# NAIC BLANKS (E) WORKING GROUP

# **Blanks Agenda Item Submission Form**

		FOR NAIC USE ONLY			
	DATE: 12/10/2025	- Agenda Item # <u>2025-24BWG</u>			
CONTACT PERSON:		Year <u>2026</u>			
TELEBUONE.		Changes to Existing Reporting [ X ]			
TELEPHONE:		New Reporting Requirement [ ]			
EMAIL ADDRESS:		REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT			
ON BEHALF OF:		No Impact [X] Modifies Required Disclosure []			
NAME:	Dale Bruggeman	Is there data being requested in this proposal			
TITLE:	Chair SAPWG	which is available elsewhere in the Annual/Quarterly Statement? [ No ]			
AFFILIATION:	Ohio Department of Insurance	***If Yes, complete question below***  DISPOSITION			
		DISPOSITION			
ADDRESS:	50W. Town St., 3 <sup>rd</sup> Fl., Ste. 300	- [ ] Rejected For Public Comment [ ] Referred To Another NAIC Group			
	Columbus, OH 43215	[ ] Referred To Another NAIC Group - [ X ] Received For Public Comment			
		[ ] Adopted Date			
		[ ] Rejected Date			
		[ ] Other (Specify)			
	BLANK(S) TO WHICH PROPOSAL A	PPLIES			
[ X ] ANNUAL STATEMENT [ X ] INSTRUCTIONS [ X ] CROSSCHECKS [ ] QUARTERLY STATEMENT [ ] BLANK					
[ X ] Life, Accident & F	y [ ] Protected Cell	[ ] Title [ ] Other			
[ X ] Health [ ] Health (Life Supplement) [ ] Life (Health Supplement)					
Anticipated Effective Date:	Annual 2026				
	IDENTIFICATION OF ITEM(S) TO CH				
Update Notes to Financials	s note 18B – ASC Plans for the disclosure clarificati	ons in SSAP No. 47 – Uninsured Plans.			
	REASON, JUSTIFICATION FOR AND/OR BENEF				
	ed to clarifications to the Administrative Service statement note 18B. (SAPWG Ref #2025-30)	es Contracts (ASC) disclosure in <i>SSAP No. 47</i> –			
***IF THE DATA IS AVAILA	ABLE ELSEWHERE IN THE ANNUAL/QUARTERLY S	TATEMENT, PLEASE NOTE WHY IT IS REQUIRED			
	FOR THIS PROPOSAL***				
	NAIC STAFF COMMENTS	_			
Comment on Effective Rep	orting Date:				
Other Comments:					
** This section must be completed on all forms. Revised 11/17/2022					

## ANNUAL STATEMENT INSTRUCTIONS - LIFE/FRATERNAL, PROPERTY, & HEALTH

#### **NOTES TO FINANCIAL STATEMENTS**

# Note 18 - Gain or Loss to the Reporting Entity from Uninsured Plans and the Uninsured Portion of Partially Insured Plans

### Instruction:

Provide information with regard to the profitability to the reporting entity of uninsured accident and health plans and the uninsured portions of partially insured plans for which the reporting entity serves as an Administrative Services Only (ASO) or an Administrative Services Contract (ASC) plan administrator.



B. ASC Plans

For ASC plans, provide information with regard to the profitability to the reporting entity of all ASC plans and the uninsured portions of partially insured plans for which the reporting entity serves as an ASC administrator.

For the total and each category separately provide:

- Gross reimbursement for medical cost incurred
- Gross administrative fees accrued
- Other income or expense amounts received by the insurance reporting entity (including interest paid to the insurer or received from ASC plans)
- Other amounts paid by the insurance reporting entity (including interest paid to or on behalf of the ASC plans)
- Gross expenses incurred (claims and administrative)
- Total net gain or loss from operations.

## 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.

B. ASC Plans

The gain from operations from Administrative Services Contract (ASC) uninsured plans and the uninsured portion of partially insured plans was as follows during 20\_\_\_:

	Uninsured Portion		
	ASC	of Partially	Total
	<b>Uninsured Plans</b>	Insured Plans	ASC
a. Gross reimbursement for medical			
cost incurred	\$ \$	\$ \$	\$

b.	Gross administrative fees accrued	\$ \$	\$
C.	Other income or expensesamounts received by the insurance reporting entity (including interest paid to the insurer or received from ASC plans)	\$ \$	. \$
<u>d.</u>	Other amounts paid by the insurance reporting entity (including interest paid to or on behalf of the ASC plan)	\$ \$	\$
<u>de</u> .	Gross expenses incurred (claims and administrative) (a+b+c)	\$ \$	\$
e <u>f</u> .	Total net gain or loss from operations (a+b+c)-(d+e)	\$ \$	\$

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