

IRS Releases 2016 Inflation Adjusted Amounts for HSAs and HDHPs

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The IRS issued Revenue Procedure 2015-30, which sets the 2016 calendar year limits on (1) annual contributions that can be made to a health savings account (**HSA**) and (2) annual deductibles and out-of-pocket maximums under a high deductible health plan (**HDHP**). The 2016 limit on contributions to an HSA for an individual with self-only coverage under an HDHP remains unchanged at \$3,350, whereas the limit for an individual with family coverage under an HDHP is increased from \$6,650 to \$6,750. The minimum annual deductibles for a plan to qualify as an HDHP in 2016 remain unchanged at \$1,300 for self-only coverage and \$2,600 for family coverage, whereas the annual out-of-pocket maximums under an HDHP are increased from \$6,450 to \$6,550 for self-only coverage and from \$12,900 to \$13,100 for family coverage. Revenue Procedure 2015-30 is available [here](#).