



for your information®

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2011 HSA/HDHP Limits Released

The IRS has released the 2011 limits for health savings accounts (HSAs) and high-deductible health plans (HDHPs). The amounts for 2011 are unchanged from 2010.

2011 Limits

In [Revenue Procedure 2010-22](#), the IRS provides the inflation-adjusted HSA contribution and HDHP minimum deductible and out-of-pocket limits for 2011. Under the cost-of-living adjustment and rounding rules of Internal Revenue Code Section 223, the 2011 amounts are unchanged from the amounts for 2010. The 2011 amounts, as well as the catch-up contribution limit prescribed by statute, are shown below.

	2011
HDHP Minimum Deductible Amount	
Individual	\$ 1,200
Family	2,400
HDHP Maximum Out-of-Pocket Amount	
Individual	\$ 5,950
Family	11,900
HSA Statutory Contribution Amount	
Individual	3,050
Family	6,150
Catch-Up Contributions (age 55 or older)	\$ 1,000

Conclusion

Buck's consultants would be pleased to discuss the impact of these numbers on your current or proposed HSA/HDHP arrangements.

This FYI is intended to provide general information. It does not offer legal advice or purport to treat all the issues surrounding any one topic.