

2018 HSA Contribution Limit Transition Relief

May 2, 2018

The IRS has issued guidance stating that taxpayers may use \$6,900 as the maximum health savings account (HSA) contribution limit for family coverage for 2018. In 2017, the IRS stated that the maximum HSA contribution for family coverage for 2018 would be \$6,900. However, recent tax reform legislation changed how the contribution limit is calculated, and in March of 2018, the IRS issued a reduced limit for 2018 of \$6,850. The new IRS guidance now permits taxpayers to continue to treat the 2018 limit as \$6,900 and also provides guidance for taxpayers who already received a distribution of an excess contribution in 2018 based on the \$6,850 limit. [View the guidance in Rev. Proc. 2018-27.](#)