



Municipal Technical Advisory Service  
INSTITUTE for PUBLIC SERVICE

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## COBRA and W-2 Reporting

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We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with municipal government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other MTAS website material.

Sincerely,

The University of Tennessee  
Municipal Technical Advisory Service  
1610 University Avenue  
Knoxville, TN 37921-6741  
865-974-0411 phone  
865-974-0423 fax  
[www.mtas.tennessee.edu](http://www.mtas.tennessee.edu)

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## COBRA and W-2 Reporting

**Reference Number:** MTAS-1546

Health care reform also has a provision that requires employers to report the cost of group health plan coverage on each employee's W-2 form each year. Cost is generally to be determined by taking the COBRA premium and subtracting the two percent administrative fee (if applicable). The Department of Labor notes that health care reform did not (1) eliminate or change the COBRA rules; (2) extend the COBRA time periods; or (3) extend the premium subsidy law.

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