

REVISIONS TO  
2024 NAIC ANNUAL STATEMENT INSTRUCTIONS – HEALTH

DGE"2024

PAGE ##: 200 & 207  
Revision: Remove paragraph 18 in Note Financial Note 12(A).  
Reason: Note 12(A) paragraph 18 was removed with the 2023 SAPWG memo to BWG. This instruction removal was missed when preparing the 2024 annual instructions.

EDITOR'S NOTE:

The above changes are highlighted in the revised pages that follow.

Recent Blanks (E) Working Group agreements (exposure drafts) may be viewed in detail on the BWG web page at [https://content.naic.org/cmte\\_e\\_app\\_blanks.htm](https://content.naic.org/cmte_e_app_blanks.htm)

- (15) If applicable, the cost of providing special or contractual termination benefits recognized during the period and a description of the nature of the event.
- (16) An explanation of the following information:
- The rea

- (9) The company has multiple non-pension postretirement benefit plans. The health care plans are contributory, with participants' contributions adjusted annually; the life insurance plans are noncontributory. The accounting for the health care plans anticipates future cost-sharing changes to the written plan that are consistent with the company's expressed intent to increase retiree contributions each year by \_\_\_ percent of the excess of the expected general inflation rate over \_\_\_ percent. \_\_\_\_\_ the years indicated:

	Year(s)	Amount
a.	20__	\$ _____
b.	20__	\$ _____
c.	20__	\$ _____
d.	20__	\$ _____
e.	20__	\$ _____
f.	20__ through 20__	\$ _____

- (11) The Company does not have any regulatory contribution requirements for 20\_\_, however, the Company currently intends to make voluntary contributions to the defined benefit pension plan of \$245 million in 20\_\_.
- (17) See implementation guide for *SSAP No. 102—Pensions* for examples of disclosure.

C.

**THIS EXACT FORMAT MUST BE USED IN THE PREPARATION OF THIS NOTE FOR THE TABLE BELOW.**