Key Person Insurance

With these words, the United States Court of Appeals recognized the legitimate business purpose of insuring key persons in a business:

"What corporate purpose could be considered more essential than key person insurance? The business that insures its building and machinery and automobiles from every possible hazard can hardly be expected to exercise less care in protecting itself against the loss of two of its most vital assets - managerial skill and experience." Emeloid Co., Inc., v. Commissioner, 189 Fed. 2d 230, (1951).

TODAY



WHEN KEY EMPLOYEE DIES



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