Washington State Health Care Authority

PEBB Insurance Accounting Manual

State (Central Pay) Agencies

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Invoicing

Invoicing is created in one of three ways:

- **Monthly invoicing** is an automated process that runs after the 25th payroll and is for the following month. It runs on "cycle 3", which is the last weekday of the month, excluding holidays. Invoicing is for coverage for the following month (for example, invoicing created on 01/31/26 will be for February 2026 coverage).

- **Daily invoicing** is when an agency enters an eligibility change after monthly invoicing has already processed for the month, a daily "invoice" is created. For example, if an agency retro-enrolls an employee on 03/16/26 with an effective date of 01/01/26, the daily process would recognize *that* January 2026, February 2026, and March 2026 *invoicing* had already run and would post ALL 3 invoices as part of the daily process. These invoices would be part of the April 2026 state share transfer.

- **Manual invoicing** occurs when an agency requests an adjustment (usually via HCA Support) because they cannot key the correct effective date for an eligibility change online. In most cases this would be due to the effective date of the change being beyond the lower limit date, the effective date of the change being prior to an existing effective date already on the account, or to correct a keying error. PEB Outreach and Training staff will enter/correct the eligibility information and PEB Accounting staff will manually post adjustments to the affected invoices when applicable.

Payments

Payments for insurance premiums are made in one of two ways:

- **State Share Process:** This is the automated monthly process by which the state payroll system transfers insurance premiums from your 035 agency revolving fund to Health Care Authority (HCA).

- **Manual Journal Vouchers:** These are very rarely needed, but journal vouchers can be used to transfer premiums outside the automated processes. Journal vouchers for LTD or employer health premiums **need to be pre-approved by HCA** before your agency keys its side or sends a journal voucher to the Office of the State Treasurer (OST). Please send it to HCA for approval first. Once the journal voucher is approved, we will send the original to the OST and send a copy to you.

2026 Invoicing Dates

Coverage month	Invoicing date (Cycle 3)
January 2026	12/31/2025
February 2026	1/30/2026
March 2026	2/27/2026
April 2026	3/31/2026
May 2026	4/30/2026
June 2026	5/29/2026
July 2026	6/30/2026
August 2026	7/31/2026
September 2026	8/31/2026
October 2026	9/30/2026
November 2026	10/30/2026
December 2026	11/30/2026
January 2027	12/31/2027

State Share Transfer Process

- The state share transfer process is an automated process that transfers the amount invoiced for insurance coverage from your agency to HCA.
- This process runs once a month, around the 23rd, and after the payroll has run for the 25th payroll. See the calendar for the state share transfer process dates below.
- The transfer includes the employer share, the employee contribution, and any applicable surcharges. The contributions are put into your 035 agency revolving fund GL 5181 by HRMS and transferred to HCA on the State Share date. Employee contributions are deducted from the payrolls on the 10th and the 25th of each month for the current month's premium (not lagged like optional premiums).
- The state share transfer process is composed of all invoicing transactions that posted since the prior state share transfer process ran. The transfer includes the entire amount owed, regardless of the amount actually deducted from the employee's payroll. Example: March's state share process includes all transactions dated from February 24th through the night of March 23rd.
- Employee changes keyed into Benefits 24/7 that interface to PAY1 by the monthly state share date will be included in the state share run at the end of the month. For example, changes keyed in Benefits 24/7 by midnight on May 21 will be included in the May state share invoice. Changes keyed on May 22 will not interface to PAY1 until after state share runs in PAY1 the evening of May 22 so those changes will be included on the July state share invoice.

2026 State share calendar

Month	State share date
January	01/23/2026
February	02/23/2026
March	03/23/2026
April	04/23/2026
May	05/22/2026
June	06/23/2026
July	06/23/2026
July	07/23/2026
August	08/21/2026
September	09/23/2026
October	10/23/2026
November	11/23/2026
December	12/23/2026

2026 Carrier Codes

Medical Plan Codes			
Plan code	**Wellness code**	**Plan name**	
C	CW	Kaiser WA Classic	
C1	C1W	Kaiser WA Sound Choice	
CV	CVW	Kaiser WA Value	
CHSA	CHSW	Kaiser WA CDHP	
D	DW	Kaiser Permanente	Classic
DHSA	DHSW	Kaiser Permanente	Consumer Directed Health Plan (CDHP)
MB		United Health Care	PEBB Balance
MC		United Health Care	PEBB Complete
U	UW	Uniform Medical Plan	Classic
U1	U1W	Uniform Medical Plan	UMP Plus UW Medicine ACN
UHSA	UHSW	Uniform Medical Plan	Consumer Directed Health Plan (CDHP)
US	USW	Uniform Medical Plan	UMP Select
Z		No Plan Selected	

