



IRS Issues 2024 HSA Limits

May 2023

On May 16, 2023, the Internal Revenue Service (IRS) issued Revenue Procedure 2023-23, inflation-adjusted limits for contributions to a health savings account (HSA) for the 2024 calendar year. The IRS also issued updated minimum deductible amounts and maximum out-of-pocket limits. For calendar year 2024, the following limits apply:

	Self-Only			Family		
	2022	2023	2024	2022	2023	2024
HDHP Minimum Annual Deductible	\$1,400	\$1,500	\$1,600	\$2,800	\$3,000	\$3,200
HDHP Out-of-Pocket Maximum	\$7,050	\$7,500	\$8,050	\$14,100	\$15,000	\$16,100
HSA Maximum Contribution Limit	\$3,650	\$3,850	\$4,150	\$7,300	\$7,750	\$8,300
HSA Catch-Up Contributions (age 55 or older)	\$1,000					

Resources

Revenue Procedure 2023-23 is available [here](#).



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