

IRS Releases 2018 Inflation-Adjusted Amounts for HSAs and HDHPs

May 9, 2017

The IRS recently issued Revenue Procedure 2017-37, which sets the 2018 calendar year limits on (i) annual contributions that can be made to a health savings account (**HSA**) and (ii) annual deductibles and out-of-pocket maximums under a high deductible health plan (**HDHP**). The 2018 limits, which were increased across the board from the 2017 limits, are as follows:

- Minimum HDHP deductibles – \$1,350 self-only coverage (\$50 increase from 2017); \$2,700 family coverage (\$100 increase from 2017).
- HDHP out-of-pocket maximum limits – \$6,650 self-only coverage (\$100 increase from 2017); \$13,300 family coverage (\$200 increase from 2017).
- Annual HSA contribution limits – \$3,450 self-only coverage (\$50 increase from 2017); \$6,900 family coverage (\$150 increase from 2017).

[View Revenue Procedure 2017-37.](#)