

Reference No.	Issue Paper / SSAP No. / Appendix	Title	Description	Additional Commentary
<b>Exposures with Comment Deadline of April 19, 2024</b>				
2023-16	Schedule BA	Schedule BA Reporting	Exposure summarizes key revisions in the SAPWG-sponsored modified blanks proposal 2023-12BWG.	No additional commentary.
2023-28	SSAP No. 21R	Collateral Loan Reporting	Exposure details proposed collateral loan reporting lines for Schedule BA and requests comments on whether certain collateral loans backed by certain types of collateral should flow through AVR for RBC impact.	No additional commentary.
2024-13	SSAP No. 107	Update SSAP No. 107 Disclosures	Revisions to SSAP No. 107 remove the transitional reinsurance program disclosures and the risk corridor disclosures as both programs have expired. In addition, the rollforward illustration in Exhibit B is also proposed to be updated to remove the portion for the transitional reinsurance program and the risk corridors program.	No additional commentary.
<b>Exposures with Comment Deadline of May 31, 2024</b>				
2022-12 2022-12a	INT 03-02 SSAP No. 25 SSAP No. 63	Review of INT 03-02	Revisions nullify INT 03-02 and update SSAP No. 63 and SSAP No. 25 to address transfers of assets when modifying intercompany pooling agreements.	This exposure seeks to nullify INT 03-02 as it is inconsistent with the SSAP No. 25 guidance. Changes to SSAP No. 25 propose allowing use of book value for transfer of assets for existing pooling arrangements. SSAP No. 63 changes largely impact disclosures and some other changes very narrow in scope.
2023-26	SSAP No. 15 SSAP No. 103R	ASU 2023-06, Disclosure Improvements	Revisions adopt, with modification, certain disclosures from ASU 2023-06 on unused commitments and lines of credit and disclosures for securities lending, repurchase agreements (repos), and reverse repos.	No additional commentary.
2024-01	SSAP No. 26R	Bond Definition - Debt Securities Issued by Funds	Re-exposed revisions clarify the guidance for debt securities issued by funds with a specific request for regulator and industry comments on the proposed language that assists with clarifying the scope of guidance and to the types of debt securities issued by funds that should be considered as operating entities, and the proposed language to better define the extent of debt that may be issued to fund operations.	The current guidance relies on a rules-based approach including considering if the funds are registered with the SEC. In trying to align with the new principle based approach, this exposure seeks input on clarifying the scope of the guidance. Note until something new is adopted the current guidance including the SEC registration requirement is still in place.
2024-02	SSAP No. 19 SSAP No. 73	ASU 2023-01, Leases (Topic 842), Common Control Arrangements	Revisions adopt, with modification, the leasehold improvement guidance from ASU 2023-01 into SSAP No. 19 and SSAP No. 73.	The exposure provides guidance for leasehold improvement for entities under common control. It allows a company to consider that ownership structure when establishing the useful life of leasehold improvements. It incorporates the guidance from ASU 2023-01, but maintains operating lease treatment.
2024-03	INT 21-01 SSAP No. 20	ASU 2023-08, Accounting for and Disclosure of Crypto Assets	Revisions adopt with modification the definition of crypto assets from ASU 2023-08 into SSAP No. 20 and clarify that directly held crypto assets are nonadmitted assets for statutory accounting. INT 21-01, Accounting for Cryptocurrencies would be nullified upon the adoption of this agenda item.	No additional commentary.
2024-04	SSAP No. 103R	Conforming Repurchase Agreements	Exposed agenda item details initial statutory differences between securities lending and repurchase agreements as well as other items that should be reviewed for potential clarification on the "conforming agreement" securities lending concept currently captured in the general interrogatories.	This exposure is meant to clarify and confirm differences between securities lending and repurchase agreements before any changes are made to merge them in the risk based capital calculation.

Reference No.	Issue Paper / SSAP No. / Appendix	Title	Description	Additional Commentary
<b>Exposures with Comment Deadline of May 31, 2024 (Continued)</b>				
2024-05	Appendix A-791	A-791 Paragraph 2.c.	Revisions remove the first sentence of the Appendix A-791 Life and Health Reinsurance Agreements (A-791), paragraph 2.c. Question and Answer.	This exposure doesn't significantly change the information in the Question and Answer, but is intended to remove wording that was causing confusion.
2024-06	SSAP No. 61R	Risk Transfer Analysis on Combination Reinsurance Contracts	Revisions to SSAP No. 61R incorporate guidance from SSAP No. 62R, Exhibit A, Implementation Questions and Answers, question 10, which requires risk transfer to be evaluated in aggregate for contracts with interrelated contract features such as experience rating refunds. Additionally, a reference is added to A-791, paragraph 6, regarding the entirety of the contract.	This exposure came about as there were issues identified with how reinsurance reserve credits were being evaluated when there were multiple reinsurance contracts involved. The exposed guidance clarifies that these contracts should be considered in aggregate instead of individually.
2024-07	Annual Statement	Reporting of Funds Withheld and Modco Assets	Exposed project proposes to add a new part to the Schedule S in the Life/Fraternal, and Health annual statement blanks and Schedule F in the Property/Casualty (P/C) and Title annual statement blanks, which is similar in structure to Schedule DL and would require disclosure of all assets held under a funds withheld arrangement and would include a separate signifier for modco assets.	This exposure was a byproduct of the ongoing IMR project. There is currently a good way to identify assets that are subject to a modco arrangement or a funds withheld arrangement. This exposure seeks to improve reporting for these types of assets.
2024-08	SSAP Nos. 21R, 26R, 30R, 32R, 43R, 48	Consistency Revisions for Residuals	Revisions incorporate clarifying edits for residuals so that all applicable SSAPs refer to SSAP No. 21R for the formal definition and accounting and reporting guidance.	No additional commentary.
2024-09	SSAP No. 2R	SSAP No. 2R - Clarification	Revisions eliminate lingering references in SSAP No. 2R that imply that asset-backed securities, mortgage loans, or other Schedule BA items are permitted to be reported as cash equivalents or short-term investments.	No additional commentary.
2024-10	SSAP No. 56	SSAP No. 56 - Book Value Separate Accounts	Agenda item directs NAIC staff to work with industry in determining current applications and differences in interpretations for the reporting of book value assets and to propose revisions to incorporate a consistent statutory accounting approach.	This exposures specifically looks at reporting value of separate accounts and the value of assets when moving from general accounts to separate accounts.
2024-11	SSAP No. 101	ASU 2023-09, Improvements to Income Tax Disclosures	Revisions adopt, with modification, certain disclosures from ASU 2023-09 and removes SSAP No. 101 disclosure, paragraph 23.b.	Revisions in this exposure propose a new tax rate reconciliation disclosure which includes qualitative and quantitative disclosures.
2024-12	SSAP No. 27 Annual Statement	Updates to SSAP No. 27	Revisions to SSAP No. 27 remove reference to FAS 105 and specifically note the financial instruments excluded from the scope of the SSAP. Revisions also update annual statement Note 16 to provide additional disclosures and instructions for derivatives and non-derivative financial instruments.	No additional commentary.
2024-14EP	Various SSAPs	Accounting Practices and Procedures Manual Editorial	Editorial revisions remove the "Revised" and "R," previously intended to identify a substantively revised SSAP, from SSAP titles and SSAP references within the Manual.	No additional commentary.