



Benefit Advisors  
NETWORK  
smart partners



## Progressive Benefit Solutions Benefit Advisors Network Legal eBlast



Peter J. Marathas, Jr.  
Compliance Director, Benefit Advisors Network  
Produced in conjunction with Proskauer Rose law firm.

---

### IRS Released Draft 2011 Form W-2 October 13, 2010

The IRS has released a draft 2011 Form W-2 with Box 12 for reporting employer health coverage using Code DD for non-taxable health coverage. The draft form is subject to Office of Management and Budget (OMB) approval before it is officially released. In addition, the IRS has delayed the requirement for employers to report the value of employer health coverage for one year to 2012, which means that employers do not have to report the value of health coverage for 2011. We expect future guidance as to which benefits are included for purposes of the Box 12 / Code DD reporting, but expect that medical benefits (including health reimbursement arrangements), executive physicals, employee assistance benefits (other than referral-only), employer health care flexible spending account contributions, and bundled dental and vision plans may be included. Click here for the [draft 2011 Form W-2](#) and [IRS Notice 2010-69](#), which describes the delay.

---

Produced by Proskauer Rose LLP

© 2010 Proskauer Rose LLP. All Rights Reserved.

*This e-mail is a service to our clients and friends. It is designed only to give general information on the developments actually covered. It is not intended to be a comprehensive summary of recent developments in the law, treat exhaustively the subjects covered, provide legal advice, or render a legal opinion. Benefit Advisors Network and its members are not attorneys and are not responsible for any legal advice. To fully understand how this or any legal or compliance information affects your unique situation, you should check with a qualified attorney.*