

April 29, 2022

Today, IRS issued Revenue Procedure 2022-24, which provides the 2023 cost-of-living contribution and coverage adjustments for HSAs, as required under Code Section 223(g). It also includes the 2023 limit for Excepted Benefit HRAs. The limits for many items have increased for 2023.

#### Annual HSA Contribution Amounts

##### 2022 2023 Contribution Amounts

\$3,650 \$3,850 Individual

\$7,300 \$7,750 Family

\$1,000 \$1,000 Catch-up

#### Annual Maximum Out-Of-Pocket Limits for HDHP

##### 2022 2023 Coverage Levels

\$7,050 \$7,500 Individual

\$14,100 \$15,000 Family

#### Annual Minimum Deductible Amount Limits for HDHP

##### 2022 2023 Coverage Levels

\$1,400 \$1,500 Individual

\$2,800 \$3,000 Family

#### **Excepted Benefit HRA**

##### **2022 2023 Contribution Limits**

\$1,800 \$1,950

For a copy of Revenue Procedure 2022-24, click on the link below:

<https://www.irs.gov/pub/irs-drop/rp-22-24.pdf>