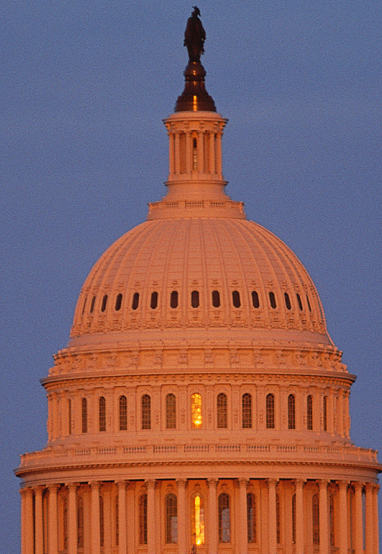




# TaxNewsFlash

## United States



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## Proposed regulations: “Minimum essential coverage” regarding health insurance (text of regulations)

The IRS today posted to its website an advance copy of proposed regulations (REG-109128021) to provide that the term “minimum essential coverage” (as used in health insurance-related tax laws) does not include Medicaid coverage that is limited to coronavirus (COVID-19) testing and diagnostic services pursuant to the “Families First Coronavirus Response Act” (March 2020).

**[REG-109128-21](#)** [PDF 680 KB] (37 pages) also provide an automatic extension of time for providers of minimum essential coverage (including health insurance issuers, self-insured employers, and government agencies) to furnish individual statements regarding such coverage and provide an alternative method for furnishing individual statements when the shared responsibility payment amount is zero.

Lastly, the proposed regulations provide an automatic extension of time for “applicable large employers” to furnish statements relating to health insurance that the employer offers to its full-time employees.

The version of the proposed regulations posted by the IRS today includes the following statement:

*This document is in the process of being submitted to the Office of the Federal Register (OFR) for publication and will be pending placement on public display at the OFR and publication in the Federal Register. The version released today may vary slightly from the published document if minor editorial changes are made during the OFR review process. The document published in the Federal Register will be the official document.*

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