



# Health Savings Account Answer Book, Eighth Edition

*Christine L. Keller, Gary S. Lesser, William F. Sweetnam*

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**Health Savings Account Answer Book, Eighth Edition** Christine L. Keller, Gary S. Lesser, William F. Sweetnam

**Health Savings Account Answer Book** answers every HSA question...clarifies every HSA issue...in a format that's quick and easy to use. It tells you virtually everything you have to know to profit from HSAs - from how they work, what they offer participants, and how they can benefit employers to helping you determine how well they will fit your company or clients.

In quick-access, Q&A format, the **Answer Book**:

- Cuts through the hype and current confusion surrounding HSAs
- Helps you accurately weigh all their pros and cons
- Gives you the facts you need to make sound decisions...avoid pitfalls...answer employee challenges...and deal effectively with healthcare vendors

**Health Savings Account Answer Book** answers more than 600 key questions on all aspects of HSA establishment, administration, and compliance - including rules and penalties, medical coverage, contributions and deductions, distributions, rollovers and transfers, fiduciaries, filing requirements, and more. For example:

- After enactment of health care reform in 2010, will Congress consider legislation further expanding HSAs?
- What are the advantages HSAs offer over the other consumer-driven health plans?
- When is the deadline for making annual contributions?
- When is a mid-year enrollee treated as being HSA eligible for the entire year?
- How are rollovers from an HRA and FSA made?
- How are the tax-free qualified funding transfers to an HSA from an IRA or Roth IRA treated?
- What are the advantages to an employer of allowing employees to contribute to an HSA on a pretax basis through a cafeteria plan?
- How does an employer make accelerated HSA contributions?
- What happens if an employee fails to establish an HSA?

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