NAIC INSURANCE DATA PRODUCTS

RECORD LAYOUT

2020 Data In 2020 PC Format - Product Code "IP"

File Name: L20Q1079
Quarter 1 Life Page 00724 - NOTES TO FINANCIAL STATEMENT

COLUMN NUMBER	COLUMN NAME	FORMAT	LENGTH
1	COCODE	NUMERIC	5
2	LINE_NO	ALPHA	10
3	QUARTER	NUMERIC	1
4	INDV	NUMERIC	14
5	SMALL_GRP_EMPLOYER	NUMERIC	14
6	LARGE_GRP_EMPLOYER	NUMERIC	14
7	OTH_CATEGORIES_WITH_REBATES	NUMERIC	14
8	TOT	NUMERIC	14
9	RESPONSE	ALPHA	3
10	AMT	NUMERIC	14
11	RECEIVABLE_ACRD_DUR_PY	NUMERIC	14
12	PAYABLE_ACRD_DUR_PY	NUMERIC	14
13	RECEIVABLE_REC_OR_PAID_AS_OF_C	NUMERIC	14
14	PAYABLE_REC_OR_PAID_AS_OF_CY	NUMERIC	14
15	RECEIVABLE_PY_DIFFERENCES	NUMERIC	14
16	PAYABLE_PY_DIFFERENCES	NUMERIC	14
17	RECEIVABLE_TO_PY_BALANCES_ADJU	NUMERIC	14
18	PAYABLE_TO_PY_BALANCES_ADJUSTM	NUMERIC	14
19	RECEIVABLE_CUMULATIVE_BAL_FROM	NUMERIC	14
20	PAYABLE_CUMULATIVE_BAL_FROM_PR	NUMERIC	14
21	EXPLANATION	ALPHA	1000
22	ESTIMATED_AMT_TO_BE_FILED_OR_F	NUMERIC	14
23	NON_ACRD_AMOUNTS_FOR_IMPAIRMEN	NUMERIC	14
24	AMOUNTS_REC_FROM_CMS	NUMERIC	14
25	ASSET_BAL_GRS_OF_NON_ADMISSION	NUMERIC	14
26	NONADMITTED_AMT_RISK_CORRIDORS	NUMERIC	14
27	NET_ADMTD_ASSET	NUMERIC	14

VALID LINE NUMBERS:

Line Number	Description
24D01	Medical loss ratio rebates incurred (prior reporting year)
24D02	Medical loss ratio rebates paid (prior reporting year)
24D03	Medical loss rebates unpaid (prior reporting year)
24D04	Plus reinsurance assumed amounts (prior reporting year)
24D05	Less reinsurance ceded amounts (prior reporting year)
24D06	Rebates unpaid net of reinsurance (prior reporting year)
24D07	Medical loss ratio rebates incurred (current reporting year to date)
24D08	Medical loss ratio rebates paid (current reporting year to date)
24D09	Medical loss rebates unpaid (current reporting year to date)

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24D10	Plus reinsurance assumed amounts (current reporting year to date)
24D11	Less reinsurance ceded amounts (current reporting year to date)
24D12	Rebates unpaid net of reinsurance (current reporting year to date)
24E01	Did the reporting entity write accident and health insurance premium which is subject to the Affordable Care Act risk sharing provisions?
24E02A1	Premium adjustments receivable due to the ACA risk adjustment (Permanent ACA Risk Adjustment Program assets)
24E02A2	Risk adjustment user fees payable for ACA risk adjustment (Permanent ACA Risk Adjustment Program liabilities)
24E02A3	Premium adjustments payable due to ACA risk adjustment (Permanent ACA Risk Adjustment Program liabilities)
24E02A4	Reported as revenue in premium for accident and health contracts (written/collected) due to ACA risk adjustment (Permanent ACA Risk Adjustment Program operations (revenue and expenses))
24E02A5	Reported in expenses as ACA risk adjustment user fees (incurred/paid) (Permanent ACA Risk Adjustment Program operations (revenue and expense))
24E02B1	Amounts recoverable for claims paid due to ACA reinsurance (Transitional ACA Reinsurance Program assets)
24E02B2	Amounts recoverable for claims unpaid due to ACA reinsurance (contra liability) (Transitional ACA Reinsurance Program assets)
24E02B3	Amounts receivable relating to uninsured plans for contributions for ACA reinsurance (Transitional ACA Reinsurance Program assets)
24E02B4	Liabilities for contributions payable due to ACA reinsurance not reported as ceded premium (Transitional ACA Reinsurance Program liabilities)
24E02B5	Ceded reinsurance premiums payable due to ACA reinsurance (Transitional ACA Reinsurance Program liabilities)
24E02B6	Liabilities for amounts held under uninsured plans contributions for ACA reinsurance (Transitional ACA Reinsurance Program liabilities)
24E02B7	Ceded reinsurance premiums due to ACA reinsurance (Transitional ACA Reinsurance Program operations (revenue and expense))
24E02B8	Reinsurance recoveries (income statement) due to ACA reinsurance payments or expected payments (Transitional ACA Reinsurance Program operations (revenue and expense))
24E02B9	ACA reinsurance contributions not reported as ceded premium (Transitional ACA Reinsurance Program operations (revenue and expense))
24E02C1	Accrued retrospective premium due to ACA risk corridors (Temporary ACA Risk Corridors Program assets)
24E02C2	Reserve for rate credits or policy experience rating refunds due to ACA risk corridors (Temporary ACA Risk Corridors Program assets)
24E02C3	Effect of ACA risk corridors on net premium income (paid/received) (Temporary ACA Risk Corridors Program operations (revenue and expense))
24E02C4	Effect of ACA risk corridors on change in reserves for rate credits (Temporary ACA Risk Corridors Program operations (revenue and expense))
24E03A1	Premium adjustments receivable (Permanent ACA Risk Adjustment Program)
24E03A2	Premium adjustments (payable) (Permanent ACA Risk Adjustment Program)
24E03A3	Subtotal ACA Permanent Risk Adjustment Program
24E03B1	Amounts recoverable for claims paid (Transitional ACA Reinsurance Program)
24E03B2	Amounts recoverable for claims unpaid (contra liability) (Transitional ACA Reinsurance Program)

