

## HSA Inflation Adjusted Amounts

### Cross References

- Rev. Proc. 2012-26

The IRS announced inflation adjusted amounts for Health Savings Accounts (HSAs) for 2013. These amounts are reflected in the chart below.

<b>HSA Limitations</b>			
Annual contribution is limited to:	<i>2013</i>	<i>2012</i>	<i>2011</i>
Self-only coverage, under age 55	\$3,250	\$3,100	\$3,050
Self-only coverage, age 55 or older	\$4,250	\$4,100	\$4,050
Family coverage, under age 55	\$6,450	\$6,250	\$6,150
*Family coverage, age 55 or older	\$7,450	\$7,250	\$7,150
Minimum annual deductibles:			
Self-only coverage	\$1,250	\$1,200	\$1,200
Family coverage	\$2,500	\$2,400	\$2,400
Maximum annual deductible and out-of-pocket expense limits:			
Self-only coverage	\$6,250	\$6,050	\$5,950
Family coverage	\$12,500	\$12,100	\$11,900

\* Assumes only one spouse has an HSA. See IRS Pub. 969 if both spouses have separate HSAs.