

Modifications Effective as of the 2018 Annual Statement

Last modified on 11/29/2018

Ref No.	Effective Date	Line of Business	Impacted Note(s)	Description	Date Adopted by SAPWG	Date Adopted by BWG	Filing Type Annual / Quarterly	References
2018-08BWG Modified	Annual 2018	Life, Property, Fraternal, Health, Title	Note 3.A	As of the 2018 Annual Statement, the Instructions and illustration for Note 3.A, Statutory Purchase Method, have been modified to collect additional information related to goodwill in order to reflect changes to SSAP No. 68 - Business Combinations adopted by the Statutory Accounting Principles (E) Working Group on 3/24/2018 (AP&P Ref #2017-18). This modification adds a new data-captured table to Note 3.A for disclosure of details of transactions accounted for as a statutory purchase.	3/24/2018	6/12/2018	Annual	SSAP No. 68 - Business Combinations APP Ref #2017-18 2018-08BWG Modified
2018 Annual Instructions	Annual 2018	Life, Property, Fraternal, Health, Title	Notes 5.F and 5.G	An editorial change was made to the Instructions for Note 5.F and 5.G to remove the reference of "sale transactions" from the disclosure. The text which formerly read "If the entity has entered into repurchase agreements, accounted for as secured borrowings or as sale transactions, disclose the following:" now reads, "If the entity has entered into repurchase agreements, accounted for as secured borrowings transactions, disclose the following:"	N/A	N/A	Annual / Quarterly	2018 Annual Instructions, 11/29/2018 Release
2018 Annual Instructions	Annual 2018	Life, Property, Fraternal, Health, Title	Notes 5.H and 5.I	An editorial change was made to the Instructions for Note 5.H and 5.I to remove the reference of "as secured borrowings" from the disclosure. The text which formerly read "If the entity has entered into repurchase agreements, accounted for as secured borrowings or as sale transactions, disclose the following:" now reads, "If the entity has entered into repurchase agreements, accounted for as sale transactions, disclose the following:"	N/A	N/A	Annual / Quarterly	2018 Annual Instructions, 11/29/2018 Release
2018 Annual Instructions	Annual 2018	Life, Property, Fraternal, Health, Title	5.P	All references to "5" securities have been changed to "5GI" securities per an editorial change adopted by the Blanks Working Group on 11/15/2018.	N/A	11/15/18	Annual	2018 Annual Instructions, 11/29/2018 Release
2018-12BWG Modified	Annual 2018	Life, Property, Fraternal, Health, Title	Note 8.H, (new) 8.H(1), and (new) 8.H(2)	As of the 2018 Annual Statement, two new data-captured tables have been added to Note 8.H, Premium Cost for Derivative Contracts, for disclosure of information on derivatives with financing premiums per changes to SSAP No. 86 - Derivatives adopted by the Statutory Accounting Principles (E) Working Group on 3/24/2018 (AP&P Ref #2016-48). In addition, this modification includes several updates