

**NAIC BLANKS (E) WORKING GROUP**

**Blanks Agenda Item Submission Form**

<p align="right"><b>DATE:</b> <u>11-11-20</u></p> <p><b>CONTACT PERSON:</b> _____</p> <p><b>TELEPHONE:</b> _____</p> <p><b>EMAIL ADDRESS:</b> _____</p> <p><b>ON BEHALF OF:</b> <u>Health Risk-Based Capital (E) Working Group</u></p> <p><b>NAME:</b> <u>Steve Drutz, Chiar</u></p> <p><b>TITLE:</b> _____</p> <p><b>AFFILIATION:</b> _____</p> <p><b>ADDRESS:</b> _____</p>	<b>FOR NAIC USE ONLY</b>	
	Agenda Item # _____	Year _____
	Changes to Existing Reporting [ ]	New Reporting Requirement [ ]
	<b><u>REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT</u></b>	
	No Impact [ ]	Modifies Required Disclosure [ ]
	<b><u>DISPOSITION</u></b>	
	[ ]	Rejected For Public Comment
	[ ]	Referred To Another NAIC Group
	[ ]	Received For Public Comment
	[ ]	Adopted Date _____
	[ ]	Rejected Date _____
	[ ]	Deferred Date _____
	[ ]	Other (Specify) _____

**BLANK(S) TO WHICH PROPOSAL APPLIES**

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

Anticipated Effective Date: \_\_\_\_\_

**IDENTIFICATION OF ITEM(S) TO CHANGE**

Clarifying language was added to Exhibit 3, Exhibit 3A and Assets page for health care receivables.

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

**NAIC STAFF COMMENTS**

Comment on Effective Reporting Date: \_\_\_\_\_

Other Comments:

\*\* This section must be completed on all forms.

Revised 7/18/2018

**ASSETS**

**Detail deleted**

Line 24 – Health Care and Other Amounts Receivable

Include: Bills Receivable – Report any unsecured amounts due from outside sources or receivables secured by assets that do not qualify as investments.

Amounts due resulting from advances to agents or brokers – Refer to *SSAP No. 6—Uncollected Premium Balances, Bills Receivable for Premiums, and Amounts Due From Agents and Brokers* for accounting guidance.

Health Care Receivables – Include pharmaceutical rebate receivables, claim overpayment receivables, loans and advances to providers, capitation arrangement receivables, ~~and~~ risk sharing receivables and other health care receivables, from affiliated and non-affiliated entities. Refer to *SSAP No. 84—Health Care and Government Insured Plan Receivables* for accounting guidance.

Other amounts receivable that originate from the government under government insured plans, including **undisputed** amounts over 90 days due that qualify as accident and health contracts are admitted assets. Refer to *SSAP No. 84—Health Care and Government Insured Plans Receivables* and *SSAP No. 50—Classifications of Insurance or Managed Care Contracts* for accounting guidance.

Exclude: Pharmaceutical rebates relating to uninsured plans that represent an administrative fee and that are retained by the reporting entity and earned in excess of the amounts to be remitted to the uninsured plan. These amounts should be reported on Line 17.

Premiums receivable for government insured plans reported on Lines 15.1, 15.2 or 15.3.

**EXHIBIT 3 – HEALTH CARE RECEIVABLES**

Individually list the greater of any account balances greater than \$10,000 or those that are 10% of gross health care receivables. Use Lines 010001 through 0699996, as needed. Report gross amounts for insured plans although these amounts may be offset against corresponding liabilities on the balance sheet. Report the aggregate of amounts not individually listed on Lines 0199998 through 0699998. The subtotal and grand total amounts should be reported on the following lines:

<u>Category</u>	<u>Line Number</u>
Pharmaceutical Rebate Receivables.....	0199999
Claim Overpayment Receivables.....	0299999
Loans and Advances to Providers .....	0399999
Capitation Arrangement Receivables.....	0499999
Risk sharing Receivables .....	0599999
Other <u>Health Care</u> - Receivables .....	0699999
Gross Health Care Receivables.....	0799999

Column 7 – Admitted

Total line should equal the inset amount on Line 24 of the Asset Page.

**EXHIBIT 3A – ANALYSIS OF HEALTH CARE RECEIVABLES COLLECTED AND ACCRUED**

Type of Health Care Receivable	Health Care Receivables Collected <sup>or Offset</sup> During the Year		Health Care Receivables Accrued as of December 31 of Current Year		5	6
	1 On Amounts Accrued Prior to January 1 of Current Year	2 On Amounts Accrued During the Year	3 On Amounts Accrued December 31 of Prior Year	4 On Amounts Accrued During the Year	Health Care Receivables <sup>in from</sup> Prior Years (Cols. 1 + 3)	Estimated Health Care Receivables Accrued as of December 31 of Prior Year
1. Pharmaceutical rebate receivables.....	.....	.....	.....	.....	.....	.....
2. Claim overpayment receivables.....	.....	.....	.....	.....	.....	.....
3. Loans and advances to providers.....	.....	.....	.....	.....	.....	.....
4. Capitation arrangement receivables.....	.....	.....	.....	.....	.....	.....
5. Risk sharing receivables.....	.....	.....	.....	.....	.....	.....
6. Other health care receivables.....	.....	.....	.....	.....	.....	.....
7. Totals (Lines 1 through 6)	.....	.....	.....	.....	.....	.....

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Note that the accrued amounts in Columns 3, 4 and 6 are the total health care receivables, not just the admitted portion.