

Publications

IRS Proposed Comparability Regulations for Employer Contributions to HSAs

ATTORNEYS & PROFESSIONALS

Christine Keller

ckeller@groom.com

202-861-9371

PUBLISHED

09/16/2005

SERVICES

At the end of August, the IRS issued proposed comparable contribution regulations, which apply to employers who make contributions to the HSAs of employees. The attached memo contains a summary of those regulations. These proposed regulations clarify many issues, but do not allow as much flexibility in plan design as employers will likely want. Accordingly, employers may wish to comment on these regulations to urge the IRS to adopt more flexible rules. The deadline for comments is November 25, 2005.

[IRS Proposed Comparability Regulations for Employer Contributions to HSAsDownload](#)