

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

coverage.

Jul. 21, 2019



The Internal Revenue Service has added care for a range of chronic conditions to the list of preventive care benefits that may be provided by a high deductible health plan (HDHP). [Notice 2019-45 \(PDF\)](#), posted today on IRS.gov, lists the new types of medical care that may be treated as preventive care for this purpose.

Individuals covered by an HDHP generally may establish and deduct contributions to a Health Savings Account (HSA) as long as they have no disqualifying health coverage. To qualify as a high deductible health plan, an HDHP generally may not provide benefits for any year until the minimum deductible for that year is satisfied.

However, an HDHP is not required to have a deductible for preventive care (as

Hello. It looks like you're using an ad blocker that may prevent our website from working properly. To receive the best experience possible, please make sure any blockers are switched off and refresh the page.

If you have any questions or need help you can email us

items listed for the associated chronic conditions specified in Notice 2019-45. Any medical care previously recognized as preventive care for these rules is still treated as preventive care.

Notice 2019-45 provides that the following services and items for individuals with the specified chronic conditions listed are treated as preventive care.

CPA Practice Advisor is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors.

© 2024 Firmworks, LLC. All rights reserved