Dental Plan Codes	
Plan code	**Plan name**
1	Uniform Dental Plan
3	Willamette Dental Plan 2008
4	DeltaCare
9	No Plan Selected

Vision Plan Codes	
Plan code	**Plan name**
T1P	Davis Vision
T2P	EyeMed
T3P	MetLife Vision
9	No Plan Selected

Other Plan Codes	
Plan code	**Plan name**
8	Life and accidental death and dismemberment (AD&D) insurance
6	Long-term disability (LTD) insurance

Employee-paid LTD Accounting

- **Employee-paid LTD premium deductions for the current month are taken on the 25th payroll of the current month and the 10th payroll of the following month and match the pay period for the pay date** (example: premiums for January 2026 are taken on 01/23/26 and 02/10/26).

- **Employee-paid premiums taken by payroll deduction are automatically transferred to HCA by the payroll system each payroll.**

- **Premiums collected manually (due to LWOP, FMLA etc.) can be transferred to HCA by journal voucher (JV).** (See form and instructions.)

    - **If the employee writes a personal check:** Checks should be made payable to the "Health Care Authority" and sent to HCA with a completed "Employee-paid LTD Payment Form" detailing the reason for the payment.

    - **If the agency is paying the LTD premiums (usually due to the employee making the check payable to the agency instead of HCA):** Submit payment to HCA via JV (do not send the JV directly to the treasurer). You should also include the payment details on the JV in the "agency use" and/or "explanation of entry" boxes. Only items not deducted from payroll should be transferred this way. HCA will approve the JV and send it to the State Treasurer. We will also send a copy back to you.

Using the Employee-paid LTD Payment Form

The employee-paid LTD Payment Form is used by state agencies when paying an employee's employee-paid LTD premiums by check or journal voucher. This form must be sent to Health Care Authority with the payment in order to give HCA the information needed to post the optional payment(s) properly. The fields of the form should be filled out with the following information:

- **Agency/Sub-Agency:** Enter your agency and sub-agency number.
- **Agency Name:** Enter your agency name.
- **Date:** Enter the current date in MM/DD/YY format.
- **Employee Name:** Enter the name of the employee for which payment is being sent.
- **Employee SSN:** Enter the social security number of the employee for which payment is being sent.
- **Coverage Period:** Enter the coverage month(s) for which payment is being sent.
- **Coverage Type:** Enter the name of the type of premium(s) being sent "60% or 50%".
- **Explanation:** Enter a brief explanation of why the payment is being sent (employee on LWOP, etc.).
- **Prepared By:** Enter the name of the person preparing the form (please print for easy identification if an HCA staff must call with questions).
- **Phone Number:** Enter the phone number of the person preparing the form (include area code if outside local calling area of Olympia).

Send form with payment to: Health Care Authority
Attn: PEB Accounting
PO Box 42691
Olympia, WA 98504-2691

Remember to list each coverage period, coverage type, and premium amount being remitted. If the payment covers more than one coverage month and/or coverage type, each month and type must be listed separately on the form for proper processing. Contact PEB Accounting through HCA Support if you have any questions about completing the form.

Employee-paid LTD Payment Form

Agency/Sub Agency:	Agency Name:		Date:	
EMPLOYEE NAME (Last, First)	**EMPLOYEE SSN**	**COVERAGE PERIOD (mm/yyyy)**	**COVERAGE TYPE 60% OR 50%**	**PREMIUM AMOUNT**

Prepared By _____ Phone Number _____

Please keep a copy for your files. Send the original with the original payment JV or check to HCA, PO Box 42691, Olympia, WA 98504-2691.

HCA Reports and Forms

HCA Reports Format

Your **AGY/AGY-SUB** is in the top left corner.

Employees are listed alphabetically by last name in the **NAME** column.

Next is the employee's **SSN**

BATCH NUMBER AND SEQUENCE# are assigned by the system and show the source of the adjustment

DLY - Daily eligibility updates (system generated)

ADJ - Adjustments made by Health Care Authority Accounting Auditors

INV - Invoicing (system generated)

XFE - Transfers (system generated)

COV PER indicates the coverage period which is affected

The **TRAN DATE** is the date the transaction occurred and is the same as the run date for daily reports.