to the financial statements beginning with the 2018 Annual Statement: It adds electronic-only columns related to derivatives with financing premiums and additional Instructions to the description column related to derivatives with financing premiums to Schedule DB, Part A and Part B for both Section 1 and Section 2. It adds a new code to the "Code" column Instructions for Schedule DB, Part A. It adds a definition of "finance premiums" to the Schedule DB General Instructions. It adds additional Instructions to Schedule DB, Part A for Column 11 and Column 12 of Section 1 and Column 13 of Section 2.	3/24/2018	6/12/2018	Annual / Quarterly	SSAP No. 86 - Derivatives AP&P Ref #2016-48 2018-12BWG Modified
2018-28BWG	Annual 2018	Life, Property, Fraternal, Health, Title	(new) Note 9.H	INT 18-03: Additional Elements Under the Tax Cuts and Jobs Act provides additional guidance related to the federal Tax Cuts and Jobs Act in relation to the following three items: 1. Repatriation Transition Tax (RTT) 2. Global Intangible Low-Taxed Income (GILTI) 3. Alternative Minimum Tax (AMT) Credit Per the SAPWG Memo dated 11/15/2018: "This guidance requires disclosure of the repatriation transition tax, and the timing of payments, as well as the treatment of AMT credit as a deferred tax asset or current tax recoverable, and information on the AMT credit carryforward. This disclosure is being addressed in blanks proposal 2018-28BWG, but is required year-end 2018 in Note 9..." New disclosures 9.H and 9.I have been added to capture information related to the Repatriation Transition Tax (RTT) and Alternative Minimum Tax (AMT) Credit, respectively. Per the SAPWG Memo dated 11/15/2018, disclosure of Note 9.H, Repatriation Transition Tax (RTT), should include: "H. Repatriation Transition Tax (RTT) * RTT owed under the TCJA * Schedule of payments made and expected future payments to satisfy the RTT liability. This disclosure shall explicitly identify whether the insurance entity has remitted full payment of the RTT, or whether the reporting entity is electing to pay the liability under the permitted installments. If the reporting entity fully remitted the RTT, disclosure of the RTT and the remitted payment is only required in the year-end 2018 financial statements. Reporting entities electing to make install payments shall include the disclosure beginning in the year-end 2018 financial statements and continuing through the year-end statutory financial statements for the year in which the last installment payment was remitted. (These disclosures shall be made on an accrual basis beginning in the 2018 year-end statutory financial statements and continuing through the year-end statutory reporting period in which the AMT credit is fully utilized / received.)"	11/15/18	N/A	Annual	SAPWG Memo dated 11/15/2018 INT 18-03: Additional Elements Under the Tax Cuts and Jobs Act 2018-28BWG AP&P Ref #2018-15 SSAP No. 101 - Income Taxes

