

Inflation-Adjusted Amounts	2024¹	2023²
Employee Health Insurance Expense of Small Employers [45R(d)(3)(B)]	\$32,400	\$30,700
Cafeteria Plans [125(i)]		
· Maximum Employee Salary Reduction Contributions to Health FSAs	\$3,200	\$3,050
· Maximum Health FSA Carryover Amount	\$640	\$610
Qualified Transportation Fringe Benefits [132]		
· Monthly Limitation on Aggregate Exclusion for Transportation in a Commuter Highway Vehicle and Any Transit Pass [132(f)(2)(A)]	\$315	\$300
· Monthly Limitation on Exclusion for Qualified Parking [132(f)(2)(B)]	\$315	\$300
Adoption Assistance Programs [137]		
· Maximum Exclusion for Adoption of a Child [137(a)(2) or 137(b)(1)]	\$16,810	\$15,950
· AGI Phase-Out Limits [137(b)(2)(A)]	\$252,150 to \$292,150	\$239,230 to \$279,230
Limitation on Eligible Long-Term Care Insurance Premiums Includible in "Medical Care," Based on Attained Age by Taxable Year-End [213(d)(10)]		
· 40 or Less	\$470	\$480
· More than 40 but not more than 50	\$880	\$890
· More than 50 but not more than 60	\$1,760	\$1,790
· More than 60 but not more than 70	\$4,710	\$4,770
· More than 70	\$5,880	\$5,960
Archer Medical Savings Accounts (MSAs) [220]		
· High Deductible Health Plan (HDHP) Annual Deductible		
· · For Self-Only Coverage [220(c)(2)(A)(i)]	\$2,800 to \$4,150	\$2,650 to \$3,950
· · For Family Coverage [220(c)(2)(A)(ii)]	\$5,550 to \$8,350	\$5,300 to \$7,900
· HDHP Maximum Annual Out-of-Pocket Expenses		
· · For Self-Only Coverage [220(c)(2)(A)(iii)(I)]	\$5,550	\$5,300
· · For Family Coverage [220(c)(2)(A)(iii)(II)]	\$10,200	\$9,650
¹ Source: IRS Revenue Procedure 2023-34.		
² Source: IRS Revenue Procedure 2022-38.		