REVISIONS TO 2024 NAIC ANNUAL STATEMENT INSTRUCTIONS – PROPERTY

DEC 2024

PAGE ##: 179 & 186

Revision: Remove paragraph 18 in Notes to Financial note 12(A).

Reason: Note 12(A)18 paragraph 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 on the revised pages that follow.

Recent Blanks (E) Working Group agenda items (exposure drafts) may be viewed in detail on the BWG web page at 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 reasons for significant gains and losses related to changes in the defined benefit obligation for the period.
 - Any other significant change in the benefit obligation or plan assets not otherwise apparent in the other required disclosures in this statement.
- Reporting entities are required to disclose the accumulated postretirement and pension benefit obligation and the fair value of plan assets for defined postretirement and pension benefit plans in the first reportin4.2(rto)-4.2hot T₂3.5928 -1.1437 TDTc(p)TejTatses and the TeDObl2 TetiObl2 TetiObl2

(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.