

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

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In Notice 2020-15 (the “**Notice**”), the IRS provides 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, “to facilitate the nation’s response to [COVID-19],” the Notice provides that a health plan that otherwise satisfies the requirements to be an HDHP will not fail to be an 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](#).