

MULTIPLE EMPLOYER WELFARE ARRANGEMENTS
(Licensed On or After January 1, 2025)

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: _____ North Carolina _____ Filings Made During the Year 2026

(1) Check list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES	(5) DUE DATE	(6) FORM SOURCE **	(7) APPLICABLE NOTES
I. NAIC FINANCIAL STATEMENTS						
1		Annual Statement (8 1/2" x 14")	3#	150 days after FYE	NAIC	A,B,D,E,F,G,H,I,J,K,N,O
1.1		Printed Investment Schedule detail (Pages E01-E30)	2	150 days after FYE	NAIC	A,B,D,E,F,G,H,I,J,K,N,P
2		Quarterly Financial Statement (8 1/2" x 14")	2#	90 days after quarter-end	NAIC	A,B,D,E,F,G,H,I,J,K,N
II. NAIC SUPPLEMENTS						
3		Accident & Health Policy Experience Exhibit	2	150 days after FYE	NAIC	A,B,D,E,H,I,K,N
4		Statement of Actuarial Opinion	3	150 days after FYE	Company	A,B,D,E,F,I,M,N
5		Management Discussion & Analysis	2	150 days after FYE	Company	A,B,D,E,I,N
6		Risk-Based Capital Report	1	150 days after FYE	NAIC	A,B,D,E,F,H,I,N,Q
7		Supplemental Compensation Exhibit	2	150 days after FYE	NAIC	A,B,D,E,H,I,K,N
8		Supplemental Investment Risk Interrogatories	2	150 days after FYE	NAIC	A,B,D,E,H,I,K,N
III. AUDIT/INTERNAL CONTROL RELATED REPORTS						
9		Request for an Exemption from Annual Financial Reporting Law	1	10/1	Company	A,B,D,E,I
10		Independent CPA (change)	See Line 11		State	
11		CPA Designation Letter	1	10/1	State	A,B,D,E,I
12		Accountant Awareness Letter	1	10/1	State	A,B,D,E,I
13		Request for an Exemption Annual Financial Reporting Law's Independence of Services	1	10/1	Company	A,B,D,E,I
14		Relief from the five-year rotation requirement for lead audit partner	1	11/30	Company	A,B,D,E,I
15		Relief from one-year cooling off period for independent CPA	1	11/30	Company	A,B,D,E,I
16		Relief from Requirements for Audit Committees	1	11/30	Company	A,B,D,I
17		Designation of Audit Committee	1	5/21	State	A,B,D,E,I
18		Request for Extension for Filing Annual Audited Financial Report	1	5/21	Company	A,B,D,E,I
19		Audited Financial Reports	2#	150 days after FYE	Company	A,B,D,E,I,N
20		Accountants Letter of Qualifications	2	150 days after FYE	State	A,B,D,E,I,N
21		Communication of Internal Control Related Matters from the CPA's (Noted in Audit)	2	150 days after FYE	Company	A,B,D,E,I,N
22		Management's Report of Internal Control Over Financial Reporting	2	150 days after FYE	Company	A,B,D,E,I
23		Audited Financial Reports Exemption Affidavit	2	150 days after FYE	Company	A,B,D,F,N
24		Notification of Adverse Financial Condition	2	Within 5 days of receipt from CPA	Company	A,B,D,E
IV. STATE REQUIRED FILINGS – FINANCIAL ANALYSIS						
25		Corporate Governance Annual Disclosure ***	1	150 days after FYE	Company	A,B,D,E,F,I
26		Signed Jurat	3	150 days after FYE; 90 days after quarter-end	NAIC	A,B,D,E,F,G,H,J
27		Pledged Asset Supplement (G.S. 58-13-25(b))	2	150 days after FYE; 90 days after quarter-end	State	A,B,D,E,F
28		Management Agreement Supplement (G.S. 58-34-10(d))	2	150 days after FYE	State	A,B,D,E
29		License Renewal	See Line 36		State	A,C
30		Printed State Page Exhibit	2	150 days after FYE	NAIC	A,B,D,E,H,I,K,N,O
31		Request for Exemption from Filing Actuarial Opinion	1	10/1	Company	A,B,D,I
32		Affidavit for Actuarial Opinion Exemption	2	150 days after FYE	Company	A,B,D,F,N
33		Copy of Fidelity Bond (11 NCAC 18.0109)	1	Within 2 days after effective date of change	Company	A,B,D,E

34	Listing of Employers Participating in MEWA & Number of Participants per Employer	1	150 days after FYE; 90 days after quarter-end	Company	A,B,D,E
35	Listing of Persons Directly Employed Who Solicit Participants or Adjust Claims	1	150 days after FYE	Company	A,B,D,E
V. STATE REQUIRED FILINGS – LIFE & HEALTH					
36	As required by the Life & Health Division ****	-	-	-	A

*If XXX appears in this column, this state does not require this filing if hard copy is filed with the state of domicile and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state. EO (electronic only filing).

