

# Insurance premiums in Statement of Amounts Paid to Individual (2/7/17)

Companies often cover their staff insurance costs, i.e. pay insurance premiums out of their own funds. The employer includes these contributions in the Statement of Amounts Paid to Individual (Summary). This article explores how to report insurance amounts in the Statement, depending on whether their calculation involves using a ratio, splitting the amounts according to the period specified in the contract or invoice, or including amounts actually paid in a particular period.

## Izlasiet visu īsziņu ne tikai virsrakstu, kļūstot par abonētāju

Kā abonētājs Jūs varat piekļūt ne tikai pilnām īsziņām, bet arī uzdot jautājumus PwC ekspertiem.

[Subscribe](#) [Sign in](#)