IRS Provides Guidance on Deductibility and Preventative Care Qualification for Certain Medical Expenses

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The IRS recently released two notices that address certain medical expenses under Code Sections 213(d) and 223(c)(2)(C).

In Notice 2024-71, the IRS confirmed that amounts paid for condoms will be treated as deductible amounts paid for medical care under Code Section 213(d). Notice 2024-71 is available here.

In Notice 2024-75, the IRS expanded the list of preventative care benefits permitted to be provided by a high deductible health plan ("***HDHP***") under Code Section 223(c)(2)(C) without a deductible, or with a deductible below the applicable minimum deductible for the HDHP, to include the following:

- Over-the-counter oral contraceptives (including emergency contraceptives);
- Male condoms;
- Breast cancer screenings;
- Continuous glucose monitors; and
- Selected insulin products described in Code Section 223(c)(2)(G).

Notice 2024-75 is available here.

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