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Annual Limit Waivers

HHS finally updated its website with all the annual limit waivers issued at the end of 2010. Here is a link: http://www.hhs.gov/ociio/regulations/approved_applications_for_waiver.html

It is interesting to note that 171 waivers were approved for HRAs, which I suspect are mostly stand-alone HRAs based on the fact that all other HRAs are exempt (retiree HRAs, integrated HRAs, etc.). If an HRA can satisfy the health FSA test in Code Section 106, then it also would be exempt. But HRAs with carryovers find it difficult to meet the 106 test, which prompted many sponsors of HRAs to file for a waiver.