

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

**Amendments to the XBRL Taxonomy**

The provisions of this Exposure Draft, if finalized as proposed, would require changes to the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) as indicated in the following table. We welcome comments on these proposed changes to the Taxonomy at ASU Taxonomy Changes provided at [www.fasb.org](http://www.fasb.org). After the FASB has completed its deliberations and issued a final Accounting Standards Update, proposed amendments to the Taxonomy will be made available for public comment at [www.fasb.org](http://www.fasb.org) and finalized as part of the annual release process.

**I. New Elements**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
AccountingStandardsUpdate2016XXMember	Accounting Standards Update 2016-XX [Member]	Accounting Standards Update 2016-XX Compensation-Retirement Benefits-Defined Benefit Plans-General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans.	domainItemType	250000	N/A	Duration	715-20-65-3
DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationWeightedAverageInterestCreditingRate	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Weighted-Average Interest Crediting Rate	Assumed interest crediting rate, on a weighted-average basis, used in determining the benefit obligation of a defined benefit plan.	percentItemType	730000	N/A	Duration	715-20-50-1C(c)(4)
DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostWeightedAverageInterestCreditingRate	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Weighted-Average Interest Crediting Rate	Assumed interest crediting rate, on a weighted-average basis, used in determining the net periodic benefit cost of a defined benefit plan.	percentItemType	730000	N/A	Duration	715-20-50-1C(c)(4)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsInvestmentNetAssetValue	Defined Benefit Plan, Plan Assets, Investment Net Asset Value	Net asset value of investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide pension or postretirement benefits. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	monetaryItemType	730000	N/A	Instant	820-10-35-54B, 820-10-35-59, 820-10-50-6A, 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsNet AssetValuePerShare	Defined Benefit Plan, Plan Assets, Net Asset Value Per Share	Net asset value per share of investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide pension or postretirement benefits. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	perShareItemType	730000	N/A	Instant	820-10-35-54B, 820-10-35-59, 820-10-50-6A, 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueRedemptionRestrictionFlag	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Redemption Restriction Flag	Indicates (true/false) that an otherwise redeemable investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, cannot be redeemed. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	booleanItemType	730000	N/A	Duration	820-10-50-6A(e), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueRedemptionRestrictionPeriodInEffect	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Redemption Restriction, Period in Effect	Period when redemption restriction has been in effect for an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	durationItemType	730000	N/A	Duration	820-10-50-6A(e), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueRedemptionRestrictionPeriod	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Redemption Restriction Period	Remaining period of a redemption restriction for an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	durationItemType	730000	N/A	Duration	820-10-50-6A(e), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueRedemptionRestrictionLapseDateNotEstimableFlag	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Redemption Restriction, Lapse Date, Not Estimable Flag	Indicates (true/false) that an estimate on the redemption restriction cannot be made for an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	booleanItemType	730000	N/A	Duration	820-10-50-6A(e), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueLiquidatingInvestmentRemainingPeriod	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Liquidating Investment, Remaining Period	Remaining period the underlying assets are expected to be liquidated by the investee for an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	durationItemType	7300000	N/A	Duration	820-10-50-6A(b), 715-20-50-1E(g)



