



Health Savings Accounts (HSAs)

2010

High Deductible Health Plan (HDHP). For HSA purposes, the minimum annual deductible of an HDHP increases to \$1,200 (\$2,400 for family coverage) and the maximum annual deductible and other out-of-pocket expenses limit increases to \$5,950 (\$11,900 for family coverage).

Limits on contributions. The maximum HSA contribution increases to \$3,050 (\$6,150 for family coverage).

2011

Nonprescription medicines no longer qualify. For tax years beginning after December 31, 2010, nonprescription medicines (other than insulin) do not qualify as an expense for HSA purposes unless they are prescribed.

For more information, see [Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans](#).

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