

STATE OF IDAHO  
DEPARTMENT OF INSURANCE  
700 WEST STATE STREET, 3<sup>RD</sup> FLOOR  
PO BOX 83720  
BOISE, ID 83720-0043  
PHONE (208) 334-4250  
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**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](mailto: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. Electronic filings must be submitted by one of the following methods:
  - ❖ Premium Pro software, or
  - ❖ Directly through Tri Tech at <https://nonsub.tritechsoft.com/#/recaptcha>.
  - ❖ To access the correct form, make the following choices: IDAHO, 2024, OTHER, SELF-FUNDED HEALTH CARE PLANS.
4. Payments must be submitted by one of the following methods:
  - ❖ Check with Tri Tech payment voucher, or
  - ❖ Electronic Fund Transfer (EFT). **ACH Credit and Wire Transfers are acceptable. MUST BE ENROLLED TO USE EFT PAYMENT OPTION.** Idaho does NOT accept ACH Debit or OPTins. Payment CANNOT be made through TriTech.

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](https://doi.idaho.gov/wp-content/uploads/Company/EFT_Enrollment.pdf), and submit it to the Premium Tax Section at [premiumtax@doi.idaho.gov](mailto:premiumtax@doi.idaho.gov). Enrollments are not processed from February 14 to July 1 due to tax filing volume.
  - ❖ Unidentifiable payments will be returned.
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. For all electronic filings, the typed name of the officer signing under oath is acceptable. 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.**
  - ❖ If filing a *Statement of Back Taxes Due*, the statement **MUST** be signed by **two** plan officers.

7. **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**
8. **Line 1. Total Tax. Calculated total.** Multiply the total beneficiaries by four (\$.04) cents . All amounts reported are subject to examination and penalty by the Idaho Department of Insurance approved auditors. Idaho Code, Section 41-4012.
9. **Line 2. Annual Continuation Fee. Pre-Filled.** This should only be included on the Statement of Taxes and Fees. Do NOT include on the Statement of Back Taxes Due. The annual continuation fee is \$500.00 for Registered Self-Funded Health Care Plans. IDAPA 18.01.02.020.03.a.v.iii.
10. **Line 3. Balance Due. Calculated total.** Add Lines 1 and 2 and enter total.