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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

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A BILL

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

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ''Responsible Additions and Increases to Sustain Employee Health Benefits Act of 2018''.

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

(a) IN GENERAL.—Section 106 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(g) CARRYFORWARD OF HEALTH FLEXIBLE SPENDING ARRANGEMENT ACCOUNT BALANCES.—A plan shall not fail to be treated as a health flexible spending arrangement under this section or section 105 merely because such arrangement's account balance (or any portion thereof) determined as of the end of any plan year may be carried forward to the succeeding plan year.''.

(b) CONFORMING AMENDMENT.—Section 125(d)(2) of such Code is amended by adding at the end the following new subparagraph:

''(E) EXCEPTION FOR HEALTH FLEXIBLE SPENDING ARRANGEMENTS.—Subparagraph (A) shall not apply to a plan to the extent of amounts in a health flexible spending arrangement which may be carried forward as described in section 106(g).''.

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

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