IRS Issues 2023 HSA Limits

May 2022

On April 29, 2022, the Internal Revenue Service (IRS) issued Revenue Procedure 2022-24, inflation-adjusted limits for contributions to a health savings account (HSA) for the 2023 calendar year. The IRS also issued updated minimum deductible amounts and maximum out-of-pocket limits. For calendar year 2023, the following limits apply:

	Self-Only			Family		
	2021	**2022**	**2023**	**2021**	**2022**	**2023**
HDHP Minimum Annual Deductible	$1,400	$1,400	**$1,500**	$2,800	$2,800	**$3,000**
HDHP Out-of-Pocket Maximum	$7,000	$7,050	**$7,500**	$14,000	$14,100	**$15,000**
HSA Maximum Contribution Limit	$3,600	$3,650	**$3,850**	$7,200	$7,300	**$7,750**
HSA Catch-Up Contributions (age 55 or older)	$1,000					

Resources

Revenue Procedure 2022-24 is available here.

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