

IRS Releases 2023 Inflation-Adjusted Amounts for HSAs and HDHPs

May 12, 2022

The IRS recently issued Rev. Proc. 2022-24, which sets the 2023 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 2023 limits are as follows:

- Annual HSA contribution limits: \$3,850 for self-only coverage (\$200 increase from 2022) and \$7,750 for family coverage (\$450 increase from 2022);
- Minimum HDHP deductibles: \$1,500 for self-only coverage (\$100 increase from 2022) and \$3,000 for family coverage (\$200 increase from 2022); and
- HDHP out-of-pocket maximum limits: \$7,500 for self-only coverage (\$450 increase from 2022) and \$15,000 for family coverage (\$900 increase from 2022).

Rev. Proc. 2022-24 is available [here](#).