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**W-2 Reporting of Employer
Health Coverage:
What to Report for 2012**

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To report? Or not to report?

Type of Coverage	Yes	No	Optional
Medical or Prescription Drug Coverage	X		
Stand-Alone Dental or Vision Coverage			X
Other Dental or Vision Coverage	X		
Health Reimbursement Arrangement			X
Employee Health FSA Contributions		X	
Employer Health FSA Contributions allocated specifically to Health FSA	X		
Employer Health FSA Contributions to the extent Employee's FSA amount exceeds Employee's contributions for tax-free benefits	X		
Other Employer Health FSA Contributions		X	
Multiemployer Plans (collectively bargained)			X
Self-Funded Church Plan (COBRA Exempt)			X

To report? Or not to report?

Type of Coverage	Yes	No	Optional
Health Savings Account Contribution ¹		X	
Archer Medical Savings Account Contribution ¹		X	
Hospital Indemnity Insurance or Coverage for Specified Illness – paid for by employee on after-tax basis		X	
Hospital Indemnity Insurance or Coverage for Specified Illness – paid for by employer or by employee on pre-tax basis	X		
Taxable Coverage for Domestic Partner or Child Over Age 27	X		
Indian Tribal Plan		X	
Third-Party Sick Pay Provider			X
¹ But report in Box 12 Using Code W			

To report? Or not to report?

Type of Coverage	Yes	No	Optional
Employee Assistance Plan providing “medical care” (e.g., counseling) for which a COBRA premium is charged	X		
Employee Assistance Plan providing “medical care” for which no COBRA premium is charged			X
Employee Assistance Plan providing no “medical care”		X	
Wellness Program providing “medical care” (e.g., biometric screening) for which a COBRA premium is charged	X		
Wellness Program providing “medical care” for which no COBRA premium is charged			X
Wellness Program providing no “medical care”		X	

To report? Or not to report?

Type of Coverage	Yes	No	Optional
On-Site Clinic providing “medical care” (e.g., by treating dependents) for which a COBRA premium is charged	X		
On-Site Clinic providing “medical care” for which no COBRA premium is charged			X
On-Site Clinic providing no “medical care”		X	
Taxable Income Attributable to Discriminatory Health Coverage ²		X	
Taxable Income Attributable to S Corporation’s Payment of Premiums on Behalf of 2% or Greater Shareholder ²		X	
Employer Required to File Fewer Than 250 W-2s for Prior Calendar Year			X
² But report in Box 1			

To report? Or not to report?

Type of Coverage	Yes	No	Optional
Governmental Plan (other than military)	X		
Governmental Plan (military)		X	
Long-Term Care Insurance		X	
Life Insurance		X	
Accidental Death & Dismemberment Insurance		X	
Disability Income Insurance		X	
Workers' Compensation Insurance		X	
W-2 Furnished During Calendar Year in Which Employee Terminates Employment (at Employee's Request)			X