

New Data to be Reported on W2

From the Office of Human Resources



Cost of Employer Health Care Coverage to be reported on 2012 W-2

Your 2012 Form W-2 will contain new information. The Affordable Care Act now requires employers to report the cost of employer-provided health care coverage on the Form W-2. The cost of the health care benefits you received in 2012 will be reported in Box 12, and will be identified with Code DD. ***This reporting is for your information only; the amount reported with Code DD is not taxable.***

FAQs:

Q: Will this be taxed as income?

A: No. The amount reported in Box 12 using Code DD is not taxable as income.

Q: What amount is reported? The employer's contribution, the premiums paid by the employee, or both?

A: Generally both. The sum of the premiums paid by the employee and the employer's contributions will be reported. The amount reported will include the value of the Notre Dame Wellness Center, but will not include the amount of any salary reduction contributions to a Flexible Spending Account.

Q: Are all employers required to report this information?

A: Under current federal law, all employers with more than 250 employees that provide "applicable employer-sponsored coverage" under a group health plan are subject to the reporting requirement.



For more information on the new reporting requirements, please see the IRS publication [Employer-Provided Health Coverage Reporting Requirements: Questions and Answers](#).



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