

Publications

How Health Savings Accounts Compare To Health Flexible Spending Arrangements (FSAs) and Health Reimbursement Arrangements (HRAs)

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PUBLISHED

12/03/2003

SERVICES

Health Savings Accounts (HSAs), which are part of the “Medicare Prescription Drug, Improvement and Modernization Act of 2003,” are expected to be available for use by eligible individuals on January 1, 2004. The attached chart illustrates how HSAs compare to Health Flexible Spending Arrangements (FSAs) and Health Reimbursement Arrangements (HRAs), two arrangements with favorable tax features which are similar in purpose to HSAs.

[How Health 104KBDownload](#)