

**191—47.1(508) Purpose.** The purpose of this chapter is to provide tables of select mortality factors and rules for their use, rules concerning a minimum standard for the valuation of plans with nonlevel premiums or benefits, and rules concerning a minimum standard for the valuation of plans with secondary guarantees. The method for calculating basic reserves defined in this chapter will constitute the commissioners' reserve valuation method for policies to which this chapter is applicable. This chapter is issued under the authority of Iowa Code section 508.36(3) "a"(3)(c) and is intended to implement Iowa Code section 508.36(6) "c."