



Beth Nedrow

Partner
406.896.4635
Billings
enedrow@hollandhart.com

COVID-19: Telemedicine & HSAs

Insight — April 1, 2020

Telemedicine & HSAs

Last updated 4.1.2020

What's the Problem: To alleviate the risk that people would be exposed to COVID-19 during unrelated medical visits to medical facilities, some telemedicine providers are encouraging employers to offer telemedicine at no copay or deductible for any medical condition during the pandemic. But that is broader than Notice 2020-15 would allow. Does providing telemedicine with no cost sharing cause any problem?

Answer: The CARES Act addresses this issue by temporarily amending the Tax Code to permit group health plans to provide any service with zero cost sharing through telemedicine (including services completely unrelated to COVID-19) without jeopardizing participant HSA eligibility. This special exception to the general HSA rules will remain in effect until the first plan year starting in 2022.

Subscribe to get our Insights delivered to your inbox.

This publication is designed to provide general information on pertinent legal topics. The statements made are provided for educational purposes only. They do not constitute legal or financial advice nor do they necessarily reflect the views of Holland & Hart LLP or any of its attorneys other than the author(s). This publication is not intended to create an attorney-client relationship between you and Holland & Hart LLP. Substantive changes in the law subsequent to the date of this publication might affect the analysis or commentary. Similarly, the analysis may differ depending on the jurisdiction or circumstances. If you have specific questions as to the application of the law to your activities, you should seek the advice of your legal counsel.