



IRS announces 2008 HDHP/HSA cost of living adjustments

The Internal Revenue Service (IRS) has issued [Revenue Procedure 2007-36](#), announcing the indexed high deductible health plan (HDHP) and health savings account (HSA) amounts for 2008.

The amounts are:

	2008 HDHP and HSA amounts	
	Self	Family
Minimum deductible	\$1,100 (same as 2007)	\$2,200 (same as 2007)
Maximum out-of-pocket	\$5,600 (\$5,500 in 2007)	\$11,200 (\$11,000 in 2007)
Maximum HSA contribution	\$2,900 (\$2,850 in 2007)	\$5,800 (\$5,650 in 2007)

In addition, the catch-up contribution increases to \$900 in 2008.

The minimum in-network deductible, maximum in-network out-of-pocket limit, and maximum HSA contribution are indexed by the cost of living rounded to the nearest \$50 annually.

Please [contact us](#) for help in understanding how Consumer Driven Health Plans may help you and your employees.