

**§ X. INCLUSION OF COST OF EMPLOYER-SPONSORED HEALTH  
COVERAGE ON W-2**

(a) Every person who is required under 32 V.S.A. chapter 151 subchapter 4 of this title to withhold income taxes from payments of income, except for the government of the United States, shall provide the aggregate cost of applicable employer-sponsored coverage required under 26 U.S.C. § 6051(a)(14) regardless of the number of W-2 forms filed.