

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 **SECTION 1. INCLUSION OF COST OF EMPLOYER-PROVIDED**

4 **HEALTH CARE ON AN EMPLOYEE'S W-2.**

5 (a) IN GENERAL.—Section 6051(a) of the Internal
6 Revenue Code of 1986 (relating to W-2 requirement) is
7 amended by striking “and” at the end of paragraph (12),
8 by striking the period at the end of paragraph (13) and

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

3 “(14) the aggregate cost (within the meaning of
4 section 4980B(f)(4)) for coverage of the employee
5 under an accident or health plan which is excludable
6 from the gross income of the employee under section
7 106(a) (other than coverage under a health flexible
8 spending arrangement).”.

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