

IRS RELEASES 2010 HSA CONTRIBUTION LIMITS AND HDHP MINIMUM DEDUCTIBLES AND OUT-OF-POCKET MAXIMUMS

The IRS has released the 2010 cost-of-living adjustments for HSA contribution limits and for HDHP deductibles and out-of-pocket maximums, in [Revenue Procedure 2009-29](#).

- **HSA Contribution Limits:** The 2010 annual HSA contribution limit for individuals with self-only HDHP coverage is \$3,050 (up \$50 from 2009) and for individuals with family HDHP coverage is \$6,150 (up \$200 from 2009).
- **HDHP Minimum Required Deductibles:** The 2010 minimum annual deductible for self-only HDHP coverage is \$1,200 (up \$50 from 2009) and for family HDHP coverage is \$2,400 (up \$100 from 2009).
- **HDHP Out-of-Pocket Maximum:** The 2010 maximum limit on out-of-pocket expenses (including items such as deductibles, co-payments, and co-insurance, but not premiums) for self-only HDHP coverage is \$5,950 (up \$150 from 2009) and for family HDHP coverage is \$11,900 (up \$300 from 2009).