

**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.