

NAIC BLANKS (E) WORKING GROUP

Blanks Agenda Item Submission Form

CONTACT PERSON: _____ TELEPHONE: _____ EMAIL ADDRESS: _____ ON BEHALF OF: _____ NAME: <u>Tish Becker</u> TITLE: <u>Chief Financial Analyst</u> AFFILIATION: <u>Kansas Insurance Department</u> ADDRESS: <u>420 S.W. 9th St.</u> <u>Topeka, KS 66612-1678</u>	DATE: <u>08/17/2018</u>	FOR NAIC USE ONLY
	Agenda Item # <u>2018-25BWG</u> Year <u>2020</u> Changes to Existing Reporting <input checked="" type="checkbox"/> [X] New Reporting Requirement <input type="checkbox"/> []	REVIEWED FOR ACCOUNTING PRACTICES AND PROCEDURES IMPACT
	No Impact <input checked="" type="checkbox"/> [X] Modifies Required Disclosure <input type="checkbox"/> []	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>04/06/2019</u> <input type="checkbox"/> [] Rejected Date _____ <input type="checkbox"/> [] Deferred Date _____ <input type="checkbox"/> [] Other (Specify) _____	

BLANK(S) TO WHICH PROPOSAL APPLIES

- | | | |
|---|--|--|
| <input type="checkbox"/> [] ANNUAL STATEMENT | <input checked="" type="checkbox"/> [X] INSTRUCTIONS | <input type="checkbox"/> [] CROSSCHECKS |
| <input checked="" type="checkbox"/> [X] 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 type="checkbox"/> [] Property/Casualty | <input type="checkbox"/> [] Protected Cell | <input type="checkbox"/> [] Other _____ |
| <input checked="" type="checkbox"/> [X] Health | <input type="checkbox"/> [] Health (Life Supplement) | |

Anticipated Effective Date: 1st Quarter 2020

IDENTIFICATION OF ITEM(S) TO CHANGE

Modify the reinsurance ceded code list in the Quarterly Schedule S to match the list used for annual statement reporting. Add additional column and associated instructions for type of business ceded.

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

The purpose of this proposal is to update the type of reinsurance ceded codes to match the code list used for annual reporting. It also provided additional information on the type of business ceded like is provided for annual reporting.

NAIC STAFF COMMENTS

Comment on Effective Reporting Date: _____

Other Comments:

** This section must be completed on all forms.

QUARTERLY STATEMENT INSTRUCTIONS – LIFE/FRATERNAL

SCHEDULE S – CEDED REINSURANCE

SHOWING ALL NEW REINSURANCE TREATIES – CURRENT YEAR TO DATE



Detail Eliminated To Conserve Space

Column 6 – Type of Reinsurance Ceded

Use the following abbreviations to identify the plan and type of reinsurance. For example, group coinsurance with funds withheld should be identified as COFW/G. (If there is more than one type of reinsurance in the same reinsurance company, show each type on a separate line.) The type should be entered in all capital letters, and ALL reinsurance types must be followed by /G (for Group) or /I (for Individual).

Abbreviations:

I	Individual
G	Group

{ All Reinsurance Types should be followed by /I or /G.

REINSURANCE TYPES

CO	Coinsurance	YRT	Yearly renewable term
COFW	Coinsurance with funds withheld	YRTFW	Yearly renewable term with funds withheld
MCO	Modified coinsurance	COMB	Combination coinsurance/modified coinsurance
MCOFW	Modified coinsurance with funds withheld	COMBW	Combination coinsurance/modified coinsurance with funds withheld
AMCO	Annuity modified coinsurance	ACOMB	Annuity combination coinsurance/modified coinsurance
AMCOFW	Annuity modified coinsurance with funds withheld	ACOMBW	Annuity combination coinsurance/modified coinsurance with funds withheld
ACO	Annuity coinsurance	GMDB	Guaranteed minimum death benefit
ACOFW	Annuity coinsurance with funds withheld	GMDBFW	Guaranteed minimum death benefit funds withheld
ASL	Aggregate Stop Loss	QA	Quota Share
SSL	Specific Stop Loss	SS	Surplus Share
LRSL	Loss Ratio Stop Loss	CAT	Catastrophe
DIS	Disability benefits	ADB	Accidental death benefit
OTH	Other reinsurance	LTC	Long Term Care

NOTE: The insurance type should be entered in all capital letters.

