

## **IRS Notice Delays Group Health Care Cost Reporting on Form W-2**

By Dana Thrasher on October 29, 2010

The Internal Revenue Service issued Notice 2010-69 (the "Notice") on October 12, 2010. The Notice provides relief to employers with respect to reporting the cost of coverage under an employer sponsored group health plan on an employee's Form W-2. The Patient Protection and Affordable Care Act of 2010 established the requirement to report such cost and was to be effective for 2011. However, the Notice provides that the reporting of such costs will not be mandatory on Form W-2 issued for 2011. The Treasury Department and the Internal Revenue Service also provided in the Notice that they anticipate issuing guidance on this reporting requirement prior to the end of this year.

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