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<u>2018-28BWG</u>	Annual 2018	Life, Property, Fraternal, Health, Title	(new) Note 9.I	<p>INT 18-03: Additional Elements Under the Tax Cuts and Jobs Act provides additional guidance related to the federal Tax Cuts and Jobs Act in relation to the following three items:</p> <ol style="list-style-type: none"> 1. Repatriation Transition Tax (RTT) 2. Global Intangible Low-Taxed Income (GILTI) 3. Alternative Minimum Tax (AMT) Credit <p>Per the SAPWG Memo dated 11/15/2018: "This guidance requires disclosure of the repatriation transition tax, and the timing of payments, as well as the treatment of AMT credit as a deferred tax asset or current tax recoverable, and information on the AMT credit carryforward. This disclosure is being addressed in blanks proposal 2018-28BWG, but is required year-end 2018 in Note 9..."</p> <p>New disclosures 9.H and 9.I have been added to capture information related to the Repatriation Transition Tax (RTT) and Alternative Minimum Tax (AMT) Credit, respectively. Per the SAPWG Memo dated 11/15/2018, disclosure of Note 9.I, Alternative Minimum Tax (AMT) Credit, should include:</p> <p>"I. Alternative Minimum Tax (AMT) Credit</p> <p>* Identification of whether the AMT credit was recognized as a current year recoverable or Deferred Tax Asset (DTA)</p> <p>* The balance of the AMT credit carryforward as of the beginning of the year; the amount of the AMT credit recovered during the year; other current year adjustments to the AMT credit carryforward; the balance of the AMT credit carryforward at the end of the year; the amount, if any, by which the ending balance has been reduced for sequestration; and the amount, if any, by which the reporting entity has elected to nonadmit. (This disclosure intends to capture any nonadmittance of the AMT Tax Credit by the reporting entity prior to the application of the DTA admittance limitation reflected in SSAP No. 101.)</p> <p>(These disclosures shall be made on an accrual basis beginning in the 2018 year-end statutory financial statements and continuing through the year-end statutory reporting period in which the AMT credit is fully utilized / received.)"</p> <p>Note: While the table in 9.I has not been adopted at this point in time, we have included it in the application if you wish to use it until final modifications are adopted. In addition, in relation to the proposed data-captured table for Note 9.I, the SAPWG Memo dated 11/15/2018 states:</p> <p>"Note: The disclosure for Nonadmitted by Reporting Entity (Line 7) intends to capture any nonadmittance of the AMT Tax Credit by the reporting entity prior to the application of the DTA admittance limitations reflected in SSAP No. 101. The Reporting Entity Ending Balance (Line 8) reflects the amount of AMT Credit recognized by the reporting entity. This amount may be further reduced by DTA admittance limitations required in SSAP No. 101."</p>	11/15/18	N/A	Annual	<p>SAPWG Memo dated 11/15/2018</p> <p>INT 18-03: Additional Elements Under the Tax Cuts and Jobs Act</p> <p>2018-28BWG</p> <p>AP&P Ref #2018-15</p> <p>SSAP No. 101 - Income Taxes</p>
APP Ref #2017-21	3/24/2018	Life, Property, Fraternal, Health, Title	Note 10	<p>There were nonsubstantive changes to SSAP No. 41R - Surplus Notes and SSAP No. 97 - Investments in Subsidiary, Controlled and Affiliated Entities ("SCAs") adopted on 3/24/2018 with a 3/24/2018 effective date to clarify an existing concept that restricts the double-counting of surplus notes between the parent and SCA, specifically stating that "surplus notes issued by the parent and held by the SCA shall be eliminated in the SCA's value reported by the parent insurance company." (AP&P Ref #2017-21)</p>	3/24/2018	N/A	Annual	<p>SSAP No. 97 - Investments in Subsidiary, Controlled and Affiliated Entities</p> <p>SSAP No. 41R - Surplus Notes</p> <p>AP&P Ref #2017-21</p>
<u>2018-15BWG Modified</u>	Annual 2018	Life, Property, Fraternal, Health, Title	(new) Note 10.O	<p>As of the 2018 Annual Statement, a new data-captured disclosure, Note 10.O, SCA Loss Tracking, has been added to Note 10, Information Concerning Parent, Subsidiaries, Affiliates and Other Related Parties, to reflect changes to SSAP No. 97 - Investments in Subsidiary, Controlled and Affiliated Entities ("SCAs") adopted by the Statutory Accounting Principles (E) Working Group on 5/24/2018 (AP&P Ref #2018-09).</p> <p>Per the SAPWG Memo dated 11/15/2018, AP&P Ref #2018-27 subsequently expands this disclosure to also include SSAP No. 48 entities for consistency of reporting between SSAP No. 97 and SSAP No.48 entities. AP&P Ref #2018-27 was adopted on November 15, 2018 at the NAIC Fall Meeting and will be followed up with blanks proposal 2018-30BWG to document the inclusion of SSAP No. 48 entities in the disclosure.</p> <p>While the blanks proposal is currently in exposure, the inclusion of SSAP No. 48 entities in Note 10.O is required for 2018 year-end reporting.</p>	5/24/2018	6/12/2018	Annual	<p>SSAP No. 97 - Investments in Subsidiary, Controlled and Affiliated Entities</p> <p>AP&P Ref #2018-09</p> <p>2018-15BWG Modified</p>

