



TaxNewsFlash

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Rev. Proc. 2026-24: HSA inflation-adjusted amounts for 2027

The IRS today released [Rev. Proc. 2026-24](#) providing the inflation-adjusted limits related to health savings accounts (HSAs) and high deductible health plans (HDHPs) for calendar year 2027.

Rev. Proc. 2026-24 provides the 2027 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—\$4,500 (an increase from \$4,400 for 2026)
- An individual with family coverage under a HDHP—\$9,000 (an increase from \$8,750 for 2026)

For calendar year 2027, 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 \$1,750 for self-only coverage (an increase from \$1,700 for 2026) or \$3,500 for family coverage (an increase from \$3,400 for 2026), 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 \$8,700 for self-only coverage (an increase from \$8,500 for 2026) or \$17,400 for family coverage (an increase from \$17,000 for 2026).

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