



## 2010 HSA/HDHP Limits Released

*The IRS has released the 2010 limits for health savings accounts (HSAs) and high-deductible health plans (HDHPs).*

### 2010 Limits

In [Revenue Procedure 2009-29](#), the IRS provides the inflation-adjusted HSA contribution and HDHP minimum deductible and out-of-pocket limits for 2010. These amounts for 2010 as compared to 2009 are shown below. The catch-up contribution limit prescribed by statute is also included.

	2009	2010
<b>HDHP Minimum Deductible Amount</b>		
Individual	\$ 1,150	\$ 1,200
Family	2,300	2,400
<b>HDHP Maximum Out-of-Pocket Amount</b>		
Individual	\$ 5,800	\$ 5,950
Family	11,600	11,900
<b>HSA Statutory Contribution Amount</b>		
Individual	3,000	\$ 3,050
Family	5,950	6,150
<b>Catch-Up Contributions (age 55 or older)</b>	\$ 1,000	\$ 1,000

### Conclusion

Buck's Consultants would be pleased to discuss the impact of these numbers on your current or proposed HSA/HDHP arrangements.

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*This FYI is intended to provide general information. It does not offer legal advice or purport to treat all the issues surrounding any one topic.*