



### **2023 W-2 Special Requirements**

As part of federal health care reform legislation enacted in 2010, employers generally will be required to report the aggregate cost of employee health plan coverage on W-2s issued for 2023, if the employer issued 250 or more W2s for 2022. For complete details please [click here to access the IRS website page that contains their guidance information.](#)

**Primepoint customers who issued 250 or more 2022 W-2s [click here.](#)**