USSGL Account 219100 “Employee Health Care Liability Incurred but Not Reported”

Proposed FY 2020 Changes

Current USSGL Account Title and Definition

Account Title: Employee Health Care Liability Incurred but Not Reported
Account Number: 219100
Normal Balance: Credit
Definition: The amount of claims or benefits that occurred during a particular time period but that have not yet been reported or submitted to an insurer. This account does not close at year-end.

Proposed Modification to USSGL Account Title and Definition

Account Title: Employee Health Care Liability Liability for Employer Benefits and Claims Incurred but Not Reported
Account Number: 219100
Normal Balance: Credit
Definition: The amount of claims or benefits on behalf of employees and/or veterans that occurred during a particular time period, including claims incurred but that have not yet been reported or submitted to an insurer. This account does not close at year-end.

Justification: The current USSGL 219100 “Employee Health Care Liability Incurred but Not Reported” implies that only health care claims or benefits on behalf of federal employees should be recorded; the modification clarifies that the account is for claims/benefits on behalf of both active employees and veterans. Further, the Definition is expanded to include reported benefit claims incurred but not yet reported.