

Version 6.0
April 2025

Other Comprehensive Income
(including selected financial statements)

(Taxonomy Version 2025[†])

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

[†] Changes from the 2018 version of this Implementation Guide are included in Appendix A to this Guide.

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

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Taxonomy Implementation Guide on Modeling Other Comprehensive Income

Overview

The purpose of this Taxonomy Implementation Guide (Guide) is to demonstrate the modeling of transactions related to changes in accumulated other comprehensive income (AOCI), including reclassifications out of accumulated other comprehensive income. The Guide also contains selected financial statements to illustrate the modeling of the values for AOCI and other comprehensive income (OCI) that may overlap with values in the disclosures. Generally, the primary financial statements are modeled using line-item elements and the disclosures use a dimensional modeling which follows the statement of stockholders' equity. The examples in this Guide are not intended to encompass all the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or its financial statements. The examples are provided to help users of the GAAP Taxonomy understand how the modeling for changes to AOCI components is structured within the GAAP Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting AOCI under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

While constituents may find the information in this Guide useful, users looking for guidance to conform to SEC eXtensible Business Reporting Language (XBRL) filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at www.sec.gov/structureddata.

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

This Guide includes the following three sections:

- **Section 1: Overview of Other Comprehensive Income Taxonomy Element Attributes:** This section provides an overview of other comprehensive income Taxonomy element attributes.

- **Section 2: Primary Financial Statements to Accompany Disclosures:** This section provides examples to illustrate the values in the primary financial statements that relate to values in the notes to the financial statements.
 - Example 1—[Consolidated Statements of Comprehensive Income and Consolidated Statements of Income](#)
 - Example 2—[Consolidated Statements of Financial Position](#)
 - Example 3—[Consolidated Statements of Stockholders' Equity](#)

- **Section 3: Modeling of Disclosures for Changes in Accumulated Other Comprehensive Income and Related Tax Effects:** This section provides examples of modeling the changes in AOCI, reclassifications out of AOCI and tax effects on OCI in the notes to the financial statements:
 - Example 4—[Disclosure of Changes in Accumulated Other Comprehensive Income \(Loss\)](#)
 - Example 5—[Disclosure of Amounts Reclassified Out of Accumulated Other Comprehensive Income \(Loss\)](#)
 - Example 6—[Disclosure of Tax Effects on Other Comprehensive Income \(Loss\)](#)

General Information

- (1) A legend for dimensions and domain members has been provided to associate with facts contained in the notes to 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
A1	Equity Components [Axis]	StatementEquityComponentsAxis
	Equity Component [Domain]	EquityComponentDomain
M1	AOCI Including Portion Attributable to Noncontrolling Interest [Member]	AociIncludingPortionAttributableToNoncontrollingInterestMember
M2	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	AccumulatedNetInvestmentGainLossIncludingPortionAttributableToNoncontrollingInterestMember
M3	Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	AccumulatedGainLossCashFlowHedgeIncludingNoncontrollingInterestMember
M4	Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	AccumulatedForeignCurrencyAdjustmentIncludingPortionAttributableToNoncontrollingInterestMember
M5	Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	AccumulatedDefinedBenefitPlansAdjustmentIncludingPortionAttributableToNoncontrollingInterestMember
M6	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	AccumulatedDefinedBenefitPlansAdjustmentNetGainLossIncludingPortionAttributableToNoncontrollingInterestMember
M7	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	AccumulatedDefinedBenefitPlansAdjustmentNetPriorServiceIncludingPortionAttributableToNoncontrollingInterestMember
M8	Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]	AccumulatedDefinedBenefitPlansAdjustmentNetTransitionIncludingPortionAttributableToNoncontrollingInterestMember
M9	Parent [Member]	ParentMember
M10	AOCI Attributable to Parent [Member]	AccumulatedOtherComprehensiveIncomeMember
M11	Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]	AccumulatedGainLossNetCashFlowHedgeParentMember
M12	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]	AccumulatedNetUnrealizedInvestmentGainLossMember
M13	Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]	AccumulatedDefinedBenefitPlansAdjustmentMember
M14	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Attributable to Parent [Member]	AccumulatedDefinedBenefitPlansAdjustmentNetUnamortizedGainLossMember
M15	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Attributable to Parent [Member]	AccumulatedDefinedBenefitPlansAdjustmentNetPriorServiceCostCreditMember
M16	Accumulated Defined Benefit Plans Adjustment, Net Transition Attributable to Parent [Member]	AccumulatedDefinedBenefitPlansAdjustmentNetTransitionAssetObligationMember
M17	Accumulated Foreign Currency Adjustment Attributable to Parent [Member]	AccumulatedTranslationAdjustmentMember
M18	Common Stock [Member]	CommonStockMember
M19	Additional Paid-in Capital [Member]	AdditionalPaidInCapitalMember
M20	Retained Earnings [Member]	RetainedEarningsMember
M21	Noncontrolling Interest [Member]	NoncontrollingInterestMember
M22	AOCI Attributable to Noncontrolling Interest [Member]	AociAttributableToNoncontrollingInterestMember
M23	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Noncontrolling Interest [Member]	AccumulatedNetInvestmentGainLossAttributableToNoncontrollingInterestMember
M24	Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]	AccumulatedGainLossNetCashFlowHedgeNoncontrollingInterestMember
M25	Accumulated Foreign Currency Adjustment Attributable to Noncontrolling Interest [Member]	AccumulatedForeignCurrencyAdjustmentAttributableToNoncontrollingInterestMember
M31	Accumulated Defined Benefit Plans Adjustment Attributable to Noncontrolling Interest [Member]	AccumulatedDefinedBenefitPlansAdjustmentAttributableToNoncontrollingInterestMember
A2	Derivative Instrument [Axis]	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]	DerivativeContractTypeDomain
M26	Interest Rate Contract [Member]	InterestRateContractMember
M27	Credit Risk Contract [Member]	CreditRiskContractMember
M28	Foreign Exchange Contract [Member]	ForeignExchangeContractMember
M29	Commodity Contract [Member]	CommodityContractMember
A3	Reclassification out of Accumulated Other Comprehensive Income [Axis]	ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis
	Reclassification out of Accumulated Other Comprehensive Income [Domain]	ReclassificationOutOfAccumulatedOtherComprehensiveIncomeDomain
M30	Reclassification out of Accumulated Other Comprehensive Income [Member]	ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember

- (2) Elements that have instant period type and elements that have 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, 20XX) and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity's instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *SEC 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).
- (6) Preferred labels (Figure x.3 in each example) are the labels created and used by an entity to show the line item captions in its financial statements.
- (7) Information has been provided to illustrate the XBRL value for two-way elements in certain examples. These are contained in Figure x.4 of those examples. Below is a description of the items used in the value determination that is common to the examples.

Positive XBRL value for:	Negative XBRL value for:	Description:
Accumulated Earnings	(Accumulated Deficit)	For values reported as an accumulation of earnings, the XBRL value will be positive. For values reported as an accumulation of deficits, the XBRL value will be negative.
Asset Reclassification	(Obligation) Reclassification	For defined benefit plans with values reported as a transition asset, the XBRL value will be positive. For values reported as a transition obligation, the XBRL value will be negative.
Cost	(Credit)	For defined benefit plans with values reported as a cost, the XBRL value will be positive. For values reported as a credit, the XBRL value will be negative.
Cost Reclassification	(Credit) Reclassification	For values that are a reclassification of a cost, the XBRL value will be positive. For values that are a reclassification of a credit, the XBRL value will be negative.
Expense	(Reversal of Expense)	For values reported as an expense, the XBRL value will be positive. For values reported as a reversal of an expense, the XBRL value will be negative.
Expense Reclassification	(Reversal of Expense) Reclassification	For values that are a reclassification of an expense, the XBRL value will be positive. For values that are a reclassification of a reversal of an expense, the XBRL value will be negative.
Gain	(Loss)	For values reported as a gain, the XBRL value will be positive. For values reported as a loss, the XBRL value will be negative.
Gain Reclassification	(Loss) Reclassification	For values that are a reclassification of a gain, the XBRL value will be positive. For values that are a reclassification of a loss, the XBRL value will be negative.
Income	(Expense)	For values reported as income, the XBRL value will be positive. For values reported as an expense, the XBRL value will be negative.
Income	(Loss)	For values reported as income, the XBRL value will be positive. For values reported as a loss, the XBRL value will be negative.
Income Reclassification	(Loss) Reclassification	For values that are a reclassification of income, the XBRL value will be positive. For values that are a reclassification of a loss, the XBRL value will be negative.
Loss or Cost	(Income) or (Credit)	For values reported as a loss or cost, the XBRL value will be positive. For values reported as income or credit, the XBRL value will be negative. Typically, this has been used with the aggregation elements of the defined benefit plan components.
Tax Expense	(Tax Benefit)	For values reported as a tax expense, the XBRL value will be positive. For values reported as a tax benefit, the XBRL value will be negative.
Tax Expense Reclassification	(Tax Benefit) Reclassification	For values that are a reclassification of a tax expense, the XBRL value will be positive. For values that are a reclassification of a tax benefit the XBRL value will be negative.
Period Increase	Period (Decrease)	For values that are an increase in a period, the XBRL value will be positive. For values that are a decrease in a period, the XBRL value will be negative.

Section 1: Overview of Other Comprehensive Income Taxonomy Element Attributes

Elements included in presentation group *148400 - Statement - Statement of Comprehensive Income* are structured as follows:

OCI line-item elements are modeled from an income perspective, except for defined benefit plan elements (see below). The OCI line-item elements related to foreign currency transactions and translations, available-for-sale securities adjustments, cash flow hedges, financial liabilities measured under the fair value option, the excluded component of a derivative designated and qualifying as a hedge, liabilities for future policy benefits, instrument-specific credit risk for market risk benefits, and equity method investments, before and after reclassification and before and after income tax, have credit balance attributes, while the elements representing the reclassification adjustment from AOCI have a debit balance attribute. Definitions and standard labels for each element are modeled to be consistent with the corresponding balance type.

The total OCI element related to pension and postretirement benefit plans is modeled from an expense perspective. The amount for defined benefit plans overall would be recognized in the income statement as an expense or reduction of expense. The elements representing the OCI component for defined benefit plans before and after reclassification and before and after income tax have debit balance attributes, while the element representing the reclassification or amortization from AOCI has a credit balance attribute.

Individual categories of OCI activity within defined benefit plans may have different balance attributes than the OCI total for defined benefit plans. The elements for OCI related to actuarial gain (loss) and the transition asset (obligation) are modeled from an income perspective (credit balance type and the reclassification out of AOCI with a debit balance type). The elements for prior service cost (credit) are modeled from an expense perspective (debit balance type and the reclassification out of AOCI with a credit balance type).

Definitions and standard labels for each element are modeled to be consistent with the corresponding balance type. For example, Taxonomy element “Other Comprehensive (Income) Loss, Defined Benefit Plan, before Reclassification Adjustment, after Tax” has a definition reading as “Amount, after tax, before reclassification adjustment, of (increase) decrease in accumulated other comprehensive income of defined benefit plan, that has not

been recognized in net periodic benefit cost (credit).”

