## Reminder for Employers: Home COVID-19 Tests and FSAs, HSAs, and HRAs

## Home COVID-19 Tests are Reimbursable from Health FSAs, HSAs, and HRAs

Home COVID-19 tests are diagnostic items that qualify as medical care that is eligible for reimbursement under a Health Flexible Spending Arrangement (Health FSA), a Health Savings Account (HSA), or a Health Reimbursement Arrangement (HRA).

Employers should work with their cafeteria plan or other third-party administrators to determine whether a plan amendment is required to allow for reimbursement of home COVID-19 tests, and should remind plan participants that such reimbursement is available on a pre-tax basis under the applicable plan.

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