

A large, light gray silhouette of a lightbulb with several short lines radiating from its top, set against a dark gray background.

# Personal protective equipment (PPE) is now a qualified medical expense

## **Overview**

IRS Announcement 2021-7 provides that PPE such as hand sanitizer, sanitizing wipes, and face masks, for the primary purpose of preventing the spread of COVID-19, are now eligible medical care items under Section 213(d) of the Internal Revenue Code. This change allows for a retroactive plan change as early as January 1, 2020. Since these items are only eligible to prevent the spread of COVID-19, it may be that this relief will only be temporary.

We are awaiting word from the Special Interest Group for IIAS Standards (SIGIS) on when they will update the Inventory Information Approval System (IIAS) list to include these newly eligible products. In the meantime, **participants can submit manual claims to be reimbursed for these items.**

For plans that have “all 213(d)” language in their documents, no amendment is necessary.