**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueRedemptionRestrictionLapseDate	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Redemption Restriction, Lapse Date	Estimated date when restriction from redemption might lapse for an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, in CCYY-MM-DD format. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	dateItemType	730000	N/A	Duration	820-10-50-6A(e), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueInvestmentRedemptionNoticePeriod	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Investment Redemption, Notice Period	Notice period required to be delivered before an investment can be redeemed, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, in 'PnYnMnDTnHnMnS' format, for example, 'P1Y5M13D' represents the reported fact of one year, five months, and thirteen days. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	durationItemType	730000	N/A	Duration	820-10-50-6A(d), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValuePlannedSaleInvestmentNotIdentifiedDescription	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Planned Sale, Investment Not Identified, Description	Description of remaining actions required to complete the sale or liquidation of an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, for which the specific investment to be sold or liquidated has not been identified. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	stringItemType	730000	N/A	Duration	820-10-50-6A(h), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueInvestmentRedemptionFrequency	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Investment Redemption, Frequency	Description of the frequency in which an investment can be redeemed, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	stringItemType	730000	N/A	Duration	820-10-50-6A(d), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValuePerSharePlannedSaleInvestmentsNotIdentifiedValue	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value Per Share, Planned Sale, Investments Not Identified, Value	Fair value of investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, for which an intent to sell or liquidate exists, but the specific investments for sale or liquidation have not been identified. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	monetaryItemType	730000	Debit	Instant	820-10-50-6A(h), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValuePlannedSaleInvestmentsNotIdentifiedNumber	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Planned Sale, Investments Not Identified, Number	Number of investments, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, for which an intent to sell or liquidate exists, but the specific investments for sale or liquidation have not been identified. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	integerItemType	730000	N/A	Instant	820-10-50-6A(h), 715-20-50-1E(g)

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New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValuePlannedSaleInvestmentsNotIdentifiedPercentage	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Planned Sale, Investments Not Identified, Percentage	Percentage of investments, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, for which an intent to sell or liquidate exists, but the specific investments for sale or liquidation have not been identified. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	percentItemType	730000	N/A	Instant	820-10-50-6A(h), 715-20-50-1E(g)

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New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueRedemptionRestrictionDescription	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Redemption Restriction, Description	Description of the circumstances in which an otherwise redeemable investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, is not redeemable. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	stringItemType	730000	N/A	Duration	820-10-50-6A(e), 715-20-50-1E(g)



**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueOtherRedemptionRestrictionDescription	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Other Redemption Restriction, Description	Description of other restrictions on the ability to redeem or sell investments, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan, for which redemption is restricted. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	stringItemType	730000	N/A	Duration	820-10-50-6A(f), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueUnfundedCommitments	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Unfunded Commitments	Amount of unfunded commitments related to an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	monetaryItemType	730000	Credit	Instant	820-10-50-6A(c), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueInvestmentRedemptionDescription	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Investment Redemption, Description	Description of the terms and conditions for redemption of an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	stringItemType	730000	N/A	Duration	820-10-50-6A(d), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

New Elements							
Element Name	Standard Label	Documentation	Data Type	Presentation Relationship Group	Balance Type	Period Type	Reference
DefinedBenefitPlanPlanAssetsFairValueInvestmentNetAssetValueInvesteeSignificantInvestmentStrategiesDescription	Defined Benefit Plan, Plan Assets, Fair Value, Investment Net Asset Value, Investee Significant Investment Strategies, Description	Description of the investment strategies of an investee for an investment, in certain entities that calculate net asset value per share, which has been segregated and restricted to provide benefits under a defined benefit plan. Includes, but is not limited to, by unit, membership interest, or other ownership interest. Investment includes, but is not limited to, investment in certain hedge funds, venture capital funds, private equity funds, real estate partnerships or funds. Excludes fair value disclosure.	stringItemType	730000	N/A	Duration	820-10-50-6A(a), 715-20-50-1E(g)

