

## Publications

### *Labor and Employment Alert: \$50 reduction of 2018 Limit on HSA Contributions for Family HDHP Coverage*

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#### CLIENT ALERT | 3.7.2018

The Tax Cuts and Jobs Act changed the indexing of numerous dollar amounts under the Internal Revenue Code effective in 2018. The IRS has now announced that a limit on 2018 health savings accounts (HSA) contributions that was published *before* the Tax Cuts and Jobs Act must be reduced by \$50 due to the new indexing. **Maximum 2018 HSA Contribution** Single coverage \$3,450 (no change) Family coverage (one or more family members) \$6,850 (reduced from \$6,900)

If you have a HSA-compatible high deductible health plan (HDHP), you will want to communicate the new limit to impacted employees and reprogram your system to prevent contributions from exceeding the limit.