

IRS Guidance Regarding High Deductible Health Plans and Expenses Related to COVID-19

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PRACTICES Health and Welfare Plans, Employee Benefits and Executive Compensation

In Notice 2020-15 (the “Notice”), the IRS has provided relief for certain expenses related to the 2019 Novel Coronavirus (“COVID-19”). Generally, a high deductible health plan (“HDHP”) must satisfy the minimum deductible and maximum out-of-pocket expense requirements under Section 223(c)(2) of the Internal Revenue Code. However, “[t]o facilitate the nation’s response to [COVID-19],” the Notice provides that a health plan that otherwise satisfies the requirements to be a HDHP will not fail to be a HDHP merely because the plan provides health benefits for testing and treatment of COVID-19 before satisfying the applicable minimum deductible requirements.

Notice 2020-15 is available [here](#).

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