

# THE BEACON

Exclusive Compliance Alerts from MZQ Consulting

October 19, 2022

## 2023 HEALTH FSA INFLATION ADJUSTMENTS

On October 18, 2022, the Internal Revenue Service issued [Revenue Procedure 2022-38](#) that sets forth various 2023 tax-related limits that have been adjusted for inflation. The table below identifies updates to the 2023 health and fringe benefit plan limits addressed in the notice.

| Benefit  | 2022   | 2023   |
|--|--|--|
| Maximum Annual Employee Contribution to a Health Flexible Spending Account (Health FSA)        | \$2,850  | \$3,050  |
| Health FSA Carryover Limit   | \$570  | \$610  |
| Adoption Assistance Programs   | \$14,890   | \$15,950   |
| Maximum Annual Employer Contribution to Qualified Small Employer HRA (QSEHRA)                  | \$5,450<br>(self-only coverage)<br>\$11,050<br>(family coverage) | \$5,850<br>(self-only coverage)<br>\$11,800<br>(family coverage) |
| Maximum Monthly Benefit for Qualified Transit Passes, Van Pool Services, and Qualified Parking | \$280  | \$300  |

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