

IRS Announces Indexed Welfare and Fringe Benefit Plan Amounts for 2015

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In Revenue Procedure 2014-61, the IRS announced indexed amounts for 2015. Among other limits, the dollar limitation on employee pre-tax payroll contributions to health flexible spending arrangements will increase to \$2,550. The monthly qualified parking fringe benefit exclusion amount will be \$250, while the commuter highway vehicle and transit pass amount will be \$130. A "high deductible health plan" must have, for self-only coverage, an annual deductible between \$2,200 and \$3,300, with annual out-of-pocket expenses of not more than \$4,450, and for family coverage, an annual deductible between \$4,450 and \$6,650, with annual out-of-pocket expenses of not more than \$8,150. IRS Revenue Procedure 2014-61 can be found [here](#).