

HR 5688

Bipartisan HSA Improvement Act of 2023

Congress: 118 (2023–2025, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 26, 2023

Current Status: Placed on the Union Calendar, Calendar No. 330.

Latest Action: Placed on the Union Calendar, Calendar No. 330. (Feb 26, 2024)

Official Text: <https://www.congress.gov/bill/118th-congress/house-bill/5688>

Sponsor

Name: Rep. Smucker, Lloyd [R-PA-11]

Party: Republican • State: PA • Chamber: House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Blumenauer, Earl [D-OR-3]	D · OR		Sep 26, 2023

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Feb 26, 2024

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
118 HR 5716	Related bill	Dec 17, 2024: Referred to the Subcommittee on Health.
118 HR 5777	Related bill	Dec 17, 2024: Referred to the Subcommittee on Health.

Bipartisan HSA Improvement Act of 2023

This bill allows an individual to contribute to a health savings account (HSA), as part of a high deductible health plan (HDHP), while also participating in a primary care service arrangement, receiving qualified items or services at an employer-sponsored on-site clinic, or if covered under a spouse's flexible spending arrangement (FSA). Further, the bill allows individuals to rollover amounts in an FSA or health reimbursement arrangement (HRA) into an HSA.

The bill defines a *primary care service arrangement* as one in which an individual is provided primary care services by a primary care practitioner for a periodic fixed fee of no more than \$150 a month for an individual (or no more than \$300 a month for an arrangement that covers more than one individual).

Additionally, under the bill, *qualified items or services* received at an employer-sponsored, on-site clinic include physical exams, immunizations, nonprescription drugs or biologicals, treatment for injuries related to an individual's employment, preventative care for chronic conditions, and vision and hearing screenings.

The bill allows an individual to contribute to an HSA, as part of an HDHP, even if covered by a spouse's FSA. However, amounts in the spouse's FSA must be used to reimburse the spouse's eligible medical expenses for the plan year before being rolled over into the individual's HSA.

Finally, individuals may be able to rollover up to the annual FSA contribution limit from an FSA or HRA into an HSA upon enrolling in an HDHP.

Actions Timeline

- **Feb 26, 2024:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 118-401.
- **Feb 26, 2024:** Placed on the Union Calendar, Calendar No. 330.
- **Sep 28, 2023:** Committee Consideration and Mark-up Session Held
- **Sep 28, 2023:** Ordered to be Reported in the Nature of a Substitute (Amended) by the Yeas and Nays: 28 - 14.
- **Sep 26, 2023:** Introduced in House
- **Sep 26, 2023:** Referred to the House Committee on Ways and Means.