### Electronic Prescribing Transaction Service Fees

Requests clarification of SSAP No. 55 to clarify that third party e-prescription services “transactions service fees” are accounted for as a hospital/medical claims expense.  

- **SSAP**: 55  
- **Raised by**: Millennium Consulting Services, LLC  
- **Form B Date**: 8/10/2009  
- **Status**: Fall 2009 - In response to a request from the sponsor of this Form A, the Working Group deferred discussion on this item. Winter 2009 - Working Group deferred action and referred a broader project on health insurers’ expenses to the SAPWG.  
- **Discussion Planned**: Not Scheduled

### Illustration of Intercompany Pooling Arrangements

Sponsored by the CT Dept of Insurance and requests that the Working Group develop an illustration on accounting and reporting of intercompany pooling. As noted in the agenda item, the intent is to provide additional guidance for more consistent reporting of intercompany pooling transactions, allowing greater transparency of affiliated reinsurance amounts within a company’s balance sheet, statement of income and Schedules F or S as applicable.  

- **SSAP**: 63  
- **Raised by**: CT Dept of Insurance  
- **Form B Date**: 7/29/2010  
- **Status**: Summer 2010 - Working Group directed staff to work with Connecticut for an accounting and reporting illustration for intercompany pooling transactions.  
- **Discussion Planned**: Not Scheduled

Italics indicates that item was added since last National Meeting.
<table>
<thead>
<tr>
<th>INT</th>
<th>Date of Tentative</th>
<th>SSAP</th>
<th>Raised by</th>
<th>Description</th>
<th>Status</th>
<th>Discussion Planned</th>
</tr>
</thead>
<tbody>
<tr>
<td>INT 00-09T</td>
<td>3/13/2000</td>
<td>10</td>
<td>ETF 98-11</td>
<td>Accounting for Acquired Temporary Differences in Certain Purchase Transactions That Are Not Accounted for as Business Combinations</td>
<td>Rejected EITF consensus - Form B being redrafted to include certain provisions of EITF consensus</td>
<td>Deferred pending staff revision of Form B</td>
</tr>
<tr>
<td>INT 01-30T</td>
<td>10/16/2001</td>
<td>61/62</td>
<td>NAIC Staff</td>
<td>SSAP No. 61/62 Nonadmission and the Ninety Day Rule</td>
<td>Tentative - 90 day nonadmission criteria applies to all reinsurance balances</td>
<td>Issue referred to SAPWG for study of consistency among P/C, life and health insurers.</td>
</tr>
<tr>
<td>INT 02-12T</td>
<td>6/9/2002</td>
<td>61</td>
<td>NAIC Staff</td>
<td>Determining Policies to be Included in the Existing Block of Business for Purposes of Applying the Accounting Specified in Appendix A-791</td>
<td>Tentative – Policies issued prior to the beginning of the quarter in which the binding letter of intent or reinsurance agreement is executed shall be considered to be part of the existing block of business for purposes of applying the accounting guidance in A-791, paragraph 3.</td>
<td>Deferred pending revision clarification of tentative position by NAIC staff</td>
</tr>
<tr>
<td>INT 06-06T</td>
<td>6/11/2006</td>
<td>Various</td>
<td>NAIC Staff</td>
<td>EITF 00-12: Accounting by an Investor for Stock-Based Compensation Granted to Employees of an Equity Method Investee</td>
<td>June 2006 Exposed a tentative consensus to adopt EITF 00-12 with modification. In September 2006, this issue was deferred pending development of guidance on FAS 123 (R).</td>
<td>Deferred</td>
</tr>
</tbody>
</table>

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