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H S A Allowable Limits	2009	2010
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**HDHP Minimum Deductible**

⇒ Individual	\$1,150	\$1,200
⇒ Family	\$2,300	\$2,400

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**HDHP Maximum Out-of-Pocket Amount**

⇒ Individual	\$5,800	\$5,950
⇒ Family	\$11,600	\$11,900

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**HDHP Contribution Amount**

⇒ Individual	\$3,000	\$3,050
⇒ Family	\$5,950	\$6,150

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<b>Catch-up Contributions</b> (age 55 or older)	\$1,000	\$1,000
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In Revenue Procedure 2009-29, the IRS provides the inflation-adjusted H S A contribution and HDHP minimum deductible and out-of-pocket limits for 2010. The IRS must publish the adjusted indexed amounts no later than June 1<sup>st</sup> in the year before the indexing takes effect.