

**INSTRUCTIONS FOR FILING ANNUAL STATEMENT SUPPLEMENT FOR MISSOURI
FOR YEAR ENDING DECEMBER 31, 2021**

PLEASE READ CAREFULLY.

The Annual Statement Supplement for Missouri form filing, which is due by March 1, 2022, can now be filed electronically. Hard copies of this form will not be mailed.

The Annual Statement Supplement for Missouri form is used to collect data in greater detail than that of the Missouri State Page of the Annual Statement. All Life, Accident & Health, Health Service Corporations and Fraternal companies are required to submit an accurate and complete report of their business in all of the lines specified as per 20 CSR 200-1.037. The Supplement form may be found by scrolling down to “Statistics.” To ensure the accuracy of data, a list of edits is included with the instructions. All companies are required to submit an accurate and complete report of their business in all of the lines specified.

Prior to submission, please ensure that data conforms to the criteria enumerated under the **EDITS** section below. If amounts on the supplement form fail to reconcile to corresponding amount on the annual statement, email an explanation to the address below explaining such discrepancies to avoid being contacted by this office.

A **NONE** report is required for companies with no Missouri business (i.e. a zero-filled report).

The Supplement is to be completed and received by the Missouri Department of Commerce & Insurance by March 1, 2022. Each company must file a separate submission, when filing electronically. If your company is unable to submit electronically, a hard copy may be mailed to the attention of the Statistics Section at the address listed below. If filing electronically, you are encourage to print a copy for your records.

A copy of both the Supplement and the Missouri State Page of the Annual Statement should accompany your premium tax return.

If you have any questions, please contact the Statistics Section at Statistics@insurance.mo.gov, or by phone at 573-751-3163.

Missouri Department of Commerce & Insurance
Statistics Section
P.O. Box 690
Jefferson City, MO 65102

Missouri Department of Commerce & Insurance
Statistics Section
Truman State Office Bldg.
301 W. High St., 5th Floor, Room 530
Jefferson City, MO 65101

ELECTRONIC FILING INSTRUCTIONS

The fillable form can be accessed on our website at <http://insurance.mo.gov/industry/forms/index.php>, scroll down to Statistics. Click on the form number that corresponds to your company type (MO 375-1802 is for Life, Accident & Health, Health Service Corporations & Fraternal companies).

Once you complete all data fields on this form, you can save the data by using the "EXPORT" button. This will export your data to an XML file. You may reimport this saved file by clicking on "Import," then "Choose File" and selecting the save XML file. When all fields have been completed click on the "SUBMIT" button. A popup will appear saying the filing was submitted successfully. You are encouraged to retain a copy of the submission for your records.

SUPPLEMENT INSTRUCTIONS AND EDIT VERIFICATION FORM

- 1) Include the company name, 4 digit NAIC group code and 5 digit NAIC company code, as reported on the jurat page of your company's Annual Statement. Also include the company representative and telephone number of the person responsible for completing this form.
- 2) Columns 1 through 6 of the Supplement must be totaled. The sum of line numbers 1.1 through 1.9 are to equal line number 1.10. The sum of line numbers 2.1 through 2.9 are to equal line number 2.10. The sum of line numbers 1.10 and 2.10 are to equal line number 3. The sum of line numbers 4.1 through 4.14 are to equal line number 4.15. The sum of line numbers 5.1a through 5.14 are to equal line number 5.15. The sum of line numbers 4.15 and 5.15 are to equal line number 6.
- 3) Data reported on the Supplement for a specific line of business is being entered on the correct line.
- 4) On the Supplement all amounts are to be reported in whole dollars only, do not include cents, except for Column V, Life Insurance in Force is to be reported in thousands.
- 5) If no insureds are reported for a line of business, yet premium is being reported then you must submit an explanation in the space provided on the back of the Supplement as to why your company has reported premium, but no insureds.
- 6) On the Supplement, line number 5.1a is to also include any data which is reported on line number 7.1.
- 7) For Column 1, the Number of Insureds can be double counted. (Ex. If an insured has more than one type of policy than that insured should be counted for each policy).
- 8) **Additional Instructions for reporting association health plans that combine both small and large employers (lines 8.1 – 8.4).**
Lines 8.1 – 8.4 are intended to capture information about employer association plans as defined in 376.421.1(5)(e) RSMo. Data should be reported only if **all** of the following conditions apply.
 - a. Business is issued to an association whose membership includes **both** small employers (3-25 employees) and large employers (more than 25 employees).
 - b. The health benefit plan is underwritten and rated as a single employer.
 - c. The health plan has a uniform benefit design option or options for all participating association members or employers.
 - d. The health plan has guarantee issue to all association members and all eligible employees of any participating association member company.

