DISCUSSION DRAFT

110TH CONGRESS 2D SESSION S.

To amend the Internal Revenue Code of 1986 to require employers to include the cost of employer-provided health care on an employee’s W-2.

IN THE SENATE OF THE UNITED STATES

Mr. GRASSLEY (for himself, Mr. BAUCUS, Mr. WYDEN, Mr. ENZI, and Mr. NELSON of Nebraska) introduced the following bill; which was read twice and referred to the Committee on

A BILL

To amend the Internal Revenue Code of 1986 to require employers to include the cost of employer-provided health care on an employee’s W-2.

1 Be it enacted by the Senate and House of Representa-
2 tives of the United States of America in Congress assembled,
3
4 SECTION 1. INCLUSION OF COST OF EMPLOYER-PROVIDED
5 HEALTH CARE ON AN EMPLOYEE’S W-2.
6 (a) In General.—Section 6051(a) of the Internal
7 Revenue Code of 1986 (relating to W-2 requirement) is
8 amended by striking “and” at the end of paragraph (12),

inserting “, and” and by inserting after paragraph (13) the following new paragraph:

“(14) the aggregate cost (within the meaning of section 4980B(f)(4)) for coverage of the employee under an accident or health plan which is excludable from the gross income of the employee under section 106(a) (other than coverage under a health flexible spending arrangement).”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to statements for calendar years beginning after 2008.