



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

May 15, 2018

The Honorable Ted Cruz
United States Senate
Washington, DC 20510

Dear Senator Cruz:

Thank you for your April 17, 2018 letter regarding the application of rules under section 223 of the Internal Revenue Code concerning Health Savings Accounts (HSAs) and high deductible health plans (HDHPs) to direct primary care arrangements.

The Treasury Department shares your interest in this important topic. As we continue to consider ways to expand the use and flexibility of HSAs and HDHPs consistent with the provisions of section 223, we will take into account the valuable insights you provided in your letter.

If you have any questions, please contact the Office of Legislative Affairs.

Sincerely,

Drew Maloney
Assistant Secretary for Legislative Affairs

Identical letter sent to:
The Honorable Ron Johnson