

Nebraska Department of Insurance
Guidance Document
IGD - - F7

Title: Standard Valuation Act Valuation Manual Update

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Notice: This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

On June 15, 2016, pursuant to Neb.Rev.Stat. § 44-8908(2), the Director of Insurance prescribed the valuation manual which was adopted by the National Association of Insurance Commissioners on December 2, 2012. The operative date of the valuation manual was established as January 1, 2017.

The National Association of Insurance Commissioners, through collaboration with all interested parties, continues to update the valuation manual which was prescribed initially on December 2, 2012.

- For purposes of the 2017 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 29, 2016.
- For the 2018 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 9, 2017.
- For the 2019 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of September 10, 2018.
- For the 2020 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 6, 2019.
- For the 2021 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 14, 2020.

- For the 2022 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 17, 2021.
- For the 2023 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 13, 2022.
- For the 2024 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 16, 2023.
- For the 2025 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 15, 2024.
- For the 2026 reporting year, the Director hereby adopts the updates made to the valuation manual which were fully adopted by the National Association of Insurance Commissioners as of August 13, 2025.

Questions about this guidance document may be directed to the Life and Health Division at 402-471-2201.