

IRS Provides End-Date for High Deductible Health Plan Pre-Deductible Coverage of COVID-19 Expenses

July 13, 2023

PRACTICES Health and Welfare Plans, Employee Benefits and Executive Compensation

The IRS recently issued Notice 2023-37 (the “**Notice**”), which provides that high deductible health plans (“**HDHPs**”) may continue to provide health benefits associated with testing for and treatment of COVID-19 before satisfaction of the deductible only through plan years ending on or before December 31, 2024.

In addition, the Notice clarified that COVID-19 testing does not fall within the preventive care safe harbor that permits HDHPs to provide certain preventive care benefits prior to satisfaction of the deductible.

The Notice is available [here](#).