



ACTUARIAL STANDARDS BOARD

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(July 2019)

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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Repeal of No. 14, When to Do Cash Flow Testing for Life and Health Insurance Companies (Doc. No. 082 or 083-B)		•	•	
No. 15, Dividends for Individual Participating Life Insurance, Annuities, and Disability Insurance (Doc. No. 134)			•	
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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. 183)	•	•	•	•
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No. 23, Data Quality (Doc. No. 185)	•	•	•	•
No. 24, Compliance with the NAIC Life Insurance Illustrations Model Regulation (Doc. No. 184)			•	
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. 27, Selection of Economic Assumptions for Measuring Pension Obligations (Doc. No. 172)				•
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)			•	
No. 34, Actuarial Practice Concerning Retirement Plan Benefits in Domestic Relations Action (Doc. No. 180)				•
No. 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations (Doc. No. 178)				•
No. 36, Statements of Actuarial Opinion Regarding Property/Casualty Loss and Loss Adjustment Expense Reserves (Doc. No. 153)	•			
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, Health and Disability Actuarial Assets and Liabilities Other Than Liabilities for Incurred Claims (Doc. No. 191)		•		
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)	•	•	•	•
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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. 187)				
No. 51, Assessment and Disclosure of Risk Associated with Measuring Pension Obligations and Determining Pension Plan Contributions (Doc. No. 188)				•
No. 52, Principle-Based Reserves for Life Products under the NAIC Valuation Manual (Doc. No. 189)			•	
No. 53, Estimating Future Costs for Prospective Property/Casualty Risk Transfer and Risk Retention (Doc. No. 190)	•			
No. 54, Pricing of Life Insurance and Annuity Products (Doc. No. 193)			•	
No. 55, Capital Adequacy Assessment (Doc. No. 194)	•			

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.

- 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. 187, June 2017)
- 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)