



The Health Care FSA is administered by HealthEquity and is a plan that allows eligible employees to contribute a part of their pay, on a pre-tax basis, into a special account that can be used to reimburse themselves for certain eligible out-of-pocket health care expenses. The Internal Revenue Service (IRS) requires that you enroll in the Health Care FSA every year that you wish to contribute to the plan. You cannot participate in a Health Care FSA and contribute to a Health Spending Account (HSA) at the same time. You can contribute a minimum of \$200 up to \$3,300 as your pre-tax election. If you are enrolling in the Health Care FSA for the first time or if you didn't enroll last year and therefore do not have a debit card, you will receive a debit card along with instructions on how to activate your card and how to use it when you or your dependents incur eligible expenses.

**Health Care FSA Carry Over Feature** - The IRS permits you to carry over up to \$660 of unused Health Care FSA amounts into the following plan year. Any carry over will not affect your new pre-tax contribution limit. So, for example, if you carry over \$660, you can still contribute the maximum amount of \$3,300. Under the carry over provision, eligible expenses must be incurred during the applicable calendar year (January 1 through December 31). Please Note: The deadline to file your Health Care FSA claims for the current year expenses is March 31st of the following year.

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