

Date: 7/25/2023

2023 Summer National Meeting
Seattle, Washington

Statutory Accounting Principles (E) Working Group

Sunday, August 13, 2023

9:30 a.m. – 11:30 a.m. (PT)

OVERVIEW AGENDA

HEARING AGENDA

	<u>Hearing Page Number</u>	<u>Attachment</u>
1. SAPWG Hearing – Adoption of Minutes—Dale Bruggeman (OH)	1	1-6
2. SAPWG Hearing – Review and Adoption of Non-Contested Positions —Dale Bruggeman (OH)		
• Ref #2023-02: SSAP No. 43R – CLO Financial Modeling	2	7
• Ref #2023-05: ASU 2022-06, <i>Reference Rate Reform (Topic 848), Deferral of the Sunset Date of Topic 848</i>	2	8, 9
• Ref #2023-07: ASU 2019-08, Codification Improvements to Topic 718 and Topic 606	3	10
• Ref #2023-08: ASU 2019-07, Codification Updates to SEC Sections	3	11
• Ref #2023-09: ASU 2020-09, Codification Updates to SEC Sections	4	12
• Ref #2023-10: ASU 2022-05, Transition for Sold Contracts	4	13
• Ref #2023-13: PIK Interest Disclosure Clarification	5	14
3. SAPWG Hearing – Review of Comments on Exposed Items—Dale Bruggeman (OH)		
• Ref #2019-21: Principles-Based Bond Definition	7	15-20
• Ref #2022-01: Conceptual Framework - Updates	13	21, 22
• Ref #2022-11: Collateral for Loans	13	23
• Ref #2022-12: Review of INT 03-02: Modifications to an Existing Intercompany Pooling Arrangement	16	24, 25
• Ref #2022-14: New Market Tax Credits	19	26-28
• Ref #2022-19: Negative IMR	24	29, 30
• Ref #2023-01: Review Annual Statement Instructions for Accounting Guidance	26	31
• Ref #2023-04: INT 23-03: Corporate Alternative Minimum Tax Guidance	27	32, 33
• Ref #2023-06: Additional Updates on ASU 2021-10, Government Assistance	30	34
• Ref #2023-12: Residuals in SSAP No. 48 Investments	31	35
Comment Letters	33	36

OVERVIEW AGENDA

MEETING AGENDA

	<u>Meeting Page</u>	<u>Attachment</u>
	<u>Number</u>	
4. SAPWG Meeting – Maintenance Agenda – Pending List—<i>Dale Bruggeman (OH)</i>		
• Ref #2023-14: Asset Valuation Reserve and Interest Maintenance Reserve	1	A
• Ref #2023-15: IMR / AVR Specific Allocations	2	B
• Ref #2023-16: Schedule BA Reporting Categories	3	C
• Ref #2023-17: Short-Term Investments	4	D
• Ref #2023-18: ASU 2016-19, Technical Corrections and Improvements	6	E
• Ref #2023-19: ASU 2018-09, Codification Improvements	6	F
• Ref #2023-20: ASU 2020-10, Codification Improvements	7	G
• Ref #2023-21: Removal of Transition Guidance from SSAP No. 92 and SSAP No. 102	7	H
• Ref #INT 23-02: Third Quarter 2023 Inflation Reduction Act – CAMT	7	I
• Ref #2023-22: Actuarial Guideline 51 and Appendix A-010 Interaction	8	J
5. SAPWG Meeting – Any Other Matters Brought Before the Working Group—<i>Dale Bruggeman (OH)</i>		
• Review of U.S. GAAP Exposures	9	K
➤ Comment Deadline for Ref #2023-12 and INT 23-02 – Tuesday, September 12		
➤ Comment Deadline for all other items – Friday, September 29		