

2025 Plan Maximums

Plan	Maximum*
Flexible Spending Accounts	
Health Care Flexible Spending Account	\$3,300 per plan year
Dependent Care Flexible Spending Account	\$5,000 per plan year (\$2,500 if married filing separately)
Health Savings Account Employee Only	\$4,300 (includes employer and employee contributions)
Health Savings Account Family	\$8,550 (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)	\$23,500
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+	\$3,883.44
A	\$2,916.24
B	\$2,428.80
C	\$1,945.92

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