

Publications

IRS Guidance On Form W-2 Reporting of Group Health Plan Coverage

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PUBLISHED

01/05/2012

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The IRS recently issued Notice 2012-9 (<http://www.irs.gov/pub/irs-drop/n-12-09.pdf>) that provides additional interim guidance on reporting the cost of employer provided health care coverage on Form W-2 (Code “DD” reporting). The Notice also modifies previously issued transition guidance (under Notice 2011-28).

Significantly, the Notice adds new Q&As 32-39, which may be helpful to plan sponsors and insurers in preparing their systems for the new reporting requirements in 2012. The Notice also clarifies several Q&As in Notice 2011-28 (and republishes the Q&As that were set forth in Notice 2011-28 and not changed).

The Notice will apply until further guidance is issued. Many of the new rules are characterized as “transitional relief” and the Notice states that these rules may change in future guidance. However, as with Notice 2011-28, any future guidance will be prospective only and will not be applicable earlier than January 1 of the calendar year beginning at least 6 months after the guidance is issued. The IRS will continue to consider comments submitted in response to Notice 2011-28 (and presumably Notice 2012-9) in drafting regulations.

The additional interim guidance and clarifications are summarized in the attached memo.

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