



amounts reported in box 13. Descriptions of the amounts to be designated by the codes are given below. See Publication 553, Highlights of 1996 Tax Changes, and the 1997 Instructions for Form W-2, for more information.

Code R—Medical Savings Account (MSA)

Employer contributions to a medical savings account for an employee.

Code S—Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) Retirement Account

Salary reduction contributions to a SIMPLE.

Code T—Adoption Assistance Benefits

Employer payments under an adoption assistance plan for qualified adoption expenses.

New Codes for the 1997 Form W-2, Box 13

Announcement 96-134

On the 1997 Form W-2, three new codes must be used to designate