There are groups of elements for each component of other comprehensive income such as changes for available-for-sale securities, associated with pension or other postretirement benefits, for foreign currency adjustments, for derivatives qualifying as hedges, for financial liabilities measured under the fair value option, for liabilities for future policy benefits, and for instrument-specific credit risk for market risk benefits. These groups have elements that are before and after tax, amounts arising during the period, reclassified out during the period, after reclassifications, including noncontrolling interest, attributable to the parent and attributable to noncontrolling interest. There are not line-item elements for every combination and a dimension may be needed to tag the disclosure. For example, there are not separate line-item elements for amounts arising during the period and reclassified out during the period attributable to the parent and attributable to the noncontrolling interest. There are members that can be used with the line-item element that includes noncontrolling interest to disaggregate to the specific attributions for the parent and the noncontrolling interest.

The modeling for the disclosures is generally modeled to be consistent with the statement of stockholders' equity. The disclosure for the changes to AOCI is viewed as further detail of the statement of stockholders' equity and has been modeled using dimensions.

Section 2: Primary Financial Statements to Accompany Disclosures

Example 1—Consolidated Statements of Comprehensive Income and Consolidated Statements of Income

This example uses a two-statement approach to illustrate the modeling of changes in AOCI for each OCI component, including reclassifications out of AOCI, in the statement of comprehensive income. The consolidated statement of comprehensive income is illustrated first because of relevance to the topic.

Entity XYZ			
Consolidated Statements of Comprehensive Income			
For the Year Ended December 31,			
	20X3	20X2	20X1
L1 Net income	\$ 88,750	\$ 79,875	\$ 71,000
Other comprehensive income, net of tax			
Net gain on cash flow hedges			
L2 Net unrealized gain on derivatives arising during period, net of tax	4,000	4,500	5,740
L3 Reclassification of net (gain) loss from AOCI for derivatives, net of tax	(975)	(960)	170
L4 Net unrealized gain for cash flow hedges, net of tax	3,025	3,540	5,910
Net unrealized gain on AFS securities			
L5 Net unrealized holding gain on securities arising during period, net of tax	2,500	1,500	1,000
L6 Reclassification of net gain from AOCI for sale of securities, net of tax	(1,500)	(1,000)	(900)
L7 Net unrealized gain for available-for-sale securities, net of tax	1,000	500	100
Defined benefit pension plans			
L8 Net actuarial loss arising during period, net of tax	(2,300)	(1,600)	(3,000)
L9 Net prior service cost arising during period, net of tax	(700)	(400)	(1,000)
L10 Other comprehensive loss, defined benefit plans, before reclassification adjustments, net of tax	(3,000)	(2,000)	(4,000)
L11 Reclassification of net actuarial loss from AOCI, net of tax	4,000	3,500	4,500
L12 Amortization of net prior service cost from AOCI, net of tax	1,500	1,000	2,000
L13 Reclassification of net transition asset from AOCI, net of tax	(1,000)	(1,000)	(1,000)
L14 Reclassification adjustment for defined benefit plans from AOCI, net of tax	4,500	3,500	5,500
L15 Other comprehensive income, defined benefit plans adjustment, net of tax	1,500	1,500	1,500
Foreign currency translation adjustment			
L16 Foreign currency transaction and translation net gain arising during period, net of tax	3,500	3,500	1,500
L17 Reclassification of foreign currency transaction and translation adjustment from AOCI, realized upon sale or liquidation, net of tax	—	—	—
L18 Foreign currency transaction and translation gain, net of tax	3,500	3,500	1,500
L19 Other comprehensive income, net of tax	9,025	9,040	9,010
L20 Comprehensive income	97,775	88,915	80,010
Less:			
L21 Comprehensive income attributable to the noncontrolling interest	(15,975)	(16,120)	(16,120)
L22 Comprehensive income attributable to XYZ	\$ 81,800	\$ 72,795	\$ 63,890

Figure 1.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
L2	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), before Reclassification, after Tax	Credit	Duration	OtherComprehensiveIncomeLossCashFlowHedgeGainLossBeforeReclassificationAfterTax
L3	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), Reclassification, after Tax	Debit	Duration	OtherComprehensiveIncomeLossCashFlowHedgeGainLossReclassificationAfterTax
L4	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	Credit	Duration	OtherComprehensiveIncomeLossCashFlowHedgeGainLossAfterReclassificationAndTax
L5	OCI, Debt Securities, Available-for-Sale, Unrealized Holding Gain (Loss), before Adjustment, after Tax	Credit	Duration	OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax
L6	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax	Debit	Duration	OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIForSaleOfSecuritiesNetOfTax
L7	OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment and Tax	Credit	Duration	OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentNetOfTax
L8	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, after Tax	Credit	Duration	OtherComprehensiveIncomeDefinedBenefitPlansNetUnamortizedGainLossArisingDuringPeriodNetOfTax
L9	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), after Tax	Debit	Duration	OtherComprehensiveIncomeDefinedBenefitPlanNetPriorServiceCostsCreditArisingDuringPeriodNetOfTax
L10	Other Comprehensive (Income) Loss, Defined Benefit Plan, before Reclassification Adjustment, after Tax	Debit	Duration	OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentBeforeReclassificationAdjustmentsNetOfTax
L11	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss), Reclassification Adjustment from AOCI, after Tax	Debit	Duration	OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansForNetGainLossNetOfTax
L12	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, after Tax	Credit	Duration	OtherComprehensiveIncomeLossAmortizationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansForNetPriorServiceCostCreditNetOfTax
L13	Other Comprehensive Income (Loss), Defined Benefit Plan, Transition Asset (Obligation), Reclassification Adjustment from AOCI, after Tax	Debit	Duration	OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansForNetTransitionAssetObligationNetOfTax
L14	Other Comprehensive (Income) Loss, Defined Benefit Plan, Reclassification Adjustment from AOCI, after Tax	Credit	Duration	OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansNetOfTax
L15	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, after Tax	Debit	Duration	OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentNetOfTax
L16	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax	Credit	Duration	OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax
L17	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Reclassification Adjustment from AOCI, Realized upon Sale or Liquidation, Net of Tax	Debit	Duration	OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationReclassificationAdjustmentFromAOCIRealizedUponSaleOrLiquidationNetOfTax
L18	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslationAdjustmentNetOfTax
L19	Other Comprehensive Income (Loss), Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossNetOfTax
L20	Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest
L21	Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest	Debit	Duration	ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest
L22	Comprehensive Income (Loss), Net of Tax, Attributable to Parent	Credit	Duration	ComprehensiveIncomeNetOfTax

Figure 1.2

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

	Standard Label	Preferred Label	20X3-01-01 to 20X3-12-31
			Report-Wide Value
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net income	88750
L2	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), before Reclassification, after Tax	Net unrealized gain on derivatives arising during period, net of tax	4000
L3	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), Reclassification, after Tax	Reclassification of net (gain) loss from AOCI for derivatives, net of tax	975
L4	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	Net unrealized gain for cash flow hedges, net of tax	3025
L5	OCI, Debt Securities, Available-for-Sale, Unrealized Holding Gain (Loss), before Adjustment, after Tax	Net unrealized holding gain on securities arising during period, net of tax	2500
L6	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax	Reclassification of net gain from AOCI for sale of securities, net of tax	1500
L7	OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment and Tax	Net unrealized gain for available-for-sale securities, net of tax	1000
L8	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, after Tax	Net actuarial loss arising during period, net of tax	-2300
L9	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), after Tax	Net prior service cost arising during period, net of tax	700
L10	Other Comprehensive (Income) Loss, Defined Benefit Plan, before Reclassification Adjustment, after Tax	Other comprehensive loss, defined benefit plans, before reclassification adjustments, net of tax	3000
L11	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss), Reclassification Adjustment from AOCI, after Tax	Reclassification of net actuarial loss from AOCI, net of tax	-4000
L12	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, after Tax	Amortization of net prior service cost from AOCI, net of tax	1500
L13	Other Comprehensive Income (Loss), Defined Benefit Plan, Transition Asset (Obligation), Reclassification Adjustment from AOCI, after Tax	Reclassification of net transition asset from AOCI, net of tax	1000
L14	Other Comprehensive (Income) Loss, Defined Benefit Plan, Reclassification Adjustment from AOCI, after Tax	Reclassification adjustment for defined benefit plans from AOCI, net of tax	4500
L15	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, after Tax	Other comprehensive income, defined benefit plans adjustment, net of tax	-1500
L16	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax	Foreign currency transaction and translation net gain arising during period, net of tax	3500
L17	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Reclassification Adjustment from AOCI, Realized upon Sale or Liquidation, Net of Tax	Reclassification of foreign currency transaction and translation adjustment from AOCI, realized upon sale or liquidation, net of tax	0
L18	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax	Foreign currency transaction and translation gain, net of tax	3500
L19	Other Comprehensive Income (Loss), Net of Tax	Other comprehensive income, net of tax	9025
L20	Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest	Comprehensive income	97775
L21	Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest	Comprehensive income attributable to the noncontrolling interest	15975
L22	Comprehensive Income (Loss), Net of Tax, Attributable to Parent	Comprehensive income attributable to XYZ	81800

Figure 1.3

The following table illustrates the positive or negative XBRL value based on the balance type of the element:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>	
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Income	(Loss)	Income	88750	Positive	88750
L2	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), before Reclassification, after Tax	Credit	Gain	(Loss)	Gain	4000	Positive	4000
L3	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), Reclassification, after Tax	Debit	Gain Reclassification	(Loss) Reclassification	Gain Reclassification	-975	Positive	975
L4	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax	Credit	Gain	(Loss)	Gain	3025	Positive	3025
L5	OCI, Debt Securities, Available-for-Sale, Unrealized Holding Gain (Loss), before Adjustment, after Tax	Credit	Gain	(Loss)	Gain	2500	Positive	2500
L6	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax	Debit	Gain Reclassification	(Loss) Reclassification	Gain Reclassification	-1500	Positive	1500
L7	OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment and Tax	Credit	Gain	(Loss)	Gain	1000	Positive	1000
L8	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, after Tax	Credit	Gain	(Loss)	(Loss)	-2300	Negative	-2300
L9	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), after Tax	Debit	Cost	(Credit)	Cost	-700	Positive	700
L10	Other Comprehensive (Income) Loss, Defined Benefit Plan, before Reclassification Adjustment, after Tax	Debit	Loss or Cost	(Income) or (Credit)	Loss	-3000	Positive	3000
L11	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss), Reclassification Adjustment from AOCI, after Tax	Debit	Gain Reclassification	(Loss) Reclassification	(Loss) Reclassification	4000	Negative	-4000
L12	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, after Tax	Credit	Cost Reclassification	(Credit) Reclassification	Cost Reclassification	1500	Positive	1500
L13	Other Comprehensive Income (Loss), Defined Benefit Plan, Transition Asset (Obligation), Reclassification Adjustment from AOCI, after Tax	Debit	Asset Reclassification	(Obligation) Reclassification	Asset Reclassification	-1000	Positive	1000
L14	Other Comprehensive (Income) Loss, Defined Benefit Plan, Reclassification Adjustment from AOCI, after Tax	Credit	Expense Reclassification	(Reversal of Expense) Reclassification	Expense Reclassification	4500	Positive	4500
L15	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, after Tax	Debit	Expense	(Reversal of Expense)	(Reversal of Expense)	1500	Negative	-1500
L16	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax	Credit	Gain	(Loss)	Gain	3500	Positive	3500
L17	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Reclassification Adjustment from AOCI, Realized upon Sale or Liquidation, Net of Tax	Debit	Gain Reclassification	(Loss) Reclassification	N/A	—	N/A	0
L18	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax	Credit	Gain	(Loss)	Gain	3500	Positive	3500
L19	Other Comprehensive Income (Loss), Net of Tax	Credit	Income	(Loss)	Income	9025	Positive	9025
L20	Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest	Credit	Income	(Loss)	Income	97775	Positive	97775
L21	Comprehensive Income (Loss), Net of Tax, Attributable to Noncontrolling Interest	Debit	Income	(Loss)	Income	-15975	Positive	15975
L22	Comprehensive Income (Loss), Net of Tax, Attributable to Parent	Credit	Income	(Loss)	Income	81800	Positive	81800

