

Reference No.	Issue Paper / SSAP No. / Appendix	Level of Significance	Title	Effective	Description
2023-15	Annual Statement Instructions	SAP Clarification	IMR/AVR Specific Allocations	January 1, 2024	Adopted revisions address guidance that has permitted allocation of non-interest-related losses to the interest maintenance reserve (IMR) for mortgage loans with valuation allowances and debt securities with known credit events.
2023-17	SSAP No. 2R	New SAP Concept	Short-Term Investments	January 1, 2025	Adopted revisions further investments that restrict are permitted the for cash equivalent and short-term reporting. Revisions exclude all Schedule BA: Other Long-Term Investments and mortgage loans.
2023-22	SSAP No. 54R	SAP Clarification	Actuarial Guideline 51 and Appendix A-101 Interaction	December 1, 2023	Adopted revisions clarify that gross premium valuation (under A-010, Minimum Reserve Standards for Individual and Group Health) and cash flow testing (under <i>Actuarial Guideline LI - The Application of Asset Adequacy Testing to Long-Term Care Insurance Reserves</i>) are both required if indicated.
2023-23	SSAP Nos. 30R and 32R	SAP Clarification	Residuals in Preferred Stock and Common Stock Structures	December 1, 2023	Adopted revisions clarify that investments that are in-substance residual interests shall be reported on Schedule BA on the dedicated reporting line for residuals.