

Concordia Plan Services (CPS) is providing the following questions and answers to help address concerns relating to reporting the cost of health care on Form W-2.

**Q-1** Are employers in the Concordia Health Plan (CHP) still exempt from the IRS requirement of having to report the cost of employer-sponsored health coverage on each worker's Form W-2?

**A-1** Yes. However, The Lutheran Church—Missouri Synod employers that offer health plans other than the CHP may not be eligible for the exemption from reporting the cost of health coverage, and should check with their health plan carrier or review IRS Notice 2012-9 to determine whether an exemption is applicable.

**Q-2** How long have employers in the CHP been exempt?

**A-2** On March 29, 2011, the IRS released Notice 2011-28 exempting employers that provide coverage through a self-funded church health plan, such as the CHP, from the requirement to report the cost of health coverage. (Other W-2 reporting obligations continue to apply.) This exemption was reaffirmed in IRS Notice 2012-9.

**Q-3** Will employers in the CHP remain exempt for this IRS requirement?

**A-3** The IRS Notice suggests that some of the exemptions provided may be transitional. However, CPS will continue to monitor IRS guidance and share information with you as it becomes available. The IRS has stated it will provide at least a six-month notice if a determination is made requiring employers with denominational plans to start reporting this information on Form W-2s.

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