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24E03B3	Amounts receivable relating to uninsured plans) (Transitional ACA Reinsurance Program)
24E03B4	Liabilities for contributions payable due to ACA reinsurance not reported as ceded premium (Transitional ACA Reinsurance Program)
24E03B5	Ceded reinsurance premiums payable (Transitional ACA Reinsurance Program)
24E03B6	Liability for amounts held under uninsured plans (Transitional ACA Reinsurance Program)
24E03B7	Subtotal ACA Transitional Reinsurance Program
24E03C1	Accrued retrospective premium (Temporary ACA Risk Corridors Program)
24E03C2	Reserve for rate credits or policy experience rating refunds (Temporary ACA Risk Corridors Program)
24E03C3	Subtotal ACA Risk Corridors Program
24E03D	Total for ACA risk sharing provisions
24E04A1	2015 Accrued retrospective premium ACA
24E04A2	2015 Reserve for rate credits for policy experience rating refunds ACA
24E04B1	2016 Accrued retrospective premium ACA
24E04B2	2016 Reserve for rate credits for policy experience rating refunds ACA
24E04C1	2017 Accrued retrospective premium ACA
24E04C2	2017 Reserve for rate credits for policy experience rating refunds ACA
24E04D	Total for Risk Corridors
24E05A	2015 Risk corridors program year ACA
24E05B	2016 Risk corridors program year ACA
24E05C	2017 Risk corridors program year ACA
24E05D	Total Risk Corridors Program Year ACA

The following column/row intersections either do not exist or do not have values on the Annual Statement. Placeholders of spaces for the alpha fields and "0" for the numeric fields are provided for these intersections in the actual file.

INDV	Lines 24D04 - 24D06, 24D10 - 24E05D
SMALL_GRP_EMPLOYER	Lines 24D04 - 24D06, 24D10 - 24E05D
LARGE_GRP_EMPLOYER	Lines 24D04 - 24D06, 24D10 - 24E05D
OTH_CATEGORIES_WITH_REBATES	Lines 24D04 - 24D06, 24D10 - 24E05D
TOT	Lines 24E01 - 24E05D
RESPONSE	Lines 24D01 - 24D12, 24E02A1 - 24E05D
AMT	Lines 24D01 - 24E01, 24E03A1 - - 24E05D
RECEIVABLE_ACRD_DUR_PY	Lines 24D01 - 24E02C4, 24E05A - 24E05D
PAYABLE_ACRD_DUR_PY	Lines 24D01 - 24E02C4, 24E05A - 24E05D
RECEIVABLE_REC_OR_PAID_AS_OF_C	Lines 24D01 - 24E02C4, 24E05A - 24E05D
PAYABLE_REC_OR_PAID_AS_OF_CY	Lines 24D01 - 24E02C4, 24E05A - 24E05D
RECEIVABLE_PY_DIFFERENCES	Lines 24D01 - 24E02C4, 24E05A - 24E05D
PAYABLE_PY_DIFFERENCES	Lines 24D01 - 24E02C4, 24E05A - 24E05D
RECEIVABLE_TO_PY_BALANCES_ADJU	Lines 24D01 - 24E02C4, 24E05A - 24E05D
PAYABLE_TO_PY_BALANCES_ADJUSTM	Lines 24D01 - 24E02C4, 24E05A - 24E05D
RECEIVABLE_CUMULATIVE_BAL_FROM	Lines 24D01 - 24E02C4
PAYABLE_CUMULATIVE_BAL_FROM_PR	Lines 24D01 - 24E02C4
EXPLANATION	Lines 24D01 - 24E02C4, 24E03A3, 24E03B7, 24E03C3, 24E03D
ESTIMATED_AMT_TO_BE_FILED_OR_F	Lines 24D01 - 24E04D
NON_ACRD_AMOUNTS_FOR_IMPAIRMEN	Lines 24D01 - 24E04D
AMOUNTS_REC_FROM_CMS	Lines 24D01 - 24E04D
ASSET_BAL_GRS_OF_NON_ADMISSION	Lines 24D01 - 24E04D
NONADMITTED_AMT_RISK_CORRIDORS	Lines 24D01 - 24E04D
NET_ADMTD_ASSET	Lines 24D01 - 24E04D

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