



February 15, 2011

Support for Nursing Mothers

The federal government continues to support the needs of working women who breastfeed their infant children. The healthcare reform law requires employers with more than 50 employees to provide “reasonable” breaks to mothers to nurse children/express milk for their infants who are up to one year old. Employers must also provide a private location, other than a restroom, where mothers may express milk. This provision does not apply to employers with fewer than 50 employees if its requirements would “impose an undue hardship by causing the employer significant difficulty or expense.”

The Internal Revenue Service has also now released [Announcement 2011-14](#) advising that people may use their health accounts, including flexible spending accounts (FSAs), health reimbursement arrangements (HRAs), or health savings accounts (HSAs), to pay for breast pumps and lactation supplies. Alternatively, people may choose to deduct the costs for breast pumps and lactation supplies, if their medical expenses exceed 7.5% of adjusted gross income and they do not pay for these items using tax free accounts.

The IRS advised that they have changed the tax rules for medical care under Internal Revenue Code section 213(d) because they concluded that breast pumps and lactation supplies are similar to obstetric care and other medical care for new mothers, as they are for the purpose of affecting a structure or function of the body of the lactating woman. This is a reversal of the IRS’ October 2010 ruling when the American Academy of Pediatrics asked the IRS to include breast pumps and lactation supplies in its definition of medical care.

We encourage you to contact your Conner Strong account representative toll-free at 1-877-861-3220 for assistance with the new health care law. For a complete list of Legislative Updates issued by Conner Strong, visit our online [Resource Center](#).



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