



Educational Services Center  
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## **HR COMMUNICATES: HSAs AND 2013 TAXES**

**01/23/2014**

### **Where do my HSA contribution and the district HSA contribution appear on my Form W-2?**

*The total HSA contributions from the district and you (by payroll deduction) appear on your Form W-2 in Box 12 – Code W. This may be confusing, because some IRS publications refer to this box as “employer”.*

### **What is Form 8889? Do I need to file it with my taxes?**

*All employees who have an HSA must file Form 8889 with their tax return.*

- *Part I: Only employees who made a direct contribution to Health Equity (not by payroll deduction) will have an additional HSA tax deduction.*
- *Part II: If all your HSA expenses were for medical purposes, you will not be taxed on distributions.*
- *Part III: All district employees have eligible HSA insurance coverage.*

### **I received Form 1099-SA from Health Equity. What was that for?**

*If you took a distribution from your HSA in 2012, you received Form 1099-SA from Health Equity. Enter this distribution amount on line 14A on your Form 8889. If you have misplaced Form 1099-SA, you can print one online from your Health Equity account.*

### **What is Form 5498-SA? When will I receive mine?**

*If you have an HSA, Health Equity will send you Form 5498-SA in May 2014, showing the total of all contributions to your HSA for the 2013 calendar year. Health Equity waits until then, because you can make a 2013 HSA contribution through April 15, 2014. Form 5498-SA is for information only; you do not need to file it with your taxes.*

### **I would like to make an additional HSA contribution for 2013. Can I do that?**

*If you have not reached the maximum contribution level for 2013, you can make a contribution online at the member portal (be sure to indicate 2013 tax year) or mail a check payable to Health Equity (15 W Scenic Pointe Dr., Ste 400, Draper, UT 84020). Indicate your member ID and tax year 2013 on the memo line.*

### **I still have tax questions. Where can I find more answers?**

*To be safe, the District advises you to call your tax preparer or the IRS, if you have any questions about tax preparation and HSAs. It is important to note that the District cannot advise you on tax matters.*

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