



## BENEFIT NEWS BRIEFS

### ***IRS Announces Breast Pumps and Lactation Assistance Supplies Are Reimbursable From FSAs, MSAs, HRAs and HSAs***

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In *Announcement 2011-14*, the Internal Revenue Service (IRS) announced it had concluded that like obstetric care, breast pumps and supplies that assist lactation are “medical care” under Section 213(d) of the Internal Revenue Code. The *Announcement* stated that amounts reimbursed for these expenses under flexible spending arrangements (FSA), Archer medical savings accounts (Archer MSAs), health reimbursement arrangements (HRAs), or health savings accounts (HSAs) are not income to the taxpayer.

According to some practitioner’s conversations with the IRS, retroactive reimbursement for such equipment and supplies is allowable under any Plan Year in which the HRA accepted claims. Plans are not required to go retroactive with such claims, but may wish to review at least their 2010 HRA denials for any that concerned breast pumps and lactation assistance supplies. Plans with HRAs may now wish to cover this type of reimbursement.

The *Announcement* indicated that the IRS will revise *Publication 502, Medical and Dental Expenses*, to include this information. For additional information concerning the *Announcement*, interested parties are directed to contact Amy S. Wei of the Office of Associate Chief Counsel (Income Tax and Accounting) at (202) 622-7900 (not a toll-free call).

The *Announcement* is available by “[clicking here](#)” or from the IRS website at: <http://www.irs.gov/pub/irs-drop/a-11-14.pdf>.

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