



2026 ADOPTIONS

REF. #	DATE ADOPTED	SSAP/ APPENDIX	TITLE	TYPE	DATE EFFECTIVE	SUMMARY
2023-14	Adopted 8/12/2026	INT 23-01	INT 23-01: Net Negative (Disallowed) Interest Maintenance Reserve	Effective Date Extension	Effective Immediately	Adopted an extension to the INT effective date through Dec. 31, 2027. The INT will nullify on Jan. 1, 2028.
2025-22	Adopted 8/12/2026	SSAP No. 61	IMR Impact to Reinsurance Collateral	SAP Clarification	Effective Immediately	Adopted revisions to clarify how IMR derecognized as part of a reinsurance transaction shall influence the reinsurance collateral required to receive reinsurance credit.
2026-05	Adopted 8/12/2026	SSAP No. 1 Annual Statement	Securities Lending Restricted Asset Reporting	SAP Clarification	Effective Immediately	Adopted revisions to change the terminology for security lending restricted assets to "assets lent under securities lending arrangements." Collateral received under securities lending arrangements that can be sold or repledged shall be captured as "collateral received with liability recognized for the return."
2026-07	Adopted 8/12/2026	Annual Statement	Referral on AVR Affiliated Common Stock	SAP Clarification	Effective Immediately	Adopted revisions recommend a sponsored blanks proposal to ensure the asset valuation reserve (AVR) equity reporting lines for subsidiary, controlled or affiliated (SCA) common stock on the AVR reporting schedule in the Life, Accident & Health/ Fraternal Annual Statement are clear and consistent.