

From the Desk of

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## **IRS Announces HSA Contribution & Coverage Limits for 2015**

**April 24, 2014**

IRS has just issued Revenue Procedure 2014-30, which provides the 2015 cost-of-living contribution and coverage adjustments for HSAs, as required under Code Section 223(g). The annual contribution limits, the annual out-of-pocket limits and the annual deductible limits have all been increased for 2015.

### **Annual HSA Contribution Amounts**

#### **2014 – 2015 Coverage Levels**

\$3,300 \$3,350 Individual

\$6,550 \$6,650 Family

\$1,000 \$1,000 Catch-up

### **Annual Maximum Out-Of-Pocket Limits for HDHP**

#### **2014 – 2015 Coverage Levels**

\$6,350 \$6,450 Individual

\$12,700 \$12,900 Family

**Annual Minimum Deductible Amount Limits for HDHP**

**2014 2015 Coverage Levels**

\$1,250 \$1,300 Individual

\$2,500 \$2,600 Family

For a copy of Revenue Procedure 2014-30, please click on the link below:

<http://www.irs.gov/pub/irs-drop/rp-14-30.pdf>