Use only one of the following codes per line to identify the type of business ceded. If there is more than one type of business ceded to the same reinsurance company, show each type on a separate line.

Abbreviations:

IL	Industrial Life	FA	Fixed Annuities
XXXL	XXX Life	IA	Indexed Annuities
XXXLO	XXX Life Other	VA	Variable Annuities
AXXX	AXXX Life	OA	Other Annuities
CL	Credit Life	ADB	Accidental Death Benefits
SC	Supplementary Contracts	DIS	Disability Benefits
CMM	Comprehensive Major Medical	STM	Short-Term Medical
OM	Other Medical (Non-Comprehensive)	LB	Limited Benefit
SD	Specified/Named Disease	S	Student
A	Accident Only or AD&D	LTC	Long-Term Care
STDI	Disability Income – Short-Term	D	Dental
LTDI	Disability Income – Long-Term	MR	Medicare
MS	Medicare Supplement (Medigap)	MC	Medicaid
MD	Medicare Part D – Stand-Alone	TRI	Tricare
FEHBP	Federal Employees Health Benefit Plan	CAH	Credit A&H
SCHIP	State Children’s Health Insurance Program	SLEL	Stop Loss/Excess Loss
OL	Other Life	OH	Other Health

NOTE: The Type of Business Assumed code should be entered in all capital letters.

All types of business shown above are as reported in the Analysis of Operations by Lines of Business and the Analysis of Annuity Operations by Lines of Business except as noted below:

XXX Life: Used to describe the actuarial reserves required to be held under Section 6 of the NAIC *Valuation of Life Insurance Policies Model Regulation* (#830) (other than risk assumed from a ceding insurer for policies eligible for exemption under Section 6F, Section 6G, Section 6H or to the portion of the reserve pursuant to YRT Reinsurance under Section 6E), which is commonly referred to as Regulation XXX (or, more simply, XXX).

XXX Life Other: Used to describe the actuarial reserves required to be held under Section 6 of the Model #830 for risk assumed from a ceding insurer for policies described under Section 6F, Section 6G, Section 6H or to the portion of the reserve pursuant to YRT Reinsurance under Section 6E, which is commonly referred to as Regulation XXX (or, more simply, XXX).

AXXX Life: Used to describe the actuarial reserves required to be held under Section 7 of Regulation XXX as further clarified by the NAIC *Actuarial Guideline XXXVIII—The Application of the Valuation of Life Insurance Policies Model Regulation* (AG 38), which is commonly referred to as AXXX.

	Column <u>78</u>	–	<p>Type of Reinsurer</p> <p>The determination of the authorized, certified or unauthorized status of an insurer or reinsurer shall be based on the status of that insurer or reinsurer in the reporting company’s state of domicile.</p> <p>Enter “Authorized,” “Certified” or “Unauthorized” to indicate the type of reinsurer.</p>
	Column <u>89</u>		<p>Certified Reinsurer Rating (1 through 6)</p> <p>Report the certified reinsurer’s rating as assigned by the ceding insurer’s domiciliary state.</p>
	Column <u>910</u>		<p>Effective Date of Certified Reinsurer Rating</p> <p>Report the effective date of the certified reinsurer’s rating that is applicable as of the current reporting period.</p>

QUARTERLY STATEMENT INSTRUCTIONS –HEALTH

SCHEDULE S – CEDED REINSURANCE

SHOWING ALL NEW REINSURANCE TREATIES – CURRENT YEAR TO DATE



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Column 6 – Type of Reinsurance Ceded

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Abbreviations:

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REINSURANCE TYPES

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LRSL	Loss Ratio Stop Loss	CAT	Catastrophe
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