

OFM Training

HEALTH INSURANCE RECONCILIATION PROCEDURES

Course Description: This course reviews the flow of transactions and accounting entries resulting from the payroll process and the state health insurance program administered by the Health Care Authority.

Please note: This course does not cover eligibility rules.

Target Group: Individuals responsible reconciling the State Payroll Revolving Account (035) or health insurance billings and payments with the Health Care Authority.

Course Objectives: Upon completion of this class, participants should be able to:

- Understand the accounting and payments to the Health Care Authority for both the employer and employees' contributions.
- Understand how to use the insurance reconciliation screen data and reports to assist in the adjustment and balancing processes.
- Understand how to reconcile Account 035, General Ledger 5181 (Employee Insurance Deductions Payable)