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2018-16BWG	3/24/2018	Life, Property, Fraternal, Health, Title	Note 12.C(2) and 12.C(3)	<p>There were nonsubstantive changes to SSAP No. 92 - Pensions and SSAP No. 102 - Postretirement Benefits Other Than Pensions that were adopted on 3/24/2018 with a 3/24/2018 effective date which removed the Level 3 fair value reconciliation disclosure from Note 12.C, Fair Value of Each Class of Plan Assets (AP&P Ref #2017-30).</p> <p>As a result, what was formerly 12.C(2), Fair value measurement in Level 3 of the fair value hierarchy, has been removed from the 2018 Annual Instructions and what was formerly 12.C(3), Valuation technique(s) and inputs to measure fair value, has been renumbered as 12.C(2).</p> <p>Note: There was a lag between SAPWG adopting AP&P Ref #2017-30 on 3/24/2018 and the BWG adopting their change to the 2018 Annual Instructions (6/12/2018). Because disclosure 12.C is only required on quarterly statements if there has been a significant change since the previously-filed Annual Statement, this change did not impact most filers who disclose Note 12.C(2) until the 2018 Annual Statement.</p>	3/24/2018	6/12/2018	Annual	<p>SSAP No. 92 - Pensions</p> <p>SSAP No. 102 - Postretirement Benefits Other Than Pensions</p> <p>AP&P Ref #2017-30</p> <p>2018-16BWG</p>
2018-17BWG	3/24/18	Life, Property, Fraternal, Health, Title	Note 17.C	<p>On October 12, 2017, SAPWG adopted a change to SSAP No. 103R - Transfers and Servicing of Financial Assets and Extinguishments of Liabilities that was effective immediately, as of 10/12/2017. This modification, AP&P Ref #2017-23, excluded money market mutual funds from the Wash Sale disclosure. At this time, SAPWG also recommended exposing a separate agenda item considering comments from interested parties who had suggested further exclusions from the Wash Sale disclosure. The resulting agenda item, AP&P Ref #2017-31, was adopted on 3/24/2018 and was also effective immediately (as of 3/24/2018).</p> <p>The modification adopted on March 24, 2018, Ref #2017-31, was a nonsubstantive change to SSAP No. 103R - Transfers and Servicing of Financial Assets and Extinguishments of Liabilities. The change excludes cash equivalents, derivatives, and short-term investments with credit assessments equivalent to an NAIC 1 or NAIC 2 designation from the wash sale disclosure and supersedes the 10/12/2017 modification. It further clarifies that the Wash Sale Disclosure is required in the period in which the security is sold (AP&P Ref #2017-31).</p> <p>As of the 2018 Annual Statement, the Instructions for 17.C, Wash Sales, have been modified to reflect changes to SSAP No. 103R.</p> <p>Note: There was a lag between SAPWG adopting AP&P Ref #2017-31 and the BWG adopting their change to the 2018 Annual Instructions. The 2018 Annual Instructions for Note 17.C now read (with blue underline added to show revisions): "A reporting entity shall disclose the following information for wash sales, as defined in SSAP No. 103R - Transfers and Servicing of Financial Assets and Extinguishments of Liabilities involving transactions for securities with an NAIC designation of 3 or below, or that do not have an NAIC designation, excluding all cash equivalents, derivative instruments as well as short-term investments with credit assessments equivalent to an NAIC 1 or -2 designation. This disclosure shall be included in the financial statements for when the investment was initially sold. For example, if the investment was sold December 20, 2017, and reacquired on January 10, 2018, the transaction shall be captured in the wash sale disclosure included in the year-end 2017 financial statements. (the disclosures shall be made for the current quarter in the quarterly statement, and for the year in the annual statement)."</p>	3/24/2018	6/12/2018	Annual / Quarterly	<p>SSAP No. 103R—Transfers and Servicing of Financial Assets and Extinguishments of Liabilities</p> <p>AP&P Ref #2017-23</p> <p>AP&P Ref #2017-31</p> <p>2018-17BWG</p> <p>10/12/2017 Updates:</p> <p>SAPWG memo dated 11/06/2017</p> <p>Nov 2017 Revisions to the 2017 Annual Instructions</p>
2018-09BWG	Annual 2018	Life, Property, Fraternal, Health, Title	Note 20.A, 20.A(1), 20.C, 20.D, and (new) 20.E	<p>As of the 2018 Annual Statement, the Instructions for Note 20.A, Note 20.C and Note 20.D have been modified to reflect changes to SSAP No. 100R - Fair Value adopted by the Statutory Accounting Principles (E) Working Group on 11/06/2017 (AP&P Ref #2017-24) requiring disclosure of assets and liabilities reported at both fair value and net asset value (NAV).</p> <p>The Illustrations for Note 20.A(1) and Note 20.C have been modified to move the NAV column, which is now data-captured. In both cases, the NAV column is now the second-to-last column in the respective table instead of the last column in the table.</p> <p>As part of this change, the Instructions for 20.A(5), Derivatives, have also been modified to clarify that derivative assets and liabilities shall be disclosed for all assets and liabilities required by 20.A(1) and 20.A(2).</p> <p>In addition, a new disclosure, 20.E, has been added for reporting of additional information related to the nature and risks of investments measured using NAV.</p>	11/6/2017	6/12/2018	Annual / Quarterly	<p>SSAP No. 100R - Fair Value</p> <p>AP&P Ref #2017-24</p> <p>2018-09BWG</p>

