



## Health Coverage Reporting User Guide for QuickBooks

The Patient Protection and Affordable Care Act (Pub. L. No. 111-148) requires employers to report the aggregate cost of coverage under an employer-sponsored group health plan on employees' Form W-2. This reporting is informational only, to show employees the value of their healthcare benefits, and does not affect the employee's tax liability. (That is, the value of the employer contribution to health coverage continues to be excludable from an employee's income and is not taxable.) The IRS has since issued notices providing transitional relief by making the reporting requirement optional for some employers.

### How does this impact me?

**For tax year 2013 and 2014:** The IRS has not changed the transitional relief. The reporting requirement is still optional for small employers. For tax year 2013, you are considered a small employer if you filed fewer than 250 Forms W-2 for 2012; for tax year 2014, you will be considered a small employer if you filed fewer than 250 Forms W-2 for 2013.

Employers that filed 250 or more 2012 Forms W-2 must report the cost of health coverage on 2013 Forms W-2.

Employers that filed 250 or more 2013 Forms W-2 will need to report the cost of health coverage on 2014 Forms W-2.

### What do I need to do in QuickBooks?

For employers who must report the cost of health coverage (those who filed 250 or more Forms W-2 for the previous tax year) or who choose to report, this User Guide explains how to track these costs in QuickBooks so that they automatically appear on Forms W-2.

To track health coverage costs by employee:

1. Be sure you've [downloaded the latest Payroll Update](#) (21401 or later).
2. [Plan](#) how you'll manage the reporting requirement (choosing a calculation method, calculating each covered employee's portion of the total cost of health care coverage, and deciding how to record these costs for each covered employee).
3. [Set up a Company Contribution payroll item](#) with a new tax-tracking type.
4. Record health care coverage costs per employee in one of three ways:
  - a. Automatically when you pay employees by [attaching the new payroll item to each employee's record](#).
  - b. Manually when you pay employees by [entering the payroll item for each paycheck](#).
  - c. Manually by [making liability adjustments](#).
5. [File Forms W-2](#) (box 12, code DD).

### Frequently Asked Questions

Last Updated: 3/5/14 | [Revision History](#)

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**Robert E. Hoyt, Ann K. Yoshihashi**



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*The State of Online Consumer Privacy* United States. Congress. Senate. Committee on Commerce, Science, and Transportation, 2012

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*Making Sense of Consumer Credit Reports* United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs. Subcommittee on Financial Institutions and Consumer Protection,2013

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