Figure 1.4

Entity XYZ			
Consolidated Statements of Income			
For the Year Ended December 31,			
	20X3	20X2	20X1
L23 Revenues	\$ 140,000	\$ 126,000	\$ 112,000
L24 Costs of revenues	(25,000)	(22,500)	(20,000)
L25 Selling, general and administrative expenses	(500)	(450)	(400)
L26 Investment gain on sale of securities, net	10,500	9,450	8,400
L27 Asset impairment expense	(2,500)	(2,250)	(2,000)
L28 Interest expense, net	(1,000)	(900)	(800)
L29 Other nonoperating expense, net	(1,500)	(1,350)	(1,200)
L30 Income before tax	120,000	108,000	96,000
L31 Tax expense	(31,250)	(28,125)	(25,000)
L1 Net income	\$ 88,750	\$ 79,875	71,000
L32 Net income attributable to noncontrolling interest	(12,700)	(11,430)	(10,160)
L33 Net income attributable to XYZ	\$ 76,050	\$ 68,445	\$ 60,840

Figure 1a.1

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
L23	Revenues	Credit	Duration	Revenues
L24	Cost of Revenue	Debit	Duration	CostOfRevenue
L25	Selling, General and Administrative Expense	Debit	Duration	SellingGeneralAndAdministrativeExpense
L26	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
L27	Asset Impairment Charges	Debit	Duration	AssetImpairmentCharges
L28	Interest Income (Expense), Nonoperating	Credit	Duration	InterestIncomeExpenseNonoperatingNet
L29	Other Nonoperating Income (Expense)	Credit	Duration	OtherNonoperatingIncomeExpense
L30	Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	Credit	Duration	IncomeLossIncludingPortionAttributableToNoncontrollingInterest
L31	Income Tax Expense (Benefit)	Debit	Duration	IncomeTaxExpenseBenefit
L32	Net Income (Loss) Attributable to Noncontrolling Interest	Debit	Duration	NetIncomeLossAttributableToNoncontrollingInterest
L33	Net Income (Loss) Attributable to Parent	Credit	Duration	NetIncomeLoss

Figure 1a.2

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

	Standard Label	Preferred Label	
	Date context		20X3-01-01 to 20X3-12-31
			Report-Wide Value
L23	Revenues	Revenues	140000
L24	Cost of Revenue	Costs of revenues	25000
L25	Selling, General and Administrative Expense	Selling, general and administrative expenses	500
L26	Debt and Equity Securities, Realized Gain (Loss)	Investment gain on sale of securities, net	10500
L27	Asset Impairment Charges	Asset impairment expense	2500
L28	Interest Income (Expense), Nonoperating	Interest expense, net	-1000
L29	Other Nonoperating Income (Expense)	Other nonoperating expense, net	-1500
L30	Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	Income before tax	120000
L31	Income Tax Expense (Benefit)	Tax expense	31250
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net income	88750
L32	Net Income (Loss) Attributable to Noncontrolling Interest	Net income attributable to noncontrolling interest	12700
L33	Net Income (Loss) Attributable to Parent	Net income attributable to XYZ	76050

Figure 1a.3

Notes:

- Figures 1.3, 1.4 and 1a.3 provide information for the reporting period of 20X3. The other reporting periods (20X1 and 20X2) would be similarly structured.
- The line items used to model this information assume the election to present the disclosure of changes in AOCI within the Statement of Comprehensive Income.
- All reported OCI fact values in this scenario are “net of tax amounts;” therefore, related OCI after tax elements are used.
- “Net Income (Loss) Attributable to Parent” (**L33**) was used with the assumption that there are no adjustments for dividends on preferred stock, participating securities, or other adjustments to net income.
- Additional guidance for the structure of elements included in presentation group 148400 - *Statement - Statement of Comprehensive Income* can be found under section—[Overview of Other Comprehensive Income Taxonomy Element Attributes](#).

Example 2—Consolidated Statements of Financial Position

This example provides a statement of financial position to illustrate the values for AOCI in the disclosure example as they appear in this statement.

Entity XYZ		
Consolidated Statements of Financial Position		
As of December 31,		
	20X3	20X2
Assets		
Current assets		
L34 Cash and cash equivalents	\$ 400,000	\$ 600,000
L35 Trade receivables, net	1,100,000	1,000,000
L36 Inventories, net	1,600,000	1,625,000
L37 Investments	250,000	285,000
L38 Other current assets	300,000	325,000
L39 Total current assets	<u>3,650,000</u>	<u>3,835,000</u>
Non-current assets		
L40 Property, plant and equipment, net	826,800	850,000
L41 Goodwill	400,000	400,000
L42 Intangible assets, net	450,000	475,000
L43 Other assets	400,000	410,000
L44 Total noncurrent assets	<u>2,076,800</u>	<u>2,135,000</u>
L45 Total assets	<u>\$ 5,726,800</u>	<u>\$ 5,970,000</u>
Liabilities and Stockholders' Equity		
Current liabilities		
L46 Current portion of long-term debt	\$ 75,000	\$ 70,000
L47 Trade accounts payable	640,000	600,975
L48 Other current liabilities	200,000	300,000
L49 Total current liabilities	<u>915,000</u>	<u>970,975</u>
Non-current liabilities		
L50 Long-term debt, less current portion	1,800,000	2,000,000
L51 Defined benefit plans	300,000	400,000
L52 Total noncurrent liabilities	<u>2,100,000</u>	<u>2,400,000</u>
L53 Total liabilities	<u>3,015,000</u>	<u>3,370,975</u>
L54 Commitments and contingencies		
Stockholders' Equity		
L55 Common stock, \$0.01 L64 par value - authorized 100,000 L63 shares; issued 100,000 L65 shares at December 31, 20X3 and 20X2	1,000	1,000
L56 Additional paid-in capital	900,000	885,000
L57 Retained earnings	1,894,050	1,818,000
L58 Accumulated other comprehensive (loss) income	(118,250)	(124,000)
L59 Total XYZ stockholders' equity	<u>2,676,800</u>	<u>2,580,000</u>
L60 Noncontrolling interest	35,000	19,025
L61 Total stockholders' equity	<u>2,711,800</u>	<u>2,599,025</u>
L62 Total liabilities and stockholders' equity	<u>\$ 5,726,800</u>	<u>\$ 5,970,000</u>

Figure 2.1

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

<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L34 Cash and Cash Equivalent	Debit	Instant	CashAndCashEquivalentsAtCarryingValue
L35 Accounts Receivable, after Allowance for Credit Loss, Current	Debit	Instant	AccountsReceivableNetCurrent
L36 Inventory, Net	Debit	Instant	InventoryNet
L37 Short-term Investments	Debit	Instant	ShortTermInvestments
L38 Other Assets, Current	Debit	Instant	OtherAssetsCurrent
L39 Assets, Current	Debit	Instant	AssetsCurrent
L40 Property, Plant and Equipment, Net	Debit	Instant	PropertyPlantAndEquipmentNet
L41 Goodwill	Debit	Instant	Goodwill
L42 Intangible Assets, Net (Excluding Goodwill)	Debit	Instant	IntangibleAssetsNetExcludingGoodwill
L43 Other Assets, Noncurrent	Debit	Instant	OtherAssetsNoncurrent
L44 Assets, Noncurrent	Debit	Instant	AssetsNoncurrent
L45 Assets	Debit	Instant	Assets
L46 Long-term Debt, Current Maturities	Credit	Instant	LongTermDebtCurrent
L47 Accounts Payable, Current	Credit	Instant	AccountsPayableCurrent
L48 Other Liabilities, Current	Credit	Instant	OtherLiabilitiesCurrent
L49 Liabilities, Current	Credit	Instant	LiabilitiesCurrent
L50 Long-Term Debt, Excluding Current Maturities	Credit	Instant	LongTermDebtNoncurrent
L51 Liability, Defined Benefit Plan, Noncurrent	Credit	Instant	PensionAndOtherPostretirementDefinedBenefitPlansLiabilitiesNoncurrent
L52 Liabilities, Noncurrent	Credit	Instant	LiabilitiesNoncurrent
L53 Liabilities	Credit	Instant	Liabilities
L54 Commitments and Contingencies	Credit	Instant	CommitmentsAndContingencies
L55 Common Stock, Value, Issued	Credit	Instant	CommonStockValue
L56 Additional Paid in Capital, Common Stock	Credit	Instant	AdditionalPaidInCapitalCommonStock
L57 Retained Earnings (Accumulated Deficit)	Credit	Instant	RetainedEarningsAccumulatedDeficit
L58 Accumulated Other Comprehensive Income (Loss), Net of Tax	Credit	Instant	AccumulatedOtherComprehensiveIncomeLossNetOfTax
L59 Equity, Attributable to Parent	Credit	Instant	StockholdersEquity
L60 Equity, Attributable to Noncontrolling Interest	Credit	Instant	MinorityInterest
L61 Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
L62 Liabilities and Equity	Credit	Instant	LiabilitiesAndStockholdersEquity
L63 Common Stock, Shares Authorized		Instant	CommonStockSharesAuthorized
L64 Common Stock, Par or Stated Value Per Share		Instant	CommonStockParOrStatedValuePerShare
L65 Common Stock, Shares, Issued		Instant	CommonStockSharesIssued

Figure 2.2

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

	Standard Label	Preferred Label	20X3-12-31
	Date context		Report-Wide Value
L34	Cash and Cash Equivalent	Cash and cash equivalents	400000
L35	Accounts Receivable, after Allowance for Credit Loss, Current	Trade receivables, net	1100000
L36	Inventory, Net	Inventories, net	1600000
L37	Short-term Investments	Investments	250000
L38	Other Assets, Current	Other current assets	300000
L39	Assets, Current	Total current assets	3650000
L40	Property, Plant and Equipment, Net	Property, plant and equipment, net	826800
L41	Goodwill	Goodwill	400000
L42	Intangible Assets, Net (Excluding Goodwill)	Intangible assets, net	450000
L43	Other Assets, Noncurrent	Other assets	400000
L44	Assets, Noncurrent	Total noncurrent assets	2076800
L45	Assets	Total assets	5726800
L46	Long-term Debt, Current Maturities	Current portion of long-term debt	75000
L47	Accounts Payable, Current	Trade accounts payable	640000
L48	Other Liabilities, Current	Other current liabilities	200000
L49	Liabilities, Current	Total current liabilities	915000
L50	Long-Term Debt, Excluding Current Maturities	Long-term debt, less current portion	1800000
L51	Liability, Defined Benefit Plan, Noncurrent	Defined benefit plans	300000
L52	Liabilities, Noncurrent	Total noncurrent liabilities	2100000
L53	Liabilities	Total liabilities	3015000
L54	Commitments and Contingencies	Commitments and contingencies	nil
L55	Common Stock, Value, Issued	Common stock	1000
L56	Additional Paid in Capital, Common Stock	Additional paid-in capital	900000
L57	Retained Earnings (Accumulated Deficit)	Retained earnings	1894050
L58	Accumulated Other Comprehensive Income (Loss), Net of Tax	Accumulated other comprehensive (loss) income	-118250
L59	Equity, Attributable to Parent	Total XYZ stockholders' equity	2676800
L60	Equity, Attributable to Noncontrolling Interest	Noncontrolling interest	35000
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Total stockholders' equity	2711800
L62	Liabilities and Equity	Total liabilities and stockholders' equity	5726800
L63	Common Stock, Shares Authorized	Common stock, authorized shares	100000
L64	Common Stock, Par or Stated Value Per Share	Common stock, par value	0.01
L65	Common Stock, Shares, Issued	Common stock, issued shares	100000

Figure 2.3

Notes:

- Figure 2.3 provides information for the reporting period of 20X3. The other reporting period (20X2) would be similarly structured.
- The value of \$(118,250) (**L58**) agrees to the values in Figure 3.1 and 4.1 (**L61, A1:M10**). The statement of financial position is modeled using line items and the statement of stockholders' equity and disclosures are modeled using dimensions.

