

# IRS Releases 2026 Inflation-Adjusted Amounts for HSAs and HDHPs

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**PRACTICES** Employee Benefits and Executive Compensation

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The IRS recently issued Rev. Proc. 2025-19, which sets the 2026 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 2026 limits are as follows:

- Annual HSA contribution limits: \$4,400 for self-only coverage (a \$100 increase from 2025) and \$8,750 for family coverage (a \$200 increase from 2025);
- Minimum HDHP deductibles: \$1,700 for self-only coverage (a \$50 increase from 2025) and \$3,400 for family coverage (a \$100 increase from 2025); and
- HDHP out-of-pocket maximum limits: \$8,500 for self-only coverage (a \$200 increase from 2025) and \$17,000 for family coverage (a \$400 increase from 2025).

Rev. Proc. 2025-19 is available [here](#).