

115TH CONGRESS
2D SESSION

H. R. 6313

To amend the Internal Revenue Code of 1986 to allow the carryforward of health flexible spending arrangement account balances.

IN THE HOUSE OF REPRESENTATIVES

JULY 6, 2018

Mr. STIVERS introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to allow the carryforward of health flexible spending arrangement account balances.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Responsible Additions
5 and Increases to Sustain Employee Health Benefits Act
6 of 2018”.

1 **SEC. 2. CARRYFORWARD OF HEALTH FLEXIBLE SPENDING**
2 **ARRANGEMENT ACCOUNT BALANCES.**

3 (a) IN GENERAL.—Section 106 of the Internal Rev-
4 enue Code of 1986 is amended by adding at the end the
5 following new subsection:

6 “(g) CARRYFORWARD OF HEALTH FLEXIBLE
7 SPENDING ARRANGEMENT ACCOUNT BALANCES.—A plan
8 shall not fail to be treated as a health flexible spending
9 arrangement under this section or section 105 merely be-
10 cause such arrangement’s account balance (or any portion
11 thereof) determined as of the end of any plan year may
12 be carried forward to the succeeding plan year.”.

13 (b) CONFORMING AMENDMENT.—Section 125(d)(2)
14 of such Code is amended by adding at the end the fol-
15 lowing new subparagraph:

16 “(E) EXCEPTION FOR HEALTH FLEXIBLE
17 SPENDING ARRANGEMENTS.—Subparagraph (A)
18 shall not apply to a plan to the extent of
19 amounts in a health flexible spending arrange-
20 ment which may be carried forward as de-
21 scribed in section 106(g).”.

22 (c) EFFECTIVE DATE.—The amendment made by
23 this subsection shall apply to plan years beginning after
24 December 31, 2018.

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