

## Vorys Chart: Group Health Plan Indexed Amounts

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Original Amount	2015	2016	2017
\$2,250 / \$4,500 maximum HSA contribution	\$3,350 single / \$6,750 family	\$3,350 single / \$6,750 family	\$3,400 single / \$6,750 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 <i>is at least</i> \$2,600	\$1,300 single / \$2,600 family* * For family coverage, each family member must have a deductible that <i>is at least</i> \$2,600	\$1,300 single / \$2,600 family* * For family coverage, each family member must have a deductible that <i>is at least</i> \$2,600
\$5,000 / \$10,000 HSA-compatible HDHP maximum in-network OOP limit	\$6,450 single / \$12,900 family**	\$6,550 single / \$13,100 family**	\$6,550 single / \$13,100 family**
\$6,350 / \$12,700 non-grandfathered group health plan maximum in-network OOP limit	\$6,600 single / \$13,200 family** ** Embedded individual in-network OOP limit was not required in 2015	\$6,850 single / \$13,700 family** ** For non-grandfathered family coverage, each family member must have an embedded individual in-network OOP limit that <i>does not exceed</i> \$6,850	\$7,150 single / \$14,300 family** ** For non-grandfathered family coverage, each family member must have an embedded individual in-network OOP limit that <i>does not exceed</i> \$7,150
\$2,000 IRC §4980H(a) “no offer” penalty	\$2,080 per year (\$173.34 per month)	\$2,160 per year (\$180.00 per month)	\$2,260 per year (\$188.34 per month)
\$3,000 IRC §4980H(b) “unaffordable, inadequate coverage” penalty	\$3,120 per year (\$260.00 per month)	\$3,240 per year (\$270.00 per month)	\$3,390 per year (\$282.50 per month)
9.5% IRC §4980H(b) affordability fraction	9.56%	9.66%	9.69%
IRC §4980H(b) federal poverty line safe harbor	$9.56\% \times \$11,670 \div 12 = \$92.97$ Use 2014 FPL for 1/1/2015 calculation	$9.66\% \times \$11,770 \div 12 = \$94.74$ Use 2015 FPL for 1/1/2016 calculation	$9.69\% \times \$11,880 \div 12 = \$95.93$ Use 2016 FPL for 1/1/2017 calculation
\$2,500 maximum health FSA contribution	\$2,550	\$2,550	\$2,600
\$2.00 Patient-Centered Outcomes Research Institute (PCORI) fee	\$2.17 per covered life for plan years ending on or after 10.1.2015 and before 10.1.2016	\$2.26 per covered life for plan years ending on or after 10.1.2016 and before 10.1.2017	[not available as of 12.30.2016]
\$63.00 Reinsurance Fee	\$44.00 per covered life	\$27.00 per covered life	Not applicable in 2017