

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

<p align="right">DATE: <u>2/10/2025</u></p> <p>CONTACT PERSON: _____</p> <p>TELEPHONE: _____</p> <p>EMAIL ADDRESS: _____</p> <p>ON BEHALF OF: _____</p> <p>NAME: <u>Dale Bruggeman</u></p> <p>TITLE: <u>Chair SAPWG</u></p> <p>AFFILIATION: <u>Ohio Department of Insurance</u></p> <p>ADDRESS: <u>50W. Town St., 3rd Fl., Ste. 300</u> <u>Columbus, OH 43215</u></p>	<p align="center">FOR NAIC USE ONLY</p> <p>Agenda Item # <u>2025-04BWG</u></p> <p>Year <u>2025</u></p> <p>Changes to Existing Reporting <input type="checkbox"/> [X]</p> <p>New Reporting Requirement <input type="checkbox"/> []</p> <hr/> <p align="center">REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</p> <p>No Impact <input checked="" type="checkbox"/> [X]</p> <p>Modifies Required Disclosure <input type="checkbox"/> []</p> <p>Is there data being requested in this proposal which is available elsewhere in the Annual/Quarterly Statement? <input type="checkbox"/> [No]</p> <p><i>***If Yes, complete question below***</i></p> <p align="center">DISPOSITION</p> <p><input type="checkbox"/> [] Rejected For Public Comment</p> <p><input type="checkbox"/> [] Referred To Another NAIC Group</p> <p><input checked="" type="checkbox"/> [X] Received For Public Comment</p> <p><input type="checkbox"/> [] Adopted Date _____</p> <p><input type="checkbox"/> [] Rejected Date _____</p> <p><input type="checkbox"/> [] Deferred Date _____</p> <p><input type="checkbox"/> [] Other (Specify) _____</p>
--	--

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|---|
| <input checked="" type="checkbox"/> [X] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input type="checkbox"/> [] QUARTERLY STATEMENT | <input type="checkbox"/> [] 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

Add a new part to Note to Financial Statements Note 28 – Health Care Receivables to include Medicare Part D Prescription Payment Plans.

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

This proposal updates Note 28 – Health Care Receivables for disclosure requirements that are a simultaneous exposure at SAPWG. (SAPWG INT 24-02T has accounting guidance but the disclosures are in a separate agenda item SAPWG 2025-XX)

*****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.

NOTES TO FINANCIAL STATEMENTS

Notes to the Annual Statement are to be filed on March 1.



28. Health Care Receivables

Instruction:

- A. In accordance with *SSAP No. 84—Health Care and Government Insured Plan Receivables*, the financial statement shall disclose the method used by the reporting entity to estimate pharmaceutical rebate receivables. For the most recent three years and for each quarter therein, the reporting entity shall disclose the following:
- Estimated balance of pharmacy rebate receivable as reported on the financial statements;
 - Pharmacy rebates as billed or otherwise confirmed; and
 - Pharmacy rebates received.
- B. The financial statements shall disclose the method used by the reporting entity to estimate its risk sharing receivables. To the extent that receivable and payable with the same provider are netted, the reporting entity shall disclose the gross receivable and payable balances. For the most recent three years, the reporting entity shall disclose the following:
- Estimated balance of risk sharing receivables as reported on the prior year financial statements for evaluation periods ending in the current year;
 - Estimated balance of risk sharing receivables as reported on the financial statements for evaluation periods ending in the current year and the following year;
 - Risk sharing receivables billed as determined after the annual evaluation period;
 - Risk sharing receivables not yet billed; and
 - Amounts received from providers as payments under risk sharing contracts.
- C. Disclose Medicare Prescription Payment Plan Receivables

Refer to INT 24-02T: Medicare Part D Prescription Payment Plan for accounting guidance.

Include:

- (1) Amounts of included in other health care receivable which are recoverable from participants in Medicare Part D Prescription Payment Plan for the current reporting period and the prior year.
- (2) Aging of other health care receivables which are due from participants in Medicare Part D Prescription Payment Plan including the following categories: 1-30 days, 31-60 days, 61-90 days, over 90 days; nonadmitted and admitted.
- (3) Information on the amount of write-offs of Medicare Prescription Payment Plan installments due from participants in the current and prior year.

Illustration:

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

A. Pharmaceutical Rebate Receivables

Quarter	Estimated Pharmacy Rebates as Reported on Financial Statements	Pharmacy Rebates as Billed or Otherwise Confirmed	Actual Rebates Received Within 90 Days of Billing	Actual Rebates Received Within 91 to 180 Days of Billing	Actual Rebates Received More Than 180 Days After Billing
12/31/2025	\$ 150	\$ 147			
9/30/2025	130	133	\$ 62		
6/30/2025	142	143	70	\$ 55	
3/31/2025	157	152	65	42	\$ 20
12/31/2024	125	132	70	27	20
9/30/2024	123	129	62	31	14
6/30/2024	112	120	54	20	16
3/31/2024	110	118	57	39	20
12/31/2023	68	75	34	20	10
9/30/2023	60	59	27	17	10
6/30/2023	57	60	31	15	10
3/31/2023	45	50	25	18	7

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

B. Risk-Sharing Receivables

Calendar Year	Evaluation Period Year Ending	Risk Sharing Receivable as Estimated in the Prior Year	Risk Sharing Receivable as Estimated in the Current Year	Risk Sharing Receivable Billed	Risk Sharing Receivable Not Yet Billed	Actual Risk Sharing Amounts Received in Year Billed	Actual Risk Sharing Amounts Received First Year Subsequent	Actual Risk Sharing Amounts Received Second Year Subsequent	Actual Risk Sharing Amounts Received All Other
2025	2025	\$ 245	\$ 237	\$ 155	\$ 77	\$ 0			
	2024	XXX	\$ 189	XXX	XXX	XXX	XXX		
2024	2024	\$ 223	\$ 225	\$ 232	\$ 0	\$ 0	\$ 140		
	2023	XXX	\$ 245	XXX	XXX	XXX	XXX	XXX	XXX
2023	2023	\$ 190	\$ 178	\$ 174	\$ 0	\$ 0	\$ 125	\$ 50	
	2022	XXX	\$ 223	XXX	XXX	XXX	XXX	XXX	XXX

THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW. REPORTING ENTITIES ARE NOT PRECLUDED FROM PROVIDING CLARIFYING DISCLOSURE BEFORE OR AFTER THIS ILLUSTRATION.

C. Medicare Prescription Payment Plan Receivables

(1) Amounts of included in other health care receivable which are recoverable from participants in Medicare Part D Prescription Payment Plan for the current reporting period \$ _____ and the prior year \$ _____.

(2) Aging of other health care receivables which are due from participant in Medicare Part D Prescription Payment Plan.

<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>
<u>Name of Debtor</u>	<u>Current Period Gross*</u>	<u>1 - 30 Days</u>	<u>31 - 60 Days</u>	<u>61 - 90 Days</u>	<u>Over 90 Days</u>	<u>Nonadmitted</u>	<u>Admitted</u>	<u>Prior Year admitted</u>
.....
.....
.....
.....
Gross health care receivables								

*represents the Assets Page Column 1, included within Line 24 before nonadmission.

(3) Incurred claims expense includes write-offs of impaired Medicare Prescription Payment Plan receivables of \$ _____ for [current year] and \$ _____ for [prior year].