

**18A.2271 Unused funds in flexible spending accounts may be carried forward to next plan year.**

Employees who participate in a medical expense flexible spending account plan pursuant to KRS 18A.227 may carry forward to the succeeding plan year unused funds remaining in the flexible spending account at the end of the plan year to the extent that such carryforward is allowed by the Internal Revenue Code in effect on the date the plan year ends.

**Effective:** October 19, 2004

**History:** Created 2004 (1st Extra. Sess.) Ky. Acts ch. 1, sec. 6, effective October 19, 2004.