

The Internal Revenue Service (IRS) has issued Revenue Procedure 2018-30, which provides the 2019 inflation-adjusted amounts for health savings accounts (HSAs) as determined under Section 223 of the Internal Revenue Code.

	2019	2018	Change
HSA contribution limit (employer + employee)	Self-only: \$3,500 Family: \$7,000	Self-only: \$3,450 Family: \$6,900*	Self-only: +\$50 Family: + \$100
HSA catch-up contributions (age 55 or older)	\$1,000	\$1,000	No change
HDHP minimum deductibles	Self-only: \$1,350 Family: \$2,700	Self-only: \$1,350 Family: \$2,700	No change No change
HDHP maximum out-of-pocket amounts (deductibles, co-payments and other amounts, but not premiums)	Self-only: \$6,750 Family: \$13,500	Self-only: \$6,650 Family: \$13,300	Self-only: +\$100 Family: + \$200

*The IRS originally set at \$6,900 then recalculated to \$6,850, but subsequently provided relief to effectively restore the original limit.