



### Health Flexible Spending Arrangements (FSAs)

**Qualified reservist distribution from a health FSA.** A special rule allows amounts in a health FSA to be distributed to reservists ordered or called to active duty. This rule applies to distributions after June 17, 2008, if the plan has been amended to allow these distributions. A qualified reservist distribution is allowed if:

1. The individual was, by reason of being a member of a reserve component, ordered or called to active duty for a period in excess of 179 days or for an indefinite period, and
2. The distribution is made during the period beginning on the date of such order or call and ending on the last date that reimbursements could be made for the plan year which includes the date of such order or call.

For more information, see [Publication 969, Health Savings Accounts and Other Tax-Favored Health Plans](#).

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