

2015 Contribution Limits

	2015 Contribution Limits	Health Coverage Required?
Health Care Flexible Spending Account (FSA)	Employee Salary Reduction Limit: \$2,550	No, a group health plan must be <u>offered</u> by the employer in order for employees to participate, but employees <u>do not</u> have to enroll. The above rule does not apply to the Limited Scope FSA.
Dependent Care Flexible Spending Account (FSA)	Single or Married Filing Jointly Tax Return: \$5,000 Married, Filing Separately: \$2,500	No.
Health Savings Account (HSA)	Individual: \$3,350 Family: \$6,650 Catch-up (age 55+): \$1,000	Yes. A qualified High Deductible Health Plan (HDHP) is required.
Health Reimbursement Arrangement (HRA)	Employers set their own limit	Yes, except for Retiree or Limited Scope HRAs.
Transit/Parking Reimbursement Account (TRA)	Mass Transportation: \$130/month Parking: \$250/month	No.

Questions? 888-353-9178