



TaxNewsFlash

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Rev. Proc. 2024-25: HSA inflation-adjusted amounts for 2025

The IRS today released Rev. Proc. 2024-25 that provides the inflation-adjusted limits related to health savings accounts (HSAs) and high deductible health plans (HDHPs) for calendar year 2025.

[Rev. Proc. 2024-25](#) provides the 2025 annual limitation on deductions under section 223(b)(2)(A) and (B) for contributions to HSAs, respectively, for:

- An individual with self-only coverage under a HDHP—\$4,300 (an increase from \$4,150 for 2024)
- An individual with family coverage under a HDHP—\$8,550 (an increase from \$8,300 for 2024)

For calendar year 2025, a “high deductible health plan” or “HDHP” is defined under section 223(c)(2)(A) as a health plan:

- With an annual deductible that is not less than \$1,650 for self-only coverage (an increase from \$1,600 for 2024) or \$3,300 for family coverage (an increase from \$3,200 for 2024), and
- For which the sum of the annual deductible plus annual out-of-pocket expenses—such as co-payments or other amounts, but not premiums—does not exceed \$8,300 for self-only coverage (an increase from \$8,050 for 2024) or \$16,600 for family coverage (an increase from \$16,100 for 2024).

Read [TaxNewsFlash](#) for the HSA and HDHP limits adjusted for inflation for 2024.

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