**Form W-2 Reporting of Employer-Sponsored Health Coverage**

[**https://www.irs.gov/affordable-care-act/form-w-2-reporting-of-employer-sponsored-health-coverage**](https://www.irs.gov/affordable-care-act/form-w-2-reporting-of-employer-sponsored-health-coverage)

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| ***Coverage Type*** | **Form W-2, Box 12, Code DD** | | |
| **Report** | **Do Not Report** | **Optional** |
| Major medical | X |  |  |
| Dental or vision plan not integrated into another medical or health plan |  |  | X |
| Dental or vision plan which gives the choice of declining or electing and paying an additional premium |  |  | X |
| 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 |  |  | X |
| Health Savings Arrangement (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  **This is Cancer Insurance mw** | X |  | 7 |
| Employee Assistance Plan (EAP) providing applicable employer-sponsored healthcare coverage | Required if employer charges a COBRA premium |  | Optional if employer does not charge a COBRA premium |
| On-site medical clinics providing applicable employer-sponsored healthcare coverage | Required if employer charges a COBRA premium |  | Optional if employer does not charge a COBRA premium |
| Wellness programs providing applicable employer-sponsored healthcare coverage | Required if employer charges a COBRA premium |  | Optional if employer does not charge a COBRA premium |
| Multi-employer plans |  |  | X |
| 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 charted corporations wholly owned by a federally recognized Indian tribal government |  | X |  |
| Self-funded plans not subject to Federal COBRA |  |  | X |
| 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 |  |
| **Other Situations** | **Report** | **Do Not Report** | **Optional** |
| 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) |  |  | X |
| 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 |  |  | X |
| Forms W-2 provided by third-party sick-pay provider to employees of other employers |  |  | X |

The chart was created at the suggestion of and in collaboration with the IRS’ Information Reporting Program Advisory Committee (IRPAC). IRPAC’s members are representatives of industries responsible for providing information returns, such as Form W-2, to the IRS. IRPAC works with IRS to improve the information reporting process.