

	Form W-2, Box 12, Code DD	
Coverage Type	Report	Do Not Report
Major medical	X	
Dental or vision plan not integrated into another medical or health plan		
Dental or vision plan which gives the choice of declining or electing and paying an additional premium		
Health flexible spending arrangement (FSA) funded solely by salary-reduction amounts		X
Health FSA value for the plan year in excess of employee's cafeteria plan salary reductions for all qualified benefits	X	
Health reimbursement arrangement (HRA) contributions		
Health savings account (HSA) contributions (employer or employee)		X
Archer Medical Savings Account (Archer MSA) contributions (employer or employee)		X
Hospital indemnity or specified illness (insured or self-funded), paid on after-tax basis		X
Hospital indemnity or specified illness (insured or self-funded), paid through salary reduction (pre-tax) or by employer	X	
Employee assistance plan (EAP) providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium	
On-site medical clinics providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium	
Wellness programs providing applicable employer-sponsored healthcare coverage	Required if employer charges a COBRA premium	
Multi-employer plans		
Domestic partner coverage included in gross income	X	
Governmental plans providing coverage primarily for members of the military and their families		X
Federally recognized Indian tribal government plans and plans of tribally chartered corporations wholly owned by a federally recognized Indian tribal government		X
Self-funded plans not subject to federal COBRA		
Accident or disability income		X
Long-term care		X
Liability insurance		X
Supplemental liability insurance		X
Workers' compensation		X

Automobile medical payment insurance		X
Credit-only insurance		X
Excess reimbursement to highly compensated individual, included in gross income		X
Payment/reimbursement of health insurance premiums for 2% shareholder-employee, included in gross income		X
<b>Other situations</b>		
Employers required to file fewer than 250 Forms W-2 for the preceding calendar year (determined without application of any entity aggregation rules for related employers)		
Forms W-2 furnished to employees who terminate before the end of a calendar year and request, in writing, a Form W-2 before the end of that year		
Forms W-2 provided by third-party sick-pay provider to employees of other employers		

Optional
X
X
X
Optional if employer does not charge a COBRA premium
Optional if employer does not charge a COBRA premium
Optional if employer does not charge a COBRA premium
X
X

X
X
X