

IRS Releases 2015 Inflation-Adjusted Amounts for HSAs

May 2, 2014

The IRS recently issued Revenue Procedure 2014-30, which set the calendar year 2015 limits on annual contributions that can be made to a health savings account at \$3,350 for an individual with self-only coverage under a high deductible health plan (**HDHP**) and \$6,650 for an individual with family coverage under a HDHP. A HDHP for calendar year 2015 is a plan which has an annual deductible of at least \$1,300 for self-only coverage or \$2,600 for family coverage and which limits annual out-of-pocket expenses to \$6,450 for self-only coverage or \$12,900 for family coverage. A copy of Revenue Procedure 2014-30 is available [here](#).