

Flexible Spending Accounts

- **Health Care FSA**
 - Pre-tax annual election up to \$2,750
 - Reimbursement available for qualified medical copays, deductibles, out-of-pocket expenses, prescriptions
- **Dependent Care FSA**
 - Pre-tax annual election up to \$5,000
 - Reimbursement for qualified child-care/elder care expenses
 - Expenses for dependent children age 13 and over are not eligible
- **Special Rollover Rules**
 - All remaining Health Care and Dependent Care funds can be rolled over to the following year
 - Applies only to funds from 2020 to 2021 and funds from 2021 to 2022
 - ***For 2023, Health Care rollover will revert to the IRS maximum of \$550. Dependent Care accounts will revert to no rollover option.***

