

**MULTIPLE EMPLOYER WELFARE ARRANGEMENT**

ARRANGEMENT NAME: \_\_\_\_\_ Certificate of Authority Number: \_\_\_\_\_

REQUIRED FILINGS IN THE STATE OF: ALASKA Filings Made During the Year 2025

(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
			Domestic State	Foreign State			
		<b>I. FINANCIAL STATEMENTS</b>					
	1	Alaska Annual Statement	2	2	3/1	State	On DOI website
	2	Alaska Quarterly Financial Statement	1	1	5/31, 8/31, 11/30	State	On DOI website
		<b>II. REQUIRED ATTACHMENTS</b>					
	3	Description of events occurring after the close of books that may have a Material Effect on Financial Condition	1	1	3/1, 5/31, 8/31, 11/30	Company	
	4	Statement of Actuarial Opinion that includes a) a certification that the unpaid claim liability meets AS 21.18.080 – 21.18.086; b) the recommended level of specific and aggregate stop-loss insurance that should be maintained; c) a description of the actuarial soundness of the arrangement including any recommended actions the arrangement should take to improve its actuarial soundness.	2	2	3/1	Company	
	5	Statement of Contribution Rates	1	2	3/1	Company	
		<b>II. AUDITED FINANCIAL STATEMENTS</b>					
	6	Audited Financial Statement	1	1	6/1	Other	Note M
		<b>III. STATE REQUIRED FILINGS</b>					
	7	Annual Premium Tax Payment			3/1	State	Note D
	8	Annual Premium Tax Report	1	1	3/1	State	Notes B & N
	9	Contribution Rates, Rating Manual, Schedule, Plan, Rule or Formula	1	1	Annually at least 30 days prior to use	Other	Note Q
	10	Copy of the IRS Form 5500 with all attachments	1	1	When original is filed	Other	
	11	Corporate Governance Annual Disclosure***	1	xxx	6/1	Company	Domestics only
	12	Designation of Persons to Contact	1	1	ONLY IF CHANGED	State	ONLY IF CHANGED. Can also use <i>SBS for Organizations</i> to update contact/address information, see Note S for details.
	13	Designation of Person to Receive Service of Process	1	1	ONLY IF CHANGED	State	ONLY IF CHANGED
	14	Filings Checklist (with Column 1 completed)	xxx	xxx	xxx	State	For Arrangement use only
	15	Quarterly Estimated Premium Tax Payments			5/31, 8/31, 11/30	State	Note O
	16	Quarterly Premium Tax Reports	1	1	5/31, 8/31, 11/30	State	Note O
	17	State Filing Fees Payments			3/1	State	Note C

\*If xxx appears in this column, this state does not require this filing

\*\*State required filings for a MEWA (3 AAC 21.490)

\*\*\*For those states that have 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](http://www.naic.org/public_lead_state_report.htm).

