



ACTUARIAL STANDARDS BOARD

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(April 2016)

I. Actuarial Standards of Practice (ASOPs)

Actuarial Standards of Practice (ASOPs)	Applicability by Practice Area*			
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No. 1, Introductory Actuarial Standard of Practice (Doc. No. 170) ( <i>renumbered March 2013</i> )	•	•	•	•
No. 2, Nonguaranteed Charges or Benefits for Life Insurance Policies and Annuity Contracts (Doc. No. 171) ( <i>renumbered March 2013</i> )			•	
Repeal of ASOP No. 2, Recommendations for Actuarial Communications Related to Statements of Financial Accounting Standards Nos. 87 and 88 (Doc. No. 121)				•
No. 3, Practices Relating to Continuing Care Retirement Communities (Doc. No. 124)		•		
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No. 6, Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions (Doc. No. 177)		•		•
No. 7, Analysis of Life, Health, or Property/Casualty Insurer Cash Flows (Doc. No. 128)	•	•	•	
No. 8, Regulatory Filings for Health Benefits, Accident and Health Insurance, and Entities Providing Health Benefits (Doc. No. 176)		•		
Repeal of No. 9, Documentation and Disclosure in Property and Casualty Insurance Ratemaking, Loss Reserving, and Valuations (Doc. No. 105)	•			
No. 10, Methods and Assumptions for Use in Life Insurance Company Financial Statements Prepared in Accordance with GAAP (Doc. No. 130)			•	
No. 11, Financial Statement Treatment of Reinsurance Transactions Involving Life or Health Insurance (Doc. No. 131)		•	•	
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No. 13, Trending Procedures in Property/Casualty Insurance (Doc. No. 133)	•			
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No. 15, Dividends for Individual Participating Life Insurance, Annuities, and Disability Insurance (Doc. No. 134)			•	
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No. 17, Expert Testimony by Actuaries (Doc. No. 135)	•	•	•	•
No. 18, Long-Term Care Insurance (Doc. No. 136)		•		
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No. 21, Responding to or Assisting Auditors or Examiners in Connection with Financial Statements for All Practice Areas (Doc. No. 139)	•	•	•	•
No. 22, Statements of Opinion Based on Asset Adequacy Analysis by Actuaries for Life or Health Insurers (Doc. No. 167)		•	•	
No. 23, Data Quality (Doc. No. 141)	•	•	•	•
No. 24, Compliance with the NAIC Life Insurance Illustrations Model Regulation (Doc. No. 142)			•	
No. 25, Credibility Procedures (Doc. No. 174)	•	•	•	•
No. 26, Compliance with Statutory and Regulatory Requirements for the Actuarial Certification of Small Employer Health Benefit Plans (Doc. No. 144)		•		

Actuarial Standards of Practice (ASOPs)	Applicability by Practice Area*			
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No. 28, Statements of Actuarial Opinion Requirements Regarding Health Insurance Liabilities and Assets (Doc. No. 168)		•		
No. 29, Expense Provisions in Property/Casualty Insurance Ratemaking (Doc. No. 147)	•			
No. 30, Treatment of Profit and Contingency Provisions and the Cost of Capital in Property/Casualty Insurance Ratemaking (Doc. No. 148)	•			
Repeal of ASOP No. 31, Documentation in Health Benefit Plan Ratemaking (Doc. No. 115)		•		
No. 32, Social Insurance (Doc. No. 149)	•	•	•	•
No. 33, Actuarial Responsibilities with Respect to Closed Blocks in Mutual Life Insurance Company Conversions (Doc. No. 150)			•	
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No. 37, Allocation of Policyholder Consideration in Mutual Life Insurance Company Demutualizations (Doc. No. 154)			•	
No. 38, Using Models Outside the Actuary's Area of Expertise (Property and Casualty) (Doc. No. 155)	•			
No. 39, Treatment of Catastrophe Losses in Property/Casualty Insurance Ratemaking (Doc. No. 156)	•			
No. 40, Compliance with the NAIC Valuation of Life Insurance Policies Model Regulation with Respect to Deficiency Reserve Mortality (Doc. No. 157)			•	
No. 41, Actuarial Communications (Doc. No. 120)	•	•	•	•
No. 42, Determining Health and Disability Liabilities Other Than Liabilities for Incurred Claims (Doc. No. 158)		•		
No. 43, Property/Casualty Unpaid Claim Estimates (Doc. No. 159)	•			
No. 44, Selection and Use of Asset Valuation Methods for Pension Valuations (Doc. No. 160) – September 2009 Clarification				•
No. 45, The Use of Health Status Based Risk Adjustment Methodologies (Doc. No. 164)		•		
No. 46, Risk Evaluation in Enterprise Risk Management (Doc. No. 165)	•	•	•	•
No. 47, Risk Treatment in Enterprise Risk Management (Doc. No. 169)	•	•	•	•
No. 48, Life Settlements Mortality (Doc. No. 175)			•	
No. 49, Medicaid Managed Care Capitation Rate Development and Certification (Doc. No. 179)		•		
No. 50, Determining Minimum Value and Actuarial Value under the Affordable Care Act (Doc. No. 182)		•		
*ASB Procedures Manual (Revised Edition) (Doc. No. 181)				

## II. Actuarial Compliance Guidelines (ACGs)

- Repeal of ACG No. 1, An Actuary's Guide to Compliance with Statement of Financial Accounting Standards No. 87 (Doc. No. 090)
- Repeal of ACG No. 2, For Statement of Financial Accounting Standards No. 88 (Doc. No. 090)
- Repeal of ACG No. 3, For Statement of Financial Accounting Standards No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions (Doc. No. 085)
- No. 4, Statutory Statements of Opinion Not Including an Asset Adequacy Analysis by Appointed Actuaries for Life or Health Insurers (Doc. No. 045) [Applies to Life and Health]

## III. Exposure Drafts

- Exposure drafts for which the comment deadline has not yet passed
- Exposure drafts for which the comment deadline has expired
- Discussion drafts

## IV. Professionalism Standards

- Code of Professional Conduct (Doc. No. 078)

## V. Other Documents

Note: Several appendices are available exclusively on the ASB website at [www.actuarialstandardsboard.org](http://www.actuarialstandardsboard.org).

- Code of Professional Conduct (AAA, ASPPA, CAS, CCA, and SOA – Doc. No. 078; January 2001)
- Financial Reporting Recommendations and Interpretations (Doc. No. 067)
- Structural Framework of U.S. Actuarial Profession (AAA – Doc. No. 4; October 2004)
- Risk Classification Statement of Principles
- ASB Procedures Manual (Doc. No. 117, September 2009)
- Definitions from ASOPs and ACGs
- Deviation Language for Standards (Doc. No. 161, March 2011)

- Revised Language for ASOP Nos. 22 and 28 (Doc. No. 166, September 2012)

\*This table provides guidance about which standards commonly apply to actuaries in specific practice areas. Please see the “Applicability Guidelines” and the scope section of the standards themselves for more detailed guidance about which standards might apply when performing specific actuarial tasks. Ultimately, it remains the actuary’s responsibility to identify the standard(s) that apply to each assignment.  
(Legend: C – Casualty H – Health L – Life P – Pension)