



The Internal Revenue Service (IRS) has released the HSA limits for calendar year 2013. Revenue Procedure 2012-26 details the maximum contribution and the deductible and out-of-pocket limits.

A copy of the IRS notice can be found at <http://www.irs.gov/pub/irs-drop/rp-12-26.pdf>.

2013 contribution limit:

- Self-only High Deductible Health Plan (HDHP) coverage: \$3,250 (up from \$3,100 in 2012)
- Family HDHP coverage: \$6,450 (up from \$6,250 in 2012)
- Catch-up contributions for HSA-eligible individuals who are age 55 or older: \$1,000 (unchanged)

2013 qualified deductible:

- Self-only: Not less than \$1,250 (up from \$1,200 in 2012)
- Family: Not less than \$2,500 (up from \$2,400 in 2012)

2013 out-of-pocket maximum limit:

- Self-only: Not more than \$6,250 (up from \$6,050 in 2012)
- Family: Not more than \$12,500 (up from \$12,100 in 2012)