

UPDATED
DECEMBER 2025



S CORPORATION SHAREHOLDER REPORTING OF ACCIDENT & HEALTH INSURANCE PREMIUMS

A “2%-shareholder” is defined as one who owns or is considered to own on any day of the tax year more than 2% of the total combined voting power of all stock of the corporation and members of their family such as spouse, children, parents or grandchildren receiving coverage on their own policy.

This information needs to be reported on your W-2 for 2025. If you utilize the services of a payroll provider, please forward this information to them.

Accident and Health Insurance For 2%-Shareholder Employees

Paid by the Corporation:

Employee Name	Total Premiums Paid for 2025

Paid by Shareholder Employer & Reimbursed by the Corporation:

Employee Name	Amount Reimbursed in 2025

COHEN & CO ADVISORY, LLC
800.229.1099 | 866.818.4538 FAX | cohenco.com

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