



Reference No.	Issue Paper / SSAP No. / Appendix	Title	Description	Additional Commentary
Exposures with Comment Deadline of Feb 10, 2023				
Principles- Based Bond Definition	SSAP Nos. 26R and 43R	Principles-Based Bond Definition	Exposed proposed reporting changes to improve transparency and granularity. The first document includes proposed reporting lines and descriptions. The second document proposes a new Schedule D-1 (resulting with a D-1-1 and a D-1-2) with new columns and reporting instructions to separate and capture information specific to issuer creditor obligations and asset-backed securities. Exposure also includes the principles-based bond definition, draft issue paper, and proposed revisions to reflect the bond definition in SSAP No. 26R—Bonds and SSAP No. 43R—Asset Backed Securities.	Exposure seeks feedback on new reporting changes relating to updated bond definition as well as proposed changes to the SSAPs.
Issue Paper	SSAP No. 86	Derivatives and Hedging	Exposure proposes a new issue paper to detail revisions previously adopted with the review of ASU 2017-12, <i>Derivatives and Hedging and 2022-01 Fair Value Hedging – Portfolio Layer Method</i> .	This exposure provides additional clarification on recent revisions that were adopted relating to derivatives and hedging.
2022-01	SSAP No. 5R	Conceptual Framework Updates	Re-exposed revisions to the definition of a liability and issue paper to be consistent with Financial Accounting Standards Boards (FASB) Concepts Statement No. 8.	No additional commentary.
2022-11	SSAP No. 21R	Collateral for Loans	Re-exposed revisions to clarify that an asset pledged as collateral must qualify as an admitted invested asset for a collateral loan to be admitted.	No additional commentary.
2022-12	INT 03-02	Review of INT 03-02: Modification to an Existing Intercompany Pooling Arrangement	Re-exposure proposes to nullify Interpretation (INT) 03-02: Modification to an Existing Intercompany Pooling Arrangement with comments requested on specific issues.	See the exposure draft for the specific areas they are seeking comments on.
2022-14	SSAP No. 93	Tax Equity Investments	Exposed a discussion document to expand current guidance to capture all tax equity investments that qualify under specified criteria and provide general federal business tax credit or state premium tax credits.	No additional commentary.



Reference No.	Issue Paper / SSAP No. / Appendix	Title	Description	Additional Commentary
Exposures with Comment Deadline of Feb 10, 2023				
2022-15	SSAP No. 25	Affiliate Reporting Clarification	Exposed 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.	No additional commentary.
2022-16	SSAP No. 100R	ASU 2022-03, Fair Value of Restricted Securities	Exposure proposes to adopt with modification <i>ASU 2022-03, Fair Value Measurement of Equity Securities Subject to Contractual Sale</i> .	No additional commentary.
2022-17	SSAP No. 34	Interest Income	Exposed revisions propose additional disclosures for interest income due and paid-in-kind (PIK) interest included in current principal balances and supports a blanks proposal to data-capture the disclosure.	No additional commentary.
2022-18	SSAP No. 105R	ASU 2022-04, Supply Chain Financing	Exposed revisions propose to reject <i>ASU 2022-04, Disclosure of Supplier Finance Program Obligations</i> for statutory accounting.	No additional commentary.
2022-19	SSAP No. 7	Negative IMR	Exposed agenda item on interest maintenance reserve (IMR) guidance, focusing on negative IMR. Requested industry to provide potential guardrails and details on unique considerations.	With the current interest rate environment, it is resulting in more organizations having negative IMR. This exposure starts to explore what should be considered in the treatment of negative IMR.