

# bodman

## An Update From Bodman PLC

Bodman PLC | [COVID-19 Response Team Website](#)

March 2020

### **IRS Provides Relief to High Deductible Health Plan/Health Saving Account for Expenses related to COVID-19**

The IRS has issued [Notice 2020-15](#) which clarifies that an high deductible health plan (HDHP) can provide immediate benefits for medical care services and supplies to test for and treat COVID-19 without disqualifying the HDHP or the covered individual from making health saving account (HSA) contributions. This means that HDHPs can provide coverage for COVID-19 at reduced or no cost to participants who have not yet satisfied the HDHP deductible. In addition, the IRS clarified that vaccines are considered preventive care for purposes of these rules.