

**STATE OF HAWAII
INSURANCE DIVISION**

**2014 ANNUAL FILING REQUIREMENTS
(Due in 2015)**

**HEALTH ENTITIES
(For Mutual Benefit Societies and Health Maintenance Organizations ONLY)**

The Health Entity Checklist is only for the following insurers licensed in Hawaii:

1.	AlohaCare	HMO
2.	CHA HMO, Inc.	HMO
3.	Family Health Hawaii MBS	MBS
4.	Hawaii Management Alliance Association	MBS
5.	Hawaii Medical Service Association	MBS
6.	Kaiser Foundation Health Plan, Inc. Hawaii Region	HMO
7.	Mutual Benefit Association of Hawaii	MBS
8.	University Health Alliance	MBS
9.	Voluntary Employees' Benefit Association of Hawaii	MBS

IMPORTANT! PLEASE READ

If your company is a licensed Property & Casualty Insurer, a licensed Life/Accident & Health Insurer, a licensed Title Insurer, or a licensed Fraternal Benefit Insurer

AND

the company is filing a HEALTH BLANK,
DO NOT use the attached Health Entity Checklist.

Please use the checklist for your respective license.

If you have any questions on which checklist to use, please contact Gale Miyazaki @ (808) 587-6741.

HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

COMPANY NAME: _____ NAIC Company Code: _____
 Contact: _____ Telephone: _____
 REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2015

(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 (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC	State			
I. NAIC FINANCIAL STATEMENTS								
	1	Annual Statement (8 1/2" x 14")	2	EO	2	3/1	NAIC	G, H, L
	1.1	Printed Investment Schedule detail (Pages E01-E27)	2	EO	2	3/1	NAIC	
	2	Quarterly Financial Statements (8 1/2" x 14") – Include the Printed Investment Schedule detail (Pages QE01-QE13)	2	EO	2	5/15, 8/15, 11/15	NAIC	G, H, L
II. NAIC SUPPLEMENTS								
	10	Accident & Health Policy Experience Exhibit	2	EO	2	4/1	NAIC	
	11	Actuarial Opinion	2	EO	2	3/1	Company	G
	12	Health Care Exhibit (Parts 1, 2 and 3) Supplement	2	EO	2	4/1	NAIC	
	13	Health Care Exhibit's Allocation Report Supplement	2	EO	2	4/1	NAIC	
	14	Investment Risk Interrogatories	2	EO	2	4/1	NAIC	
	15	Life Supplemental Data due March 1	2	EO	2	3/1	NAIC	
	16	Life Supp Statement non-guaranteed elements – Exh 5, Int. #3	2	EO	2	3/1	Company	
	17	Life Supp Statement on par/non-par policies – Exh 5, Int. 1&2	2	EO	2	3/1	Company	
	18	Life Supplemental Data due April 1	2	EO	2	4/1	NAIC	
	19	Long-Term Care Experience Reporting Forms	2	EO	2	4/1	NAIC	
	20	Management Discussion & Analysis	2	EO	2	4/1	Company	U
	21	Medicare Supplement Insurance Experience Exhibit	2	EO	2	3/1	NAIC	
	22	Medicare Part D Coverage Supplement	2	EO	2	3/1, 5/15, 8/15, 11/15	NAIC	
	23	Property/Casualty Supplement due March 1	1	EO	1	3/1	NAIC	
	24	Property/Casualty Supplement due April 1	1	EO	1	4/1	NAIC	
	25	Risk-Based Capital Report	2	EO	2	3/1	NAIC	G
	26	Schedule SIS	1	N/A	1	3/1	NAIC	
	27	Supplemental Compensation Exhibit	1	N/A	1	3/1	NAIC	R
III. ELECTRONIC FILING REQUIREMENTS								
	60	Annual Statement Electronic Filing	N/A	EO	N/A	3/1	NAIC	PLEASE REFER TO NOTE O
	61	March .PDF Filing	N/A	EO	N/A	3/1	NAIC	
	62	Risk-Based Capital Electronic Filing	N/A	EO	N/A	3/1	NAIC	
	63	Risk-based Capital .PDF Filing	N/A	EO	N/A	3/1	NAIC	
	64	Supplemental Electronic Filing	N/A	EO	N/A	4/1	NAIC	
	65	Supplemental .PDF Filing	N/A	EO	N/A	4/1	NAIC	
	66	Quarterly Statement Electronic Filing	N/A	EO	N/A	5/15, 8/15, 11/15	NAIC	
	67	Quarterly .PDF Filing	N/A	EO	N/A	5/15, 8/15, 11/15	NAIC	
	68	June .PDF Filing	N/A	EO	N/A	6/1	NAIC	
IV. AUDIT/INTERNAL CONTROL RELATED REPORTS								
	81	Accountants Letter of Qualifications	2	EO	2	6/1	Company	G
	82	Audited Financial Reports	2	EO	2	6/1	Company	G, T
	83	Audited Financial Reports Exemption Affidavit	1	N/A	1	3/1	Company	If applicable, Notes G & J
	84	Communication of Internal Control Related Matters Noted in Audit	2	N/A	2	8/1	Company	G, X
	85	Independent CPA – Annual Notification of Accountant/ Accounting Firm [Notification to the Commissioner in writing the name and address of the person or firm retained to conduct the annual audit.]	1	N/A	1	30 days prior to audit	Company	S
	86	Management's Report of Internal Control Over Financial Reporting	2	N/A	2	8/1	Company	G
	87	Notification of Adverse Financial Condition	1	N/A	1	6/1	Company	G
	88	Request for Exemption to File	1	N/A	1	3/1	Company	If applicable, Notes G & J
	89	Relief from the five-year rotation requirement for lead audit partner	1	EO	1	3/1	Company	

HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

COMPANY NAME: _____ NAIC Company Code: _____

Contact: _____ Telephone: _____

REQUIRED FILINGS IN THE STATE OF: HAWAII Filings Made During the Year 2015

(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 (A-K apply to all filings)
			Domestic		Foreign			
			State	NAIC	State			
		IV. AUDIT/INTERNAL CONTROL RELATED REPORTS (continued)						
	90	Relief from the one-year cooling off period for independent CPA	1	EO	1	3/1	Company	
	91	Relief from the Requirements for Audit Committees	1	EO	1	3/1	Company	
		V. STATE REQUIRED FILINGS						
	101	Filings Checklist (with column 1 completed)	1	0	1	With filing	State	
	102	Compliance Resolution Fund Assessment	1	0	1	Due 60 days after demand	State	
	103	Signed Jurat	2	0	2	With Quarterly and Annual Statement filings and amendments	NAIC	G, H, L
	104	Computation of Net Worth	2	0	2	3/15	State	W
	105	Grievance Procedures, number of grievances handled, causes underlying those grievances, and disposition of grievances	1	0	1	3/1	Company	
	106	Quarterly Net Solvency Report	2	0	2	2/14, 5/15, 8/14, 11/14	State	G, H, W
	107	Quarterly Management Discussion & Analysis	2	0	2	5/15, 8/15, 11/15	Company	U
	108	Amendment to Charter, Articles of Incorporation, Constitution and Bylaws	1	0	1	Within 30 days of adoption	Company	
	109	Amendment to Financial Statement	2	0	2	Within 10 days of amendment	NAIC	G, H, I, L
	110	Amendment to Quarterly Net Solvency Report	2	0	2	With amended quarterly or annual statement filing	State	G, H
	111	Amendment to Risk Based Capital Report	2	0	2	With amended annual statement filing	NAIC	G
	112	Management Letter from Independent CPA Auditor	2	0	2	8/1	Company	G
	113	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	1	0	N/A	When Applicable	NAIC	Y
	114	Hawaii Investments – Form 322 This is a REQUIRED filing for all licensed insurers. If the Company does not have any investments in Hawaii, file the form as a NONE.	1	0	1	3/1	State	W
	115	Certificate of Authority Extension Fee	1	0	1	8/16	State	P, Q
	116	Long-Term Care Insurance - Claims Denial Reporting Form (Due 6/30) (Qualified Plans Only)	1	0	1	6/30	State	A, V
	117	Long-Term Care Insurance - Replacement and Lapse Reporting Form (Due 6/30)	1	0	1	6/30	State	A, V
	118	Long-Term Care Insurance – Rescission Reporting Form for Long-Term Care Policies (Due 3/1)	1	0	1	3/1	State	A, V
	119	Long-Term Care Insurance – Suitability Report	1	0	1	Company Determination	State	A, N and V
	120	Medicare Supplement Insurance – Multiple Policies Report	1	0	1	3/1	State	A, N and Z
	121	Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A	1	0	1	5/31	State	A, N and Z
		VI. FILINGS FOR HMO INSURERS ONLY						
	122	List of Providers	1	0	1	3/1	Company	

HEALTH ENTITIES

(FOR MUTUAL BENEFIT SOCIETIES AND HEALTH MAINTENANCE ORGANIZATIONS LICENSED IN HAWAII)

Please note that this filing checklist applies only to Mutual Benefit Societies and Health Maintenance Organizations licensed in Hawaii under Hawaii Revised Statutes Chapters 432 and 432D, respectively.

* N/A = filing not required.
EO = electronic only filing.

