

IRS HSA Contribution Limits		2024 HSA Contributions (Based on a Full Calendar Year)			
Self-Only Coverage	Family Coverage	LLNS HSA Contribution		Maximum Employee HSA Contribution	
		Employee Only Coverage	Family Coverage	Employee Only Coverage	Family Coverage
\$4,150	\$8,300	\$750	\$1,500	\$3,400	\$6,800

Employees age 55 or older can contribute an additional \$1,000.

**Health Savings Account (HSA) contributions are before-tax for federal income taxes and before-tax for state taxes in all states except in California and New Jersey. Employer contributions made to your HSA are required to be treated as taxable income in California and therefore will be reported as imputed income for state tax purposes. Employee contributions made to your HSA are currently required to be treated as after-tax contributions for California state tax purposes.