

INFLATION ADJUSTED ITEMS FOR HSAs FOR 2008

Annual contribution limitation. For calendar year 2008, the limitation on deductions under § 223(b)(2)(A) for an individual with self-only coverage under a high deductible health plan is \$2,900. For calendar year 2008, the limitation on deductions under § 223(b)(2)(B) for an individual with family coverage under a high deductible health plan is \$5,800.

High deductible health plan. For calendar year 2008, a “high deductible health plan” is defined under § 223(c)(2)(A) as a health plan with an annual deductible that is not less than \$1,100 for self-only coverage or \$2,200 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$5,600 for self-only coverage or \$11,200 for family coverage.