



Face masks and other personal protective equipment to prevent the spread of COVID-19 are tax deductible

IR-2021-66, March 26, 2021

WASHINGTON — The Internal Revenue Service issued [Announcement 2021-7](#) today clarifying that the purchase of personal protective equipment, such as masks, hand sanitizer and sanitizing wipes, for the primary purpose of preventing the spread of coronavirus are deductible medical expenses.

The amounts paid for personal protective equipment are also eligible to be paid or reimbursed under health flexible spending arrangements (health FSAs), Archer medical savings accounts (Archer MSAs), health reimbursement arrangements (HRAs), or health savings accounts (HSAs).

For more information on determining what is deductible, see [Can I Deduct My Medical and Dental Expenses?](#) and [Publication 502, Medical and Dental Expenses](#).