



Reference No.	Issue Paper / SSAP No. / Appendix	Substantive / Nonsubstantive	Title	Effective	Description
2021-12EP	Preamble Appendix A-001 Appendix C Appendix C-2 SSAP No. 21R	Nonsubstantive	Editorial Updates	November 10, 2021	Adopted editorial revisions to the Preamble, Appendices A-001, C and C-2, and to SSAP No. 21R—Other Admitted Assets.
2021-13	SSAP No. 55	Nonsubstantive	Salvage Recoveries	November 10, 2021	Revisions clarify that subrogation recoveries should be reported as a reduction of losses and/or loss adjusting expense (LAE) reserves, depending on the nature of the costs being recovered. Included in this adoption is an update to the related disclosures to isolate the reporting of estimated salvage and subrogation and their impact on unpaid claims, losses, or associated LAE.
2021-15	SSAP No. 43R	Nonsubstantive	SSAP No. 43R - Residual Tranches	Required BA Reporting effective December 31, 2022, with early adoption permitted. If on Schedule D-1 as of December 31, 2021, NAIC 6 designation required.	Revisions clarify that residual tranches or interests shall be reported on Schedule BA – Other Long-Term Investments and valued at the lower of amortized cost or fair value. In addition, the Statutory Accounting Principles (E) Working Group together with the Valuation of Securities (E) Task Force provided guidance to the Blanks Working Group to clarify that a self-assigned NAIC 5G1 to claims, the related the reporting of losses, or estimated salvage and subrogation and their impact (E) is not permitted for residual tranches, and such items reported on Schedule D-1 are required to be reported with an NAIC 6 designation for year-end 2021.
N/A	INT 21-02	Nonsubstantive	Extension of Ninety-Day Rule for the Impact of Hurricane Ida	November 10, 2021	Provides optional extension from the ninety-day rule under SSAP No. 6—Uncollected Premium Balances, Bills Receivable for Premiums, and Amounts Due From Agents and Brokers for related items that were directly impacted by Hurricane Ida. This INT will automatically expire on January 23, 2022.

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2019-24	SSAP No. 71 IP No. 165	N/A - issue papers are nonauthoritative.	Levelized and Persistency Commission (Issue Paper)	N/A - issue papers are nonauthoritative.	Issue Paper No. 165: Levelized Commissions documents the historical discussion regarding recent nonsubstantive revisions to SSAP No. 71—Policy Acquisition Costs and Commissions as adopted in agenda item 2019-24: Levelized and Persistency Commission. Issue papers are not authoritative. There are no changes to the previously adopted (March 2021) SSAP No. 71 guidance with this action.
2021-11	SSAP No. 43R	Nonsubstantive	Credit Tenant Loans - Scope	December 11, 2021	Revisions identify that SVO-Identified Credit Tenant Loans are in scope of SSAP No. 43R—Loan-Backed and Structured Securities. Additionally, the revisions remove examples from paragraph 27.b. as that paragraph is not a scope paragraph. INT 20-10: Reporting Nonconforming CTLs, which expired Oct. 1, 2021, was also explicitly nullified in response to the adopted Valuation of Securities (E) Task Force revisions on the definition of CTLs for historical documentation.
2021-14	Appendix F	Nonsubstantive	Policy Statement on Maintenance of Statutory Accounting Principles - Substantive and Nonsubstantive	January 1, 2022	Revisions modify the terminology used when discussing types of accounting revisions. Beginning Jan. 1, 2022, the phrase “new SAP concept” will reflect instances previously considered to be “substantive” and the term “SAP clarification” will reflect instances previously identified as “nonsubstantive.”