



# Eye On Washington Regulatory Update



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## IRS Releases 2018 HSA and HDHP Limits

On May 4, 2017, the Internal Revenue Service (IRS) published Revenue Procedure 2017-37, which releases inflation-adjusted contribution limitations for calendar year 2018, applicable to health savings accounts (HSAs) and high-deductible health plans (HDHPs).

These limits are indexed for inflation and released annually, not later than June 1st for the following year, as established under the Tax Relief and Health Care Act of 2006.

### 2018 Annual HSA Contribution Limits:

Self-only HDHP coverage: \$3,450\* (up \$50 from 2017)

Family HDHP coverage: \$6,900\* (up \$150 from 2017)

\*An individual, who has reached the age of 55 by the end of the calendar year, may contribute an additional \$1,000 per year as a catch-up contribution.

### 2018 Annual HDHP Minimum Deductibles:

Self-only coverage: \$1,350 (up \$50 from 2017)

Family coverage: \$2,700 (up \$100 from 2017)

### 2018 HDHP Out-of-Pocket Limits (includes deductibles, co-payments and other amounts, but not premiums):

Self-only coverage: \$6,650 (up \$100 from 2017)

Family coverage: \$13,300 (up \$200 from 2017)

For a copy of Revenue Procedure 2017-37 please click on the link provided below.

<https://www.irs.gov/pub/irs-drop/rp-17-37.pdf>

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