ACTUARIAL STANDARDS BOARD

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(October 2026)

I. Actuarial Standards of Practice (ASOPs)

Actuarial Standards of Practice (ASOPs)	Applicability by Practice Area*			
	C	H	L	P
No. 1, Introductory Actuarial Standard of Practice (Doc. No. 170) (*renumbered March 2013*)	●	●	●	●
No. 2, Nonguaranteed Elements for Life Insurance and Annuity Products (Doc. No. 204) (*renumbered March 2013*)			●	
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, Continuing Care Retirement Communities and At Home Programs (Doc. No. 202)		●		
No. 4, Measuring Pension Obligations and Determining Pension Plan Costs or Contributions (Doc. No. 205)				●
No. 5, Incurred Health and Disability Claims (Doc. No. 186)		●		
No. 6, Measuring Retiree Group Benefits Obligations and Determining Retiree Group Benefits Program Periodic Costs or Actuarially Determined Contributions (Doc. No. 177)		●		●
No. 7, Life or Health Cash Flow Analysis (Doc. No. 219)		●	●	
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, U.S. GAAP for Long-Duration Life, Annuity, and Health Products (Doc. No. 207)		●	●	
No. 11, Treatment of Reinsurance or Similar Risk Transfer Programs Involving Life Insurance, Annuities, or Health Benefit Plans in Financial Reports. (Doc. No. 199)		●	●	
No. 12, Risk Classification (for All Practice Areas) (Doc. No. 132)	●	●	●	●
No. 13, Trending Procedures in Property/Casualty Insurance (Doc. No. 133)	●			
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)			●	
Repeal of No. 16, Actuarial Practice Concerning Health Maintenance Organizations and Other Managed-Care Health Plans (Doc. No. 104)		●		
No. 17, Expert Testimony by Actuaries (Doc. No. 192)	●	●	●	●
No. 18, Long-Term Care Insurance (Doc. No. 206)		●		
No. 19, Appraisals of Casualty, Health, and Life Insurance Businesses (Doc. No. 137)	●	●	●	
No. 20, Analysis of Property/Casualty Cash Flows, Including Discounting (Doc. No. 220)	●			
No. 21, Responding to or Assisting Auditors or Examiners in Connection with Financial Audits, Financial Reviews, and Financial Examinations (Doc. No. 183)	●	●	●	●
No. 22, Statements of Actuarial Opinion Based on Asset Adequacy Analysis for Life Insurance, Annuity, or Health Insurance Reserves and Other Liabilities (Doc. No. 203)		●	●	
No. 23, Data Quality (Doc. No. 185)	●	●	●	●
No. 24, NAIC Life Insurance Illustrations Model Regulation (Doc. No. 217)			●	
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*			
	C	H	L	P
No. 27, Selection of Assumptions for Measuring Pension Obligations (Doc. No. 211)				
No. 28, Statements of Actuarial Opinion Requirements Regarding Health Insurance Liabilities and Assets (Doc. No. 214)		●		
No. 29, Expense Provisions for Prospective Property/Casualty Risk Transfer and Risk Retention (Doc. No. 210)	●			
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. 196)	●	●	●	●
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 Actions (Doc. No. 180)				●
Repeal of No. 35, Selection of Demographic and Other Noneconomic Assumptions for Measuring Pension Obligations (Doc. No. 215)				●
No. 36, Statements of Actuarial Opinion Regarding Property/Casualty Loss, Loss Adjustment Expense, or Other Reserves (Doc. No. 213)	●			
No. 37, Allocation of Policyholder Consideration in Mutual Life Insurance Company Demutualizations (Doc. No. 154)			●	
No. 38, Catastrophe Modeling (for All Practice Areas) (Property and Casualty) (Doc. No. 201)	●			
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 X Factors (Doc. No. 212)			●	
No. 41, Actuarial Communications (Doc. No. 120)	●	●	●	●
No. 42, Determining Health and Disability 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)		●		
Repeal of Nos. 46, Risk Evaluation in Enterprise Risk Management & 47, Risk Treatment in Enterprise Risk Management (Doc. No. 219)	●	●	●	●
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)		●		
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)	●	●	●	●
No. 56, Modeling (Doc. No. 195)	●	●	●	●
No. 57, Statements of Actuarial Opinion Not Based on an Asset Adequacy Analysis for Life Insurance, Annuity, or Health Insurance Reserves and Related Actuarial Items (Doc. No. 208)		●	●	
No. 58, Enterprise Risk Management (Doc. No. 218)	●	●	●	●

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)
- Repeal ACG No. 4, Statutory Statements of Opinion Not Including an Asset Adequacy Analysis by Appointed Actuaries for Life or Health Insurers (Doc. No. 216) [Applies to Life and Health] (converted to ASOP No. 57 in January 2023)

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. Other Documents

Note: Several appendices are available on the ASB website at www.actuarialstandardsboard.org under "About ASB/Other Documents"

- ASB Procedures Manual (Doc. No. 221, October 2026)
- Definitions from ASOPs
- Deviation Language for Standards (Doc. No. 161, March 2011)
- Code of Professional Conduct (AAA, ASPPA, CAS, CCA, and SOA; January 2001)
- Qualification Standards for Statements of Actuarial Opinion (2022)
- Applicability Guidelines
- Structural Framework of U.S. Actuarial Profession (AAA – Doc. No. 4; updated June 2016)
- Financial Reporting Recommendations and Interpretations (Doc. No. 067)
- Risk Classification Statement of Principles
- Repeal of Interpretative Opinions 3 and 4 (Doc. No. 088; April 2002)
- Report of the Pension Task Force of the Actuarial Standards Board

*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)