



Adkisson's Captive Insurance Companies: An Introduction to Captives, Closely-Held Insurance Companies, and Risk Retention Groups

Jay Adkisson

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A captive insurance company is, in a nutshell, an insurance company formed by a business owner to insure the risks of the operating business. The operating business pays premiums to the captive, and the captive insures the risks of the operating business. A captive is much more than an exotic form of self-insurance: It is the creation of a new insurance company that has the potential to grow from being a mere captive into a full-blown insurance company seeking to profit from underwriting the risks of others. Adkisson's Captive Insurance Companies provides a basic introduction to captives and their benefits, including: utilize your own experience ratings; recapture underwriting profits; underwrite exposed risks and deductibles; access the reinsurance markets; and transfer wealth between generations. This book also provides a unique look at the wealth transfer, accumulation and preservation advantages of captives, as well as an overview of the types of captives, taxation of captives, and captive domiciles.

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