Example 3—Consolidated Statements of Stockholders’ Equity

This example provides a statement of stockholders’ equity to illustrate the values for OCI and AOCI in the disclosure example as they appear in this statement.

Entity XYZ									
Consolidated Statements of Stockholders’ Equity									
			A1:M18	A1:M19	A1:M20	A1:M10	A1:M21		
	Outstanding shares		Common stock	Additional paid-in capital	Retained earnings	Accumulated other comprehensive (loss) income	Noncontrolling interest	Total	
Balance at December 31, 20X0	L67	100,000	L61	\$ 1,000	\$ 840,000	\$ 1,688,715	\$ (131,400)	\$ (13,215)	\$ 2,385,100
Net income			L1		60,840			10,160	71,000
Other comprehensive income, net of tax			L19				3,050	5,960	9,010
Compensation under stock-based plans, net			L66		20,000				20,000
Balance at December 31, 20X1	L67	100,000	L61	1,000	860,000	1,749,555	(128,350)	2,905	2,485,110
Net income			L1		68,445			11,430	79,875
Other comprehensive income, net of tax			L19				4,350	4,690	9,040
Compensation under stock-based plans, net			L66		25,000				25,000
Balance at December 31, 20X2	L67	100,000	L61	1,000	885,000	1,818,000	(124,000)	19,025	2,599,025
Net income			L1		76,050			12,700	88,750
Other comprehensive income, net of tax			L19				5,750	3,275	9,025
Compensation under stock-based plans, net			L66		15,000				15,000
Balance at December 31, 20X3	L67	100,000	L61	\$ 1,000	\$ 900,000	\$ 1,894,050	\$ (118,250)	\$ 35,000	\$ 2,711,800

Figure 3.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M10	AOCI Attributable to Parent [Member]		Duration	AccumulatedOtherComprehensiveIncomeMember
M18	Common Stock [Member]		Duration	CommonStockMember
M19	Additional Paid-in Capital [Member]		Duration	AdditionalPaidInCapitalMember
M20	Retained Earnings [Member]		Duration	RetainedEarningsMember
M21	Noncontrolling Interest [Member]		Duration	NoncontrollingInterestMember
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
L19	Other Comprehensive Income (Loss), Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossNetOfTax
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
L66	APIC, Share-Based Payment Arrangement, Increase for Cost Recognition	Credit	Duration	AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue
L67	Common Stock, Shares, Outstanding		Instant	CommonStockSharesOutstanding

Figure 3.2

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

Standard Label	Preferred Label	20X3-01-01 to 20X3-12-31					
Date context		Common Stock [Member]	Additional Paid-in Capital [Member]	Retained Earnings [Member]	AOCI Attributable to Parent [Member]	Noncontrolling Interest [Member]	Report-Wide Value
Equity Components [Axis]		M18	M19	M20	M10	M21	
L1 A1 Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net income			76050		12700	88750
L66 APIC, Share-Based Payment Arrangement, Increase for Cost Recognition	Compensation under stock-based plans, net		15000				15000
L19 Other Comprehensive Income (Loss), Net of Tax	Other comprehensive income, net of tax				5750	3275	9025
L67 Common Stock, Shares, Outstanding	Outstanding shares						100000
L61 Equity, Including Portion Attributable to Noncontrolling Interest	Consolidated Statement of Stockholders' Equity, Ending balance	1000	900000	1894050	-118250	35000	2711800

Figure 3.3

Notes:

- Figure 3.3 provides information for the reporting period of 20X3. The other reporting periods (20X1 and 20X2) would be similarly structured.
- The number of shares is not dimensionally qualified (no member) as it represents the report-wide (default) value.
- The statement does not present a total for the parent, but if this is presented, the member “Parent [Member]” (**M9**) may be used for the values.
- The value of \$(118,250) (**L61, A1:M10**) agrees to the values in Figure 1.1 (**L58**). The statement of stockholders’ equity and disclosures are modeled using dimensions and the statement of financial position is modeled using line items.

Section 3: Modeling of Disclosures for Changes in Accumulated Other Comprehensive Income (Loss) and Related Tax Effects

Example 4—Disclosure of Changes in Accumulated Other Comprehensive Income (Loss)

This example illustrates the modeling of changes in AOCI, including reclassifications out of AOCI, when presented in the notes to the financial statements. This modeling is consistent with the modeling in the consolidated statement of stockholders' equity and uses dimensions with the "Equity, Including Portion Attributable to Noncontrolling Interest" (L61) line-item element similar to that statement. When an entity has multiple pension components such as actuarial gains (losses), prior service cost (credit), and transition asset (obligation), member elements that represent specific pension components are used in conjunction with reclassification out of AOCI and other OCI line items.

Entity XYZ
Notes to Financial Statements
Changes in Accumulated Other Comprehensive Income (Loss) by Component
For the Year Ended December 31, 20X3

Parent

Noncontrolling interest

	Parent								Noncontrolling interest					
	A1:M11	A1:M12	A1:M14		A1:M15	A1:M16	A1:M13	A1:M17	A1:M10	A1:M25	A1:M24			
	Gains and Losses on Cash Flow Hedges	Unrealized Gains and Losses on Available-for-Sale Securities	Defined Benefit Pension					Foreign Currency Items	Total	Foreign Currency Items	Gains and Losses on Cash Flow Hedges	Total	Total	
		Net Gain (Loss)	Net Prior Service (Cost) Credit	Net Transition Asset (Obligation)	Total									
Beginning balance	L61	\$ (30,000)	\$ 20,000	\$ (100,000)	\$ (80,000)	\$ 40,000	\$ (140,000)	\$ 26,000	\$ (124,000)	L61	\$ 3,500	\$ 7,500	A1:M22 \$ 11,000	L61, A1:M1 \$ (113,000)
Other comprehensive income before reclassifications	L68	3,000	2,500	(2,300)	(700)	—	(3,000)	1,000	3,500	L68	2,500	1,000	A1:M21 3,500	L68 7,000
Amounts reclassified from accumulated other comprehensive income	L69	(750)	(1,500)	4,000	1,500	(1,000)	4,500	—	2,250	L69	—	(225)	A1:M21 (225)	L69 2,025
Net current-period other comprehensive income	L19	2,250	1,000	1,700	800	(1,000)	1,500	1,000	5,750	L19	2,500	775	A1:M21 3,275	L19 9,025
Ending balance	L61	\$ (27,750)	\$ 21,000	\$ (98,300)	\$ (79,200)	\$ 39,000	\$ (138,500)	\$ 27,000	\$ (118,250)	L61	\$ 6,000	\$ 8,275	A1:M22 \$ 14,275	L61, A1:M1 \$ (103,975)

Figure 4.1

Entity XYZ
Notes to Financial Statements
Changes in Accumulated Other Comprehensive Income (Loss) by Component
For the Year Ended December 31, 20X2

	Parent								Noncontrolling interest							
	A1:M11	A1:M12	A1:M14	A1:M15	A1:M16	A1:M13	A1:M17	A1:M10	A1:M25	A1:M24						
	Gains and Losses on Cash Flow Hedges	Unrealized Gains and Losses on Available-for-Sale Securities	Defined Benefit Pension				Foreign Currency Items	Total	Foreign Currency Items	Gains and Losses on Cash Flow Hedges	Total	Total				
		Net Gain (Loss)	Net Prior Service (Cost) Credit	Net Transition Asset (Obligation)	Total											
Beginning balance	L61	\$ (31,350)	\$ 19,500	\$ (101,900)	\$ (80,600)	\$ 41,000	\$ (141,500)	\$ 25,000	\$ (128,350)	L61	\$ 1,000	\$ 5,310	A1:M22	\$ 6,310	L61, A1:M1	\$ (122,040)
Other comprehensive income before reclassifications	L68	2,000	1,500	(1,600)	(400)	—	(2,000)	1,000	2,500	L68	2,500	2,500	A1:M21	5,000	L68	7,500
Amounts reclassified from accumulated other comprehensive income	L69	(650)	(1,000)	3,500	1,000	(1,000)	3,500	—	1,850	L69	—	(310)	A1:M21	(310)	L69	1,540
Net current-period other comprehensive income	L19	1,350	500	1,900	600	(1,000)	1,500	1,000	4,350	L19	2,500	2,190	A1:M21	4,690	L19	9,040
Ending balance	L61	\$ (30,000)	\$ 20,000	\$ (100,000)	\$ (80,000)	\$ 40,000	\$ (140,000)	\$ 26,000	\$ (124,000)	L61	\$ 3,500	\$ 7,500	A1:M22	\$ 11,000	L61, A1:M1	\$ (113,000)

Figure 4.1a

Entity XYZ
Notes to Financial Statements
Changes in Accumulated Other Comprehensive Income (Loss) by Component
For the Year Ended December 31, 20X1

