

2021 IRS Maximum Annual Amounts - Flexible Spending Account & Dependent Care

Health Care Flexible Spending Account (FSA): \$2,750

- Qualified Health Care Expenses
- Rollover of \$550 into next plan year

Limited Flexible Spending Account (FSA): \$2,750

- Must be enrolled in the HDHP plan and can only be used for Qualified Dental and Vision Expenses
- Rollover of \$550 into the next plan year

Dependent Care Flexible Spending Account (DC-FSA): \$5,000

- Qualified Dependent Care or Elder Care expenses to allow you (or your spouse) to work or go to school

Please note the following:

- Debit MasterCard available for the Health Care Account
- You must submit receipts for non-copay expenses
- Must re-elect every year