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Rev. Proc. 2017-37: HSA inflation-adjusted amounts for 2018

The IRS today released an advance version of Rev. Proc. 2017-37 providing the inflation adjusted amounts for health savings accounts (HSAs) for calendar year 2018.

[Rev. Proc. 2017-37](#) [PDF 10 KB] provides the annual limitation on deductions under section 223(b)(2)(A) and (B), respectively, for:

- An individual with self-only coverage under a high deductible plan—\$3,450 (an increase from \$3,400 for 2017)
- An individual with family coverage under a high deductible plan—\$6,900 (an increase from \$6,750 for 2017)

For calendar year 2018, a “high deductible health plan” is defined under section 223(c)(2)(A) as a health plan:

- With an annual deductible that is not less than \$1,350 for self-only coverage or \$2,700 for family coverage, and
- For which the sum of the annual deductible plus annual out-of-pocket expenses (such as co-payments or other amounts, but not premiums) does not exceed \$6,650 (an increase from \$6,550 for 2017) for self-only coverage or \$13,300 (an increase from \$13,100 for 2017) for family coverage.

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