

### Vorys Chart: Group Health Plan Indexed Amounts

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Original Amount	2017	2018	2019
\$2,250 / \$4,500 maximum HSA contribution	\$3,400 single / \$6,750 family	\$3,450 single / \$6,900 family	\$3,500 single / \$7,000 family
\$1,000 / \$2,000 HSA-compatible HDHP minimum in-network deductible	\$1,300 single / \$2,600 family* * For family coverage, each family member must have a deductible that is at least \$2,600	\$1,350 single / \$2,700 family* * For family coverage, each family member must have a deductible that is at least \$2,700	\$1,350 single / \$2,700 family* * For family coverage, each family member must have a deductible that is at least \$2,700
\$5,000 / \$10,000 HSA-compatible HDHP maximum in-network OOP limit	\$6,550 single / \$13,100 family	\$6,650 single / \$13,300 family	\$6,750 single / \$13,500 family
\$6,350 / \$12,700 non-grandfathered group health plan maximum in-network OOP limit	\$7,150 single / \$14,300 family** ** For non-grandfathered family coverage, each family member must have an embedded individual in-network OOP limit that does not exceed \$7,150	\$7,350 single / \$14,700 family** ** For non-grandfathered family coverage, each family member must have an embedded individual in-network OOP limit that does not exceed \$7,350	\$7,900 single / \$15,800 family** ** For non-grandfathered family coverage, each family member must have an embedded individual in-network OOP limit that does not exceed \$7,900
\$2,000 IRC §4980H(a) “no offer” penalty	\$2,260 per year (\$188.34 per month)	\$2,320 per year (\$193.33 per month)	\$2,500 per year (\$208.33 per month)
\$3,000 IRC §4980H(b) “unaffordable, inadequate coverage” penalty	\$3,390 per year (\$282.50 per month)	\$3,480 per year (\$290.00 per month)	\$3,750 per year (\$312.50 per month)
9.5% IRC §4980H(b) affordability fraction	9.69%	9.56%	9.86%
IRC §4980H(b) federal poverty line safe harbor	9.69% x \$11,880 ÷ 12 = \$95.93 Use 2016 FPL for 1/1/2017 calculation	9.56% x \$12,060 ÷ 12 = \$96.07 Use 2017 FPL for 1/1/2018 calculation	9.86% x \$12,140 ÷ 12 = \$99.75 Use 2018 FPL for 1/1/2019 calculation
\$2,500 maximum health FSA contribution	\$2,600	\$2,650	\$2,700
\$2.00 Patient-Centered Outcomes Research Institute (PCORI) fee	\$2.39 per covered life for plan years ending on or after 10/1/2017 and before 10/1/2018	\$2.45 per covered life for plan years ending on or after 10/1/2018 and before 10/1/2019	Not applicable to plan years ending on or after 10/1/2019
\$4,950 / \$10,000 Qualified Small Employer Health Reimbursement Arrangement (QSEHRA) limit	\$4,950 single / \$10,050 family	\$5,050 single / \$10,250 family	\$5,150 single / \$10,450 family