

THE COMMUNITY COLLEGE UPDATE

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Health Savings Account Parameters Announced for 2019

The Internal Revenue Service (IRS) has computed the cost-of-living adjustments for health savings account (HSA) limitations and high deductible health plan (HDHP) parameters for the 2019 calendar year in [IRS Revenue Procedure 2018-30](#).

The current 2018 amounts and the adjusted 2019 amounts are contained in the following table. The maximum HSA contribution for single coverage increased by \$50, and by \$100 for family coverage.

Calendar Year 2018		
Component	Single Coverage	Family Coverage
Minimum deductible of HDHP	\$1,350	\$2,700
Annual out-of-pocket limit for HDHP	\$6,650	\$13,300
Maximum HSA contribution	\$3,450	\$6,900
Maximum “catch-up” contribution (age 55 or over)	\$1,000	\$1,000
Calendar Year 2019		
Component	Single Coverage	Family Coverage
Minimum deductible of HDHP	\$1,350	\$2,700
Annual out-of-pocket limit for HDHP	\$6,750	\$13,500
Maximum HSA contribution	\$3,500	\$7,000
Maximum “catch-up” contribution (age 55 or over)	\$1,000	\$1,000

—*Kathleen Spencer and Carol Wolfe, CPA*

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