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Health FSAs/HRAs/HSAs – Similarities and Differences

The attached chart provides a general overview of the structure and operation of health flexible spending arrangements, health reimbursement arrangements, and health savings accounts, respectively. The chart highlights both the similarities as well as the key differences among these arrangements.

Similarities and Differences

Health flexible spending arrangements (health FSAs), health reimbursement arrangements (HRAs) and health savings accounts (HSAs) share several common regulatory requirements; however, there are also some important differences. These similarities and differences are summarized in this [chart](#).



Authors

Sharon Cohen, JD

Julia Zuckerman, JD

Produced by the Knowledge Resource Center of Buck Consultants at Xerox[®]

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