

Insurance Premiums Paid by “S” Corporation Employers for 2% or More Shareholder-Employees

If your subchapter S corporation paid health insurance premiums on behalf of employees who are also 2% or more shareholders of the corporation, please complete the following worksheet and return to us as soon as possible.

Please return this worksheet before the final payroll of 2025 so the applicable taxes can be withheld. Additional fees may be due if the information is provided after December 29, 2025.

[illegible]