



# TAXONOMY IMPLEMENTATION GUIDE

**Version 3.0**

**March 2017**

## **Measurement Date Practical Expedient for Defined Benefit Plans**

(Taxonomy Version 2017<sup>†</sup>)

### **FASB U.S. GAAP Financial Reporting Taxonomy (Taxonomy) Implementation Guide Series**

<sup>†</sup> Changes from the 2016 version of this Implementation Guide are included in Appendix A to this Guide.

The Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) is designed. It also provides other information to help a user of the Taxonomy understand how elements and relationships are structured.

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# **Taxonomy Implementation Guide on Modeling the Measurement Date Practical Expedient for Defined Benefit Plans**

## **Overview**

The purpose of this Taxonomy Implementation Guide is to demonstrate the modeling of disclosures related to the practical expedient for the measurement date of an employer's defined benefit obligation and plan assets. The examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) understand how the modeling for disclosures related to the practical expedient for the measurement date is structured within the Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting the practical expedient for the measurement date under U.S. GAAP and/or SEC authoritative literature. In addition, the reported line items within the examples are not all inclusive and represent only partial statements for illustration purposes.

*While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website at [xbrl.sec.gov](http://xbrl.sec.gov).*

This guide focuses on detail tagging only (Level 4); it does not include any elements for text blocks, policy text blocks, and table text blocks (Levels 1 through 3).

This Taxonomy Implementation Guide includes the following two sections:

- **Section 1: Application of Date Context:** This section provides an overview of how the date context is intended to be used in the disclosures related to the practical expedient for the measurement date.
- **Section 2: Modeling of Disclosures:** This section provides examples of modeling the disclosures related to the practical expedient for the measurement date.
  - Example 1—[Reconciliation of Employer Contributions and a Settlement after the Measurement Date, before the Fiscal Year-End Date](#)
  - Example 2—[Reconciliation of Employer Contributions and a Settlement before the Measurement Date, after the Fiscal Year-End Date](#)

## General Information

- (1) A legend for dimensions, domain members, and line items has been provided to associate with facts contained in the notes to the financial statements. Extension elements are coded using “Ex.” Legends specific to the examples are provided in Figure x.2 of each example.

Coding	Standard Label	Element Name
<b>A1</b>	<b>Defined Benefit Plan, Asset Categories [Axis]</b> Plan Asset Categories [Domain]	<b>DefinedBenefitPlanByPlanAssetCategoriesAxis</b> PlanAssetCategoriesDomain
<b>M1</b>	Cash [Member]	CashMember
<b>ExM2</b>	Equity Securities US Companies [Member]	EquitySecuritiesUSCompaniesMember
<b>ExM3</b>	Equity Securities International Companies [Member]	EquitySecuritiesInternationalCompaniesMember
<b>M4</b>	Collateralized Mortgage Backed Securities [Member]	MortgageBackedSecuritiesMember
<b>A2</b>	<b>Fair Value, Hierarchy [Axis]</b> Fair Value Hierarchy [Domain]	<b>FairValueByFairValueHierarchyLevelAxis</b> FairValueMeasurementsFairValueHierarchyDomain
<b>M5</b>	Fair Value, Inputs, Level 1 [Member]	FairValueInputsLevel1Member
<b>M6</b>	Fair Value, Inputs, Level 2 [Member]	FairValueInputsLevel2Member
<b>M7</b>	Fair Value, Inputs, Level 3 [Member]	FairValueInputsLevel3Member
<b>L1</b>	Defined Benefit Plan, Fair Value of Plan Assets	DefinedBenefitPlanFairValueOfPlanAssets
<b>L2</b>	Defined Benefit Plan, Plan Assets, Contributions by Employer	DefinedBenefitPlanContributionsByEmployer
<b>L3</b>	Defined Benefit Plan, Plan Assets, Payment for Settlement	DefinedBenefitPlanSettlementsPlanAssets

