

2024 Plan Maximums

| Plan | Maximum |
|--|---|
| Flexible Spending Accounts | |
| Health Care Flexible Spending Account | \$3,200 per plan year |
| Dependent Care Flexible Spending Account | \$5,000 per plan year (\$2,500 if married filing separately) |
| Health Savings Account Employee Only | \$4,150 (includes employer and employee contributions) |
| Health Savings Account Family | \$8,300 (includes employer and employee contributions) |
| Health Savings Account Catch up Contribution (age 55 or older) | \$1,000 |
| Health Savings Account Employer Contribution | \$1,500 |
| Retirement Plans | |
| 457 Plan (Pre tax and/or Roth) | \$23,000 |
| 457(b) Catch up (age 50 or older) | \$7,500 |
| 457(b) Special Catch up (3 years prior to normal retirement age) | Twice the annual limit or the basic annual limit plus the amount of basic limit not used in prior years |
| Roth IRA | \$7,000 |
| Roth IRA Catch up (age 50 or older) | \$1,000* |
| Management Benefits | |
| A+ | \$3,748.56 |
| A | \$2,814.96 |
| B | \$2,344.32 |
| C | \$1,878.24 |

*IRS announces maximums later in the year. Please confirm with [irs.gov](https://www.irs.gov) or consult tax advisor.

Domestic Partner Premiums

If your domestic partner is not a dependent under IRS regulations, deductions for his or her coverage are taken after taxes and the amount the City of Kent contributes is imputed income to you.

