

Reference No.	Issue Paper / SSAP No. / Appendix	Level of Significance	Title	Effective	Description
<b>2017-33 Issue Paper No. 167</b>	SSAP No. 86	New SAP Concept	<i>Issue Paper No. 167, Derivatives and Hedging</i>	March 22, 2023	Adoption of Issue Paper No. 167—Derivatives and Hedging to detail the historical actions of the authoritative guidance resulting in new SAP concepts within SSAP No. 86—Derivatives. As the statutory accounting guidance has already been adopted, the issue paper adoption is for historical documentation and does not change authoritative guidance.
<b>2022-15</b>	SSAP No. 25	SAP Clarification	SSAP No. 25 - Affiliate Reporting Clarification	March 22, 2023	Revisions clarify that any invested asset held by a reporting entity which is issued by an affiliated entity, or which includes the obligations of an affiliated entity, is an affiliated investment.
<b>2022-16</b>	SSAP No. 100R	SAP Clarification	<i>ASU 2022-03, Fair Value Measurement of Restricted Securities</i>	March 22, 2023	Revisions adopt with modification the fair value measurement guidance from ASU 2022-03, Fair Value Measurement of Restricted Securities to incorporate updated guidance for restricted securities for statutory accounting. The disclosures from ASU 2022-03 were not adopted.
<b>2022-17</b>	SSAP No. 34	SAP Clarification	Interest Income Disclosure Update	December 31, 2023	Revisions adopt additional disclosures in SSAP No. 34 to data capture the gross, nonadmitted and admitted amounts of interest income due and accrued, and to reflect the cumulative amount of paid in-kind interest income included in the current principal balance.
<b>2022-18</b>	SSAP No. 105R	SAP Clarification	<i>ASU 2022-04, Disclosure of Supplier Finance Program Obligations</i>	March 22, 2023	Revisions reject ASU 2022-04, Disclosure of Supplier Finance Program Obligations for statutory accounting.
<b>AG 49-A</b>	Appendix C	N/A	<i>Actuarial Guideline XLIX-A—The Application of the Life Illustrations Model Regulation to Policies with Index-Based Interest Sold (On or After December 14, 2020)</i>	May 1, 2023	Revisions to AG 49-A intend to improve illustrations for indexed universal life (IUL) products with uncapped volatility controlled funds and a fixed bonus. The guideline applies to policies sold on or after May 1, 2023.
<b>AG 54</b>	Appendix C	N/A	<i>Actuarial Guideline LIV - Nonforfeiture Requirements for Index-Linked Variable Annuity Products</i>	July 1, 2024	The purpose of this new guideline is to specify the conditions under which an Index-Linked Variable Annuity (ILVA) is consistent with the definition of a variable annuity and exempt from Model 805 and specify nonforfeiture requirements consistent with variable annuities. The guideline applies to all contracts (including associated riders, endorsements, or amendments) issued on or after July 1, 2024.