

**SEC. 1403. DELAY OF LIMITATION ON HEALTH FLEXIBLE SPENDING
ARRANGEMENTS UNDER CAFETERIA PLANS [AMEND-
MENTS FULLY INCORPORATED INTO PPACA].**

(a) IN GENERAL.—*[Amended section 10902(b) of PPACA]*

(b) INFLATION ADJUSTMENT.—*[Amended section 125(i)(2) of the Internal Revenue Code of 1986, as added by section 9005 (and amended by section 10902) of PPACA]*