



ACTUARIAL STANDARDS BOARD

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**Repeal of  
Actuarial Compliance Guideline  
No. 3**

**For Statement of Financial Accounting Standards No. 106,  
Employers' Accounting for Postretirement Benefits  
Other Than Pensions**

**Developed by the  
Task Force on Retiree Group Benefits of the  
Actuarial Standards Board**

**Repealed by the  
Actuarial Standards Board  
December 2001**

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**(Doc. No. 085)**

December 2001

**TO:** Members of Actuarial Organizations Governed by the Standards of Practice of the Actuarial Standards Board and Other Persons Interested in Employers' Accounting for Postretirement Benefits Other Than Pensions

**FROM:** Actuarial Standards Board (ASB)

**SUBJ:** Repeal of Actuarial Compliance Guideline (ACG) No. 3

This booklet notes the repeal of ACG No. 3, *For Statement of Financial Accounting Standards No. 106, Employers' Accounting for Postretirement Benefits Other Than Pensions*.

### Background

To guide actuaries in complying with Statement of Financial Accounting Standards (SFAS) No. 106, the ASB adopted ACG No. 3 in October 1992. Previously, in October 1988, the ASB adopted Actuarial Standard of Practice (ASOP) No. 6, then titled *Measuring and Allocating Actuarial Present Values of Retiree Health Care and Death Benefits in October 1988*.

As part of the project to revise ASOP No. 6, now titled *Measuring Retiree Group Benefit Obligations*, the Task Force on Retiree Group Benefits of the ASB reviewed ACG No. 3 and incorporated relevant guidance from ACG No. 3 into the revised ASOP No. 6.

At its December 2001 meeting, the ASB voted to adopt the revised ASOP No. 6 and to repeal ACG No. 3.

The repeal of ACG No. 3 is effective January 1, 2003.