The first edition of this book, published in 1915 and authored by Solomon S. Huebner, was considered pioneering for setting out both insurance principles and practices in a single, expansive treatise aimed explicitly at students of the business, whether students in the traditional collegiate sense or those undertaking professional development studies. This 14th edition continues that legacy. This new edition is a significant and sweeping revision of earlier versions of this classic book. The book's simple title, Life Insurance, should be understood in its broadest context as encompassing insurance that pays money on the death of an insured (i.e., mortality risks), that promises to pay while an insured is alive (i.e., longevity risks), and that promises payment or services to insureds in the event of incapacity, disability, or loss of health (i.e., morbidity risks). The book takes a focused and broad approach by emphasizing the fundamentals of economics and finance that underpin life insurance theory and practice. This emphasis will be noticeable throughout but especially within the chapters on life insurance company operations. This edition of this classic book is made more relevant to students and practitioners through its inclusion of the latest innovations in insurance products, their pricing, and their applications to individual, family, and business problem solving. Toward this end, the treatment of enterprise risk management has been deepened, in accordance with the increased understanding and emphasis occurring over the past two decades. The material is presented in an unbiased way from the viewpoints of the insurance buyer, the advisor, the insurer, and the regulator. Forthright appraisals are offered to the various life insurer products, with suggestions for how they and the companies and agents that sale them can be evaluated. Further, while this edition retains its historical emphasis on U.S. practice, international practices and terminology are presented throughout the volume. Finally, entire chapters are devoted to explanations of how life insurance products (1) fit within a personal financial planning context, (2) are taxed, (3) are useful within estate planning situations, (4) assist in retirement planning, and (5) find helpful application in many business situations. Each of these chapters reflects the latest applications, law, and tax treatment, while essential theoretical and practical background information provides a stable and lasting learning platform.

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