

Part IV – Items of General Interest

Lactation Expenses as Medical Expenses

Announcement 2011-14

The Internal Revenue Service has concluded that breast pumps and supplies that assist lactation are medical care under § 213(d) of the Internal Revenue Code because, like obstetric care, they are for the purpose of affecting a structure or function of the body of the lactating woman. Therefore, if the remaining requirements of § 213(a) are met (for example, the taxpayer's total medical expenses exceed 7.5 percent of adjusted gross income), expenses paid for breast pumps and supplies that assist lactation are deductible medical expenses. Amounts reimbursed for these expenses under flexible spending arrangements, Archer medical savings accounts, health reimbursement arrangements, or health savings accounts are not income to the taxpayer.

The Service will revise Publication 502, Medical and Dental Expenses, to include this information.

ADDITIONAL INFORMATION

For additional information concerning this announcement, contact Amy S. Wei of the Office of Associate Chief Counsel (Income Tax and Accounting) at (202) 622-7900 (not a toll-free call).