

STATE OF IDAHO
DEPARTMENT OF INSURANCE
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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) 334-4282, (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](#). Or visit <https://tritechsoft.com/efilenetid/efilenet/efiledefault.aspx>

Payments must be submitted by one of the following methods:

- ❖ Electronic Funds Transfer (EFT). Idaho does NOT accept ACH Debit. ACH Credit or Wire Transfers are acceptable.
 - ❖ Check (to be submitted with payment voucher).
 - ❖ 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/Company/PremiumTax/Instructions>, and submit it to the Premium Tax Section at premiumtax@doi.idaho.gov.
4. For all electronic filings, the type the name of the officer submitting the return under oath is acceptable. If you have any questions, contact the Premium Tax Section at (208) 334-4281, (208) 334-4282 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 complete 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. 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 ending on insurance or 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. Electronic Fund Transfer (EFT) payments that are not in the correct bank account on the due date are not considered filed timely.
8. Any tax payment in the amount of \$100,000.00 or more must be made electronically. Idaho Code §67-2026.

To avoid a lost payment, attach the check for balance due to the front of the voucher. If payment is being processed by the Electronic Funds Transfer (EFT) method, check the box under Line 3-Amount Enclosed. Make sure when transmitting payment by EFT, it is sent to the correct **premium tax type code (07170)** for the Department of Insurance. An EFT authorization approval should have been acquired prior to using this method. See Item #3 above.

9. If paying the tax 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.

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. Precalculated 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.

Line 1. Total Tax. Precalculated 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.

Line 2. Annual Continuation Fee. Should only be included on the Statement of Taxes and Fees. Is not included on the Statement of Back Taxes Due.

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

Line 3. Balance Due. Precalculated total. Add Lines 1 and 2 and enter total.