

## IRS Announces New 2023 Health and Welfare Plan Limits

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The IRS recently announced the following inflation-adjusted limits for 2023 for certain health and welfare plans:

- Health flexible spending account limit: increased to \$3,050.
- Qualified transportation fringe benefit monthly limits for parking and transit: each increased to \$300.
- Adoption assistance program limit: increased to \$15,950.
- Qualified Small Employer Health Reimbursement Arrangement limit: increased to \$5,850 for individual coverage and \$11,800 for family coverage.

The above and other 2023 plan limits are available in Rev. Proc. 2022-38 [here](#).