
Protecting Life in Health Savings Accounts Act

The Internal Revenue Service (IRS) currently allows individuals to use tax-advantaged funds from health savings accounts (HSAs), flexible savings accounts (FSAs), health reimbursement arrangements (HRAs), Archer medical savings accounts (MSAs), and retiree health accounts for the “medical expense” of abortion. The statutory definition of “medical care” includes “amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body.”¹ The IRS has ruled that abortion falls under the “structure or function” part of the definition, categorizing abortion as “medical care” and allowing tax benefits to flow to this immoral practice.

It is time to change federal law to explicitly prevent abortions from getting a special tax-advantage. The government should not offer tax benefits for a procedure that kills hundreds of thousands of unborn children each year, nor should taxpayers be subsidizing such an unjust practice.

Bill Specifics

- Ends the preferential tax treatment of abortion in health savings accounts and clarifies that this gruesome practice is *not* health care.
- Amends the Internal Revenue Code to prohibit abortion from being considered an eligible expense for the purposes of health savings accounts, Archer medical savings accounts, health flexible spending arrangements, health reimbursement arrangements, and retiree health accounts.

¹ 26 U.S.C. 213(d)
