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IRS Announces HSA Contribution & Coverage Limits for 2014

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IRS has just issued Revenue Procedure 2013-25, which provides the 2014 cost-of-living contribution and coverage adjustments for HSAs, as required under Code Section 223(g). Most contribution limits and the out-of-pocket amounts have been increased for 2014. The deductible amount limits have not changed.

HSA Contribution Amounts

2013 2014 Coverage Levels

\$3,250 \$3,300 Individual
\$6,450 \$6,550 Family
\$1,000 \$1,000 Catch-up

Maximum Out-Of-Pocket Amounts for HDHP

2013 2014 Coverage Levels

\$6,250 \$6,350 Individual
\$12,500 \$12,700 Family

Minimum Deductible Amount Limits for HDHP

2013 2014 Coverage Levels

\$1,250 \$1,250 Individual
\$2,500 \$2,500 Family

For a copy of Revenue Procedure 2013-25, please click on the link below:
<http://www.irs.gov/pub/irs-drop/rp-13-25.pdf>