

January 23, 2009

Mr. Douglas Shulman
Commissioner of Internal Revenue
Internal Revenue Service
1111 Constitution Avenue NW
Washington, D.C. 20224

Dear Commissioner Shulman,

As organizations concerned for the health and well-being of our nation's infants, children and women, we urge you to consider revising current Internal Revenue Service (IRS) policy to allow breast pumps and related equipment to be reimbursed under Flexible Savings Accounts (FSAs).

Breastfeeding has been proven to have numerous health benefits for both mother and child. Studies show that children who are breastfed have lower rates of mortality, meningitis, some types of cancers, asthma and other respiratory illnesses, bacterial and viral infections, ear infections, juvenile diabetes, some chronic liver diseases, allergies and obesity.^{i,ii} Due to the resounding evidence of improved child health and well-being, the American Academy of Pediatrics recommends that mothers breastfeed exclusively for the first six months, but continue breastfeeding for at least the first year of a child's life.ⁱⁱⁱ

The IRS's Publication 502 states that eligible medical expenses are "the costs of diagnosis, cure, mitigation, treatment, or prevention of disease." The extensive evidence supporting breastfeeding as having medical benefits for children and their mothers should therefore qualify breast pumps and breastfeeding equipment as vital preventive care measures for infants. Just as pre-tax dollars may be used to cover expenses such as well child care, immunizations, and certain expenses related to obtaining those services (e.g., transportation), so should FSAs permit parents to be reimbursed for expenses related to breast pumps and breastfeeding equipment.

Unfortunately, due to financial restraints and work demands, not all women are afforded the opportunity to nurse their children, despite the proven health benefits. As many as 45 to 50 percent of mothers return to work full time within six months of their infant's birth. Maternal employment is one of the most cited obstacles to initiation and continuation of breastfeeding.^{iv} When mothers are separated from their infants for work or other reasons, they must express their breast milk to prevent painful breast engorgement and decreased milk supply. In order to continue to breastfeed successfully, millions of mothers working outside the house require a breast pump to express breast milk.

The purchase of a breast pump can pose a significant financial burden to a new mother. Low-income women may be eligible to receive assistance with breastfeeding supplies, such as a breast pump, through the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) program. However, working mothers who do not qualify for

WIC may be forced to spend several hundred dollars on breast pumps and other related equipment in order to continue to nurse their children.

Breast pumps are considered medical devices and are regulated by the Food and Drug Administration (FDA). Breast pumps can be used to maintain or increase a woman's milk supply, facilitate the feeding of multiple babies, relieve engorged breasts and plugged milk ducts, and pull out flat or inverted nipples so a nursing baby can latch on to a mother's breast more easily. When there is a medical indication for use of a breast pump (for instance, a premature infant who cannot nurse at the breast), insurance will sometimes pay for a breast pump rental. However, even if a physician prescribes a breast pump to a nursing mother, the cost of purchasing or renting a pump cannot be reimbursed under FSAs unless the mother or child suffers from a specific medical condition that prevents nursing. This policy leaves millions of working mothers without the financial assistance to obtain a breast pump and continue nursing their children.

We recommend strongly that breast pumps should be added to the list of qualifying items for FSAs in order to increase access to breast pumps to promote longer duration of breastfeeding and improved health outcomes for infants and their mothers. For more information, please contact Kristen Mizzi with the American Academy of Pediatrics at 202/347-8600.

Sincerely,

American Academy of Pediatrics
American College of Obstetricians and Gynecologists
Association of State & Territorial Public Health Nutrition Directors
Association of Women's Health, Obstetric & Neonatal Nurses
International Board of Lactation Consultant Examiners
Lamaze International
National Alliance for Breastfeeding Advocacy
National Association of Pediatric Nurse Practitioners
National Business Group on Health
U.S. Breastfeeding Committee

ⁱU.S. Department of Health and Human Services. HHS Blueprint for Action on Breastfeeding. Washington, DC 2000. Available at <http://www.cdc.gov/breastfeeding/pdf/bluprntbk2.pdf>.

ⁱⁱ American Academy of Pediatrics Section on Breastfeeding. Breastfeeding and the Use of Human Milk. *Pediatrics*, 115 (2): 496, available online at <http://aappolicy.aappublications.org/cgi/reprint/pediatrics;115/2/496.pdf>

ⁱⁱⁱ Ibid.

^{iv} Gielen AC, Faden RR, O'Campo P, Brown CH, Paige DM. Maternal employment during the early postpartum period: effects on initiation and continuation of breast-feeding. *Pediatrics*. 1991;87 :298 –305.