



2023 Health Savings Account (HSA) Contribution Limits

Essential HDHP coverage	Paycor (Annual contribution)	IRS Max. (Associate + Paycor)	Catch-up (Age 55 or older)
Individual only	\$ 250.00	\$ 3,850.00	\$ 1,000.00
Individual +1	\$ 500.00	\$ 7,750.00	\$ 1,000.00

Enhanced HDHP coverage	Paycor (Annual contribution)	IRS Max. (Associate + Paycor)	Catch-up (Age 55 or older)
Individual only	\$ 500.00	\$ 3,850.00	\$ 1,000.00
Individual +1	\$ 1,000.00	\$ 7,750.00	\$ 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 contribution 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.