Data should be reported separately for small employers in such associations (lines 8.1 and 8.2) and large employers (lines 8.3 and 8.4). By definition, if data is reported on line 8.1, data must also be reported on line 8.3. Similarly, if data is reported on line 8.2, data must also be reported on line 8.4.

Lines 8.1 and 8.3 – Report business for associations in which the index rate for any class of business *exceeds* the rate for any other class by *more than* 20 percent. This business should be exempt from the rating provisions of 379.936.1(1) RSMo., as per 376.421.1(5)(e) RSMo.

Lines 8.2 and 8.4 – Include business for associations in which the index rate for any rating period, for any class of business, *does not exceed* any other class of business by more than 20 percent.

For additional information, please consult 376.421 RSMo., available on the internet at <http://www.moga.mo.gov/statutes/C300-399/3760000421.HTM>.

EDITS:

The following edits are cross-checks which are to be performed between the Annual Statement Supplement for Missouri form and your company's Missouri State Page from the Annual Statement. Fraternal companies are to perform the edits listed under line numbers 30 through 46.

- 9) Missouri State Page from the Annual Statement, column 5, line number 5, reconciles with column II, line number 3 of the Supplement.
- 10) Missouri State Page from the Annual Statement, column 5, line number 8, reconciles with column III, line number 3 of the Supplement.
- 11) Missouri State Page from the Annual Statement, column 5, line number 15, reconciles with column IV, line number 3 of the Supplement.
- 12) Missouri State Page from the Annual Statement, column 10, line number 23, reconciles with column V, line number 3 of the Supplement.
- 13) Missouri State Page from the Annual Statement, column 1, line number 24.1, reconciles with column II, line number 5.1e of the Supplement.
- 14) Missouri State Page from the Annual Statement, column 2, line number 24.1, reconciles with column III, line number 5.1e of the Supplement.
- 15) Missouri State Page from the Annual Statement, column 3, line number 24.1, reconciles with column IV, line number 5.1e of the Supplement.
- 16) Missouri State Page from the Annual Statement, column 4, line number 24.1, reconciles with column V, line number 5.1e of the Supplement.
- 17) Missouri State Page from the Annual Statement, column 5, line number 24.1, reconciles with column VI, line number 5.1e of the Supplement.
- 18) Missouri State Page from the Annual Statement, column 1, line number 24.4, reconciles with column II, the sum of line numbers 4.13, 4.14, 5.13 and 5.14, of the Supplement.
- 19) Missouri State Page from the Annual Statement, column 2, line number 24.4, reconciles with column III, the sum of line numbers 4.13, 4.14, 5.13 and 5.14, of the Supplement.
- 20) Missouri State Page from the Annual Statement, column 3, line number 24.4, reconciles with column IV, the sum of line numbers 4.13, 4.14, 5.13 and 5.14, of the Supplement.
- 21) Missouri State Page from the Annual Statement, column 4, line number 24.4, reconciles with column V, the sum of line numbers 4.13, 4.14, 5.13 and 5.14, of the Supplement.
- 22) Missouri State Page from the Annual Statement, column 5, line number 24.4, reconciles with column VI, the sum of line numbers 4.13, 4.14, 5.13 and 5.14, of the Supplement.
- 23) Missouri State Page from the Annual Statement, column 1, line number 26, reconciles with column II, line number 6 of the Supplement.
- 24) Missouri State Page from the Annual Statement, column 2, line number 26, reconciles with column III, line number 6 of the Supplement.
- 25) Missouri State Page from the Annual Statement, column 3, line number 26, reconciles with column IV, line number 6 of the Supplement.
- 26) Missouri State Page from the Annual Statement, column 4, line number 26, reconciles with column V, line number 6 of the Supplement.
- 27) Missouri State Page from the Annual Statement, column 5, line number 26, reconciles with column VI, line number 6 of the Supplement.