AGY/SUB-AGY is listed for the transaction

The **ACCTS REC** shows the **ER**, which includes both the employer portion and the employee health portion.

Sample Miscellaneous Deduction Register (MDR)

FORM A5-1 STATE OF WASHINGTON PAGE 1
DEPARTMENT OF PERSONNEL 107
MISCELLANEOUS DEDUCTION REGISTER

PAYROLL DATE: SEP 25, 2025, CYCLE: 1

W.R.	AGENCY NAME	AGY	SUB AGENCY NAME	SUB AGY
INS411	HEALTH CARE AUTHORITY	107	HEALTH CARE AUTHORITY	

PAYEE NAME	DEDUCTION CODE	DEDUCTION TITLE
STATE TREASURER	0708	MD/DNT INS

SSN	PERNR	EMPLOYEE NAME	EMPLOYEE SHARE	TOBACCO SURCHARGE	SPOUSAL SURCHARGE	EMPLOYER SHARE	TOTAL PREM
xxx-xx-xxxx	12345678	ANDERSON, FRED	159.00	25.00		1170.00	1354.00
xxx-xx-xxxx	87654321	JAMES, SHARON	72.00			1170.00	1242.00
xxx-xx-xxxx	23456789	JOHNSON, WILLIAM	328.00		50.00	1170.00	1548.00
xxx-xx-xxxx	76543210	SANDERS, AMY	328.00			1170.00	1498.00
xxx-xx-xxxx	34567890	SMITH, JAMES	0.00			1170.00	1170.00
xxx-xx-xxxx	65432109	ZANE, MARY	-72.00			-1170.00	-1242.00
xxx-xx-xxxx	65432109	ZANE, MARY	159.00			1170.00	1329.00
xxx-xx-xxxx	65432109	ZANE, MARY	159.00			1170.00	1329.00
		DEDUCTION TOTAL	1133.00	25.00	50.00	7020.00	8228.00
		TAXED TOTAL	1133.00				

Daily Reports

Using the Daily Eligibility Update Report and Daily Adjustment report

These reports are produced nightly out of the daily invoicing process based on eligibility updates and manual adjustments that have been keyed throughout each day.

- In order to verify accurate accounting corrections, the following fields of the report should be checked when an account appears on the report:
  - **Employee Name and SSN**: Verify you have keyed or requested updates for all employees listed (not all changes will show, employees will only show if the eligibility changes resulted in premium changes). If you keyed changes on additional employees that don't show up, but you think the changes affected the premium, contact HCA using HCA Support (secure information, i.e.. SSN).
  - **Coverage Period**: In YYMM format. Verify you have received accounting changes for each month.
  - **Agency/Sub-Agency**: Verify that only invoices/credits for your employees have been invoiced and/or credited and the correct sub-agency was keyed.
  - **Amount**: A negative sign ("-") after a dollar amount indicates a credit to your agency.
  - Verify that your agency is being credited and/or billed the appropriate employer amount(s). This amount listed is the combined total of the employer contribution plus the employee contributions.

If you identify any discrepancies or expected different charges, please contact PEB Accounting using HCA Support.

The net result of these daily eligibility updates will process during the next State Share cycle and will be transferred to HCA. You will see a line for each invoice or credit, for each month, for each employee on the MDR from state share.

Daily Eligibility Update Report

REPORT NAME: Daily Eligibility Update Report by Agency
REPORT NUMBER: HRISDB5044-R04
DESCRIPTION: Shows daily eligibility updates made by the agency payroll offices, and/or HCA's eligibility department that resulted in daily premium adjustments. The daily eligibility update report shows invoices and credits for each affected coverage period for each employee. Agencies should receive this report the day after changes affecting premiums have been keyed for that agency/sub-agency.