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

**II. Depreciated Items**

Depreciated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
DefinedBenefitPlanEstimatedAmountOfPlanParticipantsFutureBenefitsCoveredByInsuranceContractsIssuedByEmployerOrRelatedParties	Defined Benefit Plan, Estimated Amount of Plan Participants' Future Benefits Covered by Insurance Contracts Issued by Employer or Related Parties	The amount of estimated future defined benefit annual plan participant benefits covered by insurance contracts issued by the employer or its related parties.	monetaryItemType	Instant	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
DefinedBenefitPlanSignificantTransactionsBetweenEmployerOrRelatedPartiesAndPlanDuringYear	Defined Benefit Plan, Significant Transactions Between Employer or Related Parties and Plan During Year	Description of significant transactions that occurred between the employer and its related parties and the plan during the period.	stringItemType	Duration	N/A	Element was deprecated because the guidance from which this element is derived is no longer applicable.
DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateProjectedBenefitObligation	Defined Benefit Plan, Pension Plans with Accumulated Benefit Obligations in Excess of Plan Assets, Aggregate Projected Benefit Obligation	If aggregate disclosures are presented, the aggregate projected benefit obligation for pension plans with accumulated benefit obligations in excess of plan assets as of the measurement date of each statement of financial position presented.	monetaryItemType	Instant	Credit	Element was deprecated because the guidance from which this element is derived is no longer applicable.

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateAccumulatedBenefitObligation	Defined Benefit Plan, Pension Plans with Accumulated Benefit Obligations in Excess of Plan Assets, Aggregate Accumulated Benefit Obligation	If aggregate disclosures are presented, the aggregate pension accumulated benefit obligation for pension plans with accumulated benefit obligations in excess of plan assets as of the measurement date of each statement of financial position presented.	monetaryItem	Instant	Credit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateFairValueOfPlanAssets	Defined Benefit Plan, Pension Plans with Accumulated Benefit Obligations in Excess of Plan Assets, Aggregate Fair Value of Plan Assets	If aggregate disclosures are presented, the aggregate fair value of plan assets for pension plans with accumulated benefit obligations in excess of plan assets as of the measurement date of each statement of financial position presented.	monetaryItem	Instant	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
ScheduleOfAccumulatedBenefitObligationsInExcessOfFairValueOfPlanAssetsTableTextBlock	Schedule of Accumulated Benefit Obligations in Excess of Fair Value of Plan Assets [Table Text Block]	Tabular disclosure of accumulated benefit obligations and fair values of plan assets of pension plans and/or other employee benefit plans where the accumulated benefit obligation exceeds the fair value of plan assets.	textBlockItem	Duration	N/A	Element was deprecated because the guidance from which this element is derived is no longer applicable.

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Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
JapaneseWelfarePensionInsuranceLawGovernmentSubsidies	Japanese Welfare Pension Insurance Law, Government Subsidies	The amount of the subsidy from the transfer of employee pension fund liabilities to the Japanese government. The amount of this subsidy excludes any amounts related to previously accrued salary progression.	monetaryItem	Instant	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
JapaneseWelfarePensionInsuranceLawPreviouslyAccruedSalaryProgressionDerecognition	Japanese Welfare Pension Insurance Law, Previously Accrued Salary Progression Derecognition	The amount of the derecognition of previously accrued salary progression.	monetaryItem	Instant	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
JapaneseWelfarePensionInsuranceLawGeneralDescription	Japanese Welfare Pension Insurance Law, General Description	General information regarding defined benefit pension plans established under the Japanese Welfare Pension Insurance Law (JWPIL). These plans are composed of (a) a substitutional portion based on the pay-related part of the old-age pension benefits prescribed by JWPIL (similar to social security benefits in the United States) and (b) a corporate portion based on a contributory defined benefit pension arrangement established at the discretion of each employer.	stringItemType	Duration	N/A	Element was deprecated because the guidance from which this element is derived is no longer applicable.

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
JapaneseWelfarePensionInsuranceLawAbstract	Japanese Welfare Pension Insurance Law [Abstract]	N/A	stringItemType	Duration	N/A	Element was deprecated.
DefinedBenefitPlanAccumulatedBenefitObligation	Defined Benefit Plan, Accumulated Benefit Obligation	For defined benefit pension plans, the actuarial present value of benefits (whether vested or nonvested) attributed by the pension benefit formula to employee service rendered before a specified date and based on employee service and compensation (if applicable) before that date. The accumulated benefit obligation differs from the projected benefit obligation in that it includes no assumption about future compensation levels. For plans with flat-benefit or nonpay-related pension benefit formulas, the accumulated benefit obligation and the projected benefit obligation are the same.	monetaryItemType	Instant	Credit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
ScheduleOfAccumulatedAndProjectedBenefitObligationsTableTextBlock	Schedule of Accumulated and Projected Benefit Obligations [Table Text Block]	Tabular disclosure of benefit obligations including accumulated benefit obligation and projected benefit obligation.	textBlockItemType	Duration	N/A	Element was deprecated because the guidance from which this element is derived is no longer applicable.



