



IRS Issues 2022 Benefit Contribution Limits

November 2021

On November 10, 2021, the Internal Revenue Service (IRS) issued Revenue Procedure 2021-45, updating the indexed limitations for the following employee benefit programs.

Benefit	2022 Limitation	2021 Limitation
Health Flexible Spending Account	\$2,850/year	\$2,750/year
For plans that allow the carryover of unused amounts	\$570	\$550
Qualified Transportation Fringe Benefit	\$280/month	\$270/month
Qualified Parking Benefit	\$280/month	\$270/month
Qualified Adoption Assistance Program	\$14,890/adoption (subject to income limits)	\$14,440/adoption (subject to income limits)

What Employers Should Do Now

Employers who wish to allow employees to take advantage of the maximum limitations should update their open enrollment information and plan documents, as applicable. Employers whose open enrollment for 2022 has already ended may want to consider whether participants may be able to change their elections to reflect an increase in any amount elected during open enrollment. Any such change should be made before the beginning of the plan year.

Resources

Information Release 2021-219 is available [here](#).

IRS Revenue Procedure 2021-45 is available [here](#).



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