



A UNISON RISK ADVISORS company

GROUP HEALTH PLAN ADVISORY

Oct. 19, 2022

2023 FSA, Qualified Small Employer HRA & Qualified Transportation Fringe Benefit Limits

Employee Health FSA Contributions

For cafeteria plans offering medical flexible spending accounts, effective for plan years beginning on or after January 1, 2023, employees may elect the following salary reduction contributions.

- Healthcare Flexible Spending Account - **\$3,050**
 - increase of \$200 from prior year
- Flexible Spending Account Carryover Maximum - **\$610**
 - if applicable; increase of \$40 from prior year
- Dependent Care Assistance Programs - **\$2,500/\$5,000**
 - no change from prior year
- Adoption Assistance - **\$15,950**
 - increase of \$1,060 from prior year

Qualified Small Employer HRA

For 2023, the maximum amount of payments and reimbursements for qualifying medical care expenses of an eligible employee under a Qualified Small Employer HRA arrangement increases to **\$5,850** (up from \$5,450), or **\$11,800** in the case of an arrangement that also provides for payments or reimbursements for family members of the employee (up from \$11,050).

Qualified Transportation Fringe Benefits

For 2023, an employee will be able to exclude up to \$300 (increase of \$20) a month for qualified parking expenses, and up to \$300 a month (increase of \$20) of the combined value of transit passes and transportation in a commuter highway vehicle.

Please contact your Oswald representative with any questions.

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