**Health Benefits On Behalf Payments**

**Information**

The Division of District Support provides the **"Health Benefits On Behalf Payments"** that consist of the local school district employer's portion of Health Insurance, Life Insurance, Administrative Fees, Health Reimbursement Account (HRA), and Dental/Vision Reimbursement Account. These are the state paid health benefits that the Kentucky Department of Education has paid on behalf of the local school districts. These payments are pulled from the Health Benefits bill that is provided by the Kentucky Personnel Cabinet, Department of Employee Insurance.

**NOTE:** The "**Health Benefits On Behalf Payments**", less the Federal Reimbursement amounts are required to be recorded in the districts' unaudited and audited Annual Financial Reports (AFRs) in accordance to the **"On Behalf Payment Instructions".**

**NOTE:** These payments will be posted to the [On Behalf Payments](https://education.ky.gov/districts/FinRept/Pages/On-Behalf-Payments-Information.aspx) webpage quarterly.

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