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1) while duration elements have a starting and ending date as their context (such as January 1, 20X1 to December 31, 20X1).
- (3) Instance documents (Figure x.3 in each example) do not include all the information that may appear in an entity’s instance document. The instance documents are provided for illustrative purposes only.
- (4) For elements contained in the Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *EDGAR Filer Manual*.
- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

## Section 1: Application of Date Context

The month-end measurement date elected as the practical expedient is intended to be used as the date context for elements in disclosures impacted by the adoption of the accounting policy election for the measurement date. The elements intended for use in such disclosures consist of existing elements in the Taxonomy, which are included in presentation group 730000 - *Disclosure - Compensation Related Costs, Retirement Benefits*, and are as follows: (1) “Defined Benefit Plan, Fair Value of Plan Assets” (L1), (2) “Defined Benefit Plan, Plan Assets, Contributions by Employer” (L2) and (3) “Defined Benefit Plan, Plan Assets, Payment for Settlement” (L3). In certain circumstances, these elements may appear in the same instance documents with multiple date contexts, such as the balance sheet or income statement reporting date context as well as the practical expedient measurement date context.

If a reconciliation is needed for the fair value of plan assets in the fair value hierarchy to the ending balance of the fair value of plan assets, then the date context determines whether the reconciling amounts represent an increase or decrease in plan assets for XBRL purposes. Reconciling amounts for the employer contributions or a settlement are intended to be entered as positive values in XBRL, regardless of whether they increase or decrease plan assets.

Date contexts that indicate an **increase of plan assets** may include the following:

Scenario	Measurement Date (MD)	Fiscal Year-End Date (FYE)	Reconciling Item	Employer Contributions or Settlement between MD & FYE	Increase or Decrease of Plan Assets	Date Context
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Employer Contributions	Yes, but no date indicated	Increase	Duration_Feb 1, 20X5 to Feb 3, 20X5
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Employer Contributions	Yes, on Feb 1, 20X5	Increase	Duration_Feb 1, 20X5 to Feb 1, 20X5
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Employer Contributions	Yes, on Feb 2, 20X5	Increase	Duration_Feb 2, 20X5 to Feb 2, 20X5
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Employer Contributions	Yes, on Feb 3, 20X5	Increase	Duration_Feb 3, 20X5 to Feb 3, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Settlement	Yes, but no date indicated	Increase	Duration_Dec 28, 20X5 to Dec 31, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Settlement	Yes, on Dec 28, 20X5	Increase	Duration_Dec 28, 20X5 to Dec 28, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Settlement	Yes, on Dec 29, 20X5	Increase	Duration_Dec 29, 20X5 to Dec 29, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Settlement	Yes, on Dec 30, 20X5	Increase	Duration_Dec 30, 20X5 to Dec 30, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Settlement	Yes, on Dec 31, 20X5	Increase	Duration_Dec 31, 20X5 to Dec 31, 20X5

- For *employer contributions* made between the month-end measurement date and the fiscal year-end date, specifically when the month-end measurement date is before the fiscal year-end date, an increase of plan assets due to employer contributions could be indicated by the following:
  - a date context starting with the day following the month-end measurement date and ending with the fiscal year-end date, or
  - a date context starting and ending on the same date, which follows the month-end measurement date, but is before or on the fiscal year-end date.
  
- For a *settlement* occurring between the fiscal year-end date and the month-end measurement date, specifically when the fiscal year-end date is before the month-end measurement date, an increase of plan assets due to a settlement could be indicated by the following:
  - a date context starting with the day following the fiscal year-end date and ending with the month-end measurement date, or
  - a date context starting and ending on the same date, which follows the fiscal year-end date, but is before or on the month-end measurement date.

