

**43A.48 PRETAX EXPENSE ACCOUNTS.**

The commissioner may use FICA savings generated from the dependent care and medical and dental expense account programs to pay for the administrative costs of the programs and to pay for unfunded liabilities in the medical and dental expense account program. Forfeited balances from the programs may be used to pay for the administrative costs of the programs.

**History:** *1991 c 345 art 1 s 69; 1992 c 375 s 1; 2008 c 204 s 24*