



West Contra Costa Unified School District

Memorandum

Date: January 31, 2012
To: All Employees
From: Cheryl Lewis, Payroll Supervisor
Subject: 2011 W-2 Health Care Reporting

The Federal Health Care Reform legislation was signed into law by President Obama in March, 2010. This legislation requires employers to report the aggregate cost of employer sponsored health care coverage for each employee's health insurance coverage on the Form W-2, regardless of who pays the premium. This requirement for employers is voluntary for tax year 2011 and is mandatory in 2012; we have opted to report starting with the 2011 tax year. This information can be found in box 12 of the W-2 and noted as "DD".

The IRS emphasizes that this new reporting requirement to employees is for information only, to inform them of the cost of their health care coverage. Employer provided health coverage continues to be excludable from an employee's income and is not taxable. The purpose of the reporting is to provide useful and comparable consumer information to employees on the cost of their health care coverage.

Visit our website at www.wccusd.net for instructions on how to print your W-2. From the home page select "DEPARTMENTS", and then scroll to "Payroll". You will find a link for Special Updates on the left hand side of the page.

Please don't hesitate to contact the payroll department if you have any questions regarding your W-2 (510) 231-1155.