

State Regulations

- No additional guidance obtained from state statutes or regulations.

Other Sources of Information

- NAIC Technical Resource Group proposed draft Life codification, Chapter 22, *General Expenses and Taxes*, Licenses and Fees
- Draft discussion material from previous Property/Casualty codification projects, Chapter 23, *Non-Claim Operating Expenses*, subcaption - Pension Plans
- Draft discussion material from previous Life codification projects, Chapter 17, *Other Liabilities*, subcaption - Liabilities for Benefits for Employees and Agents, page 17.2