



IRS Says No to Mothers for Breast Pumps

Nursing Moms Say Breast-Feeding Can Cost up to \$1,000 for Pumping Supplies

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Ronda Kaysen is expecting her second child in November and plans to breast-feed her newborn, just as she did her now 3-year-old son, who was weaned in May.

The 33-year-old Montclair, N.J., mother follows guidelines set by the American Academy of Pediatrics, which urges mothers to breast-feed for at least six months and preferably one year to ensure the healthiest outcomes for their babies.

She has invested nearly \$300 in a breast pump and will have to spend more on new hoses, bottles and plastic freezing bags so she can return to work and continue to give her new baby mother's milk.

But even though she and her husband set aside \$2,000 a year in their flexible savings account to cover baby-related doctors' co-pays and prescription vitamins, her breast-feeding equipment is not tax deductible.

In this tight economy, "anything helps," said Kaysen, who is editor of the parenting blog, Turnpike Tikes..

"As it is, having a baby is incredibly hard financially," she said. "There are all sorts of things to buy, and if you have to go back to work and breast-feed because it's healthy for your baby, a breast pump is just another expense you can't recoup."

The American Academy of Pediatrics agrees with Kaysen and has been fighting a battle to get the Internal Revenue Service to allow parents to set aside part of their pre-tax earnings to pay for nursing supplies.

The IRS, under new rules for flexible spending accounts that will go into effect in January, denied that request and has ruled that breast-feeding does not have enough health benefits to qualify as a medical expense. Milk, they say, is just a healthy food.

"Human breast milk is the best first food for babies," said AAP's President-elect Dr. Robert W. Block. "The nutrition in breast milk is important in its ability to stave off infection when they are

in the first months of life and don't have the recuperative powers. We are critically in favor of anything that allows moms to breast-feed."

"Breast pumps cost money, and if we can help a little bit and allow [mothers] to pay for it with a flex card and give them a little break, especially for low-income moms who are struggling, they might continue breast-feeding."

Breast Milk Contains Antibodies That Fight Infection

Mothers pump breast milk either to resume their careers, engage fathers in feeding their children or just get a break from mid-night feeding. But it is also critical when babies are born prematurely and a mother needs to keep her milk supply for the when child is healthy enough to nurse.

Unlike a stroller, which can be resold, breast pumps should not be shared.

"You could say you don't need a bouncy seat and trade up with friends, or you don't need a swing," said Kaysen. "Half the things you can get by without. But if you are working and you believe that nursing is critical to the baby's health, you do need help."

If a woman has twins with twice the demand for nutrition, the cost for a premium quality pump and supplies could exceed \$1,000 annually.

Breast pumps can be plugged in to the wall and allow mothers to extract their milk, which can be chilled or frozen and bottle-fed to the baby later. Pumping takes about 15 minutes.

"I do think it sends a negative message, and, more importantly, with the economy tightening, particularly on folks just getting by, even a little bit helps," said AAP's Block.

Because breast milk contains antibodies, Block likens it to immunizations, which have been emphasized in the new health care law to control costs.

A study released this year by Harvard Medical School concluded that if 90 percent of mothers followed the standard medical advice of feeding infants only breast milk for their first six months, the United States could save \$13 billion a year in health-care costs.

Breast-feeding could also prevent the premature deaths of 900 infants each year from respiratory illness and other infections, according to the study.

But some say tax officials are worried that any a new IRS ruling could be abused, according to a report in the New York Times.

"They get very uneasy about anything that smacks of food because they fear it will open up all sorts of exceptions," said Roy Ramthun, a former Treasury Department official who is now a consultant in health savings accounts. "It's a matter of cost and of protecting the integrity of the tax code."

Breast-feeding advocates say that when women go back to work after a pregnancy leave, they tend to stop nursing. The rate of breast-feeding increases with education, income and age; black women are less likely to breast-feed, while Hispanics have higher breast-feeding rates.

About 75 percent of all the 43 million mothers who gave birth in 2007 attempted breast-feeding, according to a survey by the Centers for Disease Control and Prevention.

But by the time the baby was 6 months old, only 43 percent were still nursing and by the first birthday only 22 percent.

Some progress has been made, say advocates. Congress has recently mandated under the new health law that employers provide the unpaid time and appropriate accommodations to pump and store breast milk in the workplace. "You can't do it in a hand towel in the toilet," said Kaysen.

Kelly Yates, a 33-year-old new mother from South Orange, N.J., is already stressing out about returning to her job as a project manager for a construction company.

She spent \$350 on a breast pump for her now 3-month-old daughter.

"We were lucky enough to be given an electric pump as a gift when our son was born," she said by phone, while nursing her newborn.

"But there are accessories I have to replace and pieces I have to buy and those things aren't cheap either," she said. "Any amount of money you have to spend discourages people who are already struggling with breast-feeding. It's discouraging for new moms."

Pumping Breast Milk Can Be a Medical Necessity

Irene Iannelli, a 41-year-old registered dietitian consultant from Orange, Conn., said that even though breast milk is a food, in many instances pumping is a medical necessity.

"A baby needs to be fed to live," she said. "When a mother does not produce enough milk for nutritional support or cannot breast feed due to medical circumstances such as cancer or HIV, then the alternate source of nutrition is a baby formula. When a mother who has no medical instance where she is unable to breast feed her child chooses not to do so, that's a lifestyle choice."

By comparison, some of the expenditures that are allowable by the IRS seem frivolous: false teeth adhesives, pimple creams and even artificial turf for those with allergies.

The IRS has also eliminated tax deductions for over-the-counter drugs like antacids, pain relievers and allergy medicine.

"On the whole, I think the efforts that have been made recently to try and constrain what can be paid for through an HRA or HSA have imposed hardship on patients," said Dr. Scott Gottlieb, a resident fellow at the American Enterprise Institute for Public Policy Research.

"A lot of these efforts were ideologically driven by some groups and politicians who are opposed to consumer-directed health plans for a variety of reasons, and so they sought to undermine them, but in the process it has created some perverse outcomes."

An estimated 23 million people have a health savings account or other tax-sheltered employer arrangement, and another 20 million have flexible spending account, according to John C. Goodman, president and CEO of the National Center for Policy Analysis.

"I am not an expert in that field, but the evidence says if you spend a little money to encourage this activity, you get it back in terms of health effects of breast feeding," said Goodman. "I absolutely agree [that breast-feeding supplies should be tax deductible]. Across the board, there are a whole set of regulations that are penny-wise and pound-foolish."