



Co. ID# _____ Company Name _____ Date: _____

Notes & Reminders

- If you will be reporting additional wage amounts for tax year 2025, please check the appropriate options below and return to your payroll specialist **by Monday December 1, 2025**.
- If you do not have any additional wage adjustments, **you do not need to return this form**.
- Asure does not provide tax advice. Please consult your tax professional or legal counsel.
- Please contact your payroll specialist with any questions on this checklist, form, or anything else in the newsletter.

Third Party Sick Pay

- ☐ Checking this option indicates that I (the client) am expecting to receive notice from my Disability Insurance Carrier regarding payments made to employees for 4th quarter 2025 **after** December 31, 2025. Therefore, please hold off on processing my quarterly tax returns until I notify you that all disability information has been received and any additions to 2025 payroll data have been made.

S-Corp Health Insurance (2% Shareholder)

- ☐ For reported insurance coverage we will **BLOCK** Federal / State withholding taxes.
- ☐ For reported insurance coverage we will **Withhold** Federal / State taxes.

Accident and health insurance coverage provided by an S-Corporation to its 2% Shareholder employees must be reported as income, and the cost of premiums must be reported as income on forms W-2.

Insurance premiums for Group Term Life (GTL) – reporting required for excess premiums paid.

- ☐ We will be reporting GTL premiums (coverage over \$50,000), **Withhold all taxes**.
- ☐ We will be reporting GTL premiums (coverage over \$50,000), **Block Fed & State taxes**.

Additional Manual Checks

- ☐ Any payroll related checks issued **outside of payroll system** must be reported and processed to update YTD figures for W-2s and tax liabilities. These should be processed with a regular payroll run.

Additional Wages (check all that apply)

- ☐ Allocated Tips
- ☐ Expense Reimbursements
- ☐ Non-Taxable Moving Expenses
- ☐ Taxable Moving Expenses
- ☐ Other: _____
- ☐ Other: _____

Extra Bonus payroll runs - Please complete and return Bonus Payroll Form.

Misc Fringe Benefits – Please complete and return Fringe Benefit Form.