

# The LINGENFELTER LETTER



May 8, 2013

## 2014 HSA AMOUNTS RELEASED

The IRS recently issued Revenue Procedure 2013-25, which provides the 2014 adjusted Health Savings Account (HSA) minimum and maximum amounts. The following table compares the 2014 amounts to the current 2013 amounts.

	<u>2013</u>	<u>2014</u>
<b>Minimum Deductible</b>		
Individual Coverage	\$1,250	\$1,250
Family Coverage	\$2,500	\$2,500
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<b>Maximum Contribution</b>		
Individual Coverage	\$3,250	\$3,300
Family Coverage	\$6,450	\$6,550
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<b>Maximum Out-of-Pocket</b>		
Individual Coverage	\$6,250	\$6,350
Family Coverage	\$12,500	\$12,700

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