



## 2007 Benefit Plan Dollar Limitations Update

May 1, 2007

The IRS has issued Revenue Procedure 2007-36 which incorporates changes made to Health Savings Accounts by the Health Opportunity Patient Empowerment Act of 2006 (the "Act"). The Act modified the maximum annual contributions for Health Savings Accounts (HSA). Previously, the maximum HSA contribution was the lesser of the annual deductible under the high deductible health plan associated with the HSA or an indexed statutory amount. The Act modified this limit such that the maximum annual HSA contribution is solely the indexed statutory amount.

To view the modified 2007 Benefit Plan Dollar Limitations chart, please [click here](#). If you have any questions regarding HSA contributions or any other benefit plan issues please contact a member of the Gray Plant Mooty Employee Benefits and Executive Compensation Practice Group.

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