



# TaxNewsFlash

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## Interim final rule: Accessibility to COVID-19 vaccine for individuals in the United States

The U.S. Treasury Department and IRS, jointly with the Labor Department and Department of Health and Human Services, this afternoon released for publication in the Federal Register an interim final rule (T.D. 9931) with respect to Medicare coverage concerning a vaccine for the disease caused by the coronavirus (COVID-19).

The [interim final rule](#) [PDF 530 KB] (64 pages as published in the Federal Register on November 6, 2020) describes implementation of a provision of the “Coronavirus Aid, Relief, and Economic Security Act” (CARES Act) that established Medicare Part B coverage and payment for a COVID-19 vaccine and its administration. The preamble to the interim final rule states that it is intended that “every American has timely access to a COVID-19 vaccine without any out-of-pocket expenses, no matter their source of coverage, or whether they are covered at all.”

Today’s release implements other provisions of the CARES Act—such as that the prices of COVID-19 diagnostic tests are to make public—and establishes an add-on payment for cases involving the use of new COVID-19 treatments and provides for separate payment for new COVID-19 treatments.

This interim final rule also amends regulations regarding coverage of preventive health services to implement a provision of the CARES Act that shortens the timeframe within which non-grandfathered group health plans and health insurance issuers offering non-grandfathered group or individual health insurance coverage must begin to cover without cost sharing qualifying coronavirus preventive services, including recommended COVID-19 immunizations.

The purpose of this report is to provide text of the interim final rule.

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