**Section 8100.900 Impairment**

Impairment occurs:

a) when an insurer does not possess assets equal to at least its total statutory liabilities; or

b) when its surplus as regards policyholders is 75% or less of the paid-up capital as shown in the most recent annual statement of the company on file with the Division.

(Source: Amended at 34 Ill. Reg. 852, effective December 29, 2009)