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AP&P Ref #2018-08	Annual 2018	Life, Property, Fraternal, Health, Title	Note 21	<p>Revisions to SSAP No. 21 - Other Admitted Assets, Paragraph 6 were adopted by the Statutory Accounting Principles Working Group (SAPWG) at the NAIC's 2018 Summer Meeting to clarify guidance when a reporting entity is the owner and beneficiary of a life insurance policy (AP&P Ref #2018-08: Private Placement Variable Annuities).</p> <p>While there is still consideration around whether this disclosure should be data-captured in the future, it is required in the narrative form for the 2018 Annual Statutory Financial Statements in Note 21, Other.</p> <p>The following disclosure requirement for Note 21 comes from the SAPWG Memo dated 11/15/2018:</p> <p>"This agenda item specifies that only life insurance contracts that qualify under Internal Revenue Control (IRC) §7702 can be reported under paragraph 6 of SSAP No. 21—Other Admitted Assets. This guidance allows insurance reporting entities that are the owner and beneficiary of the life insurance contract to report the amount realizable (generally cash surrender value) as an admitted other than invested asset. With the adoption of the specifications of the qualifying life insurance contracts, the revisions also require disclosure of the amount of the cash surrender value that is within an investment vehicle by investment category.</p> <p>This disclosure is proposed to be captured in Note 21, Other, as follows:</p> <p>"The Company is the owner and beneficiary of life insurance policies included in [name of Assets line] at their cash surrender values pursuant to SSAP No. 21, paragraph 6. At December 31, 2018, the cash surrender value in an investment vehicle is \$____, and is allocated into the following categories based on primary underlying investment characteristics: x% bonds, x% stocks, x% mortgage loans, x% real estate, x% cash and short-investments, x% derivatives and x% other invested assets. (Investments in private funds / hedge funds shall be reported as other invested assets.)"</p>	11/15/18	N/A	Annual	<p>SAPWG Memo dated 11/15/2018</p> <p>AP&P Ref #2018-08</p> <p>SSAP No. 21 - Other Admitted Assets</p>
AP&P Ref #2017-26	11/1/17	Property	Note 24.F	The Instructions and row labels in the data-captured tables for 24.F(2) and 24.F(3) in the Illustrations now clarify that premium adjustments payable and receivable due to ACA Risk Adjustment should include high risk pool payments. These modifications appear in the 2018 Quarterly Instructions and were adopted in November 2017 via SAPWG Form A 2017-26.	3/24/18	N/A	Annual / Quarterly	<p>2018 Annual Instructions, 11/29/2018 Release</p> <p>SAPWG Form A 2017-26</p>
AP&P Ref #2017-26	11/1/17	Life, Health	Note 24.E	The Instructions and row labels in the data-captured tables for 24.E(2) and 24.E(3) in the Illustrations now clarify that premium adjustments payable and receivable due to ACA Risk Adjustment should include high risk pool payments. These modifications appear in the 2018 Quarterly Instructions and were adopted in November 2017 via SAPWG Form A 2017-26.	3/24/18	N/A	Annual / Quarterly	<p>2018 Annual Instructions, 11/29/2018 Release</p> <p>SAPWG Form A 2017-26</p>
2018 Annual Instructions	Annual 2018	Property	26.F	The 2018 Annual Instructions have been updated to refer to Schedule F, Part 3 instead of Schedule F, Part 7: "Description of intercompany sharing, if other than in accordance with the pool participation percentage, of the Provision for Reinsurance (Schedule F, Part 3) and the write-off of uncollectible reinsurance."	N/A	N/A	Annual	2018 Annual Instructions, 11/29/2018 Release
2018 Annual Instructions	Annual 2018	Property	31.A(1) & 31.A(2)	An editorial change to Note 31, High Deductibles, was adopted on 6/11/2018. The change adds language to the illustrations to clarifies the expected values and crosschecks to be disclosed in and between Note 31.A(1), Counter Party Exposure on Unpaid Claims and Billed Recoverables on Paid Claims, and 31.A(2), Unsecured Amounts of High Deductibles.	6/11/18	6/11/18	Annual	2018 Annual Instructions, 11/29/2018 Release

