

EMPLOYEE BENEFITS LAW INFORMATION MEMO

JUNE 9, 2021

IRS Announces 2022 Health Plan Limitations

The Internal Revenue Service recently announced the dollar limitations for health saving accounts (HSAs), high-deductible health plans (HDHPs), and excepted benefit health reimbursement arrangements (EBHRAs), beginning Jan. 1, 2022. These limits are listed below.

Health Plan Limitation	2021 Amount	2022 Amount
HDHP – Maximum annual out-of-pocket limit (excluding premiums)		
Self-only coverage	\$7,000	\$7,050
Family coverage	\$14,000	\$14,100
HDHP – Minimum annual deductible		
Self-only coverage	\$1,400	\$1,400
Family coverage	\$2,800	\$2,800
HSA – Annual contribution limit		
Self-only coverage	\$3,600	\$3,650
Family coverage	\$7,200	\$7,300
Catch-up contributions (age 55+)	\$1,000	\$1,000
Excepted Benefit HRA		
Annual contribution limit	\$1,800	\$1,800

If you have any questions about this information memo, please contact any [attorney](#) in our [Employee Benefits and Executive Compensation practice](#) or the attorney at the firm with whom you are regularly in contact.



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