	Parent								Noncontrolling interest							
	A1:M11	A1:M12	A1:M14	A1:M15	A1:M16	A1:M13	A1:M17	A1:M10	A1:M25	A1:M24						
	Gains and Losses on Cash Flow Hedges	Unrealized Gains and Losses on Available-for-Sale Securities	Defined Benefit Pension					Foreign Currency Items	Total	Foreign Currency Items	Gains and Losses on Cash Flow Hedges	Total	Total			
			Net Gain (Loss)	Net Prior Service (Cost) Credit	Net Transition Asset (Obligation)	Total										
Beginning balance	L61	\$ (31,800)	\$ 19,400	\$ (103,400)	\$ (81,600)	\$ 42,000	\$ (143,000)	\$ 24,000	\$ (131,400)	L61	\$ 500	\$ (150)	A1:M22	\$ 350	L61, A1:M1	\$ (131,050)
Other comprehensive income before reclassifications	L68	1,000	1,000	(3,000)	(1,000)	—	(4,000)	1,000	(1,000)	L68	500	4,740	A1:M21	5,240	L68	4,240
Amounts reclassified from accumulated other comprehensive income	L69	(550)	(900)	4,500	2,000	(1,000)	5,500	—	4,050	L69	—	720	A1:M21	720	L69	4,770
Net current-period other comprehensive income	L19	450	100	1,500	1,000	(1,000)	1,500	1,000	3,050	L19	500	5,460	A1:M21	5,960	L19	9,010
Ending balance	L61	\$ (31,350)	\$ 19,500	\$ (101,900)	\$ (80,600)	\$ 41,000	\$ (141,500)	\$ 25,000	\$ (128,350)	L61	\$ 1,000	\$ 5,310	A1:M22	\$ 6,310	L61, A1:M1	\$ (122,040)

Figure 4.1b

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M1	AOCI Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AociIncludingPortionAttributableToNoncontrollingInterestMember
M10	AOCI Attributable to Parent [Member]		Duration	AccumulatedOtherComprehensiveIncomeMember
M11	Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]		Duration	AccumulatedGainLossNetCashFlowHedgeParentMember
M12	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]		Duration	AccumulatedNetUnrealizedInvestmentGainLossMember
M13	Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentMember
M14	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Attributable to Parent [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetUnamortizedGainLossMember
M15	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Attributable to Parent [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetPriorServiceCostCreditMember
M16	Accumulated Defined Benefit Plans Adjustment, Net Transition Attributable to Parent [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetTransitionAssetObligationMember
M17	Accumulated Foreign Currency Adjustment Attributable to Parent [Member]		Duration	AccumulatedTranslationAdjustmentMember
M21	Noncontrolling Interest [Member]		Duration	NoncontrollingInterestMember
M22	AOCI Attributable to Noncontrolling Interest [Member]		Duration	AociAttributableToNoncontrollingInterestMember
M24	Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]		Duration	AccumulatedGainLossNetCashFlowHedgeNoncontrollingInterestMember
M25	Accumulated Foreign Currency Adjustment Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedForeignCurrencyAdjustmentAttributableToNoncontrollingInterestMember
L19	Other Comprehensive Income (Loss), Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossNetOfTax
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Credit	Instant	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest
L68	Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossBeforeReclassificationsNetOfTax
L69	Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	Debit	Duration	ReclassificationFromAccumulatedOtherComprehensiveIncomeCurrentPeriodNetOfTax

Figure 4.2

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

Standard Label	Preferred Label	Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Attributable to Parent [Member]	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Attributable to Parent [Member]	Accumulated Defined Benefit Plans Adjustment, Net Transition Attributable to Parent [Member]	Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]	Accumulated Foreign Currency Adjustment Attributable to Parent [Member]	AOCI Attributable to Parent [Member]	Accumulated Foreign Currency Adjustment Attributable to Noncontrolling Interest [Member]	Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]	AOCI Attributable to Noncontrolling Interest [Member]	Noncontrolling Interest [Member]	AOCI Including Portion Attributable to Noncontrolling Interest [Member]	Report-Wide Value
A1		M11	M12	M14	M15	M16	M13	M17	M10	M25	M24	M22	M21	M1	
Date context		20X2-12-31													
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Accumulated other comprehensive income, beginning balance	-30000	20000	-100000	-80000	40000	-140000	26000	-124000	3500	7500	11000	-113000	
Date context		20X3-12-31													
L68	Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	Other comprehensive income before reclassifications	3000	2500	-2300	-700	0	-3000	1000	3500	2500	1000	3500		7000
L69	Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	Amounts reclassified from accumulated other comprehensive income	750	1500	-4000	-1500	1000	-4500	0	-2250	0	225	225		-2025
L19	Other Comprehensive Income (Loss), Net of Tax	Net current-period other comprehensive income	2250	1000	1700	800	-1000	1,500	1000	5750	2500	775	3275		9025
L61	Equity, Including Portion Attributable to Noncontrolling Interest	Accumulated other comprehensive income, ending balance	-27750	21000	-98300	-79200	39000	-138500	27000	-118250	6000	8275	14275	-103975	

Figure 4.3

The following tables illustrate the positive or negative XBRL value based on the balance type of the element:

<u>Standard Label</u>		<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>		<u>XBRL value</u>
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M1	AOCI Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	(Accumulated Deficit)	-103975	Negative	-103975
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M10	AOCI Attributable to Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	(Accumulated Deficit)	-118250	Negative	-118250
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M11	Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	(Accumulated Deficit)	-27750	Negative	-27750
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M12	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	Accumulated Earnings	21000	Positive	21000
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M13	Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	(Accumulated Deficit)	-138500	Negative	-138500
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M14	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Attributable to Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	(Accumulated Deficit)	-98300	Negative	-98300
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M15	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Attributable to Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	(Accumulated Deficit)	-79200	Negative	-79200
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M16	Accumulated Defined Benefit Plans Adjustment, Net Transition Attributable to Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	Accumulated Earnings	39000	Positive	39000
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M17	Accumulated Foreign Currency Adjustment Attributable to Parent [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	Accumulated Earnings	27000	Positive	27000
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M22	AOCI Attributable to Noncontrolling Interest [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	Accumulated Earnings	14275	Positive	14275
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M24	Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	Accumulated Earnings	8275	Positive	8275
L61 Equity, Including Portion Attributable to Noncontrolling Interest	M25	Accumulated Foreign Currency Adjustment Attributable to Noncontrolling Interest [Member]	Credit	Accumulated Earnings	(Accumulated Deficit)	Accumulated Earnings	6000	Positive	6000

Figure 4.4

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>		
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax		Credit	Income	(Loss)	Income	7000	Positive	7000	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M10 AOCI Attributable to Parent [Member]	Credit	Income	(Loss)	Income	3500	Positive	3500	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M11 Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]	Credit	Income	(Loss)	Income	3000	Positive	3000	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M12 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]	Credit	Income	(Loss)	Income	2500	Positive	2500	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M13 Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]	Credit	Income	(Loss)	(Loss)	-3000	Negative	-3000	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M14 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Attributable to Parent [Member]	Credit	Income	(Loss)	(Loss)	-2300	Negative	-2300	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M15 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Attributable to Parent [Member]	Credit	Income	(Loss)	(Loss)	-700	Negative	-700	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M16 Accumulated Defined Benefit Plans Adjustment, Net Transition Attributable to Parent [Member]	Credit	Income	(Loss)	N/A	—	N/A	0	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M17 Accumulated Foreign Currency Adjustment Attributable to Parent [Member]	Credit	Income	(Loss)	Income	1000	Positive	1000	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M21 Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	3500	Positive	3500	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M24 Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	1000	Positive	1000	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M25 Accumulated Foreign Currency Adjustment Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	2500	Positive	2500	

Figure 4.4a

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax		Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	2025	Negative -2025
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M10 AOCI Attributable to Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	2250	Negative -2250
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M11 Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-750	Positive 750
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M12 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-1500	Positive 1500
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M13 Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	4500	Negative -4500
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M14 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Attributable to Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	4000	Negative -4000
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M15 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Attributable to Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	1500	Negative -1500
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M16 Accumulated Defined Benefit Plans Adjustment, Net Transition Attributable to Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-1000	Positive 1000
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M17 Accumulated Foreign Currency Adjustment Attributable to Parent [Member]	Debit	Income Reclassification	(Loss) Reclassification	N/A	—	N/A 0
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M21 Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-225	Positive 225
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M24 Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-225	Positive 225
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M25 Accumulated Foreign Currency Adjustment Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	N/A	—	N/A 0

Figure 4.4b

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>
L19 Other Comprehensive Income (Loss), Net of Tax		Credit	Income	(Loss)	Income	9025	Positive 9025
L19 Other Comprehensive Income (Loss), Net of Tax	M10 AOCI Attributable to Parent [Member]	Credit	Income	(Loss)	Income	5750	Positive 5750
L19 Other Comprehensive Income (Loss), Net of Tax	M11 Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]	Credit	Income	(Loss)	Income	2250	Positive 2250
L19 Other Comprehensive Income (Loss), Net of Tax	M12 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]	Credit	Income	(Loss)	Income	1000	Positive 1000
L19 Other Comprehensive Income (Loss), Net of Tax	M13 Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]	Credit	Income	(Loss)	Income	1500	Positive 1500
L19 Other Comprehensive Income (Loss), Net of Tax	M14 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Attributable to Parent [Member]	Credit	Income	(Loss)	Income	1700	Positive 1700
L19 Other Comprehensive Income (Loss), Net of Tax	M15 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Attributable to Parent [Member]	Credit	Income	(Loss)	Income	800	Positive 800
L19 Other Comprehensive Income (Loss), Net of Tax	M16 Accumulated Defined Benefit Plans Adjustment, Net Transition Attributable to Parent [Member]	Credit	Income	(Loss)	(Loss)	-1000	Negative -1000
L19 Other Comprehensive Income (Loss), Net of Tax	M17 Accumulated Foreign Currency Adjustment Attributable to Parent [Member]	Credit	Income	(Loss)	Income	1000	Positive 1000
L19 Other Comprehensive Income (Loss), Net of Tax	M21 Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	3275	Positive 3275
L19 Other Comprehensive Income (Loss), Net of Tax	M24 Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	775	Positive 775
L19 Other Comprehensive Income (Loss), Net of Tax	M25 Accumulated Foreign Currency Adjustment Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	2500	Positive 2500

Figure 4.4c

Notes:

- Figures 4.3 and 4.4 provide information for the reporting period of 20X3. The other reporting periods (20X1 and 20X2) would be similarly structured.
- Line items are used with related OCI component members under “Equity Components [Axis]” (**A1**) to model this information if filers elect to disclose in the notes.
- The beginning and ending balances are presented together for illustrative purposes but would appear in separate contexts in the instance document.
- The members for the beginning and ending balance (**L61**) for the total of noncontrolling interest is different than the activity (**L19**, **L68**, and **L69**) because the element for the beginning and ending balance “Equity, Including Portion Attributable to Noncontrolling Interest” (**L61**) needs to be further identified as relating to AOCI. The elements for the activity “Other Comprehensive Income (Loss), before Reclassifications, Net of Tax” (**L68**), “Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax” (**L69**), “Other Comprehensive Income (Loss), Net of Tax” (**L19**) are already identified as OCI. Therefore, the member “AOCI Attributable to Noncontrolling Interest [Member]” (**M22**) is used with **L61** to identify the value is for AOCI for noncontrolling interest. The member “Noncontrolling Interest [Member]” (**M21**) is used with **L19**, **L68** and **L69** to identify it is for noncontrolling interest. The modeling for the activity is the same as the statement of stockholders’ equity.
- Similarly, the beginning and ending balances for the total of AOCI \$(113,000) and \$(103,975) need to be further identified as AOCI. The member “AOCI Including Portion Attributable to Noncontrolling Interest [Member]” (**M1**) is used with “Equity, Including Portion Attributable to Noncontrolling Interest” (**L61**) to identify the value is for AOCI. The elements for the activity **L19**, **L68** and **L69** are already identified as OCI by the line item and do not need further identification. They represent the report-wide values for the AOCI activity.
- The member “AOCI Attributable to Parent [Member]” (**M10**) is used to tag the beginning and ending balance (**L61**) for the total of parent and the activity (**L19**, **L68** and **L69**) which is consistent with the modeling in the statement of stockholders’ equity.

