



IRS Releases Group Health Insurance Cost Reporting Guidelines - Voluntary Until 201

June 3, 2011

Note: None of this should be taken as legal or tax advice.

Recently, the IRS released [Notice 2011-28](#), which provides guidelines for employer reporting of group health insurance costs on employees' Form W-2.

Section 9002 of the [Patient Protection and Affordable Care Act \(PPACA\)](#) added Section 6051(a)(14), which requires the reporting for Forms W-2 issued for the 2012 calendar year.

Section 6051(a)(14) applies to the following:

- **Employers with 250 or more W-2 employees**
- **Employers with self-funded insurance plans subject to COBRA**

Notice 2011-28 provides interim guidance that generally applies beginning with 2012 Forms W-2 (that is, the forms required for the calendar year 2012 that employers generally are required to furnish to employees in January 2013 and then file with the Social Security Administration (SSA)). Employers are not required to report the cost of health coverage on any forms required to be furnished to employees prior to January 2013. See Notice 2010-69. However, any employers that choose to report earlier (on the 2011 Forms W-2 generally furnished to employees in January 2012) may look to this notice for guidance regarding that voluntary earlier reporting.