

**Health Care Reform Update
October 22, 2010**

The controversial requirement that employers report the “aggregate cost” of employer-provided group health coverage along with employee wages on Form W-2 has been postponed. Initially effective for taxable years beginning on or after January 1, 2011, a recent IRS notice advises that this reporting requirement will *not* be mandatory for 2011. Future IRS clarification of this reporting requirement is in the works, and we expect that compliance for 2012 and subsequent tax years will be required.

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