- The value of \$(118,250) (**L61, A1:M10**) agrees to the values in Figure **1.1 (L58)**. The statement of stockholders' equity and disclosures are modeled using dimensions and the statement of financial position is modeled using line items.

Example 5—Disclosure of Amounts Reclassified Out of Accumulated Other Comprehensive Income (Loss)

This example illustrates the modeling for disclosures of amounts reclassified out of AOCI into net income when presented in the notes to the financial statements. “Reclassification out of Accumulated Other Comprehensive Income [Axis]” (A3) and “Reclassification out of Accumulated Other Comprehensive Income [Member]” (M30) identify the reclassification from AOCI related to the income statement line items. The applicable income statement line-item elements are dimensionalized by this axis and member along with the appropriate member from the “Equity Components [Axis]” (A1).

Entity XYZ									
Notes to Financial Statements									
Reclassifications out of Accumulated Other Comprehensive Income (Loss)									
For the Year Ended December 31,									
	20X3		20X2		20X1		Affected Line Item in the Statement Where Net Income is Presented		
Gains and losses on cash flow hedges									
Interest rate contracts	A2:M26, A1:M3, A3:M30	\$ 1,000	A2:M26, A1:M3, A3:M30	\$ 1,100	A2:M26, A1:M3, A3:M30	\$ 900	Interest expense, net		L28
Credit derivatives	A2:M27, A1:M3, A3:M30	(500)	A2:M27, A1:M3, A3:M30	(400)	A2:M27, A1:M3, A3:M30	(700)	Other nonoperating expense, net		L29
Foreign exchange contracts	A2:M28, A1:M3, A3:M30	2,500	A2:M28, A1:M3, A3:M30	2,500	A2:M28, A1:M3, A3:M30	1,500	Revenues		L23
Commodity contracts	A2:M29, A1:M3, A3:M30	(1,800)	A2:M29, A1:M3, A3:M30	(2,000)	A2:M29, A1:M3, A3:M30	(2,000)	Costs of revenues		L24
	A1:M3, A3:M30	1,200	A1:M3, A3:M30	1,200	A1:M3, A3:M30	(300)	Income before tax		L30
	A1:M3, A3:M30	(225)	A1:M3, A3:M30	(240)	A1:M3, A3:M30	130	Tax expense		L31
	A1:M3, A3:M30	975	A1:M3, A3:M30	960	A1:M3, A3:M30	(170)	Net income		L1
	A1:M24, A3:M30	(225)	A1:M24, A3:M30	(310)	A1:M24, A3:M30	720	Net income attributable to noncontrolling interest		L32
	A1:M11, A3:M30	\$ 750	A1:M11, A3:M30	\$ 650	A1:M11, A3:M30	\$ 550	Net income attributable to XYZ		L33
Gains and losses on available-for-sale securities									
	A1:M2, A3:M30	\$ 2,000	A1:M2, A3:M30	\$ 1,500	A1:M2, A3:M30	\$ 1,400	Investment gain on sale of securities, net		L26
	A1:M2, A3:M30	2,000	A1:M2, A3:M30	1,500	A1:M2, A3:M30	1,400	Income before tax		L30
	A1:M2, A3:M30	(500)	A1:M2, A3:M30	(500)	A1:M2, A3:M30	(500)	Tax expense		L31
	A1:M2, A3:M30	1,500	A1:M2, A3:M30	1,000	A1:M2, A3:M30	900	Net income		L1
	A1:M23, A3:M30	—	A1:M23, A3:M30	—	A1:M23, A3:M30	—	Net income attributable to noncontrolling interest		L32
	A1:M12, A3:M30	\$ 1,500	A1:M12, A3:M30	\$ 1,000	A1:M12, A3:M30	\$ 900	Net income attributable to XYZ		L33
Amortization of defined benefit pension items									
Prior-service costs	A1:M7, A3:M30	\$ (2,000)	A1:M7, A3:M30	\$ (1,500)	A1:M7, A3:M30	\$ (2,500)	Other nonoperating expense, net		L29
Actuarial losses	A1:M6, A3:M30	(4,500)	A1:M6, A3:M30	(4,000)	A1:M6, A3:M30	(4,000)	Other nonoperating expense, net		L29
Transition asset	A1:M8, A3:M30	500	A1:M8, A3:M30	500	A1:M8, A3:M30	500	Other nonoperating expense, net		L29
	A1:M5, A3:M30	(6,000)	A1:M5, A3:M30	(5,000)	A1:M5, A3:M30	(6,000)	Income before tax		L30
	A1:M5, A3:M30	1,500	A1:M5, A3:M30	1,500	A1:M5, A3:M30	500	Tax expense		L31
	A1:M5, A3:M30	(4,500)	A1:M5, A3:M30	(3,500)	A1:M5, A3:M30	(5,500)	Net income		L1
	A1:M31, A3:M30	—	A1:M31, A3:M30	—	A1:M31, A3:M30	—	Net income attributable to noncontrolling interest		L32
	A1:M13, A3:M30	\$ (4,500)	A1:M13, A3:M30	\$ (3,500)	A1:M13, A3:M30	\$ (5,500)	Net income attributable to XYZ		L33
Total reclassifications for the period, net of tax									
	A3:M30	(2,025)	A3:M30	(1,540)	A3:M30	(4,770)	Net income		L1
	A3:M30	(225)	A3:M30	(310)	A3:M30	720	Net income attributable to noncontrolling interest		L32
	A3:M30	\$ (2,250)	A3:M30	\$ (1,850)	A3:M30	\$ (4,050)	Net income attributable to XYZ		L33

Figure 5.1

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M2	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]		Duration	AccumulatedNetInvestmentGainLossIncludingPortionAttributableToNoncontrollingInterestMember
M3	Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]		Duration	AccumulatedGainLossCashFlowHedgeIncludingNoncontrollingInterestMember
M11	Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]		Duration	AccumulatedGainLossNetCashFlowHedgeParentMember
M12	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]		Duration	AccumulatedNetUnrealizedInvestmentGainLossMember
M5	Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentIncludingPortionAttributableToNoncontrollingInterestMember
M6	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetGainLossIncludingPortionAttributableToNoncontrollingInterestMember
M7	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetPriorServiceIncludingPortionAttributableToNoncontrollingInterestMember
M8	Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetTransitionIncludingPortionAttributableToNoncontrollingInterestMember
M13	Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentMember
M31	Accumulated Defined Benefit Plans Adjustment Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentAttributableToNoncontrollingInterestMember
M23	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Noncontrolling Interest [Member]		Duration	AccumulatedNetInvestmentGainLossAttributableToNoncontrollingInterestMember
M24	Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]		Duration	AccumulatedGainLossNetCashFlowHedgeNoncontrollingInterestMember
A2	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
M26	Interest Rate Contract [Member]		Duration	InterestRateContractMember
M27	Credit Risk Contract [Member]		Duration	CreditRiskContractMember
M28	Foreign Exchange Contract [Member]		Duration	ForeignExchangeContractMember
M29	Commodity Contract [Member]		Duration	CommodityContractMember
A3	Reclassification out of Accumulated Other Comprehensive Income [Axis]		Duration	ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis
	Reclassification out of Accumulated Other Comprehensive Income [Domain]		Duration	ReclassificationOutOfAccumulatedOtherComprehensiveIncomeDomain
M30	Reclassification out of Accumulated Other Comprehensive Income [Member]		Duration	ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember

Figure 5.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Credit	Duration	ProfitLoss
L23	Revenues	Credit	Duration	Revenues
L24	Cost of Revenue	Debit	Duration	CostOfRevenue
L26	Debt and Equity Securities, Realized Gain (Loss)	Credit	Duration	DebtAndEquitySecuritiesRealizedGainLoss
L27	Asset Impairment Charges	Debit	Duration	AssetImpairmentCharges
L28	Interest Income (Expense), Nonoperating	Credit	Duration	InterestIncomeExpenseNonoperatingNet
L29	Other Nonoperating Income (Expense)	Credit	Duration	OtherNonoperatingIncomeExpense
L30	Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	Credit	Duration	IncomeLossIncludingPortionAttributableToNoncontrollingInterest
L31	Income Tax Expense (Benefit)	Debit	Duration	IncomeTaxExpenseBenefit
L32	Net Income (Loss) Attributable to Noncontrolling Interest	Debit	Duration	NetIncomeLossAttributableToNoncontrollingInterest
L33	Net Income (Loss) Attributable to Parent	Credit	Duration	NetIncomeLoss

Figure 5.2 (continued)

			L28	L29	L23	L24	L26	L30	L31	L1	L32	L33		
Date context			20X3-01-01 to 20X3-12-31											
Standard Label	Equity Components [Axis] A1	Derivative Instrument [Axis] A2	Reclassification out of Accumulated Other Comprehensive Income [Axis] A3	Interest Income (Expense), Nonoperating	Other Nonoperating Income (Expense)	Revenues	Cost of Revenue	Debt and Equity Securities, Realized Gain (Loss)	Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	Income Tax Expense (Benefit)	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Parent	
Preferred Label				Interest expense, net	Other nonoperating expense, net	Revenues	Costs of revenues	Investment gain on sale of securities, net	Income before tax	Tax expense	Net income	Net income attributable to noncontrolling interest	Net income attributable to XYZ	
Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member] M3	Interest Rate Contract [Member] M26	Reclassification out of Accumulated Other Comprehensive Income [Member] M30		1000										
	Credit Risk Contract [Member] M27				-500									
	Foreign Exchange Contract [Member] M28						2500							
	Commodity Contract [Member] M29							1800						
										1200	225	975		
Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member] M24												225		
Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member] M11													750	

Figure 5.3 (continues)

			L28	L29	L23	L24	L26	L30	L31	L1	L32	L33		
Date context			20X3-01-01 to 20X3-12-31											
Standard Label	Equity Components [Axis] A1	Derivative Instrument [Axis] A2	Reclassification out of Accumulated Other Comprehensive Income [Axis] A3	Interest Income (Expense), Nonoperating	Other Nonoperating Income (Expense)	Revenues	Cost of Revenue	Debt and Equity Securities, Realized Gain (Loss)	Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	Income Tax Expense (Benefit)	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Parent	
Preferred Label				Interest expense, net	Other nonoperating expense, net	Revenues	Costs of revenues	Investment gain on sale of securities, net	Income before tax	Tax expense	Net income	Net income attributable to noncontrolling interest	Net income attributable to XYZ	
	AOI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member] M2		Reclassification out of Accumulated Other Comprehensive Income [Member] M30					2000	2000	500	1500			
	AOI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Noncontrolling Interest [Member] M23												0	
	AOI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member] M12													1500

Figure 5.3 (continues)

