

Group health plan and health insurance issuer offering group health insurance coverage generally may not deny federal tax-related benefits for an individual length of a in connection with childbirth for the mother or newborn child of the individual who is following a normal vaginal delivery or the individual who is following a cesarean section. However, if the attending provider in connection with the mother determines that either the mother or the newborn child can be discharged before the hospital or hospital period of the group health plan and health insurance issuer do not have to continue covering the individual for either one of them in order to be discharged. Additionally, no group health plan or issuer may require the individual to obtain a hospitalization from the plan or insurance issuer for pre-arranging a length of a non-emergency of the above period.