Date contexts that indicate a **decrease of plan assets** may include the following:

Scenario	Measurement Date (MD)	Fiscal Year-End Date (FYE)	Reconciling Item	Employer Contributions or Settlement between MD & FYE	Increase or Decrease of Plan Assets	Date Context
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Employer Contributions	Yes, but no date indicated	Decrease	Duration_Dec 28, 20X5 to Dec 31, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Employer Contributions	Yes, on Dec 28, 20X5	Decrease	Duration_Dec 28, 20X5 to Dec 28, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Employer Contributions	Yes, on Dec 29, 20X5	Decrease	Duration_Dec 29, 20X5 to Dec 29, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Employer Contributions	Yes, on Dec 30, 20X5	Decrease	Duration_Dec 30, 20X5 to Dec 30, 20X5
MD > FYE	Dec 31, 20X5	Dec 27, 20X5	Employer Contributions	Yes, on Dec 31, 20X5	Decrease	Duration_Dec 31, 20X5 to Dec 31, 20X5
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Settlement	Yes, but no date indicated	Decrease	Duration_Feb 1, 20X5 to Feb 3, 20X5
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Settlement	Yes, on Feb 1, 20X5	Decrease	Duration_Feb 1, 20X5 to Feb 1, 20X5
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Settlement	Yes, on Feb 2, 20X5	Decrease	Duration_Feb 2, 20X5 to Feb 2, 20X5
MD < FYE	Jan 31, 20X5	Feb 3, 20X5	Settlement	Yes, on Feb 3, 20X5	Decrease	Duration_Feb 3, 20X5 to Feb 3, 20X5

- For *employer contributions* made between the fiscal year-end date and the month-end measurement date, specifically when the fiscal year-end date is before the month-end measurement date, a decrease of plan assets due to employer contributions could be indicated by the following:
  - a date context starting with the day following the fiscal year-end date and ending with the month-end measurement date, or
  - a date context starting and ending on the same date, which follows the fiscal year-end date, but is before or on the month-end measurement date.
  
- For a *settlement* occurring between the month-end measurement date and the fiscal year-end date, specifically when the month-end measurement date is before the fiscal-year end date, a decrease of plan assets due to a settlement could be indicated by the following:
  - a date context starting with the day following the month-end measurement date and ending with the fiscal year-end date, or
  - a date context starting and ending on the same date, which follows the month-end measurement date, but is before or on the fiscal year-end date.

## Section 2: Modeling of Disclosures

### Example 1—Reconciliation of Employer Contributions and a Settlement after the Measurement Date, before the Fiscal Year-End Date

This example illustrates the modeling of a disclosure impacted by the application of the practical expedient for the measurement date when employer contributions are made and a settlement occurs after the month-end measurement date of January 31, 2017, but before the fiscal year-end date of February 3, 2017.

<i>(in thousands)</i>		Fair Value Measurements at February 3, 2017						
Asset Class	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)				
Cash	\$ 14,770	\$ 14,770	\$ —	\$ —				
Equity securities:								
US companies	41,200	37,000	1,200	3,000				
International companies	32,900	24,000	7,600	1,300				
Mortgage-backed securities	13,335	—	12,780	555				
Assets at fair value at measurement date of January 31, 2017	102,205	\$ 75,770	\$ 21,580	\$ 4,855				
Contributions after measurement date, before fiscal year-end date	25,000							
Settlement after measurement date, before fiscal year-end date	(45,000)							
Total assets reported at February 3, 2017	\$ 82,205							

Figure 1.1



The legend for the elements used to tag these facts is:

	<b><u>Standard Label</u></b>	<b><u>Balance Type</u></b>	<b><u>Period Type</u></b>	<b><u>Element Name</u></b>
<b>A1</b>	Defined Benefit Plan, Asset Categories [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Plan Asset Categories [Domain]		Duration	PlanAssetCategoriesDomain
<b>M1</b>	Cash [Member]		Duration	CashMember
<b>ExM2</b>	Equity Securities US Companies [Member]		Duration	EquitySecuritiesUSCompaniesMember
<b>ExM3</b>	Equity Securities International Companies [Member]		Duration	EquitySecuritiesInternationalCompaniesMember
<b>M4</b>	Collateralized Mortgage Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
<b>A2</b>	Fair Value, Hierarchy [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
<b>M5</b>	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
<b>M6</b>	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
<b>M7</b>	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
<b>L1</b>	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
<b>L2</b>	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
<b>L3</b>	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit	Duration	DefinedBenefitPlanSettlementsPlanAssets