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

DOCUMENTS SUBMITTED TO THE HAWAII INSURANCE DIVISION WHICH ARE NOT REQUIRED TO BE FILED (NOT ON OUR LIST) WILL BE DESTROYED WITHOUT REVIEW.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
A	Required Filings Contact Person:	<p>Compliance Resolution Fund Assessment (<u>Line #102</u>) Jerry Bump: (808) 586-0985 E-Mail: jbump@dcca.hawaii.gov</p> <p>Certificate of Authority Extension Fee (<u>Line #115</u>) Certification & Agency Exam Unit: (808) 586-3870 E-Mail: flo@dcca.hawaii.gov</p> <p>Long-Term Care Reporting Forms (<u>Lines #116-119</u>) Market Conduct: (808) 586-2790 E-Mail: insurance@dcca.hawaii.gov</p> <p>Medicare Supplement Insurance – Multiple Policies Report (<u>Line #120</u>) Market Conduct: (808) 586-2790 E-Mail: insurance@dcca.hawaii.gov</p> <p>Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form (<u>Line #121</u>) Rate & Policy Branch: (808) 586-2809 E-Mail: insrpaLAH@dcca.hawaii.gov</p> <p>Annual Statement and all other filings John Pang: (808) 586-7379 E-Mail: jpang@dcca.hawaii.gov</p>
B	Mailing Address:	<p>State of Hawaii, DCCA, Insurance Division ATTN: JOHN PANG P. O. Box 3614 Honolulu, HI 96811-3614</p> <p>State of Hawaii, DCCA, Insurance Division ATTN: JOHN PANG 335 Merchant Street, Room 213 Honolulu, HI 96813</p>
C	Mailing Address for Filing Fees:	Not applicable
D	Mailing Address for Premium Tax Payments:	Not applicable
E	Delivery Instructions:	All filings must be <u>physically received</u> at one of the addresses in Note B no later than the indicated due date. If the due date falls on a weekend or a State holiday, then the deadline is extended to the next business day.
F	Late Filings:	Failure to submit the filings on time are punishable by law including fines of up to \$500 per day, suspension or revocation of the Certificate of Authority.
G	Original Signatures:	Original signatures required on all filings that require signatures, including third party attestations.
H	Signature/Notarization/Certification:	The Annual and Quarterly Statement Jurat pages, and the Quarterly Net Solvency Report, shall each bear notarized signatures of at least two of the reporting entity's principal officers.

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
I	Amended Filings:	Health entity must amend Annual Statement (<u>Line #1</u>) to match the audited financial statements, and shall amend Quarterly Financial Statement (<u>Line #2</u>) for changes that equal or exceed 5% of Net Admitted Assets, or 5% of Capital and Surplus, in the original filing. Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, same should be followed for any amendment.
J	Exceptions from normal filings:	Companies shall apply, in writing, for exemption to a filing in Section IV in accordance with the requirements pursuant to Hawaii Administrative Rules §16-185-116.
K	Bar Codes (State or NAIC):	Not applicable for Hawaii filings.
L	Signed Jurat:	A signed Jurat page in compliance with notes G and H must accompany each and every filing of the annual statement, quarterly financial statement, and amendment(s) thereto.
M	NONE Filings:	See <i>NAIC Annual Statement Instructions</i> .
N	Filings new, discontinued or modified materially since last year:	<p><u>NEW FILINGS:</u></p> <p>Line #119 – Long-Term Care Insurance – Suitability Report Line #120 – Medicare Supplement Insurance – Multiple Policies Report Line #121 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form, Exhibit D Appendix A</p> <p>There are no discontinued or modified filings since last year.</p>
O	Electronic Filing:	<p>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. Please review <i>General Instructions for Companies to Use Checklist</i>.</p> <p>N/A for electronic filing with Hawaii.</p>
P	Certificate of Authority Extension Fee: (continued on next page)	<p>Certificate of Authority Extension Fee is due August 16. A notice with instructions will be mailed in June for the August 16 extension date. Information will also be available online (Line #115).</p> <p>http://cca.hawaii.gov/ins/insurers/insurance_company_license/</p> <p>Website for on-line payment (portal opens in June):</p> <p>https://www.ehawaii.gov/dcca/hils/renew/exe/insrenew.cgi</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
P	Certificate of Authority Extension Fee: (continued from prior page)	<p>QUESTIONS – CONTACT THE CERTIFICATION & AGENCY EXAM UNIT AT (808) 586-3870.</p> <p>E-Mail: fo@dcca.hawaii.gov</p>
Q	Checks/Payments:	Checks should be made payable to “ <i>Department of Commerce and Consumer Affairs.</i> ” A service charge of \$25 will be assessed for each dishonored check.
R	Supplemental Compensation Exhibit:	Health entity may submit this exhibit separately from other filings (<u>Line #27</u>).
S	Notification of Auditor(s):	<p>Health entity must notify the Insurance Commissioner of its selection of auditor (<u>Line #85</u>) <u>no later than 30 days</u> before the commencement of the annual audit. The inclusion in the notification of a statement of qualification for each and every member of the audit team, evidencing the auditors’ knowledge and experience in statutory accounting principles and the health insurance industry, will facilitate approval.</p> <p>Also, a letter stating that the independent CPA is aware of the provisions of the insurance statutes and rules that relate to accounting and financial matters of this State in accordance with whose regulation the audited financial report is made and affirming that the independent CPA will express an opinion on the financial statements in terms of their conformity to the statutory accounting practices prescribed or otherwise permitted by this State’s Insurance Division, specifying such exceptions the independent CPA may believe appropriate. (See Line #85)</p>
T	Audited Financial Statements:	Originals are required for filing.
U	Management’s Discussion & Analysis (MD&A):	<p>Annual MD&A (<u>Line # 20</u>) must be prepared in accordance with the NAIC <i>Annual Statement Instructions - Health</i>.</p> <p>Quarterly MD&A (<u>Line # 107</u>) shall follow guidelines for annual MD&A in the NAIC <i>Annual Statement Instructions – Health</i>, but on a quarterly basis. It shall also disclose significant events and analyze operation for the immediate past quarter, and compare both quarterly and YTD operating results for the quarter with those of the corresponding period of the preceding year.</p>

NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)		[HEALTH ENTITIES]
V	Long-Term Care Insurance Reporting Forms:	<p>Line #116 – Claims Denial Reporting Form pursuant to §431:10H-222(f).</p> <p>Line #117 – Replacement and Lapse Reporting Form pursuant to §431:10H-222(b).</p> <p>Line #118 – Rescission Reporting Form for Long-Term Care Policies pursuant to §431:10H-218(f).</p> <p>Line #119 – Long-Term Care Insurance – Suitability Report pursuant to §431:10H-213(i).</p> <p>The Long-Term Care Insurance Reporting Forms are available on our website: http://cca.hawaii.gov/ins/insurers/</p> <p>All 4 forms are required from all insurers that write or have inforce LTC policies.</p> <p>QUESTIONS – Contact Market Conduct at (808) 586-2790 or via E-Mail at insurance@dcca.hawaii.gov</p>
W	State Required Filings:	Forms will be e-mailed to insurers by the end of this year for next year's filings.
X	Communication of Internal Control Related Matters Noted in Audit:	<u>Line #84</u> – HAR Section 16-185-110 requires this written communication whether or not material weaknesses were noted by the auditor within 60 days of filing the audited financial report.
Y	Officers & Directors: Biographical Affidavits and Notification of Change (Only if Required)	<p><u>DOMESTIC INSURERS:</u> Biographical Affidavits and Notifications are required for changes in officers and directors.</p> <p>Form may be obtained from the NAIC website (form #11): http://www.naic.org/industry_ucaa.htm</p> <p>QUESTIONS – CONTACT THE ACCREDITATION BRANCH AT (808) 586-7379. E-Mail: jpang@dcca.hawaii.gov</p> <p><u>FOREIGN/ALIEN INSURERS:</u> N/A for foreign/alien insurers</p>
Z	Medicare Supplement Reports:	<p>Line # 120 – Medicare Supplement Insurance – Multiple Policies Report pursuant to HAR §16-12-12.6.</p> <p>Line # 121 – Medicare Supplement Insurance – Medicare Supplement Refund Calculation Form pursuant to HAR §16-12-7(b)(1).</p> <p>The Medicare Supplement Report Forms are available on our website: http://cca.hawaii.gov/ins/har/. Please file forms through SERFF.</p> <p>QUESTIONS:</p> <p>(Line #120) Contact Market Conduct at (808) 586-2790 or via E-Mail at insurance@dcca.hawaii.gov</p> <p>(Line #121) Contact the Rate & Policy Branch at (808) 586-2809 or via E-Mail at insrpaLAH@dcca.hawaii.gov</p>
AA	Website:	<p>Please visit the following website for additional information:</p> <p>http://cca.hawaii.gov/ins/</p>

STATE OF HAWAII
Health Entities - 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.

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 copies with the NAIC.

Column (1) (Checklist)

Companies must use the checklist to submit filings to the State of Hawaii Insurance Division. 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 Electronic Filing** includes the complete quarterly filing and the PDF files for all quarterly data.

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

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 company is required to file for each type of form.

Column (5) (Due Date)

Indicates the date on which the filing must reach the State of Hawaii Insurance Division.

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," Hawaii will provide the forms with the filing instructions (generally by e-mail). 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.

Phone inquiries should be directed to the proper contact person (SEE NOTE A).