



Addendum: 2015 Medical Tax Issues

Revision 1:

Page 53

Last sentence of first paragraph should say:

Unlike health FSAs, any unused amounts that remain at the end of the year carry forward to reimburse expenses incurred in future years (Notice 2002-45).

Page 93

Line 26 should be \$5,234.

Page 123

First bullet point should say:

If the plan fails the benefits provided test, the excess reimbursement equals the total amount reimbursed to the HCI over the amount that any other participant could have received.

Page 124

Equation in second example should read:

$$[\$4,500 \times (\$30,000 \div \$50,000)]$$

Equation in last example should read:

$$[\$4,500 \times (\$30,000 \div \$50,000)]$$

Date of revision: 10.19.2015