For a comprehensive list of modifications and exposures, see the following resources:

Modifications

SAPWG Modifications See the *Accounting Practices and Procedures Manual Update page* (this requires a subscription and login to the NAIC AP&P Manual Updates).

BWG Modifications [Blanks Working Group Adopted Modifications to Financial statements and Instructions](#)

Exposures

SAPWG Exposures https://www.naic.org/exposure_drafts.htm?cmte_e_app_sapwg.htm

BWG Exposures https://www.naic.org/exposure_drafts.htm?cmte_e_app_blanks.htm

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2018-20BWG	2019 Annual	Property	Note 31.A(1)	<p>On Aug 4, 2018, the Blanks (E) Working Group adopted modification 2018-20BWG to split the column for the annual statement line of business (ASL) found in the illustration of Note 31.A(1), High Deductibles, into two columns for the 2019 Annual Statement. One of the new columns will capture the ASL number and the other will capture the ASL description. The goal of this change was to allow for more consistent presentation of ASL line number and description and to facilitate queries against this information.</p> <p>This was adopted at the 2018 Summer Meeting on 8/4/2018 with a friendly correction to the calculation in the total column.</p>	N/A	8/4/18	Annual	2018-20BWG
2018-21BWG	2019 Annual	Life, Fraternal	Note 32 and (new) Note 33	<p>On Aug 4, 2018, the Blanks (E) Working Group adopted 2018-21BWG. The related Statutory Accounting Principles (E) Working Group agenda item, Ref #2018-28, was also exposed and has a comment deadline of October 5, 2018. Ref #2018-28 seeks to modify <i>SSAP No. 51R - Life Contracts</i>, <i>SSAP No. 52 - Deposit-Type Contracts</i> and <i>SSAP No. 61R - Life, Deposit-Type and Accident and Health Reinsurance</i> to enhance visibility and analysis of product areas with greater liquidity risk. Since the blanks change is effective on the 2019 Annual, there could still be additional blank modifications if Ref #2018-28 is not adopted in its current form.</p> <p>The blanks modification adopted in 2018-21BWG and effective as of the 2019 Annual Statement includes: (1) changes to Note 32, Analysis of Annuity Actuarial Reserves and Deposit Type Contracts by Withdrawal Characteristics, (2) the addition of new Note 33, Analysis of Life Actuarial Reserves by Withdrawal Characteristics, and (3) the renumbering of former Notes 33 through 35 to 34 through 36 in order to reflect their new location in the outline of the Notes after the addition of new Note 33.</p> <p>(1) The following changes will be made to Note 32, Analysis of Annuity Actuarial Reserves and Deposit Type Contracts by Withdrawal Characteristics:</p> <p>A new line will be added to the main table in Note 32 to identify surrender charges over 5% in the current year that will be less than 5% in the subsequent year.</p> <p>The mentioned table will appear three times in Note 32: (1) once for Individual Annuities in Note 32.A, (2) once for Group Annuities in Note 32.B, and (3) once for Deposit-Type Contracts (with no life contingencies) in Note 32.C.</p> <p>The reconciliation of total annuity actuarial reserves and deposit fund liabilities previously found in Note 32 will be given its own section in the Note, 32.D, and should balance to the appropriate amounts from the Individual Annuities, Group Annuities, and Deposit-Type Contracts reported in 32.A through 32.C.</p> <p>(2) The new data-captured Note 33, Analysis of Life Actuarial Reserves and Deposit Type Liabilities by Withdrawal Characteristics, provides for disclosure of account value, cash value and reserve for the breakouts of life insurance by withdrawal characteristics. Amounts in this table will be disclosed separately for General Account products and Separate Account Nonguaranteed products, respectively.</p> <p>This was adopted at the 2018 Summer Meeting on 8/4/2018 with a friendly correction to 2018-18BWG Mod to include a "Miscellaneous Reserves" line to the table in 33.A.</p> <p>(3) Existing Notes 33 through 35 (as of the 2017 Annual and 2018 Quarterly filings) will be renumbered 34 through 36 to reflect their new position in the Notes after the addition of new Note 33.</p>	Exposed on 8/4/2018 Open to Comment until 10/5/2018	8/4/18	Annual	SSAP No. 51R - Life Contracts SSAP No. 52 - Deposit-Type Contracts SSAP No. 61R - Life, Deposit-Type and Accident and Health Reinsurance AP&P Ref #2018-28 2018-21BWG
2018-18BWG Modified	1st Quarter 2019	Life, Fraternal	Life & Fraternal Blanks	<p>This modification involves combining the annual and quarterly reporting for life and fraternal companies onto one blank beginning with 2019 Quarterly Statements (i.e., 2019 Q1). The combined blank will be based on changes to the existing life blank. Life blank pages that are not being modified but have additional lines or columns not present on the fraternal blank are provided in the proposal as a reference for fraternal companies.</p> <p>The main reason for this change is because the life and fraternal blanks are basically uniform except for (1) a few fraternal specific lines and columns in the fraternal blank not found on the respective pages of the life blank and (2) the lack of lines and columns for group business found in the life blank that are not included on some of the respective pages in the fraternal blank. There are also a few supplements only life companies file. A combined blank will eliminate the need for the NAIC to maintain two sets of instructions and blank pages along with reducing time spent on maintenance of tables, specs and validation rules.</p>		6/12/18	Annual / Quarterly	2018-18BWG Modified

