

IRS Releases 2022 Inflation-Adjusted Amounts for HSAs and HDHPs

May 19, 2021

The IRS recently issued Rev. Proc. 2021-25, which sets the 2022 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 2022 limits are as follows:

- Annual HSA contribution limits: \$3,650 for self-only coverage (\$50 increase from 2021) and \$7,300 for family coverage (\$100 increase from 2021);
- Minimum HDHP deductibles: \$1,400 for self-only coverage (no change from 2021) and \$2,800 for family coverage (no change from 2021); and
- HDHP out-of-pocket maximum limits: \$7,050 for self-only coverage (\$50 increase from 2021) and \$14,100 for family coverage (\$100 increase from 2021).

Rev. Proc. 2021-25 is available [here](#).