

Part III

Administrative, Procedural, and Miscellaneous

26 CFR 601.602: Tax forms and instructions.
(Also: Part 1, §§ 1, 223).

Rev. Proc. 2010-22

SECTION 1. PURPOSE

This revenue procedure provides the 2011 inflation adjusted amounts for Health Savings Accounts (HSAs) as determined under § 223 of the Internal Revenue Code. The amounts for 2011 are unchanged from the amounts for 2010 because, after the application of the cost-of-living adjustment rules of § 223(g) (including the rounding rule of § 223(g)(2)), the changes in the Consumer Price Index for the relevant period do not result in changes to the amounts for 2011.

SECTION 2. 2011 INFLATION ADJUSTED ITEMS

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.

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).