

2026 ADOPTIONS

REF. #	DATE ADOPTED	SSAP/ APPENDIX	TITLE	TYPE	DATE EFFECTIVE	SUMMARY
2025-13	Adopted 5/18/2026	SSAP No. 2 SSAP No. 37 SSAP No. 40 Issue Paper No. 172	Qualifying Statutory Trusts	Issue Paper	Revisions to SSAP No. 2, SSAP No. 37, and SSAP No. 40; Effective 1/1/2027; Early Adoption Permitted	Adopted issue paper details for historical purposes the discussions and conclusions that occurred when developing the guidance for residential mortgage loans held in qualifying statutory trusts.
2025-27	Adopted 5/18/2026	SSAP No. 1	SSAP No. 1 Modco/FWH Code	SAP Clarification	Effective Immediately	Adopted revisions to SSAP No. 1 expand paragraph 23.b. to identify the restricted asset reporting categories consistent with Note 5(L)1. However, the Working Group deferred recommending investment schedule code change through Blanks to allow more time to assess whether the restricted asset codes should be retained.
2026-01	Adopted 5/18/2026	SSAP No. 52	FABN Disclosure	SAP Clarification	Effective 12/31/2026	Adopted revisions to SSAP No. 52 incorporate disclosures and a glossary for funding agreement-backed notes and other similar structures.
2026-03EP	Adopted 5/18/2026	SSAP No. 15 SSAP No. 52 Various SSAPs	2026 Spring National Meeting	SAP Editorial	Effective Immediately	Adopted revisions update the SSAPs to delete the word "Funding" at the beginning of the paragraph that describes FHLB agreements, revise "CUSIP" to "Security Identifier," and add "U.S." before "generally accepted accounting principles" (GAAP) as appropriate.