

¹ *friday footnote*

Eligible Medical Expenses Update

Recently, the Internal Revenue Service determined that breast pumps and supplies that assist with lactation are “medical care” under Code Section 213(d). This means that these expenses are eligible for reimbursement through a health flexible spending account (FSA), health reimbursement arrangement (HRA) and/or a health savings account (HSA). Further, such expenses may also be deductible medical expenses assuming the requirements of Code Section 213(a) are satisfied (e.g., the taxpayer’s total medical expenses exceed 7.5% of adjusted gross income). Publication 502, *Medical and Dental Expenses*, will be updated to reflect this change.

As a reminder, “medical care” generally means amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body.

For more information, see IRS Announcement 2011-14, <http://www.irs.gov/pub/irs-drop/a-11-14.pdf>.

For more information on eligible medical expenses, see Publication 502, <http://www.irs.gov/pub/irs-pdf/p502.pdf>.



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