

TaxNewsFlash

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Notices related to treatment of amounts paid for contraceptives under health savings accounts and high deductible health plans

The U.S. Treasury Department and IRS today released the following notices related to the treatment of amounts paid for contraceptives under health savings accounts and high deductible health plans:

- [Notice 2024-71](#) provides that amounts paid for condoms will be treated as amounts paid for medical care under section 213(d) and thus will be eligible to be paid or reimbursed under a health flexible spending arrangement (health FSA), Archer medical savings account (Archer MSA), health reimbursement arrangement (HRA), or health savings account (HSA).
- [Notice 2024-75](#) expands the list of preventive care benefits permitted to be provided by a high deductible health plan (HDHP) under section 223(c)(2)(C) without a deductible, or with a deductible below the applicable minimum deductible for the HDHP, to include over-the-counter (OTC) oral contraceptives (including emergency contraceptives) and male condoms. The notice also clarifies that (1) all types of breast cancer screening for individuals who have not been diagnosed with breast cancer are treated as preventive care under section 223(c)(2)(C), (2) continuous glucose monitors for individuals diagnosed with diabetes are generally treated as preventive care under section 223(c)(2)(C), and (3) the new safe harbor for absence of a deductible for certain insulin products in section 223(c)(2)(G) applies without regard to whether the insulin product is prescribed to treat an individual diagnosed with diabetes or prescribed for the purpose of preventing the exacerbation of diabetes or the development of a secondary condition.

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