			L28	L29	L23	L24	L26	L30	L31	L1	L32	L33		
Date context			20X3-01-01 to 20X3-12-31											
Standard Label	Equity Components [Axis] A1	Derivative Instrument [Axis] A2	Reclassification out of Accumulated Other Comprehensive Income [Axis] A3	Interest Income (Expense), Nonoperating	Other Nonoperating Income (Expense)	Revenues	Cost of Revenue	Debt and Equity Securities, Realized Gain (Loss)	Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	Income Tax Expense (Benefit)	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Parent	
Preferred Label				Interest expense, net	Other nonoperating expense, net	Revenues	Costs of revenues	Investment gain on sale of securities, net	Income before tax	Tax expense	Net income	Net income attributable to noncontrolling interest	Net income attributable to XYZ	
	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member] M7		Reclassification out of Accumulated Other Comprehensive Income [Member] M30		-2000									
	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member] M6				-4500									
	Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member] M8				500									

Figure 5.3 (continues)

Date context			L28	L29	L23	L24	L26	L30	L31	L1	L32	L33		
			20X3-01-01 to 20X3-12-31											
Standard Label	Equity Components [Axis] A1	Derivative Instrument [Axis] A2	Reclassification out of Accumulated Other Comprehensive Income [Axis] A3	Interest Income (Expense), Nonoperating	Other Nonoperating Income (Expense)	Revenues	Cost of Revenue	Debt and Equity Securities, Realized Gain (Loss)	Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	Income Tax Expense (Benefit)	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Noncontrolling Interest	Net Income (Loss) Attributable to Parent	
Preferred Label				Interest expense, net	Other nonoperating expense, net	Revenues	Costs of revenues	Investment gain on sale of securities, net	Income before tax	Tax expense	Net income	Net income attributable to noncontrolling interest	Net income attributable to XYZ	
	Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member] M5		Reclassification out of Accumulated Other Comprehensive Income [Member] M30						-6000	-1500	-4500			
	Accumulated Defined Benefit Plans Adjustment Attributable to Noncontrolling Interest [Member] M31												0	
	Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member] M13													-4500
												-2025	225	-2250

Figure 5.3 (continued)

The following tables illustrate the positive or negative XBRL value based on the balance type of the element:

<u>Standard Label</u>	<u>Standard Label</u>	<u>Standard Label</u>	<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>
L28 Interest Income (Expense), Nonoperating	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	M26 Interest Rate Contract [Member]		Credit	Income	(Expense)	Income	1000	Positive 1000
L29 Other Nonoperating Income (Expense)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	M27 Credit Risk Contract [Member]		Credit	Income	(Expense)	(Expense)	-500	Negative -500
L23 Revenues	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	M28 Foreign Exchange Contract [Member]		Credit	Income		Income	2500	Positive 2500
L24 Cost of Revenue	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	M29 Commodity Contract [Member]		Debit	Cost		Cost	-1800	Positive 1,800
L30 Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]			Credit	Income	(Loss)	Income	1200	Positive 1200
L31 Income Tax Expense (Benefit)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]			Debit	Tax Expense	(Tax Benefit)	Tax Expense	-225	Positive 225
L1 Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]			Credit	Income	(Loss)	Income	975	Positive 975
L32 Net Income (Loss) Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M24 Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]			Debit	Income	(Loss)	Income	-225	Positive 225
L33 Net Income (Loss) Attributable to Parent	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M11 Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]			Credit	Income	(Loss)	Income	750	Positive 750

Figure 5.4

<u>Standard Label</u>	<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>	
L26 Debt and Equity Securities, Realized Gain (Loss)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Gain	(Loss)	Gain	2000	Positive	2000
L30 Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	2000	Positive	2000
L31 Income Tax Expense (Benefit)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-500	Positive	500
L1 Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	1500	Positive	1500
L32 Net Income (Loss) Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M23 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Noncontrolling Interest [Member]	Debit	Income	(Loss)	N/A	—	N/A	0
L33 Net Income (Loss) Attributable to Parent	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M12 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]	Credit	Income	(Loss)	Income	1500	Positive	1500

Figure 5.4a

<u>Standard Label</u>	<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>		
L29 Other Nonoperating Income (Expense)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Expense)	(Expense)	-4500	Negative	-4500	
L29 Other Nonoperating Income (Expense)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Expense)	(Expense)	-2000	Negative	-2000	
L29 Other Nonoperating Income (Expense)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M8 Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Expense)	Income	500	Positive	500	
L30 Income (Loss), Including Portion Attributable to Noncontrolling Interest, before Tax	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M5 Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	(Loss)	-6000	Negative	-6000	
L31 Income Tax Expense (Benefit)	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M5 Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	(Tax Benefit)	1500	Negative	-1500	
L1 Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M5 Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	(Loss)	-4500	Negative	-4500	
L32 Net Income (Loss) Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M31 Accumulated Defined Benefit Plans Adjustment Attributable to Noncontrolling Interest [Member]	Debit	Income	(Loss)	N/A	—	N/A	0	
L33 Net Income (Loss) Attributable to Parent	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]	M13 Accumulated Defined Benefit Plans Adjustment Attributable to Parent [Member]	Credit	Income	(Loss)	(Loss)	-4500	Negative	-4500	
L1 Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]		Credit	Income	(Loss)	(Loss)	-2025	Negative	-2025	
L32 Net Income (Loss) Attributable to Noncontrolling Interest	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]		Debit	Income	(Loss)	Income	-225	Positive	225	
L33 Net Income (Loss) Attributable to Parent	M30 Reclassification out of Accumulated Other Comprehensive Income [Member]		Credit	Income	(Loss)	(Loss)	-2250	Negative	-2250	

Figure 5.4b

Notes:

- Figures 5.3 and 5.4 provide information for the reporting period of 20X3. The other reporting periods (20X1 and 20X2) would be similarly structured.
- For amounts disclosed in Figure 5.3, income statement line items have been modeled as the primary concepts and tagged with “Reclassification out of Accumulated Other Comprehensive Income [Member]” (**M30**) under “Reclassification out of Accumulated Other Comprehensive Income [Axis]” (**A3**) and related OCI component members under “Equity Components [Axis]” (**A1**). This represents the amounts reclassified into the income statement.
- A dimensional relationship is used to effectively reflect the disaggregation or characteristic identification of a primary concept (income statement line items).

Example 6—Disclosure of Tax Effects on Other Comprehensive Income (Loss)

This example illustrates the modeling for disclosures of the tax effects on OCI.

The tax effects of the components of other comprehensive income are as follows:					
For the Year Ended December 31,					
20X3					
	Before tax amount		Tax (expense) benefit		Net of tax amount
Net gain on cash flow hedges					
Net unrealized gain on derivatives arising during period	L75, A1:M3 \$ 5,000		L74, A1:M3 \$ (1,000)		L68, A1:M3 \$ 4,000
Reclassification of net gain from AOCI for derivatives	L70, A1:M3 (750)		L71, A1:M3 (225)		L69, A1:M3 (975)
Net unrealized gain for cash flow hedges	L72, A1:M3 4,250		L73, A1:M3 (1,225)		L19, A1:M3 3,025
Net unrealized gain on AFS securities					
Net unrealized holding gain on securities arising during period	L75, A1:M2 3,200		L74, A1:M2 (700)		L68, A1:M2 2,500
Reclassification of net gain from AOCI for sale of securities	L70, A1:M2 (1,000)		L71, A1:M2 (500)		L69, A1:M2 (1,500)
Net unrealized gain for available-for-sale securities	L72, A1:M2 2,200		L73, A1:M2 (1,200)		L19, A1:M2 1,000
Defined benefit pension plans adjustment					
Net prior service cost arising during period	L75, A1:M7 (800)		L74, A1:M7 100		L68, A1:M7 (700)
Amortization of net prior service cost from AOCI	L70, A1:M7 2,000		L71, A1:M7 (500)		L69, A1:M7 1,500
Net prior service cost	L72, A1:M7 1,200		L73, A1:M7 (400)		L19, A1:M7 800
Net actuarial loss arising during period	L75, A1:M6 (2,700)		L74, A1:M6 400		L68, A1:M6 (2,300)
Reclassification of net actuarial loss from AOCI	L70, A1:M6 4,500		L71, A1:M6 (500)		L69, A1:M6 4,000
Net actuarial gain	L72, A1:M6 1,800		L73, A1:M6 (100)		L19, A1:M6 1,700
Reclassification of net transition asset from AOCI	L70, A1:M8 (500)		L71, A1:M8 (500)		L69, A1:M8 (1,000)
Defined benefit plans adjustment, net	L72, A1:M5 2,500		L73, A1:M5 (1,000)		L19, A1:M5 1,500
Foreign currency translation adjustment					
Foreign currency transaction and translation net gain arising during period	L75, A1:M4 4,500		L74, A1:M4 (1,000)		L68, A1:M4 3,500
Reclassification of foreign currency transaction and translation adjustment from AOCI, realized upon sale or liquidation	L70, A1:M4 —		L71, A1:M4 —		L69, A1:M4 —
Foreign currency transaction and translation gain, net	L72, A1:M4 4,500		L73, A1:M4 (1,000)		L19, A1:M4 3,500
Total other comprehensive income	L72 13,450		L73 (4,425)		L19 9,025
Less: Other comprehensive income attributable to noncontrolling interests	L72, A1:M21 (4,000)		L73, A1:M21 725		L19, A1:M21 (3,275)
Other comprehensive income attributable to XYZ	L72, A1:M10 \$ 9,450		L73, A1:M10 \$ (3,700)		L19, A1:M10 \$ 5,750

Figure 6.1

The tax effects of the components of other comprehensive income are as follows:

	For the Year Ended December 31,					
	20X2					
	Before tax amount		Tax (expense) benefit		Net of tax amount	
Net gain on cash flow hedges						
Net unrealized gain on derivatives arising during period	L75, A1:M3 \$ 5,750		L74, A1:M3 \$ (1,250)		L68, A1:M3 \$ 4,500	
Reclassification of net gain from AOCI for derivatives	L70, A1:M3 (720)		L71, A1:M3 (240)		L69, A1:M3 (960)	
Net unrealized gain for cash flow hedges	L72, A1:M3 5,030		L73, A1:M3 (1,490)		L19, A1:M3 3,540	
Net unrealized gain on AFS securities						
Net unrealized holding gain on securities arising during period	L75, A1:M2 1,900		L74, A1:M2 (400)		L68, A1:M2 1,500	
Reclassification of net gain from AOCI for sale of securities	L70, A1:M2 (500)		L71, A1:M2 (500)		L69, A1:M2 (1,000)	
Net unrealized gain for available-for-sale securities	L72, A1:M2 1,400		L73, A1:M2 (900)		L19, A1:M2 500	
Defined benefit pension plans adjustment						
Net prior service cost arising during period	L75, A1:M7 (1,000)		L74, A1:M7 600		L68, A1:M7 (400)	
Amortization of net prior service cost from AOCI	L70, A1:M7 1,500		L71, A1:M7 (500)		L69, A1:M7 1,000	
Net prior service cost	L72, A1:M7 500		L73, A1:M7 100		L19, A1:M7 600	
Net actuarial loss arising during period	L75, A1:M6 (2,000)		L74, A1:M6 400		L68, A1:M6 (1,600)	
Reclassification of net actuarial loss from AOCI	L70, A1:M6 4,000		L71, A1:M6 (500)		L69, A1:M6 3,500	
Net actuarial gain	L72, A1:M6 2,000		L73, A1:M6 (100)		L19, A1:M6 1,900	
Reclassification of net transition asset from AOCI	L70, A1:M8 (500)		L71, A1:M8 (500)		L69, A1:M8 (1,000)	
Defined benefit plans adjustment, net	L72, A1:M5 2,000		L73, A1:M5 (500)		L19, A1:M5 1,500	
Foreign currency translation adjustment						
Foreign currency transaction and translation net gain arising during period	L75, A1:M4 4,500		L74, A1:M4 (1,000)		L68, A1:M4 3,500	
Reclassification of foreign currency transaction and translation adjustment from AOCI, realized upon sale or liquidation	L70, A1:M4 —		L71, A1:M4 —		L69, A1:M4 —	
Foreign currency transaction and translation gain, net	L72, A1:M4 4500		L73, A1:M4 (1,000)		L19, A1:M4 3,500	
Total other comprehensive income	L72 12,930		L73 (3,890)		L19 9,040	
Less: Other comprehensive income attributable to noncontrolling interests	L72, A1:M21 (5,000)		L73, A1:M21 310		L19, A1:M21 (4,690)	
Other comprehensive income attributable to XYZ	L72, A1:M10 \$ 7,930		L73, A1:M10 \$ (3,580)		L19, A1:M10 \$ 4,350	

