



MILLENNIUM UPDATE

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The Internal Revenue Service has issued interim guidance on informational reporting to employees about the cost of their group health insurance coverage. As you know, this requirement was added to the Internal Revenue Code and was enacted as a part of the Patient Protection and Affordable Care Act of 2010 (the Affordable Care Act), Public Law, 111-148, with the goal of providing useful and comparable consumer information to employees on the cost of their health care coverage.

This reporting requirement applies to the 2012 tax year. This means that you must include the aggregate cost of employer-provided health coverage on each employee's W-2, beginning with the 2012 tax year (typically, the W-2 that is issued in January 2013).

To review a summary of the guidance as well as additional details, follow the link below. Pages 1-3 of this document summarize the interim guidance and impact.

Interim Guidance on Form W-2 Reporting:
<http://www.irs.gov/pub/irs-drop/n-12-09.pdf>

JOIN US FOR A FREE WEBINAR

If you would like more information about this topic, ERISA attorney Larry Grudzien is offering a **free webinar** at the end of this month. We invite you to join us as we participate as a group at the Millennium offices, or you can access the webinar remotely from your own office. Registration details are below.

TITLE	Form W-2 Reporting: Cost of Employer-Sponsored Health Coverage
DATE	Thursday, January 26, 2012
TIME	1:00 PM - 2:00 PM CST

REGISTER ONLINE

<https://www1.gotomeeting.com/register/885810328>

PARTICIPATION DETAILS

After registering, you will receive a confirmation email containing information about joining the webinar. Just prior to the webinar you will receive a copy of the Power Point slides to be used during the presentation.

Best Regards,

Keith Tallmadge and The Team
 at Millennium Benefits Consulting