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Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAbstract	Defined Benefit Plan, Pension Plans with Accumulated Benefit Obligations in Excess of Plan Assets [Abstract]	N/A	stringItemType	Duration	N/A	Element was deprecated.
DefinedBenefitPlanAmountAndTimingOfAssetsExpectedToBeReturnedToEmployerDuringFollowing12MonthPeriod	Defined Benefit Plan, Amount and Timing of Assets Expected to be Returned to Employer During Following 12 Month Period	The amount and timing of any plan assets expected to be returned to the employer during the 12-month period, or operating cycle, if longer, that follows the most recent annual statement of financial position presented.	stringItemType	Duration	N/A	Element was deprecated because the guidance from which this element is derived is no longer applicable.
DefinedBenefitPlanAmortizationOfNetTransitionAssetObligation	Defined Benefit Plan, Future Amortization of Transition Obligation (Asset)	Amount included in accumulated other comprehensive income (AOCI) related to transition obligation (asset) expected to be recognized as components of net periodic benefit cost (credit) for the fiscal year that follows the most recent annual statement of financial position.	monetaryItemType	Duration	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.

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Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
ScheduleOfAmountsInAccumulatedOtherComprehensiveIncomeLossToBeRecognizedOverNextFiscalYearTableTextBlock	Schedule of Amounts in Accumulated Other Comprehensive Income (Loss) to be Recognized over Next Fiscal Year [Table Text Block]	Tabular disclosure of the amounts related to pension plans and/or other employee benefit plans in accumulated other comprehensive income (loss) expected to be recognized as components of net periodic benefit cost over the next fiscal year, including the net gain (loss), net prior service cost or credit, and net transition asset or obligation.	textBlockItem	Duration	N/A	Element was deprecated because the guidance from which this element is derived is no longer applicable.
DefinedBenefitPlanAmountsThatWillBeAmortizedFromAccumulatedOtherComprehensiveIncomeLossInNextFiscalYearAbstract	Defined Benefit Plan, Amount to be Amortized from Accumulated Other Comprehensive Income (Loss) Next Fiscal Year [Abstract]	N/A	stringItemType	Duration	N/A	Element was deprecated.
DefinedBenefitPlanFutureAmortizationOfGainLoss	Defined Benefit Plan, Future Amortization of Gain (Loss)	Amount included in accumulated other comprehensive income (AOCI) related to gain (loss) expected to be recognized as components of net periodic benefit cost for the fiscal year that follows the most recent annual statement of financial position.	monetaryItem	Duration	Credit	Element was deprecated because the guidance from which this element is derived is no longer applicable.

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

Deprecated Items						
Element Name	Standard Label	Documentation	Data Type	Period Type	Balance Type	Deprecation Label
DefinedBenefitPlanFutureAmortizationOfPriorServiceCostCredit	Defined Benefit Plan, Future Amortization of Prior Service Cost (Credit)	Amount included in accumulated other comprehensive income (AOCI) related to prior service cost (credit) expected to be recognized as components of net periodic benefit cost for the fiscal year that follows the most recent annual statement of financial position.	monetaryItem	Duration	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.
DefinedBenefitPlanAmountToBeAmortizedFromAccumulatedOtherComprehensiveIncomeLossNextFiscalYear	Defined Benefit Plan, Amount to be Amortized from Accumulated Other Comprehensive Income (Loss) Next Fiscal Year	Amount included in accumulated other comprehensive income (AOCI) expected to be recognized as components of net periodic benefit cost for the fiscal year that follows the most recent annual statement of financial position, including gain (loss), prior service cost (credit), and transition asset (obligation).	monetaryItem	Duration	Debit	Element was deprecated because the guidance from which this element is derived is no longer applicable.

