

HSA Contribution Limits

Contribution Type	2014	2015
Single Contribution	\$3,300	\$3,350
Family Contribution	\$6,550	\$6,650
Catch-Up Contribution for 55+	\$1,000	\$1,000

- Each person covered under the plan who exceeds 55 years of age can contribute an additional \$1,000. Two catch-up contributions cannot be deposited into the same HSA account, however.
- Over 65 years of age CANNOT contribute funds to an HSA account but can use disbursements from an HSA account to pay for incurred medical expenses.

Special notes & exceptions:

- If an individual does not stay in the HSA-eligible plan 12 months following the last month of the year during the first year of eligibility, the amount which could not have been contributed will be included in income and subjected to a 10% additional tax.
- Pro-rating of contribution amounts can occur when the status changes from family to single or single to family or if the plan is terminated during the plan year.