**Figure 1.2**

The instance document created using the modeling structure is provided here:

Date Context			L1	L2	L3	L1	
Standard Label	Fair Value, Hierarchy [Axis]	Defined Benefit Plan, Asset Categories [Axis]	Instant January 31, 2017	Duration Feb 1, 2017 to Feb 3, 2017	Duration Feb 1, 2017 to Feb 3, 2017	Instant February 3, 2017	
Preferred Label**	A2	A1	Defined Benefit Plan, Fair Value of Plan Assets	Defined Benefit Plan, Plan Assets, Contributions by Employer	Defined Benefit Plan, Plan Assets, Payment for Settlement	Defined Benefit Plan, Fair Value of Plan Assets	
			Assets at fair value at measurement date of January 31, 2017	Contributions after measurement date, before fiscal year-end date	Settlement after measurement date, before fiscal year-end date	Total assets reported at February 3, 2017	
Fair Value, Inputs, Level 1 [Member]	M5	Cash [Member]	M1	14770000			
		Equity Securities US Companies [Member]	ExM2	37000000			
		Equity Securities International Companies [Member]	ExM3	24000000			
		Collateralized Mortgage Backed Securities [Member]	M4	0			
				75770000			
Fair Value, Inputs, Level 2 [Member]	M6	Cash [Member]	M1	0			
		Equity Securities US Companies [Member]	ExM2	1200000			
		Equity Securities International Companies [Member]	ExM3	7600000			
		Collateralized Mortgage Backed Securities [Member]	M4	12780000			
				21580000			
Fair Value, Inputs, Level 3 [Member]	M7	Cash [Member]	M1	0			
		Equity Securities US Companies [Member]	ExM2	3000000			
		Equity Securities International Companies [Member]	ExM3	1300000			
		Collateralized Mortgage Backed Securities [Member]	M4	555000			
				4855000			
Report-wide Value	Cash [Member]	M1	14770000				
	Equity Securities US Companies [Member]	ExM2	41200000				
	Equity Securities International Companies [Member]	ExM3	32900000				
	Collateralized Mortgage Backed Securities [Member]	M4	13335000				
Report-wide Value				102205000	25000000	45000000	82205000

Figure 1.3

**Notes:**

- When entering values in XBRL, the value for “Defined Benefit Plan, Plan Assets, Payment for Settlement” (L3) is intended to be entered as a positive value, since the element is modeled as a one-way element.
  - An XBRL calculation relationship for the elements “Defined Benefit Plan, Fair Value of Plan Assets” (L1), “Defined Benefit Plan, Plan Assets, Contributions by Employer” (L2) and “Defined Benefit Plan, Plan Assets, Payment for Settlement” (L3) is not possible because these elements have different period contexts.
  - When consuming the XBRL data, the duration date period contexts provided in Figure 1.3 determines whether the transactions (employer contributions and settlement) occurring between the month-end measurement date and the fiscal year-end date would be added to or subtracted from the fair value of plan assets reported with the instant date context as of the month-end measurement date (January 31, 2017) to arrive at the fair value of plan assets reported with the instant date context as of the fiscal year-end date (February 3, 2017).
  - When consuming the XBRL data, a date context starting the day following the month-end measurement date (February 1, 2017), and ending with the fiscal year-end date (February 3, 2017), for the element “Defined Benefit Plan, Plan Assets, Contributions by Employer” (L2) indicates that these employer contributions are intended to increase plan assets, and therefore would be added to the element “Defined Benefit Plan, Fair Value of Plan Assets” (L1) tagged with the month-end measurement date.
  - When consuming the XBRL data, a date context starting the day following the month-end measurement date (February 1, 2017), and ending with the fiscal year-end date (February 3, 2017), for the element “Defined Benefit Plan, Plan Assets, Payment for Settlement” (L3) indicates that the settlement is intended to decrease plan assets, and therefore would be subtracted from the element “Defined Benefit Plan, Fair Value of Plan Assets” (L1) tagged with the month-end measurement date.
  - The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.
- \*\* Preferred labels are the labels created and used by the company to show the line item captions in its financial statements.

