

TaxNewsFlash

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Notice 2023-37: Guidance related to COVID-19 for purposes of high-deductible health plans

The IRS today released an advance version of [Notice 2023-37](#) [PDF 206 KB] to modify prior guidance in response to the end of the coronavirus (COVID-19) public and national health emergencies.

- The notice provides that the relief described in Notice 2020-15, regarding benefits relating to testing for and treatment of COVID-19 that can be provided by a health plan that otherwise satisfies the requirements to be a high deductible health plan (HDHP) under section 223(c)(2)(A), applies only with respect to plan years ending on or before December 31, 2024.
- The notice also clarifies that the preventive care safe harbor for purposes of section 223(c)(2)(C) described in Notice 2004-23 does not include screening (i.e., testing) for COVID-19 effective as of the date of publication of the notice. However, the notice also provides that items and services recommended with an “A” or “B” rating by the United States Preventive Services Task Force (USPSTF) on or after March 23, 2010, are treated as preventive care for purposes of section 223(c)(2)(C), regardless of whether these items and services must be covered, without cost sharing, under the Public Health Service Act section 2713.

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