1REPORT NO: HRISDB5044-R04 STATE OF WASHINGTON RUN DATE: 02/04/21
HEALTH CARE AUTHORITY PAGE 1
DAILY ELIGIBILITY UPDATE REPORT BY AGENCY

AGY/AGY-SUB: 107-

NAME	SSN	BATCH NBR	SEQ#	COV PER	TRAN DATE	AGY-SUB	AMOUNT TYPE		
JONES, BOBBY	XXX-XX-XXXX	DLY0204	178	2501	02/04/25	107		1170.00	EMPLOYER BASIC
								72.00	EMPLOYEE MEDICAL CONTRIBUTION
							TOTAL	1242.00	
ROBINSON, JOE	XXX-XX-XXXX	DLY0204	005	2501	02/04/25	107		1170.00-	EMPLOYER BASIC
								159.00-	EMPLOYEE MEDICAL CONTRIBUTION
								25.00-	EMPLOYEE TOBACCO SURCHARGE
							TOTAL	1354.00-	
SMITH, JOSEPHINE	XXX-XX-XXXX	DLY0204	050	2501	02/04/25	107		1170.00-	EMPLOYER BASIC
								186.00-	EMPLOYEE MEDICAL CONTRIBUTION
								25.00-	EMPLOYEE TOBACO SURCHARGE
							TOTAL	1383.00-	
								==========	
						AGECNCY 107	TOTAL	1078.00	
							EMPLOYER TOTAL	1078.00	
							EMPLOYEE (OPTIONAL LIFE AND LTD) TOTAL	.00	

Daily Adjustment Report

REPORT NAME: Daily Adjustment Report by Agency
REPORT NUMBER: HRISDB5044-R02
DESCRIPTION: Shows all manual adjustments made by PEB accounting staff on a specific date. These adjustments could not be made online and may have been requested through payroll offices, through the HCA Support process, or to correct erroneous invoicing due to keying errors. The daily adjustment report shows invoices and credits made to one or more coverage periods. Agencies will only receive this report for days on which manual adjustments have been keyed for that agency.

1REPORT NO: HRISDB5044-R02 STATE OF WASHINGTON RUN DATE: 02/05/25
HEALTH CARE AUTHORITY PAGE 1
DAILY ADJUSTMENT REPORT BY AGENCY

AGY/AGY-SUB: 107-

NAME	SSN		---BATCH--- NBR	SEQ#	COV PER YY/MM	TRAN DATE MM/DD/YY	AGY-SUB	AMOUNT	TYPE
ANDERSON, BILL	XXX-XX-XXXX	ADJ02/05	547	1511	2501	02/05/25	107	1170.00-	EMPLOYER BASIC
								105.00-	EMPLOYEE MEDICAL CONTRIBUTION
								TOTAL 1275.00-	
ANDERSON, BILL	XXX-XX-XXXX	ADJ02/05	548	1511	2501	02/05/25	107	1170.00	EMPLOYER BASIC
								159.00	EMPLOYEE MEDICAL CONTRIBUTION
								TOTAL 1329.00	
SMITH, WILL	XXX-XX-XXXX	ADJ02/05	576	1510	2501	02/05/25	107	1170.00-	EMPLOYER BASIC
								105.00-	EMPLOYEE MEDICAL CONTRIBUTION
								TOTAL 1275.00-	
SMITH, WILL	XXX-XX-XXXX	ADJ02/05	577	1510	2501	02/05/25	107	1170.00	EMPLOYER BASIC
								TOTAL 1170.00	
						AGENCY 107		TOTAL 51.00-	
								EMPLOYER TOTAL 51.00-	
								EMPLOYEE (OPTIONAL LIFE AND LTD) TOTAL .00	

Daily Transfer Hold Forwarding Report

REPORT NAME: Daily Transfer Hold Forwarding Report by Agency
REPORT NUMBER: HRISDB5044-R06
DESCRIPTION: Shows employee accounts which were in transfer-out status, and which had not been appointed by the new agency prior to the monthly invoicing cycle. This report will only be produced for those employees in transfer-out status during the monthly invoicing cycle.

1REPORT NO: HRISDB5044-R06 STATE OF WASHINGTON RUN DATE: 02/05/25

HEALTH CARE AUTHORITY PAGE 1

DAILY TRANSFER HOLD FORWARDING RPT BY AGENCY

AGY/AGY-SUB: 107-

NAME	SSN	BATCH NBR	SEQ#	COV PER	TRAN DATE	AGY-SUB	AMOUNT	TYPE
SMITH, JOE	xxx-xx-xxxx	XFE0205	000	2501	02/05/25	107	117.00	EMPLOYER BASIC
							105.00	EMPLOYEE MEDICAL CONTRIBUTION
						TOTAL	1275.00	
				AGENCY 107		TOTAL	1275.00	
0						EMPLOYER TOTAL	1275.00	
						EMPLOYEE (OPTIONAL LIFE AND LTD) TOTAL	.00	

Monthly Reports

Using the Monthly Eligibility Update and Adjustment Reports

- **Monthly Eligibility Update Report:** This report is a compilation of all the Daily Eligibility Updates that have occurred since the last monthly report, and it can be used in conjunction with your Monthly Adjustment Report to check your monthly state share MDRs for accuracy.

