

## 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).