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

**III. Change in Standard, Period Start, Period End, or Total Label**

						<b>Change in Label</b>	
						<b>[Label Type]</b>	
<b>Element Name</b>	<b>Standard Label</b>	<b>Documentation</b>	<b>Data Type</b>	<b>Balance Type</b>	<b>Period Type</b>	<b>Current</b>	<b>Proposed</b>
DefinedBenefitPlanExplanationOfSignificantChangeInBenefitObligationOrPlanAssetsNotApparentFromOtherRequiredDisclosures	Defined Benefit Plan, Explanation of Significant Change in Benefit Obligation or Plan Assets Not Apparent from Other Required Disclosures	Description of any significant changes in benefit obligations or plan assets that are not otherwise apparent in the other required disclosures.	stringItemType	N/A	Duration	Defined Benefit Plan, Explanation of Significant Change in Benefit Obligation or Plan Assets Not Apparent from Other Required Disclosures	Defined Benefit Plan, Explanation of Gains, Losses, Changes in Benefit Obligation or Plan Assets
DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationRateOfCompensationIncrease	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Rate of Compensation Increase	Expected rate of compensation increases (for pay-related plans).	percentItemType	N/A	Instant	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Rate of Compensation Increase	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Assumed Rate of Compensation Increase
DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostRateOfCompensationIncrease	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Rate of Compensation Increase	Expected rate of compensation increases (for pay-related plans).	percentItemType	N/A	Duration	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Rate of Compensation Increase	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Assumed Rate of Compensation Increase
DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostExpectedLongTermReturnOnAssets	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Expected Long-term Return on Assets	An assumption as to the rate of return on plan assets reflecting the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the benefit obligation.	percentItemType	N/A	Duration	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Expected Long-term Return on Assets	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Assumed Expected Long-term Return on Assets

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

**IV. Change in Balance Type**

Element Name	Standard Label	Documentation	Data Type	Period Type	Change in Balance Type	
					Current	Proposed

**V. Change in Reference\***

**A. Additions**

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Addition
DefinedBenefitPlanByPlanAssetCategoriesAxis	Defined Benefit Plan, Asset Categories [Axis]	Information by category of defined benefit plan assets.	stringItemType	Duration	715-20-50-1E(g)
PlanAssetCategoriesDomain	Plan Asset Categories [Domain]	Major categories of plan assets based on the nature and risk of assets in an employer's plan(s).	domainItemType	Duration	715-20-50-1E(g)

**Deletions**

Element Name	Standard Label	Documentation	Data Type	Period Type	Reference Deleted

\*Reference numbering changes as a result of the content reorganization in Section 715-20-50 of this Proposed Accounting Standards Update that did not have related disclosure requirement changes are not included in the Taxonomy Exposure Draft.

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

**VI. Change in Period Type**

Element Name	Standard Label	Documentation	Balance Type	Data Type	Change in Period Type	
					Current	Proposed

**VII. Change in Data Type**

Element Name	Standard Label	Documentation	Balance Type	Period Type	Change in Data Type	
					Current	Proposed

**VIII. Change in Documentation Label**

Element Name	Standard Label	Balance Type	Data Type	Documentation Label	
				Current	Proposed
DefinedBenefitPlanExplanationOfSignificantChangeInBenefitObligationOrPlanAssetsNotApparentFromOtherRequiredDisclosures	Defined Benefit Plan, Explanation of Gains, Losses, Changes in Benefit Obligation or Plan Assets	N/A	stringItemType	Description of any significant changes in benefit obligations or plan assets that are not otherwise apparent in the other required disclosures.	Description of the reasons for gains, losses and other changes in benefit obligations or plan assets.
DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationRateOfCompensationIncrease	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Assumed Rate of Compensation Increase	N/A	percentItemType	Expected rate of compensation increases (for pay-related plans).	Assumed rate, on a weighted-average basis, of compensation increase used to determine the benefit obligation for a defined benefit plan. Plan includes, but is not limited to, a pay-related defined benefit plan.