- **Monthly Adjustment Report:** This report is a compilation of the manual accounting adjustments that have occurred since the last monthly report, and it can be used in conjunction with your Monthly Eligibility Update Report to check your monthly state share MDRs for accuracy.

Monthly Eligibility update Report

REPORT NAME: Monthly Eligibility Update Report by Agency
REPORT NUMBER: HRISDB5044-R14
DESCRIPTION: This report is an accumulation of all daily eligibility updates keyed on-line throughout the period.
SEQUENCE: Agency/Sub-Agency
TIMING: Produced around the 22nd of each month (not produced if no changes were keyed during the prior month).

Monthly Adjustment Report

REPORT NAME: Monthly Adjustment Report by Agency
REPORT NUMBER: HRISDB5044-R12
DESCRIPTION: This report is an accumulation of all daily adjustments keyed on-line throughout the period.
TIMING: Produced around the 22nd of each month (not produced if no changes keyed).

Monthly Transfer Hold Forwarding Report

REPORT NAME: Monthly Transfer Hold Forwarding Report by Agency
REPORT NUMBER: HRISDB5044-R16
DESCRIPTION: This report includes all information reported on the Daily Transfer Hold Forwarding Reports by Agency for the period.

It is important you verify that an employee does not continue to show on the report for more than one month. If they do, then the gaining agency or Outreach and Training needs to be contacted so the transfer to the gaining agency can be completed.

Reconciliation Notes

- It is your responsibility to reconcile the payroll deductions to the HCA reports and report any discrepancies to PEB accounting.
- Each month, compare your payroll reports to the HCA state share invoice (MDR) to identify any differences between what you were billed and what you expected to be billed.

  Reports; A.23 Employee HRISD-PAY001P1-R01 (HCA)

  Employer HRISD-B5570-R01 (HCA)

  General Ledger Account Analysis Flexible, acct 035 & GL 5181 (Enterprise Reporting)

  PC00_M99_URMR (HRMS)

  ZHR_RPTPY126 (HRMS ER costs)
- For any differences noted, determine where the difference is and if the adjustment needs to occur on the payroll side or if HCA needs to make adjustment.
  - If the discrepancy was caused by an enrollment change that has not been keyed or has been keyed incorrectly, simply correct the enrollment in Benefits 24/7. Then the billing discrepancy should clear on the next monthly state share run. If you need assistance, contact HCA using HCA Support.
- If the eligibility is correct, but the premiums charged are wrong, please contact PEB Accounting using HCA Support.
- Review the accounts identified on the previous month's reconciliation to ensure that the corrections have come through. Errors or changes should be corrected by HCA within two billing cycles of being reported. If you do not see the correction, contact PEB Accounting using HCA Support.
- Remember the HCA "Retroactive Termination Policy". Keep in mind that if the policy applies, manual intervention in HRMS is needed to stop the entire refund from going back to the employee. If the termination or change isn't processed timely, you could end up being responsible for the premiums for the months beyond the retroactive termination policy (PEBB Policy 19-1A).
- This also applies to adjustments to the employee's contribution amount. If retroactive terminations are made for dependents then this is also subject to the retroactive termination policy (PEBB Policy 19-1A).
- Remember to check your state share MDR if you were expecting a credit, and it appears to have not happened. Depending on when the transaction was keyed, you may have received full credit under the employer instead of the employee contribution crediting separately. Your MDR can verify that problem if it occurs. (Changes for both the EC and ER portions would show under Employer column).
- If you need a manual entry keyed on your employee's A.23/A.24 premium reconciliation (typically due to payroll activities processed outside of HRMS, like journal vouchers or payments received directly from your employees), please submit an HCA Support ticket to Accounting. Include the employee's identifying information and the expected adjustment. PEB accounting can key the adjustment for you. This will ensure the next Insurance Reconciliation report will report the accounting entry that occurred outside of HRMS.

Basic Reconciliation formula

(Employer HRISD-B5570-R01) – (Corrected HRMS total on HRISD-B5570-R01) + (A.23 ending balance prior month) – (A.23 ending balance current month) = (GL 5181 activity for current month)

Submit a secure question

To submit a secure question to PEB Accounting or the Outreach and Training unit, go to the PEBB benefits administrators website and click on HCA Support (submit a question).