

## QUICK REFERENCE TOOL

### 2015 W-2 Reporting Requirements: What Is Included?

Coverage	Yes	No
Major medical	✓	
HIPAA excepted dental and vision		✓
Long-term care		✓
HSAs*		✓
HRAs		✓
Accident, disability and AD&D		✓
Employer contributions (including flex credits employee elects to apply) to health FSA	✓	
Employee contributions to HIPAA excepted benefit, such as hospital or fixed indemnity plan or specified disease or illness insurance, AND paid on after-tax basis		✓
Employer contributions to HIPAA excepted benefit, hospital or fixed indemnity plan, or specified disease or illness insurance – or paid pre-tax	✓	
Employee salary reduction contributions to health FSA		✓
Workers' compensation		✓
Liability insurance		✓
Credit-only insurance		✓
Automobile medical insurance		✓
Coverage provided by a governmental entity for members of military of military families		✓
Excess reimbursements of highly compensated individuals under IRC section 105(h)		✓
Incidental employee assistance or similar benefit under an LTD Contract (or referral only plan)		✓
Executive medical coverage (insured or self-funded); includes executive physical and screenings and supplemental coverage)	✓	

**\* Employer contributions (and any employee contributions made under a cafeteria plan) to an HSA should be included in Box 12, using Code W, but should not be included in the amount reported for the cost of employer-sponsored coverage in Box 12 using Code DD.**

*The intent of this analysis is to provide general information regarding the impact of healthcare reform legislation. It does not necessarily fully address all your organization's specific issues. It should not be construed as, nor is it intended to provide, legal or tax advice. Your organization's general counsel or an attorney who specializes in this practice area should address questions regarding specific issues.*