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Client Alert Applies To: Self-Funded, Fully-Funded, Small Group, and Large Group

March 6th, 2018

2018 Family HSA Contribution Limit Adjusted

On Monday, in IRS Bulletin 2018-10, the IRS announced a small downward adjustment in the 2018 family HSA contribution limits. Effective for calendar year 2018, the family contribution limit has been decreased to \$6,850 from the previously set limit of \$6,900. (The 2018 self-only HSA contribution limit remains at \$3,450) This mid-year adjustment is due to the tax reform legislation passed earlier this year, which changed certain inflation adjustment factors relevant to HSA limits. Employers with qualified High Deductible Health Plans should make sure their employees are aware of this change.

Please visit www.moreton.com/category/compliance-updates/ for more information and to view other client alerts. This Client Alert was written by Carolyn Cox, Moreton & Company's in-house corporate counsel who provides our clients with compliance services. For additional questions, please contact Carolyn at 801-715-7110 or ccox@moreton.com.

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