



Box 12DD Cost of employer-sponsored health coverage

The reporting in Box 12, using Code DD, of the cost of employer-sponsored health coverage is for your information only. **The amount reported with Code DD is not taxable.**

This amount represents the total of the employee and employer contributions to your medical plan.

The Patient Protection and Affordable Care Act (PPACA) requires that employers disclose the aggregate value of employer-sponsored health coverage to each employee on form W-2, Box 12DD. Excluded from the reporting requirements are HAS's, FSAs, Long term care and vision and dental plans.

Additional information on the reporting requirements of healthcare can be found at the following IRS website.

<http://www.irs.gov/uac/Employer-Provided-Health-Coverage-Informational-Reporting-Requirements:-Questions-and-Answers>