

## Publications

# IRS Announces 2025 Health and Welfare Limits

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On October 22, 2024, the IRS issued Rev. Proc. 2024-40, which announces the 2025 indexed limits for certain health and welfare benefits. This is in addition to the limits that the IRS announced on May 9, 2024 in Rev. Proc. 2024-25.

## Health and Welfare Limit Changes

	2024	2025
HSA Contributions	\$4,150 for self-only coverage \$8,300 for family coverage	\$4,300 for self-only coverage \$8,550 for family coverage
HSA-compatible HDHP deductible	\$1,600 for self-only coverage \$3,200 for family coverage	\$1,650 for self-only coverage \$3,300 for family coverage
HSA-compatible HDHP out-of-pocket maximum	\$8,050 for self-only coverage \$16,100 for family coverage	\$8,300 for self-only coverage \$16,600 for family coverage
Health FSA salary reductions	\$3,200	\$3,300
Health FSA carryover	\$640	\$660
Monthly qualified transportation fringe benefits	\$315	\$325
Monthly qualified parking	\$315	\$325
Qualified adoption expenses from a qualified adoption assistance program	\$16,810	\$17,280
Employer contributions to an excepted benefit HRA	\$2,100	\$2,150