

STATE OF IDAHO
DEPARTMENT OF INSURANCE
700 WEST STATE STREET, 3RD FLOOR
PO BOX 83720
BOISE, ID 83720-0043
PHONE (208) 334-4250
FAX (208) 334-4398

**INSTRUCTIONS FOR COMPLETING AND FILING
STATEMENT OF TAXES AND FEES
REGISTERED SELF-FUNDED HEALTH CARE PLAN AND
STATEMENT OF BACK TAXES DUE**

1. Read these instructions carefully before completing the *Statement of Taxes and Fees*, or the *Statement of Back Taxes Due*. If there are any questions regarding this filing, contact the Premium Tax Section at (208) 334-4281 or premiumtax@doi.idaho.gov.
2. All Registered Self-Funded Health Care Plans must file a statement and pay fees within ninety (90) days after close of the fiscal year of the plan. Failure to file the tax statement could result in administrative action by the Department of Insurance, Idaho Code § 41-4022, 41-4012.
3. The Idaho Department of Insurance has adopted a mandatory e-file policy. All tax and fee filings must be submitted electronically. Idaho Code §41-4012. Electronic filings must be submitted by one of the following methods:

- ❖ Directly through TriTech Premium Pro software, or
- ❖ Idaho Department of Insurance Electronic Filing System located [here](https://tritechsoft.com/efilenetid/efilenet/efiledefault.aspx). Or visit <https://tritechsoft.com/efilenetid/efilenet/efiledefault.aspx>

Payments must be submitted by one of the following methods:

- ❖ Check with TriTech payment voucher, or
- ❖ Electronic Funds Transfer (EFT). **ACH Credit or Wire Transfers are acceptable.** Idaho does NOT accept ACH Debit or OPTins. Payment CANNOT be made through TriTech. **MUST BE ENROLLED.**

To enroll in the Electronic Fund Transfer payment system, please complete the EFT Enrollment Form located on the Idaho Department of Insurance website at https://doi.idaho.gov/wp-content/uploads/Company/EFT_Enrollment.pdf, and submit it to the Premium Tax Section at premiumtax@doi.idaho.gov. Enrollments are not processed from February 14 to July 31 due to tax filing volume.

4. For all electronic filings, the typed name of the officer signing under oath is acceptable. If you have any questions, contact the Premium Tax Section at (208) 334-4281 or premiumtax@doi.idaho.gov.
5. All questions regarding the tax statement will be directed to the contact person listed on the tax statement. Include a **direct telephone number with extension and e-mail address**. If the contact person changes after the submission of the *Statement of Taxes and Fees*, please contact the Premium Tax Section as indicated in item #1.
6. The Tax Statement must be signed and dated by an officer of the plan. Typed signatures are acceptable for electronically filed forms. By the appropriate signature, being duly sworn upon oath, it is declared that the premium tax reported is a complete, true, and correct statement of all premiums and fees on business written by said plan for the reporting year on insurance, property, or risks resident, or located, in Idaho. **Unsigned forms will be considered incomplete.** See also item #4.
 - a. If filing a *Statement of Back Taxes Due*, the statement **MUST** be signed by **two** plan officers.

7. Late filing of the statement and remittance will result in a penalty of \$25.00 for each day of delinquency, commencing March 2nd, through the date of submission of a complete filing (mandatory electronic tax filing and payment). Idaho Code § 41-404, 41-3427 (2), and 41-3922 (2). Late filing penalties will be assessed for the following:

- Late filing (electronic submission date) of the *Statement of Taxes and Fees* or any required schedule or exhibit.
- Incomplete submission of the *Statement of Taxes and Fees* (missing signature).
- Unpaid/underpaid tax (electronic settlement date or official postmark).
- **Electronic Fund Transfer (EFT) payment not in the correct bank account on the due date.**

If paying by check, only an official U.S. Postal Service cancellation postmark on the envelope, rather than private postage meter stamp, shall qualify as proof of timely mailing. If a carrier service is used, the mailing date will be determined by the package pick-up date, not the delivery date.

Any tax payment in the amount of \$100,000.00 or more MUST be made electronically. Idaho Code §67-2026.

8. **If paying by check,, attach the check for balance due to the TriTech payment voucher.** Unidentifiable payments will be returned. When transmitting payment by EFT, it is **CRITICAL** the addenda instructions are followed, and the payment is sent to the correct **premium tax type code (07170)** for the Department of Insurance. An EFT Enrollment Acceptance MUST be acquired prior to using this method. See Item #3 above.

9. **Statement of Taxes and Fees and Statement of Back Taxes Due**

Enter company information. For proper identification, the **registration number** must be listed in the box provided on the tax form. This number is listed on your *Certificate of Registration*. The company name, address and fiscal year ending date must be completed.

Enter the total number of beneficiaries for each month.

Total Beneficiaries. Calculated total. Add the number of individuals entitled to coverage under the plan for each month, January through December, and enter on the total beneficiaries line.

10. **Line 1. Total Tax.** Calculated total. (Multiply the total beneficiaries by four (\$.04) cents and enter the amount on Line 1, Total Taxes). All amounts reported are subject to examination and penalty by the Idaho Department of Insurance approved auditors. Idaho Code, Section 41-4012.

11. **Line 2. Annual Continuation Fee.** This should only be included on the Statement of Taxes and Fees. Do NOT include on the Statement of Back Taxes Due.

Calculated. The annual continuation fee is \$500.00 for Registered Self-Funded Health Care Plans. IDAPA 18.01.02.020.03.a.v.iii.

12. **Line 3. Balance Due.** Calculated total. Add Lines 1 and 2 and enter total.