

2024/2025 Filing Smart

WHAT'S NEW IN Filing Smart

Changes and Additions:

- **Life and Health**

- Editorial List: LATE UPDATE: THIS HAD TO BE MOVED TO LIFE NOTE 21, Other Items – EVERYTHING ELSE REMAINS THE SAME. Add new instruction and illustration under Note 5 – Investments for Net Negative (Disallowed) Interest Maintenance Reserve (IMR) and a new general interrogatory for a company attestation (2023-13BWG Modified, 2024-07BWG).

- **Property**

- Changes to the cybersecurity supplement removes identity theft insurance from the supplement. This removes claims-made and occurrence breakdowns, adds first-party and third-party breakdowns, and reports by primary, excess policies and endorsements, as well as reporting by state (2023-05BWG Modified).
- This continues the separation of Pet Insurance from the Inland Marine line of business into its own line within the Underwriting and Investment Exhibits, Exhibit of Premiums and Losses (State Page), Premiums Attributed to Protected Cells Exhibit, and Insurance Expense Exhibit; and adds new Schedule P Parts 1 through 4(2023-01BWG Modified).

All Statements –

- Add a note (5T) to the Notes to Financials to be data captured to report the aggregate collateral loans by qualifying investment collateral. NOTE: This was moved to Note 5S (2024-09BWG Modified).

All Statements except Title –

- Remove the federal Affordable Care Act (ACA) SSAP No. 107—Risk-Sharing Provisions of the Affordable Care Act disclosure on the transitional reinsurance program and the risk corridors program from Note 24E in the Notes to Financials (Note 24F for P/C) in the Annual Statement Instructions (2024-10BWG Modified).

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Effective first quarter, 2025 – All Statement Types -

- Separate bond classifications into issuer credit obligations and asset-backed securities. This affects Schedules D, DL, E (2023-06BWG Modified, 2024-12BWG Modified).
- 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(2023-07BWG Modified).
- 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 (2023-12BWG Modified,2024-02BWG Modified, 2024-11BWG Modified)