

## Annual Contributions and Limitations

<b>Fiscal Year Contributions and Limitations</b>	<b>Additional Description</b>	<b>2021 - 2022</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>	<b>2018 - 2019</b>
Health Savings Account (HSA) - Requires HDHP <sup>(1)(3)</sup>	Individual	3,600	3,550	3,500	3,450
	Family	7,200	7,100	7,000	6,900
Limited Flexible Spending Account (FSA) - Available with HDHP <sup>(1)(2)</sup>	Dental/Vision Only	2,750	2,750	2,700	2,650
TexFlex - Health Care FSA <sup>(2)</sup>	Health Flexible Spending Account	2,750	2,750	2,700	2,650
TexFlex - Dependent Care FSA	Single/Married filing jointly	5,000	5,000	5,000	5,000
	Married filing separately	2,500	2,500	2,500	2,500
Teachers Retirement System - Employee Contributions	Defined Benefit Plan	8.0%	7.7%	7.7%	7.7%
Teachers Retirement System - Employer Contributions	Defined Benefit Plan	7.8%	7.5%	7.5%	6.8%
Teachers Retirement System - Compensation Limits	Defined Benefit Plan	285,000	280,000	275,000	270,000
<b>Calendar Year Contributions and Limitations</b>		<b>2021</b>	<b>2020</b>	<b>2019</b>	<b>2018</b>
Optional Retirement Program 403(b) - Employee Contributions	Defined Contribution Plan	6.65%	6.65%	6.65%	6.65%
Optional Retirement Program 403(b) - Employer Contributions	Defined Contribution Plan	6.8%	6.8%	6.8%	6.8%
Optional Retirement Program 403(b) - Compensation Limits	Defined Contribution Plan	290,000	285,000	280,000	275,000
Voluntary Tax Deferred Annuity (TDA) 403(b)	Pre-tax and Roth Available	19,500	19,500	19,000	18,500
Voluntary TexaSaver 457(b) Deferred Compensation Plan	Pre-tax and Roth Available	19,500	19,500	19,000	18,500
Age 50 Catch-up Limit	403(b) and 457(b) Plan	6,500	6,500	6,000	6,000
IRC Section 415(c) Contribution Limits -Total Employee/Employer Contributions to 403(b) Accounts	Under age 50	58,000	57,000	56,000	55,000
	Age 50 or over	64,500	63,500	62,000	61,000
Social Security - Employee Contribution	FICA OASDI	6.2%	6.2%	6.2%	6.2%
Social Security - Employer Contribution	FICA OASDI	6.2%	6.2%	6.2%	6.2%
Social Security - Wage Base Limit	FICA OASDI	142,800	137,700	132,900	128,400
Medicare - Employee and Employer Contribution	FICA Medicare	1.45%	1.45%	1.45%	1.45%
Additional Medicare - Employee Contribution	Applies to salary > \$200,000	0.9%	0.9%	0.9%	0.9%

<sup>(1)</sup> High Deductible Health Plan (HDHP) - Enrollment in the HSA plan requires enrollment in Consumer Directed HealthSelect high-deductible health insurance plan. Employees not participating in a HDHP can participate in the TexFlex plan.

<sup>(2)</sup> Limited Flexible Spending and TexFlex Health Care FSA begin the first of the month following the 60th day of employment for individuals with a health care waiting period.

<sup>(3)</sup> The maximum allowable contribution to this type of account includes both employee and employer contributions.