

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

DATE: <u>10/01/2024</u>		FOR NAIC USE ONLY	
CONTACT PERSON:	_____	Agenda Item # <u>2024-15BWG</u>	
TELEPHONE:	_____	Year <u>2025</u>	
EMAIL ADDRESS:	_____	Changes to Existing Reporting <input type="checkbox"/> [X]	
ON BEHALF OF:	_____	New Reporting Requirement <input type="checkbox"/> []	
NAME:	<u>Steve Drutz</u>	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT	
TITLE:	<u>Chief Financial Analyst</u>	No Impact <input type="checkbox"/> [X]	
AFFILIATION:	<u>WA Office of the Insurance Commissioner</u>	Modifies Required Disclosure <input type="checkbox"/> []	
ADDRESS:	_____ _____	Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [NO]	
		If Yes, complete question below	
		DISPOSITION	
		<input type="checkbox"/> [] Rejected For Public Comment	
		<input type="checkbox"/> [] Referred To Another NAIC Group	
		<input type="checkbox"/> [] Received For Public Comment	
		<input checked="" type="checkbox"/> [X] Adopted Date <u>3/6/2025</u>	
		<input type="checkbox"/> [] Rejected Date _____	
		<input type="checkbox"/> [] Deferred Date _____	
		<input type="checkbox"/> [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input checked="" type="checkbox"/> [X] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input checked="" type="checkbox"/> [X] BLANK | |
| <input checked="" type="checkbox"/> [X] Life, Accident & Health/Fraternal | <input type="checkbox"/> [] Separate Accounts | <input type="checkbox"/> [] Title |
| <input checked="" type="checkbox"/> [X] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | <input type="checkbox"/> [] Life (Health Supplement) |

Anticipated Effective Date: Annual 2025

IDENTIFICATION OF ITEM(S) TO CHANGE

Remove the ACA disclosure on the transitional reinsurance program and the risk corridors program from the Supplemental Health Care Exhibit.

REASON, JUSTIFICATION FOR AND/OR BENEFIT OF CHANGE**

The purpose of this proposal is to remove the transitional reinsurance program disclosures and the risk corridor disclosures as both programs have expired.

IF THE DATA IS AVAILABLE ELSEWHERE IN THE ANNUAL/QUARTERLY STATEMENT, PLEASE NOTE WHY IT IS REQUIRED FOR THIS PROPOSAL

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

Revised 11/17/2022

ANNUAL STATEMENT INSTRUCTIONS – LIFE/FRATERNAL, PROPERTY/CASUALTY, & HEALTH

SUPPLEMENTAL HEALTH CARE EXHIBIT – PARTS 1 AND 2

Detail Eliminated To Conserve Space

ACA RECEIPTS, PAYMENTS, RECEIVABLES and PAYABLES TABLE

Permanent ACA Risk Adjustment Program

The amounts from the lines below for Column 1, Individual Plans and Column 2, Small Group Employer Plans, are included in the amount reported on Line 1.1 of Part 2:

Line 1.0 Premium adjustments receivable/(payable)
Line 42.0 Premium adjustments receipts/(payments)

~~Transitional ACA Reinsurance Program~~

~~The amounts from the lines below for Column 1, Individual Plans, are included in the amount reported on Line 2.17 and Line 2.18 of Part 2:~~

~~Line 2.0 Amounts recoverable for claims (paid & unpaid)~~
~~Line 5.0 Amounts received for claims~~

~~Temporary ACA Risk Corridors Program~~

~~The amounts from the lines below for Column 1, Individual Plans and Column 2, Small Group Employer Plans, are included in the amount reported on Line 1.6 of Part 2:~~

~~Line 3.1 Accrued retrospective premium~~
~~Line 3.2 Reserve for rate credits or policy experience refunds~~

~~The amounts from the lines below for Column 1, Individual Plans and Column 2, Small Group Employer Plans, are included in the amount reported on Line 1.5 of Part 2:~~

~~Line 6.1 Retrospective premium received~~
~~Line 6.2 Rate credits or policy experience refunds paid~~

ANNUAL STATEMENT BLANK – LIFE/FRATERNAL, PROPERTY/CASUALTY, & HEALTH

SUPPLEMENTAL HEALTH CARE EXHIBIT – PART 1 (Continued)
(To Be Filed By April 1 – Not for Rebate Purposes)

		Business Subject to MLR									10	11	12 Medicare Advantage Part C and Medicare Part D Stand- Alone Subject to ACA	13	14	15
		Comprehensive Health Coverage			Mini-Med Plans			Expatriate Plans		9						
		1	2	3	4	5	6	7	8							
		Individual	Small Group Employer	Large Group Employer	Individual	Small Group Employer	Large Group Employer	Small Group	Large Group	Student Health Plans	Government Business (excluded by statute)	Other Health Business		Subtotal (Cols 1 thru 12)	Uninsured Plans	Total 13 + 14
10.	General and Administrative (G&A) Expenses:															
	10.1 Direct sales salaries and benefits.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10.2 Agents and brokers fees and commissions.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10.3 Other taxes (excluding taxes on Lines 1.5 through 1.7 and Line 14 below) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10.4 Other general and administrative expenses .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10.4a Community Benefit Expenditures (informational only) .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	10.5 Total general and administrative (Lines 10.1 + 10.2 + 10.3 + 10.4)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
11.	Underwriting Gain/(Loss) (Lines 1.12 – 5.7 – 6.6 – 8.3 – 10.5)														XXX	
12.	Income from Fees of Uninsured Plans	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		
13.	Net Investment and Other Gain/(Loss)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	
14.	Federal Income Taxes (excluding taxes on Line 1.5 above)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	
15.	Net Gain or (Loss) (Lines 11 + 12 + 13 – 14)	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX	XXX		XXX	
16.	ICD-10 Implementation Expenses (informational only; already included in general expenses and Line 10.4)	.....			.....									.....		.....
	16a ICD-10 Implementation Expenses (informational only; already included in Line 10.4)															
	OTHER INDICATORS:															
1.	Number of Certificates/Policies															
2.	Number of Covered Lives															
3.	Number of Groups	XXX			XXX											
4.	Member Months															

Is run-off business reported in Columns 1 through 9 or 12?Yes [] No [] If yes, show the amount of premiums and claims included: Premiums \$..... Claims \$.....

AFFORDABLE CARE ACT (ACA) RECEIPTS, PAYMENTS, RECEIVABLES AND PAYABLES					
		Current Year		Prior Year	
		Comprehensive Health Coverage		Comprehensive Health Coverage	
		1	2	3	4
		Individual Plans	Small Group Employer Plans	Individual Plans	Small Group Employer Plans
ACA Receivables and Payables					
1.	Permanent ACA Risk Adjustment Program				
	1.0 Premium adjustments receivable/(payable)				
2.	Transitional ACA Reinsurance Program				
	2.0 Total amounts recoverable for claims (paid & unpaid)		XXX		XXX
3.	Temporary ACA Risk Corridors Program				
	3.1 Accrued retrospective premium				
	3.2 Reserve for rate credits or policy experience refunds				
ACA Receipts and Payments					
42.	Permanent ACA Risk Adjustment Program				
	42.0 Premium adjustments receipts/(payments)				
5.	Transitional ACA Reinsurance Program				
	5.0 Amounts received for claims		XXX		XXX
6.	Temporary ACA Risk Corridors Program				
	6.1 Retrospective premium received				
	6.2 Rate credits or policy experience refunds paid				