## Example 2—Reconciliation of Employer Contributions and a Settlement before the Measurement Date, after the Fiscal Year-End Date

This example illustrates the modeling of a disclosure impacted by the application of the practical expedient for the measurement date when employer contributions are made and a settlement occurs before the month-end measurement date of December 31, 2017, but after the fiscal year-end date of December 27, 2017.

<i>(in thousands)</i>		Fair Value Measurements at December 27, 2017						
Asset Class	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)		
Cash	L1, A1:M1 \$ 19,770	L1, A1:M1, A2:M5 \$ 19,770	L1, A1:M1, A2:M6 \$ —	L1, A1:M1, A2:M7 \$ —				
Equity securities:								
US companies	L1, A1:ExM2 30,200	L1, A1:ExM2, A2:M5 22,000	L1, A1:ExM2, A2:M6 3,200	L1, A1:ExM2, A2:M7 5,000				
International companies	L1, A1:ExM3 33,900	L1, A1:ExM3, A2:M5 19,000	L1, A1:ExM3, A2:M6 10,600	L1, A1:ExM3, A2:M7 4,300				
Mortgage-backed securities	L1, A1:M4 8,335	L1, A1:M4, A2:M5 —	L1, A1:M4, A2:M6 7,780	L1, A1:M4, A2:M7 555				
Assets at fair value at measurement date of December 31, 2017	L1 92,205	L1, A2:M5 \$ 60,770	L1, A2:M6 \$ 21,580	L1, A2:M7 \$ 9,855				
Contributions before measurement date, after fiscal year-end date	L2 (10,000)							
Settlement before measurement date, after fiscal year-end date	L3 45,000							
Total assets reported at December 27, 2017	L1 \$ 127,205							

Figure 2.1

The legend for the elements used to tag these facts is:

	<b><u>Standard Label</u></b>	<b><u>Balance Type</u></b>	<b><u>Period Type</u></b>	<b><u>Element Name</u></b>
<b>A1</b>	Defined Benefit Plan, Asset Categories [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Plan Asset Categories [Domain]		Duration	PlanAssetCategoriesDomain
<b>M1</b>	Cash [Member]		Duration	CashMember
<b>ExM2</b>	Equity Securities US Companies [Member]		Duration	EquitySecuritiesUSCompaniesMember
<b>ExM3</b>	Equity Securities International Companies [Member]		Duration	EquitySecuritiesInternationalCompaniesMember
<b>M4</b>	Collateralized Mortgage Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
<b>A2</b>	Fair Value, Hierarchy [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
<b>M5</b>	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
<b>M6</b>	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
<b>M7</b>	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
<b>L1</b>	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
<b>L2</b>	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
<b>L3</b>	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit	Duration	DefinedBenefitPlanSettlementsPlanAssets

**Figure 2.2**

The instance document created using the modeling structure is provided here:

