

110TH CONGRESS
1ST SESSION

H. R. 847

To amend the Internal Revenue Code of 1986 to require that amounts paid for employer-provided coverage under accident or health plans be included on W-2 Forms.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 6, 2007

Mr. COOPER introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to require that amounts paid for employer-provided coverage under accident or health plans be included on W-2 Forms.

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. SHORT TITLE.**

4 This Act may be cited as the “Healthcare Disclosure
5 Act of 2007”.

1 **SEC. 2. AMOUNTS PAID FOR EMPLOYER-PROVIDED COV-**
2 **ERAGE UNDER ACCIDENT OR HEALTH PLANS**
3 **INCLUDED ON W-2 FORMS.**

4 (a) **IN GENERAL.**—Subsection (a) of section 6051 of
5 the Internal Revenue Code of 1986 (relating to receipts
6 for employees) is amended by striking “and” at the end
7 of paragraph (12), by striking the period at the end of
8 paragraph (13) and inserting “, and”, and by inserting
9 after paragraph (13) the following new paragraph:

10 “(14) the total amount paid for coverage under
11 an accident or health plan (determined under section
12 4980B(f)(4)) which is excludable from gross income
13 under section 106.”.

14 (b) **EFFECTIVE DATE.**—The amendments made by
15 this section shall apply to taxable years beginning after
16 December 31, 2006.

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