

# Compliance Alert

## IRS releases 2012 HSA limits

Alert date: 5/16/11

The Internal Revenue Service (IRS) has released the HSA limits for calendar year 2012. Revenue Procedure 2011-32 details the maximum contribution and the deductible and out-of-pocket limits. The HSA contribution and maximum out-of-pocket limits have been increased slightly, but the minimum HDHP deductible is unchanged from 2011.

### 2012 contribution limit:

- Self-only HDHP coverage: \$3,100
- Other than self-only HDHP coverage: \$6,250
- Catch-up contribution limit for HSA-eligible individuals who are age 55 or older: \$1,000.

### 2012 deductible limit:

- Self-only: Not less than \$1,200 (no change from 2011)
- Family: Not less than \$2,400 (no change from 2011)

### 2012 out-of-pocket maximum limit in 2012:

- Self-only: Not more than \$6,050
- Family: Not more than \$12,100

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