

2025 Flexible Spending and Reimbursement Accounts Limits



Each year, the Internal Revenue Service (IRS) issues inflation adjusted amounts for Flexible Spending and Reimbursement Accounts.

The 2025 calendar year limits are listed below.

Account Type	2025 IRS Limit
Health Care Flexible Spending Account (HCFSA)	\$3,300 maximum annual contribution
Limited Purpose Flexible Spending Account (LPFSA)	\$3,300 maximum annual contribution
Dependent Care Flexible Spending Account (DCFSA)	\$5,000 family maximum annual contribution
Commuter Parking	\$325 maximum monthly deduction & account distribution limit
Commuter Transit	\$325 maximum monthly deduction & account distribution limit
Carryover	\$660 of unused HCFSA or LPFSA funds can be carried over to the next plan year

To view the IRS Revenue Procedure 2024-40, tap [here](#).

For the full list of FSA qualified expenses, please refer to IRS Publications 502 and 503 found on [IRS.gov](#).