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Reference No.	Issue Paper / SSAP No. / Appendix	Title	Level of Significance	Effective	Description
2023-14	INT 23-01	INT 23-01: Net Negative (Disallowed) Interest Maintenance Reserve	Effective Date Extension	August 12, 2026	Adopted an extension to the INT effective date through Dec. 31, 2027. The INT will nullify on Jan. 1, 2028.
2025-22	SSAP No. 61	IMR Impact to Reinsurance Collateral	SAP Clarification	August 12, 2026	Adopted revisions to clarify how IMR derecognized as part of a reinsurance transaction shall influence the reinsurance collateral required to receive reinsurance credit.
2026-05	SSAP No. 1 Annual Statement	Securities Lending Restricted Asset Reporting	SAP Clarification	August 12, 2026	Adopted revisions to change the terminology for security lending restricted assets to “assets lent under securities lending arrangements.” Collateral received under securities lending arrangements that can be sold or repledged shall be captured as “collateral received with liability recognized for the return.”
2026-07	Annual Statement	Referral on AVR Affiliated Common Stock	SAP Clarification	August 12, 2026	Adopted revisions recommend a sponsored blanks proposal to ensure the asset valuation reserve (AVR) equity reporting lines for subsidiary, controlled or affiliated (SCA) common stock on the AVR reporting schedule in the Life, Accident & Health/ Fraternal Annual Statement are clear and consistent.
2025-13	SSAP Nos. 2, 37, 40 Issue Paper No. 172	Qualifying Statutory Trusts	Issue Paper	January 1, 2027	Adopted issue paper details for historical purposes the discussions and conclusions that occurred when developing the guidance for residential mortgage loans held in qualifying statutory trusts. Early adoption is permitted.
2025-27	SSAP No. 1	SSAP No. 1 Modco/FWH Code	SAP Clarification	May 18, 2026	Adopted revisions to SSAP No. 1 expand paragraph 23.b. to identify the restricted asset reporting categories consistent with Note 5(L)1. However, the Working Group deferred recommending investment schedule code change through Blanks to allow more time to assess whether the restricted asset codes should be retained.
2026-01	SSAP No. 52	FABN Disclosure	SAP Clarification	May 18, 2026	Adopted revisions to SSAP No. 52 incorporate disclosures and a glossary for funding agreement-backed notes and other similar structures.
2026-03EP	SSAP Nos. 15 and 52 Various SSAPs	2026 Spring National Meeting	SAP Editorial	May 18, 2026	Adopted revisions update the SSAPs to delete the word “Funding” at the beginning of the paragraph that describes FHLB agreements, revise “CUSIP” to “Security Identifier,” and add “U.S.” before “generally accepted accounting principles” (GAAP) as appropriate.