

Justification for OMB Control # 1545-0008

General Instructions for Forms W-2 and W-3 under OMB Control Number 1545-0008 were approved for a three year period and will expire on March 31, 2020. For the reasons stated below, we are requesting a non-material change of the approval for OMB Control Number 1545-0008.

The 2017 General Instruction for Forms W-2 and W-3 was not available during the renewal of the information collection for the W-2 / W-3 series of forms. In the "What's New" section of the 2017 instructions alerts taxpayers of the New code FF for box 12. The new box 12 Code FF has been added to report the total amount of permitted benefits under a qualified small employer health reimbursement arrangement (QSEHRA). These new QSEHRAs allow eligible employers to pay or reimburse medical care expenses of eligible employees after the employees provide proof of coverage. The maximum reimbursement for an eligible employee under a QSEHRA is \$4,950 (\$10,000 if it also provides reimbursements for family members), before indexing for inflation. For more information, see the 21st Century Cures Act, Public Law 114-255, Division C, Section 18001