## **COMPLIANCE OVERVIEW**

Provided by: Insure NW



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.

## **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                                                        | Self-only       | \$3,400  | \$3,450  | Up \$50   |
|                                                                               | Family          | \$6,750  | \$6,900  | Up \$150  |
| HSA Catch-up<br>Contributions (not<br>subject to adjustment<br>for inflation) | Age 55 or older | \$1,000  | \$1,000  | No change |
| HDHP Minimum<br>Deductible                                                    | Self-only       | \$1,300  | \$1,350  | Up \$50   |
|                                                                               | Family          | \$2,600  | \$2,700  | Up \$100  |
| HDHP Maximum Out-<br>of-pocket                                                | Self-only       | \$6,550  | \$6,650  | Up \$100  |
|                                                                               | Family          | \$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

