



# TaxNewsFlash

United States



No. 2022-138  
April 29, 2022

## Rev. Proc. 2022-24: HSA inflation-adjusted amounts for 2023

The IRS today released an advance version of Rev. Proc. 2022-24 that provides the inflation-adjusted limits related to health savings accounts (HSAs) and high deductible health plans (HDHPs) for calendar year 2023.

[Rev. Proc. 2022-24](#) [PDF 54 KB] provides the 2023 annual limitation on deductions under section 223(b)(2)(A) and (B) for contributions to HSAs, respectively, for:

- An individual with self-only coverage under a HDHP—\$3,850 (an increase from \$3,650 for 2022)
- An individual with family coverage under a HDHP—\$7,750 (an increase from \$7,300 for 2022)

For calendar year 2023, a “high deductible health plan” or “HDHP” is defined under section 223(c)(2)(A) as a health plan:

- With an annual deductible that is not less than \$1,500 for self-only coverage or \$3,000 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 \$7,500 for self-only coverage (an increase from \$7,050 for 2022) or \$15,000 for family coverage (an increase from \$14,100 for 2022).

Read [TaxNewsFlash](#) for the HSA and HDHP limits adjusted for inflation for 2022.

**kpmg.com/socialmedia**



The information contained in TaxNewsFlash is not intended to be "written advice concerning one or more Federal tax matters" subject to the requirements of section 1037(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader's knowledge on the matters addressed therein, and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at +1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)