

## Part III

### Administrative, Procedural, and Miscellaneous

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

Rev. Proc. 2013-25

#### SECTION 1. PURPOSE

This revenue procedure provides the 2014 inflation adjusted amounts for Health Savings Accounts (HSAs) as determined under § 223 of the Internal Revenue Code.

#### SECTION 2. 2014 INFLATION ADJUSTED ITEMS

Annual contribution limitation. For calendar year 2014, the annual limitation on deductions under § 223(b)(2)(A) for an individual with self-only coverage under a high deductible health plan is \$3,300. For calendar year 2014, the annual limitation on deductions under § 223(b)(2)(B) for an individual with family coverage under a high deductible health plan is \$6,550.

High deductible health plan. For calendar year 2014, 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 \$1,250 for self-only coverage or \$2,500 for family coverage, and the annual out-of-pocket expenses (deductibles, co-payments, and other amounts, but not premiums) do not exceed \$6,350 for self-only coverage or \$12,700 for family coverage.

### SECTION 3. EFFECTIVE DATE

This revenue procedure is effective for calendar year 2014.

### SECTION 4. DRAFTING INFORMATION

The principal author of this revenue procedure is Bill Ruane of the Office of Associate Chief Counsel (Income Tax & Accounting). For further information regarding § 223 and HSAs, contact Karen Levin 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. Ruane at (202) 622-4920 (not a toll free call).