



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D. C. 20224

OFFICE OF THE CHIEF COUNSEL

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The Honorable Robert J. Wittman
Member, U. S. House of Representatives
3504 Plank Road, Suite 203
Fredericksburg, VA 22407

Attention:

Dear Congressman Wittman:

This letter responds to your inquiry dated April 14, 2011, on behalf of your constituent, . asked whether an amount paid for a hearing aid repair is a qualified medical expense for Flexible Spending Account (FSA) purposes.

Hearing aid repair expenses do qualify for FSA purposes, but whether the expenses will be reimbursed depends on the rules of the individual's FSA. In general, an FSA may reimburse a participant for qualified medical expenses. More information on FSAs can be found in the enclosed Publication 969, *Health Savings Accounts and Other Tax-Favored Health Plans*, pages 15-18. A qualified medical expense is one an individual incurs for medical care. The definition of medical care is in the enclosed Publication 502, *Medical and Dental Expenses (Including the Health Coverage Tax Credit)*, page 2.

An FSA can limit payment or reimbursement to only certain medical expenses. Thus, for example, particular FSA may choose not to pay or reimburse the expense of repairing medical devices such as hearing aids. The FSA's plan documents should identify the qualified medical expenses that the FSA will pay or reimburse. Therefore, an FSA has no requirement to pay or reimburse every qualified medical expense. However, an individual can deduct qualified medical expenses on his or her Schedule A, subject to the 7.5 percent adjusted gross income limitation.

The general principles of law in this letter are for informational purposes only and do not constitute a ruling (section 2.04 of Revenue Procedure 2011-1, Internal Revenue Bulletin 2011-1 (January 3, 2011)). If you have any questions, please contact me or _____, an attorney of my staff, at _____.

Sincerely,

John P. Moriarty
Chief, Branch 1
Office of Associate Chief Counsel
(Income Tax & Accounting)

Enclosures: (2)