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## W-2 Reporting

Coverage Type	Report on form W-2	Do Not Report on Form W-2	Optional Reporting
Major medical	X		
Integrated dental/vision benefits	X		
Dental or vision plan not integrated into another medical or health plan		Do not report if benefits are insured.	Optional if benefits are self-funded.
Dental or vision plan which gives the choice of declining or electing and paying an additional premium		Do not report if benefits are insured.	Optional if benefits are self-funded.
Health Flexible Spending Arrangement (FSA) funded solely by salary-reduction amounts		X	
Employer contributions to Health FSA, when the value of the Health FSA for the plan year exceeds the employee's total cafeteria plan salary reductions for all qualified benefits	X		
Stand-alone Health Reimbursement Arrangement (HRA) contributions			X
Integrated Health Reimbursement Arrangement (HRA) contributions			X
Health Savings Arrangement (HSA) contributions (employer or employee)		X	
Archer Medical Savings Account (Archer MSA) contributions (employer or employee)		X	
Hospital indemnity or specified illness (insured or self-funded), paid on after-tax basis		X	

Coverage Type	Report on form W-2	Do Not Report on Form W-2	Optional Reporting
Hospital indemnity or specified illness (insured or self-funded), paid through salary reduction (pre-tax) or by employer	X		
Employee Assistance Plan (EAP) providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
On-site medical clinics providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Wellness programs providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium		Optional if employer does not charge a COBRA premium
Multi-employer plans			X
Domestic partner coverage included in gross income	X		
Military plan provided by a governmental entity		X	
Federally recognized Indian tribal government plans and plans of tribally chartered corporations wholly owned by a federally recognized Indian tribal government		X	
Self-funded plans not subject to Federal COBRA			X
Accident or disability income		X	
Long-term care		X	
Liability insurance		X	

Supplemental liability insurance		X	
<b>Coverage Type</b>	<b>Report on form W-2</b>	<b>Do Not Report on Form W-2</b>	<b>Optional Reporting</b>
Workers' compensation		X	
Automobile medical payment insurance		X	
Credit-only insurance		X	
Excess reimbursement to highly compensated individual that are included in gross income		X	
Payment/reimbursement of health insurance premiums for 2% shareholder-employee that are included in gross income		X	
<b>Other Situations</b>	<b>Report</b>	<b>Do Not Report</b>	<b>Optional Reporting</b>
Employers required to file fewer than 250 Forms W-2 for the preceding calendar year			X
Forms W-2 furnished to employees who terminate before the end of a calendar year and request, in writing, a Form W-2 before the end of that year			X
Forms W-2 provided by third-party sick-pay provider to employees of other employers			X