



TaxNewsFlash

United States



No. 2021-209
May 10, 2021

Rev. Proc. 2021-25: HSA inflation-adjusted amounts for 2022

The IRS today released an advance version of Rev. Proc. 2021-25 that provides the inflation-adjusted amounts for health savings accounts (HSAs) for calendar year 2022.

[Rev. Proc. 2021-25](#) [PDF 66 KB] provides the annual limitation on deductions under section 223(b)(2)(A) and (B), respectively, for:

- An individual with self-only coverage under a high deductible plan—\$3,650 (an increase from \$3,600 for 2021)
- An individual with family coverage under a high deductible plan—\$7,300 (an increase from \$7,200 for 2021)

For calendar year 2022, a “high deductible health plan” is defined under section 223(c)(2)(A) as a health plan:

- With an annual deductible that is not less than \$1,400 for self-only coverage or \$2,800 for family coverage, 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 \$7,050 for self-only coverage (an increase from \$7,000 for 2020) or \$14,100 for family coverage (an increase from \$14,000 for 2020).

Read [TaxNewsFlash](#) for the HSA amounts adjusted for inflation for 2021.

The information contained in TaxNewsFlash is not intended to be “written advice concerning one or more Federal tax matters” subject to the requirements of section 10.37(a)(2) of Treasury Department Circular 230, as the content of this document is issued for general informational purposes only, is intended to enhance the reader’s knowledge on the matters addressed therein, and is not intended to be applied to any specific reader’s particular set of facts. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. Applicability of the information to specific situations should be determined through consultation with your tax adviser.

KPMG International is a Swiss cooperative that serves as a coordinating entity for a network of independent member firms. KPMG International provides no audit or other client services. Such services are provided solely by member firms in their respective geographic areas. KPMG International and its member firms are legally distinct and separate entities. They are not and nothing contained herein shall be construed to place these entities in the relationship of parents, subsidiaries, agents, partners, or joint venturers. No member firm has any authority (actual, apparent, implied or otherwise) to obligate or bind KPMG International or any member firm in any manner whatsoever.

Direct comments, including requests for subscriptions, to [Washington National Tax](#). For more information, contact KPMG's Federal Tax Legislative and Regulatory Services Group at + 1 202.533.4366, 1801 K Street NW, Washington, DC 20006-1301.

To unsubscribe from TaxNewsFlash-United States, reply to [Washington National Tax](#).

[Privacy](#) | [Legal](#)