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

Element Name	Standard Label	Balance Type	Data Type	Documentation Label	
				Current	Proposed
DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostRateOfCompensationIncrease	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Assumed Rate of Compensation Increase	N/A	percentItemType	Expected rate of compensation increases (for pay-related plans).	Assumed rate, on a weighted-average basis, of compensation increase used to determine the net periodic benefit cost for a defined benefit plan. Plan includes, but is not limited to, a pay-related defined benefit plan.
DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostExpectedLongTermReturnOnAssets	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Assumed Expected Long-term Return on Assets	N/A	percentItemType	An assumption as to the rate of return on plan assets reflecting the average rate of earnings expected on the funds invested or to be invested to provide for the benefits included in the benefit obligation.	Assumed rate, on a weighted-average basis, of return on plan assets, reflecting the average rate of earnings expected on existing plan assets and expected contributions, used to determine the net periodic benefit cost of a defined benefit plan.
DefinedBenefitPlanAssumptionsUsedInCalculationsNarrativeDescription	Defined Benefit Plan, Assumptions Used in Calculations, Narrative Description	N/A	stringItemType	Description and explanation of the assumptions (including assumed discount rates, rates of compensation increase, and expected long-term rates of return on plan assets) used to calculate the benefit obligation and the assumptions used to calculate net periodic benefit cost. May also include other assumptions such as market-related value, average remaining service period, and average remaining life expectancy.	Description of the assumptions used to calculate the benefit obligation and net periodic benefit cost of a defined benefit plan. Includes, but is not limited to, the assumed discount rate, assumed rate of compensation increase, and assumed expected long-term rate of return on plan assets.

**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

Element Name	Standard Label	Balance Type	Data Type	Documentation Label	
				Current	Proposed
ScheduleOfBenefitObligationsInExcessOfFairValueOfPlanAssetsTableTextBlock	Schedule of Benefit Obligations in Excess of Fair Value of Plan Assets [Table Text Block]	N/A	textBlockItemType	Tabular disclosure of the aggregate benefit obligation and aggregate fair value of plan assets for pension plans and/or other employee benefit plans with benefit obligations in excess of plan assets as of the measurement date.	Tabular disclosure of the benefit obligation and fair value of plan assets with the benefit obligation in excess of the plan assets for a defined benefit plan.
ScheduleOfAssumptionsUsedTableTextBlock	Schedule of Assumptions Used [Table Text Block]	N/A	textBlockItemType	Tabular disclosure of the assumptions used to determine for pension plans and/or other employee benefit plans the benefit obligation and net benefit cost, including assumed discount rates, rate increase in compensation increase, and expected long-term rates of return on plan assets.	Tabular disclosure of the assumptions used to calculate the benefit obligation and net periodic benefit cost of a defined benefit plan. Includes, but is not limited to, the assumed discount rate, assumed rate of compensation increase, and assumed expected long-term rate of return on plan assets.

**IX. Clarification Label**

Element Name	Standard Label	Documentation	Balance Type	Period Type	Clarification Label
N/A	N/A	N/A	N/A	N/A	N/A



**Proposed Accounting Standards Update—Compensation—Retirement Benefits—Defined Benefit Plans—General (Subtopic 715-20): Changes to the Disclosure Requirements for Defined Benefit Plans**

**X. Taxonomy Implementation Note**

Element Name/Standard Label	Source	Source Name	Transition Option	Alternate Element for Periods Prior to Adoption	Alternate Element for Periods of and after Adoption	Note
N/A	N/A	N/A	N/A	N/A	N/A	N/A