For a comprehensive list of modifications and exposures, see the following resources:

Modifications

SAPWG Modifications See the *Accounting Practices and Procedures Manual Update page* (this requires a subscription and login to the NAIC AP&P Manual Updates).

BWG Modifications [Blanks Working Group Adopted Modifications to Financial statements and Instructions](#)

Exposures

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BWG Exposures https://www.naic.org/exposure_drafts.htm?cmte_e_app_blanks.htm

Modifications in Active Exposure

Last modified on 11/29/2018

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2018-27BWG	Annual 2019	Life/Fraternal, Property	5.L(4)	SSAP No. 1 (paragraph 23b) requires the disclosure of any assets pledged to others as collateral (or as a liability to return the collateral) or otherwise restricted in a reporting entity's general and separate accounts, per the updated instructions for Note 5.L(4). The current NAIC prescribed table format does not allow for the bifurcation of collateral assets between the General Accounts and the Separate Accounts (life companies) or Protected Cells (property companies). If the exposure is adopted, the illustrations will be modified to include the additional lines to capture this information for Note 5.L(4) in differentiate between General Accounts and those that are Separate/Restricted. (This guidance was adopted June 6, 2016 in SAPWG agenda item 2016-09, and was initially data-captured in the year-end 2016 statutory financial statements.)	6/16/16		Annual	AP&P Ref #2016-09 2018-27BWG
2018-28BWG	Annual 2019	Life/Fraternal, Property, Health, Title	9.H & 9.I	This item has been proposed to satisfy the disclosure requirements of SAPWG 2018-15, which was driven by INT 18-03: Additional Elements Under the Tax Cuts and Jobs Act adopted by the Statutory Accounting Principles (E) Working Group. The exposure will add instructions to Note 9 for the new disclosures Note 9.H (Repatriation Transition Tax) and Note 9.I (Alternative Minimum Tax Credit), as well as a data-captured illustration to accompany Note 9.I.	11/15/18		Annual	SAPWG Memo dated 11/15/2018 INT 18-03: Additional Elements Under the Tax Cuts and Jobs Act 2018-28BWG AP&P Ref #2018-15 SSAP No. 101 - Income Taxes
2018-30BWG	Annual 2019	Life/Fraternal, Property, Health, Title	10.O	This update simply modifies the instructions and illustrations within Note 10.O – SCA Loss Tracking to include references to SSAP 48 entities throughout (SSAP No. 48 – Joint Ventures, Partnerships and Limited Liability Companies).	5/24/2018		Annual	SSAP No. 97 - Investments in Subsidiary, Controlled and Affiliated Entities AP&P Ref #2018-09 2018-15BWG Modified

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BWG Exposures https://www.naic.org/exposure_drafts.htm?cmte_e_app_blanks.htm