** If Form Source is NAIC, the form should be obtained from the appropriate vendor.

*** Effective July 1, 2019, North Carolina adopted the NAIC Corporate Governance Annual Disclosure Model Act, an annual disclosure is required of all insurers or insurance groups by June 1. The Corporate Governance Annual Disclosure is a state filing only and should not be submitted by the company to the NAIC. Note, however, that this filing is intended to be submitted to the lead state if filed at the insurance group level. For more information on lead states, see the following NAIC URL: http://www.naic.org/public_lead_state_report.htm.

NOTE: A copy of the group level Corporate Governance Annual Disclosure is to be filed with North Carolina.

**** The Life & Health Division has its own filing requirements for MEWAs licensed on or after January 1, 2025, regarding rates and forms, which are in addition to the financial filing requirements of the Financial Analysis Division outlined in this filing checklist. Questions concerning Life & Health Division requirements can be directed to Ms. Pat Lee at patricia.lee@ncdoi.gov.

In addition to the required number of hardcopies, an electronic copy of the Annual Statement, Quarterly Statements, and Audited Financial Statement is required to be submitted at financialanalysissubmissions@ncdoi.gov.

NOTES AND INSTRUCTIONS		
A	Required Filings Contact Person:	<p>LICENSE UPDATE FORM: financialanalysissubmissions@ncdoi.gov</p> <p>FINANCIAL FILINGS: financialanalysissubmissions@ncdoi.gov</p> <p>LIFE & HEALTH FILINGS: Ms. Pat Lee (919) 807-6066 patricia.lee@ncdoi.gov</p> <p>DOMESTIC AUDITED FINANCIAL STATEMENTS AND RELATED SUPPLEMENTAL FILINGS: Mr. Matt Erickson (919) 807-6641 financialanalysissubmissions@ncdoi.gov</p>
B	Mailing Address:	<p>FINANCIAL FILINGS: For U. S. Postal Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Division 1203 Mail Service Center Raleigh, NC 27699-1203</p> <p>For Other Than U. S. Postal Service Delivery North Carolina Department of Insurance Company Services Group Financial Analysis Division 3200 Beechleaf Court Raleigh, NC 27604</p>
C	License Renewal:	Annual license renewal is handled with the Life & Health Division. Contact Ms. Pat Lee at (919) 807-6066 or patricia.lee@ncdoi.gov for more information.
D	Delivery Instructions:	<p>FINANCIAL FILINGS: All filings must be RECEIVED at the appropriate address provided in Note B no later than the indicated due date. If the due date falls on a weekend or holiday, then the deadline is extended to the next business day.</p> <p>Hand deliveries are NOT accepted.</p> <p>Electronic filings will NOT be accepted by the Department in 2026. However, an electronic copy of the Annual Statement, Quarterly Statements, and Audited Financial Statement is required in addition to the hardcopy filings.</p>
E	Late Filings:	Penalties under G.S. 58-2-70 may apply.
F	Original Signatures:	Original “wet” signatures are required on all filings.
G	Signature/Notarization/Certification:	<p>FINANCIAL FILINGS: The annual and quarterly statements are required to be signed by three (3) trustees, one being the Chairperson of the Board of Trustees or the equivalent thereof, and the others being trustees and officers of the MEWA.</p>

