

## Reporting Annual Medical Premiums on 2012 W-2 Forms

**Example:**

Big AL is enrolled in UA's medical plan and has single coverage. Big AL's medical premium is \$64 per month, and UA contributes \$331 per month on his behalf. The total amount reported on Big AL's W-2 for medical coverage will be \$4,740.

**Calculation:**

Contributor	Monthly Medical Premium	Calculation	Annualized Medical Premium
Big AL	\$64.00	\$64 x 12 months	\$768.00
UA	\$331.00	\$331 x 12 months	\$3,972.00
<b>Total</b>	<b>\$395.00</b>	<b>\$395 x 12 months</b>	<b>\$4,740.00</b>

Based on the above example, \$4,740 will appear in Box 12 of Form W-2 with identification Code DD.

	a Employee's social security number	This information is being furnished to the Internal Revenue Service. If you are required to file a tax return, a negligence penalty or other sanction may be imposed on you if this income is taxable and you fail to report it.				
b Employer identification number (EIN)		1 Wages, tips, other compensation	2 Federal income tax withheld			
c Employer's name, address, and ZIP code		3 Social security wages	4 Social security tax withheld			
		5 Medicare wages and tips	6 Medicare tax withheld			
		7 Social security tips	8 Allocated tips			
d Control number		9	10 Dependent care benefits			
e Employee's first name and initial      Last name		11 Nonqualified plans		12a See instructions for box 12		
		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>	12b			
		14 Other		12c		
f Employee's address and ZIP code				12d		
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

