



Legislative and Regulatory Updates



2018 Dollar Limitations for HSAs and HDHPs Released by IRS

The IRS has released [Revenue Procedure 2017-37](#), setting the 2018 dollar limitations for health savings accounts (HSAs) and high-deductible health plans (HDHPs). The contribution, deductible and out-of-pocket limitations for 2018 are shown in the table below. All of these amounts are scheduled to increase from 2017. (The 2017 limits are included for reference.)

Contribution and Out-of-Pocket Limits for Health Savings Accounts and High-Deductible Health Plans			
	For 2018	For 2017	Change from 2017 - 2018
HSA Annual Contribution Limits	Individual: \$3,450	Individual: \$3,400	Individual: \$50 increase
	Family: \$6,900	Family: \$6,750	Family: \$150 increase
HDHP Minimum Deductibles	Individual: \$1,350	Individual: \$1,300	Individual: \$50 increase
	Family: \$2,700	Family: \$2,600	Family: \$100 increase
HDHP Out-of-Pocket Maximums	Individual: \$6,650	Individual: \$6,550	Individual: \$100 increase
	Family: \$13,300	Family: \$13,100	Family: \$200 increase

For guidance on HSAs, please review the IRS frequently asked questions page at <https://www.irs.gov/publications/p969/ar02.html> or contact your MedCost Benefit Services Account Manager.