			All signatures must be notarized and corporate seal, if any, affixed.
	H	Amended Filings:	<p>FINANCIAL FILINGS: A properly executed Jurat page must accompany any amended pages, which must be filed within 10 days of the amendment.</p> <p>The Jurat page accompanying the amended filing must include the amendment number, the amendment date, and the number of pages amended.</p>
	I	Exceptions from normal filings:	<p>FINANCIAL FILINGS: Requests for extensions must be submitted via email at least 10 days prior to the indicated due date.</p> <p>Exemption requests are to be submitted via email by the due date specified in Column 5 in the table above.</p> <p>For additional filing instructions regarding the audited financial statement and supplements, refer to:</p> <p><u>https://www.ncdoi.gov/insurance-industry/financial-analysis/annual-financial-reporting-law</u></p>
	J	Signed Jurat:	<p>FINANCIAL FILINGS: Annual and quarterly statements are required to be filed in hardcopy. A properly executed Jurat Page must accompany the hardcopy filings. Three (3) copies are required for the annual statement, and two (2) copies are required for the quarterly statements.</p>
	K	“NONE” Filings:	<p>FINANCIAL FILINGS: Follow NAIC Annual Statement Instructions.</p>
	L	Filings new, discontinued, or modified materially:	
	M	Statement of Actuarial Opinion:	<p>FINANCIAL FILINGS: One (1) original and two (2) copies of the actuarial opinion must be filed with this Department.</p>
	N	Statements/Electronic Filings:	<p>FINANCIAL FILINGS: Hardcopy annual and quarterly statements are required to be filed with this Department. The annual and quarterly statements must be securely bound in “book” fashion with a cover similar in color (orange) to the required NAIC Health annual and quarterly statement blanks.</p> <p>To be properly bound, this must be by means other than staples or clips. If an annual or quarterly statement is not properly bound, this Department will require it to be refiled.</p> <p>Note: Amendments and RBC reports are not required to be bound.</p> <p>The Annual Statement, Quarterly Statements, and Audited Financial Statement are also required to be filed electronically at financialanalysissubmissions@ncdoi.gov.</p>

O	Exhibit of Premiums, Enrollment and Utilization: (Page 29 for Annual Statement and page 7 for Quarterly Statement)	<u>FINANCIAL FILINGS:</u> Must properly complete these schedules (annual and quarterly) for each jurisdiction in which the MEWA has written direct business or has amounts paid, incurred, or unpaid for provisions of health care services, along with a grand total schedule. If this information is provided with the bound Annual Statement, a separate unbound copy is not required.	
P	Printed Investment Schedule Detail (Pages E01-E30)	<u>FINANCIAL FILINGS:</u> If this information is provided with the bound Annual Statement, a separate unbound copy is not required.	
Q	Risk-Based Capital Report:	<u>FINANCIAL FILINGS:</u> This report should NOT be included in the bound Annual Statement but submitted separately.	

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will not be sending their own checklist this year.

Electronic filing is intended to be filing(s) submitted to the NAIC via the NAIC Internet Filing Site which eliminates the need for a company to submit diskettes or CD-ROM to the NAIC. Companies are not required to file hard copy filings with the NAIC.

Column (1) (Checklist)

Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)

Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)

Name of item or form to be filed.

The ***Annual Statement Electronic Filing*** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The ***March .PDF Filing*** is the .pdf file for annual statement data, detail for investment schedules and supplements due March 1.

The ***Risk-Based Capital Electronic Filing*** includes all risk-based capital data.

The ***Risk-Based Capital .PDF Filing*** is the .pdf file for risk-based capital data.

The ***Supplemental Electronic Filing*** includes all supplements due April 1, per the *Annual Statement Instructions*.

The ***Supplemental .PDF Filing*** is the .pdf file for all supplemental schedules and exhibits due April 1.

The ***Quarterly Statement Electronic Filing*** includes the complete quarterly statement data.

The ***Quarterly Statement .PDF Filing*** is the .pdf file for quarterly statement data.

The ***Combined Annual Statement Electronic Filing*** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The ***Combined Annual Statement .PDF Filing*** is the .pdf file for the Combined annual statement data and the combined Insurance Expense Exhibit.

The ***June .PDF Filing*** is the .pdf file for the Audited Financial Statements and Accountants Letter of Qualifications.

Column (4) (Number of Copies)

Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (EX) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. **Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.**

Column (5) (Due Date)

Indicates the date on which the company must file the form.

Column (6) (Form Source)

This column contains one of three words: “NAIC,” “State,” or “Company.” If this column contains “NAIC,” the company must obtain the forms from the appropriate vendor. If this column contains “State,” the state will provide the forms with the filing instructions. If this column contains “Company,” the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)

This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.