- 28) The reporting of life, annuity, credit life, deposit-type contract funds and other considerations, for premiums, dividends and claims paid, is to be reported on the Supplement exactly the same as is reported on your company's Missouri State Page of the Annual Statement. (ex. If annuities is reported on your Missouri State Page from the Annual Statement then annuities is to be reported on the Supplement).
- 29) The reporting of individual and/or group business is to be reported on the Supplement exactly the same as is reported on your company's Missouri State Page from the Annual Statement. (ex. If your company is reporting group business on your Missouri State Page from the Annual Statement then group business is to be reported on the Supplement).
- 30) Fraternal Companies: Missouri State Page from the Annual Statement, column 1, line number 5, reconciles with column II, line number 3 of the Supplement.
- 31) Fraternal Companies: Missouri State Page from the Annual Statement, column 1, line number 8, reconciles with column III, line number 3 of the Supplement.
- 32) Fraternal Companies: Missouri State Page from the Annual Statement, column 1, line number 15, reconciles with column IV, line number 3 of the Supplement.
- 33) Fraternal Companies: Missouri State Page from the Annual Statement, column 2, line number 23, reconciles with column V, line number 3 of the Supplement.
- 34) Fraternal Companies: Missouri State Page from the Annual Statement, column 1, line number 25.5, reconciles with column II, the sum of line numbers 4.13, 4.14, 5.13 and 5.14 of the Supplement
- 35) Fraternal Companies: Missouri State Page from the Annual Statement, column 2, line number 25.5, reconciles with column III, the sum of line numbers 4.13, 4.14, 5.13 and 5.14 of the Supplement.
- 36) Fraternal Companies: Missouri State Page from the Annual Statement, column 3, line number 25.5, reconciles with column IV, the sum of line numbers 4.13, 4.14, 5.13 and 5.14 of the Supplement.
- 37) Fraternal Companies: Missouri State Page from the Annual Statement, column 4, line number 25.5, reconciles with column V, the sum of line numbers 4.13, 4.14, 5.13 and 5.14 of the Supplement.
- 38) Fraternal Companies: Missouri State Page from the Annual Statement, column 5, line number 25.5, reconciles with column VI, the sum of line numbers 4.13, 4.14, 5.13 and 5.14 of the Supplement.
- 39) Fraternal Companies: Missouri State Page from the Annual Statement, column 1, line number 26, reconciles with column II, line number 6 of the Supplement.
- 40) Fraternal Companies: Missouri State Page from the Annual Statement, column 2, line number 26, reconciles with column III, line number 6 of the Supplement.
- 41) Fraternal Companies: Missouri State Page from the Annual Statement, column 3, line number 26, reconciles with column IV, line number 6 of the Supplement.
- 42) Fraternal Companies: Missouri State Page from the Annual Statement, column 4, line number 26, reconciles with column V, line number 6 of the Supplement.
- 43) Fraternal Companies: Missouri State Page from the Annual Statement, column 5, line number 26, reconciles with column VI, line number 6 of the Supplement.
- 44) The reporting of life, annuity, deposit-type contract funds and other considerations, for premiums, dividends and claims paid, is to be reported on the Supplement exactly the same as is reported on your company's Missouri State Page of the Annual Statement. (ex. If annuities is reported on your Missouri State Page from the Annual Statement then annuities is to be reported on the Supplement).

Additional Reconciliations:

- 1) On the Supplement, line numbers 1.5 and 2.5, must reconcile to the Credit Insurance Experience Exhibit or comply with Missouri Regulation 20 CSR 600-2.100 subsection 10.
- 2) On the Supplement, line numbers 4.10 and 5.10, must reconcile to the Credit Insurance Experience Exhibit or comply with Missouri Regulation 20 CSR 600-2.100 subsection 10.