



JAMES L. MADARA, MD
EXECUTIVE VICE PRESIDENT, CEO

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October 9, 2018

The Honorable Charles P. Rettig
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224-0002

Dear Commissioner Rettig:

On behalf of the physician and medical student members of the American Medical Association (AMA), I am writing to encourage the Internal Revenue Service (IRS) to classify menstrual care products as a qualifying medical expense so that these products may be eligible for reimbursement with a flexible spending account (FSA), health savings account (HSA), or other tax-preferred accounts.

Millions of Americans spend billions of dollars annually on necessary menstrual products. The average menstruator uses approximately 11,000 menstrual products (pads, tampons) over their lifespan.¹ There are also serious health concerns that are attributable to menstruation such as menorrhagia, dysmenorrhea, and premenstrual dysphoric disorder.

This issue is of critical importance to the millions of people who rely on voluntary contributions of pre-tax dollars to FSAs and HSAs to help meet their basic health care needs, including the purchase of safe, affordable menstrual care products. The AMA urges the IRS to include menstrual care products in the IRS definition for medical expenses as these products are indeed useful in preventing, treating, or diagnosing a medical condition (i.e., menstruation or other genital-tract secretion) and therefore should be eligible for reimbursement with a consumer-directed health care account.

If you have any questions or want to discuss this issue further, please contact Margaret Garikes, Vice President of Federal Affairs, at margaret.garikes@ama-assn.org, or by calling 202-789-7409.

Sincerely,

A handwritten signature in black ink that reads "James L. Madara". The signature is fluid and cursive, with the first name "James" being the most prominent.

James L. Madara, MD

¹ http://www.menstruationresearch.org/wp-content/uploads/2016/11/fact_4-2011-menstruation.pdf