Date Context		L1	L2	L3	L1	
Standard Label		A2	A1			
Preferred Label**						
		Instant_ December 31, 2017	Duration_ Dec 28, 2017 to Dec 31, 2017	Duration_ Dec 28, 2017 to Dec 31, 2017	Instant_ December 27, 2017	
	Fair Value, Hierarchy [Axis]	Defined Benefit Plan, Asset Categories [Axis]	Defined Benefit Plan, Fair Value of Plan Assets	Defined Benefit Plan, Plan Assets, Contributions by Employer	Defined Benefit Plan, Plan Assets, Payment for Settlement	
		Assets at fair value at measurement date of December 31, 2017	Contributions before measurement date, after fiscal year-end date	Settlement before measurement date, after fiscal year-end date	Total assets reported at December 27, 2017	
Fair Value, Inputs, Level 1 [Member]	Cash [Member]	M1	19770000			
	Equity Securities US Companies [Member]	ExM2	22000000			
	Equity Securities International Companies [Member]	ExM3	19000000			
	Collateralized Mortgage Backed Securities [Member]	M4	0			
			60770000			
Fair Value, Inputs, Level 2 [Member]	Cash [Member]	M1	0			
	Equity Securities US Companies [Member]	ExM2	3200000			
	Equity Securities International Companies [Member]	ExM3	10600000			
	Collateralized Mortgage Backed Securities [Member]	M4	7780000			
			21580000			
Fair Value, Inputs, Level 3 [Member]	Cash [Member]	M1	0			
	Equity Securities US Companies [Member]	ExM2	5000000			
	Equity Securities International Companies [Member]	ExM3	4300000			
	Collateralized Mortgage Backed Securities [Member]	M4	555000			
			9855000			
Report-wide Value	Cash [Member]	M1	19770000			
	Equity Securities US Companies [Member]	ExM2	30200000			
	Equity Securities International Companies [Member]	ExM3	33900000			
	Collateralized Mortgage Backed Securities [Member]	M4	8335000			
Report-wide Value			92205000	10000000	45000000	127205000

Figure 2.3

## Notes:

- When entering values in XBRL, the value for “Defined Benefit Plan, Plan Assets, Contributions by Employer” (L2) is intended to be entered as a positive value, since the element is modeled as a one-way element.
  - An XBRL calculation relationship for the elements “Defined Benefit Plan, Fair Value of Plan Assets” (L1), “Defined Benefit Plan, Plan Assets, Contributions by Employer” (L2) and “Defined Benefit Plan, Plan Assets, Payment for Settlement” (L3) is not possible because these elements have different period contexts.
  - When consuming the XBRL data, the duration date period contexts provided in Figure 2.3 determines whether the transactions (employer contributions and settlement) occurring between the fiscal year-end date and the month-end measurement date would be added to or subtracted from the fair value of plan assets reported with the instant date context as of the month-end measurement date (December 31, 2017) to arrive at the fair value of plan assets reported with the instant date context as of the fiscal year-end date (December 27, 2017).
  - When consuming the XBRL data, a date context starting the day following the fiscal year-end date (December 28, 2017), and ending with the month-end measurement date (December 31, 2017), for the element “Defined Benefit Plan, Plan Assets, Contributions by Employer” (L2) indicates that these employer contributions are intended to decrease plan assets, and therefore would be subtracted from the element “Defined Benefit Plan, Fair Value of Plan Assets” (L1) tagged with the month-end measurement date.
  - When consuming the XBRL data, a date context starting the day following the fiscal year-end date (December 28, 2017), and ending with the month-end measurement date (December 31, 2017), for the element “Defined Benefit Plan, Plan Assets, Payment for Settlement” (L3) indicates that the settlement is intended to increase plan assets, and therefore would be added to the element “Defined Benefit Plan, Fair Value of Plan Assets” (L1) tagged with the month-end measurement date.
  - The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.
- \*\* Preferred labels are the labels created and used by the company to show the line item captions in its financial statements.

## Appendix A—Changes to 2017 Taxonomy Implementation Guide from 2016 Taxonomy Implementation Guide

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2017 Reference	2017 Element	2017 Standard Label
General Information, Example 1, Example 2	Legend; 1.2, 1.3; 2.2, 2.3	Updated Standard Label.	<b>L2</b>	DefinedBenefitPlanContributionsByEmployer	Defined Benefit Plan, Contributions by Employer	<b>L2</b>	DefinedBenefitPlanContributionsByEmployer	Defined Benefit Plan, Plan Assets, Contributions by Employer
General Information, Example 1, Example 2	Legend; 1.2, 1.3; 2.2, 2.3	Updated Standard Label.	<b>L3</b>	DefinedBenefitPlanSettlementsPlanAssets	Defined Benefit Plan, Settlements, Plan Assets	<b>L3</b>	DefinedBenefitPlanSettlementsPlanAssets	Defined Benefit Plan, Plan Assets, Payment for Settlement