

Publications

# Treasury and IRS Issue Guidance on HRA & Health FSA Transfers to HSAs

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**SERVICES**

The IRS recently issued Notice 2007-22, which describes the steps that an employer and employee must follow in order to transfer amounts from a health flexible spending arrangement (FSA) or health reimbursement arrangement (HRA) to a health savings account (HSA) on a tax-free basis.

The requirements for making this transfer, which are complex, must be followed to avoid adverse tax consequences for employees. The attached memo contains a summary of the guidance, and the attached checklist summarizes the requirements that employers should follow to make the transfer.

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