

## 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.