

# IRS News Release

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## **IRS grants relief for taxpayers affected by reduction of maximum deductible Health Savings Account contributions**

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WASHINGTON – The Internal Revenue Service today announced relief for taxpayers with family coverage under a High Deductible Health Plan (HDHP) who contribute to a Health Savings Account (HSA). For 2018, taxpayers with family coverage under an HDHP may treat \$6,900 as the maximum deductible HSA contribution.

A change in the inflation adjustment calculations for 2018 under the Tax Cuts and Jobs Act, reduced the maximum deductible HSA contribution for taxpayers with family coverage under an HDHP by \$50, to \$6,850.

Revenue Procedure 2018-27 announces this relief for affected taxpayers and allows the \$6,900 limitation to remain in effect for 2018. The \$6,900 annual limitation was originally published in [Revenue Procedure 2017-37](#).

For more information about the Tax Cuts and Jobs Act enacted in Dec. 2017, visit the [Tax Reform](#) page on IRS.gov.