

# Federal Employee Health Benefits/Leave Without Pay Status

## Federal Employee Health Benefits/Leave Without Pay Status

Employee Gross Pay: \$1,100  
 Employee Contribution: \$ 60  
 Employer Contribution: \$140

Events	USSGL TC	Entries	Statements
1) Trial balance prior to payroll transaction	A104 A116 A120	<u>Proprietary</u> 1010 FBWT \$5,000 3107 Unexp. Appropriations - Used \$5,000  <u>Budgetary</u> 4119 Other Appropriations Real. \$5,000 4610 Allotments - Real. Resources \$5,000	
2) To accrue payroll. Gross pay is \$1,100, FEHB employee contribution is \$60, and FEHB employer contribution is \$140.	B134 D402 D404	<u>Proprietary</u> 6100N Operating Exp./Prog.Costs \$1,100 6400G Benefit Expense \$ 140 2210N Accrued Funded Payroll \$1,040 2211N Withholdings Payable \$ 60 2213G Employer Contributions \$ 140  3107 Unexp. Appropriations - Used \$1,240 5700 Expended Appropriations \$1,240  <u>Budgetary</u> 4610 Allotments \$1,240 4901 Delivered Orders - Oblig, Unpaid \$1,240	<u>Net Cost</u> 6100N \$1,100 6400G \$ 140 \$1,240  <u>Statement of Financing</u> 1. Obligations 4901E-B \$1,240 5. Net Cost \$1,240

Events	USSGL TC	Entries	Statements
3) Make Payment	B110	<u>Proprietary</u> 2210N Accrued Funded Payroll \$1,040 2211N Withholdings Payable \$ 60 2213G Employer Contributions \$ 140 1010 FBWT \$1,240  <u>Budgetary</u> 4901 Delivered Orders – Oblig, Unpaid \$1,240 4902 Delivered Orders-Obligations, Paid \$1,240	<u>Net Cost</u> 6100N \$1,100 6400G <u>\$ 140</u> \$1,240  <u>Statement of Financing</u> 1. Obligations 4901E-B \$ 0 4902E <u>\$1,240</u> 5. Net Cost <u>\$1,240</u>
4) Employee is in leave without pay status and has zero leave. Agency will pay employee's portion of FEHB. Agency records a receivable due from the employee.	B134 C212 D402 D404	<u>Proprietary</u> 6100N Operating Exp./Prog.Costs \$ 60 6400G Benefit Expense \$140 2211N Withholdings Payable \$ 60 2213G Employer Contributions \$140  3107 Unexpended Appropriations - Used \$ 200 5700 Expended Appropriations \$ 200  1310N Accounts Receivable \$ 60 6790N Oth Expenses Not Requiring Budgetary Resources \$ 60  <u>Budgetary</u> 4610 Allotments \$ 200 4901 Delivered Orders – Oblig, Unpaid \$ 200	<u>Net Cost</u> 6100N \$1,160 6400G \$ 280 6790N <u>\$ (60)</u> \$1,380  <u>Statement of Financing</u> 1. Obligations 4901E-B \$ 200 4902E \$1,240  2D or 2G Accounts receivable from employee for employee's portion of FEHB that the agency is paying. 1310E-B (subtract inc.) \$ (60) -OR- 3E. 6790 credit \$ (60)  5. Net Cost \$1,380



Events	USSGL TC	Entries	Statements
6) Employee returns to work, payroll is accrued. The employee pays back agency by allowing agency to deduct from employee's pay the amount due the agency.	B134	<b>6A. Record Payroll</b>	<u>Net Cost</u>
	C139 (new)	<u>Budgetary</u>	6100N \$2,200
	D402	4610 Allotments – Realized Resources \$1,240	6400G \$ 420
	D404	4901 Del Orders, Oblig, Unpaid \$1,240	6790 <u>\$ 0</u>
			\$2,620
		<u>Proprietary</u>	<u>Statement of Financing</u>
		6100N Operating Exp./Prog.Costs \$1,100	1. Obligations
		6400G Benefit Expense \$ 140	4901E-B \$1,180
		2210N Accrued Funded Payroll \$1,040	4902E \$1,440
		2211N Withholdings Payable \$ 60	
		2213G Employer Contributions \$ 140	
		3107 Unexpend Approp – Used \$1,240	2D. Accounts receivable from
		5700 Expended Appropriat. \$1,240	the public not related to
			revenue
			1310E-B (add collections)
			\$ (60)
			-OR-
			2D. 6790 debit for health
			premium payment collected
			\$ (60)
			3E. 6790 debit \$ (60)
			5. Net Cost \$2,620
		<b>6B. Employee pays back the agency by allowing the agency to deduct the amount due from his pay.</b>	
		<u>Budgetary</u>	
		4902 Del Orders, Oblig, Paid \$ 60	
		4610 Allotments – Real Res \$ 60	
		<u>Proprietary</u>	
		6790 Other Expenses Not Requiring	
		Budgetary Resources \$ 60	
		6100 Operating Exp./Prog.Costs \$ 60	
		2210N Accrued Funded Payroll \$ 60	
		1310N Accounts Receivable \$ 60	
		5700 Expended Appropriations \$ 60	
		3107 Unexpend Approp – Used \$ 60	

**Trial Balance**

1010	\$3,560	4119	\$5,000
1310	0	4610	\$2,380
2210N	\$ 980	4901	\$1,240
2211N	\$ 60	4902	<u>\$1,380</u>
2213G	\$ 140		\$5,000 \$5,000
3107	\$2,380		
5700	\$2,620		
6100N	\$2,200		
6400G	<u>\$ 420</u>		
	\$6,180		\$6,180