

COMPLIANCE OVERVIEW

HSA Limits for 2018

The following chart shows the health savings account (HSA) limits that apply for 2018. It also shows the limits that applied for 2017 for purposes of comparing the annual limits. The IRS limits for HSA contributions and high deductible health plan (HDHP) cost-sharing all increased for 2018.

Type of Limit		2017	2018	Change
HSA Contribution Limit	<i>Self-only</i>	\$3,400	\$3,450	Up \$50
	<i>Family</i>	\$6,750	\$6,850	Up \$100
HSA Catch-up Contributions <i>(not subject to adjustment for inflation)</i>	<i>Age 55 or older</i>	\$1,000	\$1,000	No change
HDHP Minimum Deductible	<i>Self-only</i>	\$1,300	\$1,350	Up \$50
	<i>Family</i>	\$2,600	\$2,700	Up \$100
HDHP Maximum Out-of-pocket	<i>Self-only</i>	\$6,550	\$6,650	Up \$100
	<i>Family</i>	\$13,100	\$13,300	Up \$200

LINKS AND RESOURCES

- [IRS Revenue Procedure 2016-28](#) – HSA limits for 2017
- [IRS Revenue Procedure 2017-37](#) – HSA limits for 2018
- [IRS Revenue Procedure 2018-18](#) – Adjusted HSA limited for family coverage for 2018



CLARK & ASSOCIATES
ALTUS INSURANCE GROUP
SOLUTIONS AT WORK
 775-828-7420 • www.clarkandassoc.com

This Compliance Overview is not intended to be exhaustive nor should any discussion or opinions be construed as legal advice. Readers should contact legal counsel for legal advice.