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HSA Requirements for 2019

Last week the IRS released the 2019 health savings account (HSA) annual contribution limits, as well as the corresponding high deductible health plan (HDHP) minimum deductible and maximum out-of-pocket (OOP) requirements, in IRS Rev. Proc. 2018-30 — <https://www.irs.gov/pub/irs-drop/rp-18-30.pdf>. Below are the updated annual dollar amounts. For more information about requirements for HSA-eligibility, contributions and reimbursements, please contact your **Parker, Smith & Feek Benefits Team**.

2019 HSA ANNUAL HSA CONTRIBUTION LIMITS

- Self-only (single) HDHP coverage = **\$3,500** (\$3,450 in 2018)
- Other than self-only (family) HDHP coverage = **\$7,000** (\$6,900 in 2018)

*Catch-up contributions—HSA-eligible individuals who have reached age 55 by the end of the taxable year can make an extra annual \$1,000 catch-up contribution.

2019 QUALIFYING HDHP COVERAGE

- **Minimum Deductible**
 - Self-only (single) = **\$1,350** (no change); Other than self-only (family) = **\$2,700** (no change)
- **OOP Maximum**
 - Self-only (single) = **\$6,750** (\$6,650 in 2018); Other than self-only (family) = **\$13,500** (\$13,300 in 2018)

*As always, should you have any questions, please contact your **Parker, Smith & Feek Benefits Team**. While every effort has been taken in compiling this information to ensure that its contents are totally accurate, neither the publisher nor the author can accept liability for any inaccuracies or changed circumstances of any information herein or for the consequences of any reliance placed upon it.*

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