

2010 Annual contribution limitation For calendar year 2010, the annual limitation on deductions under § 223(b)(2)(A) for an individual with self-only coverage under a high deductible health plan is \$3,050. For calendar year 2010, the annual limitation on deductions under § 223(b)(2)(B) for an individual with family coverage under a high deductible health plan is \$6,150.

2010 High deductible health plan For calendar year 2010, a “high deductible health plan” is defined under § 223(c)(2)(A) as a health plan with an annual deductible that is not less than \$1,200 for self-only coverage or \$2,400 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$5,950 for self-only coverage or \$11,900 for family coverage.

SECTION 3 EFFECTIVE DATE

This revenue procedure is effective for calendar year 2010.

SECTION 4 DRAFTING INFORMATION

The principal author of this revenue procedure is Christina M. Glendening of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding § 223 and HSAs, contact Leslie Paul at (202) 622-6080 (not a toll free call). For further information regarding the calculation of the inflation adjustments in this revenue procedure, contact Ms. Glendening at (202) 622-4920 (not a toll free call).

2011 Annual contribution limitation For calendar year 2011, the annual limitation on deductions under § 223(b)(2)(A) for an individual with self-only coverage under a high deductible health plan is \$3,050. For calendar year 2011, the annual limitation on deductions under § 223(b)(2)(B) for an individual with family coverage under a high deductible health plan is \$6,150.

2011 High deductible health plan For calendar year 2011, a “high deductible health plan” is defined under § 223(c)(2)(A) as a health plan with an annual deductible that is not less than \$1,200 for self-only coverage or \$2,400 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$5,950 for self-only coverage or \$11,900 for family coverage.

SECTION 3 EFFECTIVE DATE

This revenue procedure is effective for calendar year 2011.

SECTION 4 DRAFTING INFORMATION

The principal author of this revenue procedure is Frank W. Dunham III of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding § 223 and HSAs, contact Leslie Paul at (202) 622–6080 (not a toll-free call). For further information regarding the calculation of the inflation adjustments in this revenue procedure, contact Mr. Dunham at (202) 622–4920 (not a toll-free call).