

## Flexible Spending Accounts

- **Health Care FSA**
  - Pre-tax annual election up to \$3,200
  - 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
- **Rollover Rules**
  - ***For 2024, the IRS maximum for a Health Care FSA is \$640.***
  - ***Dependent Care accounts have no rollover option.***

