

TaxNewsFlash

United States



No. 2023-094 March 17, 2023

IRS provides FAQs on whether nutrition, wellness, and general health costs are medical expenses

The IRS today released <u>"frequently asked questions" (FAQs)</u> addressing whether certain costs related to nutrition, wellness, and general health are medical expenses that may be paid or reimbursed under a health savings account (HSA), health flexible spending arrangement (FSA), Archer medical savings account (Archer MSA), or health reimbursement arrangement (HRA).

Generally, a deduction is allowed for expenses paid during the tax year for medical care if certain requirements are met. Alternatively, medical expenses are eligible to be paid or reimbursed under an HSA, FSA, Archer MSA or HRA. The FAQs address issues such as whether the cost of nutritional counseling, weight-loss programs, gym memberships and treatment for substance use disorders are considered medical expenses that may be paid or reimbursed under an HSA, FSA, Archer MSA, or HRA.

According to the accompanying IRS release—<u>IR-2023-47</u> (March 17, 2023)—the FAQs are part of a national strategy on hunger, nutrition, and health that provides a roadmap of actions the federal government will take to end hunger and reduce diet-related diseases by 2030.

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