

# Employee Benefits & HR Update

## IRS Releases 2017 Health Savings Account Limits

### IMPORTANT LINKS

- [Affordable Care Act](#) (HHS)
- [COBRA](#) (DOL)
- [Department of Labor](#)
- [Federal Marketplace](#) (HHS)
- [Medicare & Medicaid](#) (CMS)
- [Tax Credits & Deductions](#) (IRS)

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The Internal Revenue Service (IRS) has announced the [2017 inflation-adjusted amounts](#) for [Health Savings Accounts](#) (HSAs) as determined under the Internal Revenue Code.

#### Annual Contribution Limitation

For calendar year 2017, the annual limitation on deductions for an individual with self-only coverage under a high deductible health plan is **\$3,400** (up from \$3,350 for 2016). The annual limitation on HSA deductions for an individual with family coverage under a high deductible health plan is **\$6,750** (unchanged from 2016).

#### High Deductible Health Plan (Amounts Unchanged From 2016)

For calendar year 2017, a “high deductible health plan” is defined as a health plan with an annual deductible that is not less than **\$1,300 for self-only coverage** or **\$2,600 for family coverage**, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed **\$6,550 for self-only coverage** or **\$13,100 for family coverage**.

You may view the IRS Revenue Procedure announcing the 2017 amounts by [clicking here](#).

For information on this subject, please log into your [HR Library account](#) which includes information on the above subject, as well as other State and Federal updates, laws and regulations concerning Employee Benefits, HR, and Reform.

Be sure to check out our [Legislation/Compliance](#) section on our website to stay on top of the latest news in Health Care Reform. If you have any questions, please feel free to reach out to your dedicated Brown & Brown broker consultant.

