



**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
 A SUBSTITUTE TO THE PROVISIONS OF H.R. 6313,
 THE “RESPONSIBLE ADDITIONS AND INCREASES
 TO SUSTAIN EMPLOYEE HEALTH BENEFITS ACT OF 2018”**

The amendment in the nature of a substitute reduces the limit for salary reduction contributions to a health FSA in a plan year by the amount of the health FSA account balance which is carried forward to such plan year from the preceding plan year, over \$500. The amendment also replaces “taxable year” with “plan year” with respect to that limit and related inflation adjustments.

The amendment in the nature of a substitute also makes a clerical change to the effective date of the proposal to refer to amendments made by the section, rather than the subsection.

The following presents the estimated Federal fiscal year budget effects of the Chairman’s amendment in the nature of a substitute relative to the present-law baseline:

<u>Item</u>	<u>Fiscal Years</u> <u>[Millions of Dollars]</u>											
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2019-23</u>	<u>2019-28</u>
Permit Rollovers of Health Flexible Spending Arrangement Account Balances [1].....	-33	-51	-60	-64	-66	-67	-68	-74	-75	-75	-274	-634

NOTE: Details do not add to totals due to rounding.

[1] Estimate includes the following off-budget effects.....	-11	-17	-20	-21	-22	-22	-22	-23	-23	-23	-91	-204
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