

PAGE 4 - SCHEDULE C – SELF-FUNDED PLANS

Each self-funded plan that is not preempted by ERISA and is not exempt from registration under Idaho Code § 41-4003(2) is required to pay a four cent (\$.04) per month per beneficiary tax for all beneficiaries working or residing in this state, per Idaho Code § 41-4012(1).

If the administrator is collecting this tax on behalf of the employer plan, then the administrator should submit a Schedule C form for **each** administered self-funded plan, along with the correct tax payment. If the administrator is not collecting this tax, please forward the Schedule C form to each self-funded plan's Trustee.

Examples of self-funded plans not preempted by ERISA and that are required to pay the tax unless exempted by Idaho Code § 41-4003(2) are:

- A plan for a governmental entity (29 U.S.C. 1003(b)(1).
- A church plan (29 U.S.C. 1003(b)(2).
- An unfunded excess benefit plan (29 U.S.C. 1003(b)(5).
- A self-funded Multiple Employer Welfare Arrangement.

Examples of self-funded plans exempt from registration pursuant to Idaho Code § 41-4003(2) and therefore not liable for the tax include:

- Any plan established and maintained for the purpose of complying with any workers' compensation law or unemployment compensation disability law;
- Plans administered by or for the federal government or any agency thereof, or by or for any county in this state.