

August 17, 2012

U.S. Department of Treasury
1500 Pennsylvania Avenue, NW
Washington, D.C., 20220

In response to the Treasury Department's request for comment on "use it or lose it" rules regarding flexible spending accounts (FSAs), the Federal Managers Association (FMA) expresses the opinion that this rule should be eliminated. Funds applied to FSAs should be allowed to roll over for use in subsequent years. With the new restrictions included in the Affordable Care Act capping contributions at \$2,500 per year and narrowing what FSA dollars may be used for, eliminating the "use it or lose it" provision is a common-sense reform that will encourage greater participation and ease the health-related financial burden on hard-working men and women and their families.

Established in 1913, FMA advocates excellence in public service through effective management and professionalism, as well as the active representation of its members' interests and concerns. FMA advances its mission through consultation with the Executive Branch and advocacy in Congress, professional development programs, informative publications and networking opportunities for its members.

FMA is the largest, oldest, and foremost federal employee organization representing the interests of over 200,000 managers and supervisors in the federal government today. Eligibility for regular membership extends to persons responsible for or associated with the management and supervision of people, programs, and/or projects. With over forty different departments and agencies represented, FMA's members span the federal government.

 A handwritten signature in black ink, appearing to read 'Patricia Niehaus', written in a cursive style.

Patricia Niehaus
National President