

Heartland

Fringe Benefits Reporting Form

Most Fringe Benefits must be reported with wages, see page 2 for details.

Client Number

Client Name

Contact Name

Contact Phone Number

Ext.

Employee #1 Name

Employee #2 Name

Employee #3 Name

Last 4 Digits of SSN:

Last 4 Digits of SSN:

Last 4 Digits of SSN:

1. Misc Fully Taxable Fringe Benefit (Box 1, 3, 5, & 14 on the W-2)

Amount: \$

Amount: \$

Amount: \$

2. Misc Fringe Benefit Taxable for Social Security & Medicare (Box 3, 5, & 14 on the W-2)

Amount: \$

Amount: \$

Amount: \$

3. Taxable Auto Allowance/PUCC (Box 1, 3, 5, & 14 on the W-2)

Amount: \$

Amount: \$

Amount: \$

4. Group Term Life Insurance Premiums [GTL] (Box 1, 3, 5, & 12-Code C on the W-2)

Amount: \$

Amount: \$

Amount: \$

5. S Corp / 2% Shareholder Health Insurance (Box 1 & 14 on the W-2)

Amount: \$

Amount: \$

Amount: \$

6. Employer Sponsored Health [Employee + Employer Cost] (Box 12-Code DD on the W-2)

Amount: \$

Amount: \$

Amount: \$

7. Health Savings Account Employer Contribution Only [HSA] (Box 12-Code W on the W-2)

Amount: \$

Amount: \$

Amount: \$

Employee #1: Comments

Employee #2: Comments

Employee #3: Comments

Consult your CPA or Accountant if you have questions about how fringe benefits should be reported on the W-2. The details below are general and can vary, see www.irs.gov for W-2 reporting specific.

1. Miscellaneous Fully Taxable Fringe Benefits (Optional: Box 14)

- Entire amount subject to all federal*, state and local taxes (if applicable).
- Must be reported with wages to allow Social Security and Medicare taxes to be withheld.
- Federal, state and local withholding (if applicable) withheld upon request only.

2. Miscellaneous Fringe Benefit Taxable for Social Security & Medicare (Optional: Box 14)

- Entire amount is taxable for Social Security and Medicare taxes but not reported as taxable for federal, state or local withholding (if applicable).
- Must be reported with wages to allow Social Security and Medicare taxes to be withheld.

3. Taxable Auto Allowance/PUCC (Personal Use of Company Car) (Optional: Box 14)

- Entire amount is subject to all federal*, state and local taxes (if applicable).
- Must be reported with wages to allow Social Security and Medicare taxes to be withheld.
- Federal, state and local withholding (if applicable) withheld upon request only.

4. Group Term Life Insurance Premiums (GTL) (Box 12, code C)

- Premiums paid by the employer on coverage in excess of \$50,000 per year.
- Taxable for all federal taxes*, state and local can vary.
- Must be reported with wages to allow Social Security and Medicare taxes to be withheld.
- Federal, state and local withholding (if applicable) withheld upon request only.

5. S Corp / 2% Shareholder Health Insurance (Optional: Box 14)

- Premiums paid by an S Corporation for owners with at least 2% ownership where an employee nondiscriminatory medical plan is offered.
- Taxable for federal withholding and state withholding only (excluding New Jersey).
- Exempt from Social Security and Medicare. Generally taxable for local taxes (as applicable). If it should not be taxable, indicate in the Comments box.

6. Employer Sponsored Health Care - Affordable Care Act (Box 12, code DD)

Required for specific employers per the IRS. The reported amount should be the total of the employer and employee portions. For more details, please visit www.irs.gov.

7. Health Savings Account Employer Contributions (HSA) (Box 12, code W)

Employer contributions to an HSA; excludable amounts do not need to be reported with wages.

- Additional info: Employee contributions are reported separately in the payroll system. The total of employee and employer contributions appear on the W-2 in Box 12 with Code W.

Third Party Sick Pay (Disability)

See the [Heartland Help Center](#) for details on reporting.

*Federal Taxes include Federal Withholding, Social Security, and Medicare.