



## 2022 Health Savings Account (HSA) Contribution Limits

| Essential HDHP coverage | Paycor<br>(Annual contribution) | IRS Max.<br>(Associate + Paycor) | Catch-up<br>(Age 55 or older) |
|-------------------------|---------------------------------|----------------------------------|-------------------------------|
| Individual only         | \$ 250.00                       | \$ 3,650.00                      | \$ 1,000.00                   |
| Individual +1           | \$ 500.00                       | \$ 7,300.00                      | \$ 1,000.00                   |

| Enhanced HDHP coverage | Paycor<br>(Annual contribution) | IRS Max.<br>(Associate + Paycor) | Catch-up<br>(Age 55 or older) |
|------------------------|---------------------------------|----------------------------------|-------------------------------|
| Individual only        | \$ 500.00                       | \$ 3,650.00                      | \$ 1,000.00                   |
| Individual +1          | \$ 1,000.00                     | \$ 7,300.00                      | \$ 1,000.00                   |

**Notes:**

- Paycor contributions are provided on a per pay basis therefore, Associates not participating for an entire year will receive a pro-rated contribution.
- Internal Revenue Service (IRS) Maximum Contribution includes both Associate and Paycor contributions
- HSA-eligible participants who turn 55 by year-end can contribute an additional \$1,000 annually.
- Account holders are responsible for understanding the rules associated with HSAs and can review IRS publication 969 or consult a tax advisor.