	NOTES AND INSTRUCTIONS (A-K APPLY TO ALL FILINGS)	
A	Required Filings Contact Person:	David Phifer, Chief Financial Examiner <a href="mailto:david.phifer@alaska.gov">david.phifer@alaska.gov</a>
B	Mailing Address:	Arrangement Financial Filings: Chief Financial Examiner (not including Tax Report) Alaska Division of Insurance 550 West 7 <sup>th</sup> Avenue, Suite 1560 Anchorage, AK 99501-3567  <b>Annual Premium Tax Report:</b> <b>Required: OPTins</b>
C	Mailing Address for Filing Fees:	<b>Required</b> to pay via <b>OPTins</b> through the NAIC. The Annual Premium Tax Report includes the \$100 Annual Statement Filing Fee and \$2,000 Certificate of Authority Continuation Fee. Fees must be paid by the Automated Clearing House (ACH) payment method.
D	Mailing Address for Premium Tax Payments:	<b>Required</b> to pay via <b>OPTins</b> through the NAIC. Taxes must be paid by the Automated Clearing House (ACH) payment method. <b>OPTins</b> requires payment to be received before being released to the state.
E	Delivery Instructions:	All filings must be submitted no later than indicated due date. If due date falls on a weekend or holiday, then the deadline is extended to the next business day. <b>Required</b> is to file annual premium tax report and attachments via <b>OPTins</b> through the NAIC
F	Late Filings and Payments:	Late Annual Statement Filings Penalty: \$100.00 for each day the insurer fails to file in the form required and within the time established to the director's designee. The director's designee is as given in the checklist and these instructions.  Late Tax Payment Penalty: \$50 per month plus five percent of the tax due per month or part of a month up to a maximum of \$250 plus 25 percent of the tax due and interest of one percent per month or part of a month. If not paid by the Automated Clearing House payment method, a penalty of 25 percent of the tax due, with a minimum of \$100 and maximum of \$2,000.
G	Original Signatures:	Two original signatures of officers required on all filings for domestic MEWA's. Facsimile accepted for foreign MEWA's
H	Signature/Notarization/Certification:	Each signature must be notarized. Use additional complete jurat pages for each notarized signature if signatures cannot be notarized by one notary.
I	Amended Filings:	Amended filings must be filed within 30 days of completion along with an explanation of the amendment and submitted in the same format to the same address as the original filing.
J	Exceptions from normal filings:	Letter to Chief Financial Examiner, Alaska Division of Insurance, 550 W. 7 <sup>th</sup> Avenue, Suite 1560, Anchorage, AK 99501-3567
K	NONE Filings:	If page has no data to be reported, print "NONE" across the body of the page.
L	Filings new, discontinued or modified materially since last year:	<b>OPTins</b> requires payment to be received before filing and payment will be released to the state. Filed date will be based upon when released to the state.
M	Audited Financial Statement	If total payments to the arrangement for participation during 2022 operations exceeded \$2,000,000, audited financial statements required for prior two years
N	Reminder:	One copy of page 7 – Contributions - from Annual Statement must be filed with Annual Premium Tax Report
O	Quarterly Tax Reports and Estimated Tax Payments:	If the 2024 tax was \$10,000 or more, the insurer is required to make estimated quarterly tax payments throughout 2025, <b>required</b> via <b>OPTins</b> . See Note F for late payments.
P	Division of Insurance Web Site:	<a href="http://www.insurance.alaska.gov">www.insurance.alaska.gov</a>
Q	Filing of Rate or Fee, Rating Manual, Schedule, Plan, Rule or Formula	AS 21.85.070 requires filing <u>prior</u> to use including any modification to these items. Filing must meet the requirements of AS 21.85.070(d). Filing is submitted to: Director of Insurance Alaska Division of Insurance P. O. Box 110805 Juneau, AK 99811-0805 Express Mail: 333 Willoughby Ave, 9th Floor Juneau, AK 99801
R	Due Date Extensions for Filings:	No extensions allowed. Filings are to be submitted by the due date.
S	SBS for Organizations	SBS for Organizations ( <a href="https://www.statebasedsystems.com/solar/index.html">https://www.statebasedsystems.com/solar/index.html</a> ) allows users to maintain company addresses (that do not impact domicile status) and company contact information (with the exception of <i>Service of Process</i> .) Users must associate Alaska companies to their accounts by using each company's Company ID and Company PIN beforehand.

**General Instructions  
For Arrangements to Use Checklist**

**Alaska does not want to receive a copy of the checklist.**

**Column (1) (Checklist)**

Arrangements may use the checklist to submit to a state, if the state requests it. Arrangements 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.

**Column (4) (Number of Copies)**

Indicates the number of copies that each foreign or domestic arrangement is required to file for each type of form.

**Column (5) (Due Date)**

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

**Column (6) (Form Source)**

This column contains one of three words: “State,” “Company” or “Other.” If this column contains “State,” the state will make the forms available online with the filing instructions. If this column contains “Company,” the arrangement, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions. If the column says “Other” the form must be obtained from other required source.

**Column (7) (Applicable Notes)**

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