

2025/2026 Filing Smart

WHAT'S NEW IN Filing Smart

Changes and Additions:

- **Life and Health**
 - New Schedule S Part 8 to report reinsurance agreements with funds withheld and MODCO.
 - Updates to AVR

All Statements –

Note: These were adopted effective 1/1/2025, and continues adoptions related to the Bond Project.

- Separate bond classifications into issuer credit obligations and asset-backed securities on different schedules. Update classifications. This affects Schedules D, DA, DL, E, and various summary schedules.
- Update the Code column and delete the Legal Entity Identifier (LEI) column for the following investment schedules: Schedules A, B, BA, D Part 2, D Part 6, and E Part 1.
- Categorize debt securities on Schedule BA that do not qualify as bonds under SSAP No. 26 – Bonds or SSAP No. 43R – Asset-Backed Securities and are captured in scope of SSAP No. 21R – Other Invested Assets.
- Remove categories from Schedule DA, Part 1 and Schedule E, Part 2 that should be reported on Schedule BA. Add clarifying instructions on what should be included in Other Short-Term and Other Cash Equivalent categories.
- Various proposals: Update Notes to Financial Statements for Note 8 Derivatives, Note 5L Restricted Assets, and others.

All Statements except Title –

- Remove the ACA disclosure on the transitional reinsurance program and the risk corridors program from the Supplemental Health Care Exhibit. Add footnote to Part 2
- Add Pet Insurance LOB to Market Conduct Annual Statement Premium Exhibit Supplement.
- Add NOLHGA contact information to Jurat tables.

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Effective first quarter, 2026 – All Statement Types –

- Update investment schedules line category for Bonds Issued by Funds Representing Operating Entities. Applies to Investment Schedule General Instructions, Sch. D Part 3 & 4, Sch. DL Part 1 & 2, and Sch. E Part 2.
- Update Schedule BA line categories and instructions for the expansion of collateral loans. Add two electronic only columns on Schedule BA, Part 1 for reporting fair value of collateral backing and the percentage of the collateral.
- Add NOLHGA contact information to Jurat tables.