BENEFITS	
2017 MONTHLY CONTRIBUTION LIMITS	2018 MONTHLY CONTRIBUTION LIMITS
\$255	\$260
ADOPTION ASSISTANCE	
2017 MAXIMUM	2018 MAXIMUM
\$13,570	\$13,840
QUALIFIED SMALL HEALTH REIMBURSEMENT ARRANGEMENTS	
2017 CONTRIBUTION LIMITS	2018 CONTRIBUTION LIMITS
SINGLE: \$2,950 FAMILY: \$10,000	SINGLE: \$5,050 FAMILY: \$10,250
HEALTH SAVINGS ACCOUNTS	
2017 CONTRIBUTION LIMITS	2018 CONTRIBUTION LIMITS
SINGLE: \$3,400 FAMILY: \$6,750	SINGLE: \$3,450 FAMILY: \$6,900

Flexible Spending Accounts (FSAs)

The 2018 FSA contribution limit will be \$2,650, an increase of \$50 from the 2017 limits.

Commuter Benefits

The monthly commuter benefit limits for both mass transit and parking will increase by \$5 in 2018, for a maximum monthly contribution limit of \$260.

Adoption Assistance Programs

The maximum amount that may be excluded from an employee's gross income for the adoption of a special needs child under an adoption assistance program is \$13,840 in 2018. This is the same amount that may be excluded from that employee's gross income for expenses incurred by an employer for qualified adoption expenses within an adoption assistance program.

Qualified Small Health Reimbursement Arrangements (QSEHRAs)

The employer contribution limits for qualified small HRAs in 2018 are \$5,050 for single employees or \$10,250 for families.

Health Savings Accounts (HSAs)

HSA limits were announced earlier in the year, but as a refresher, the contribution limits for HSAs in 2018 will increase to \$3,450 for single (an increase of \$50) and \$6,900 for family (an increase of \$150).