Figure 6.1a

The tax effects of the components of other comprehensive income are as follows:

	For the Year Ended December 31,					
	20X1					
	Before tax amount		Tax (expense) benefit		Net of tax amount	
Net gain on cash flow hedges						
Net unrealized gain on derivatives arising during period	L75, A1:M3 \$ 7,440		L74, A1:M3 \$ (1,700)		L68, A1:M3 \$ 5,740	
Reclassification of net loss from AOCI for derivatives	L70, A1:M3 40		L71, A1:M3 130		L69, A1:M3 170	
Net unrealized gain for cash flow hedges	L72, A1:M3 7,480		L73, A1:M3 (1,570)		L19, A1:M3 5,910	
Net unrealized gain on AFS securities						
Net unrealized holding gain on securities arising during period	L75, A1:M2 1,400		L74, A1:M2 (400)		L68, A1:M2 1,000	
Reclassification of net gain from AOCI for sale of securities	L70, A1:M2 (500)		L71, A1:M2 (400)		L69, A1:M2 (900)	
Net unrealized gain for available-for-sale securities	L72, A1:M2 900		L73, A1:M2 (800)		L19, A1:M2 100	
Defined benefit pension plans adjustment						
Net prior service cost arising during period	L75, A1:M7 (1,200)		L74, A1:M7 200		L68, A1:M7 (1,000)	
Amortization of net prior service cost from AOCI	L70, A1:M7 2,500		L71, A1:M7 (500)		L69, A1:M7 2,000	
Net prior service cost	L72, A1:M7 1,300		L73, A1:M7 (300)		L19, A1:M7 1,000	
Net actuarial loss arising during period	L75, A1:M6 (2,500)		L74, A1:M6 (500)		L68, A1:M6 (3,000)	
Reclassification of net actuarial loss from AOCI	L70, A1:M6 4,000		L71, A1:M6 500		L69, A1:M6 4,500	
Net actuarial gain	L72, A1:M6 1,500		L73, A1:M6 —		L19, A1:M6 1,500	
Reclassification of net transition asset from AOCI	L70, A1:M8 (500)		L71, A1:M8 (500)		L69, A1:M8 (1,000)	
Defined benefit plans adjustment, net	L72, A1:M5 2,300		L73, A1:M5 (800)		L19, A1:M5 1,500	
Foreign currency translation adjustment						
Foreign currency transaction and translation net gain arising during period	L75, A1:M4 2,000		L74, A1:M4 (500)		L68, A1:M4 1,500	
Reclassification of foreign currency transaction and translation adjustment from AOCI, realized upon sale or liquidation	L70, A1:M4 —		L71, A1:M4 —		L69, A1:M4 —	
Foreign currency transaction and translation gain, net	L72, A1:M4 2,000		L73, A1:M4 (500)		L19, A1:M4 1,500	
Total other comprehensive income	L72 12,680		L73 (3,670)		L19 9,010	
Less: Other comprehensive income attributable to noncontrolling interests	L72, A1:M21 (6,500)		L73, A1:M21 540		L19, A1:M21 (5,960)	
Other comprehensive income attributable to XYZ	L72, A1:M10 \$ 6,180		L73, A1:M10 \$ (3,130)		L19, A1:M10 \$ 3,050	

Figure 6.1b

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Equity Components [Axis]		Duration	StatementEquityComponentsAxis
	Equity Component [Domain]		Duration	EquityComponentDomain
M2	AOI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]		Duration	AccumulatedNetInvestmentGainLossIncludingPortionAttributableToNoncontrollingInterestMember
M3	Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]		Duration	AccumulatedGainLossCashFlowHedgeIncludingNoncontrollingInterestMember
M4	Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedForeignCurrencyAdjustmentIncludingPortionAttributableToNoncontrollingInterestMember
M5	Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentIncludingPortionAttributableToNoncontrollingInterestMember
M6	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetGainLossIncludingPortionAttributableToNoncontrollingInterestMember
M7	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetPriorServiceIncludingPortionAttributableToNoncontrollingInterestMember
M8	Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]		Duration	AccumulatedDefinedBenefitPlansAdjustmentNetTransitionIncludingPortionAttributableToNoncontrollingInterestMember
M10	AOI Attributable to Parent [Member]		Duration	AccumulatedOtherComprehensiveIncomeMember
M21	Noncontrolling Interest [Member]		Duration	NoncontrollingInterestMember
L19	Other Comprehensive Income (Loss), Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossNetOfTax
L68	Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	Credit	Duration	OtherComprehensiveIncomeLossBeforeReclassificationsNetOfTax
L69	Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	Debit	Duration	ReclassificationFromAccumulatedOtherComprehensiveIncomeCurrentPeriodNetOfTax
L70	Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	Debit	Duration	ReclassificationFromAccumulatedOtherComprehensiveIncomeCurrentPeriodBeforeTax
L71	Reclassification from AOI, Current Period, Tax	Credit	Duration	ReclassificationFromAociCurrentPeriodTax
L72	Other Comprehensive Income (Loss), before Tax	Credit	Duration	OtherComprehensiveIncomeLossBeforeTax
L73	Other Comprehensive Income (Loss), Tax	Debit	Duration	OtherComprehensiveIncomeLossTax
L74	Other Comprehensive Income (Loss) before Reclassifications, Tax	Debit	Duration	OtherComprehensiveIncomeLossBeforeReclassificationsTax
L75	Other Comprehensive Income (Loss), before Reclassifications, before Tax	Credit	Duration	OtherComprehensiveIncomeLossBeforeReclassificationsBeforeTax

Figure 6.2

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

Standard Label		Preferred Label									
Date context		20X3-01-01 to 20X3-12-31									
Equity Components [Axis]		AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]	Noncontrolling Interest [Member]	AOCI Attributable to Parent [Member]	Report-Wide Value
A1		M2	M3	M4	M5	M6	M7	M8	M21	M10	
L75	Other Comprehensive Income (Loss), before Reclassifications, before Tax	3200	5000	4500		-2700	-800				
L70	Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	1000	750	0		-4500	-2000	500			
L72	Other Comprehensive Income (Loss), before Tax	2200	4250	4500	2500	1800	1200		4000	9450	13450
L74	Other Comprehensive Income (Loss) before Reclassifications, Tax	700	1000	1000		-400	-100				
L71	Reclassification from AOCI, Current Period, Tax	-500	-225	0		-500	-500	-500			
L73	Other Comprehensive Income (Loss), Tax	1200	1225	1000	1000	100	400		725	3700	4425
L68	Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	2500	4000	3500		-2300	-700				
L69	Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	1500	975	0		-4000	-1500	1000			
L19	Other Comprehensive Income (Loss), Net of Tax	1000	3025	3500	1500	1700	800		3275	5750	9025

Figure 6.3

The following tables illustrate the positive or negative XBRL value based on the balance type of the element:

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>
L75 Other Comprehensive Income (Loss), before Reclassifications, before Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	5000	Positive 5000
L70 Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-750	Positive 750
L72 Other Comprehensive Income (Loss), before Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	4250	Positive 4250
L74 Other Comprehensive Income (Loss) before Reclassifications, Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-1000	Positive 1000
L71 Reclassification from AOCI, Current Period, Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Credit	Tax Expense Reclassification	(Tax Benefit) Reclassification	(Tax Benefit) Reclassification	-225	Negative -225
L73 Other Comprehensive Income (Loss), Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-1225	Positive 1225
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	4000	Positive 4000
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-975	Positive 975
L19 Other Comprehensive Income (Loss), Net of Tax	M3 Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	3025	Positive 3025

Figure 6.4

	<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>	
L75	Other Comprehensive Income (Loss), before Reclassifications, before Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	3200	Positive	3200
L70	Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-1000	Positive	1000
L72	Other Comprehensive Income (Loss), before Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	2200	Positive	2200
L74	Other Comprehensive Income (Loss) before Reclassifications, Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-700	Positive	700
L71	Reclassification from AOCI, Current Period, Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Tax Expense Reclassification	(Tax Benefit) Reclassification	(Tax Benefit) Reclassification	-500	Negative	-500
L73	Other Comprehensive Income (Loss), Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-1200	Positive	1200
L68	Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	2500	Positive	2500
L69	Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-1500	Positive	1500
L19	Other Comprehensive Income (Loss), Net of Tax	M2 AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	1000	Positive	1000

Figure 6.4a

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>
L75 Other Comprehensive Income (Loss), before Reclassifications, before Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	(Loss)	-800	Negative -800
L70 Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	2000	Negative -2000
L72 Other Comprehensive Income (Loss), before Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	1200	Positive 1200
L74 Other Comprehensive Income (Loss) before Reclassifications, Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	(Tax Benefit)	100	Negative -100
L71 Reclassification from AOCI, Current Period, Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Tax Expense Reclassification	(Tax Benefit) Reclassification	(Tax Benefit) Reclassification	-500	Negative -500
L73 Other Comprehensive Income (Loss), Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-400	Positive 400
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	(Loss)	-700	Negative -700
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	1500	Negative -1500
L19 Other Comprehensive Income (Loss), Net of Tax	M7 Accumulated Defined Benefit Plans Adjustment, Net Prior Service Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	800	Positive 800
L75 Other Comprehensive Income (Loss), before Reclassifications, before Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	(Loss)	-2700	Negative -2700
L70 Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	4500	Negative -4500
L72 Other Comprehensive Income (Loss), before Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	1800	Positive 1800
L74 Other Comprehensive Income (Loss) before Reclassifications, Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	(Tax Benefit)	400	Negative -400

Figure 6.4b (continues)

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>
L71 Reclassification from AOCI, Current Period, Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Tax Expense Reclassification	(Tax Benefit) Reclassification	(Tax Benefit) Reclassification	-500	Negative -500
L73 Other Comprehensive Income (Loss), Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-100	Positive 100
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	(Loss)	-2300	Negative -2300
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	(Loss) Reclassification	4000	Negative -4000
L19 Other Comprehensive Income (Loss), Net of Tax	M6 Accumulated Defined Benefit Plans Adjustment, Net Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	1700	Positive 1700
L70 Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	M8 Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-500	Positive 500
L71 Reclassification from AOCI, Current Period, Tax	M8 Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Tax Expense Reclassification	(Tax Benefit) Reclassification	(Tax Benefit) Reclassification	-500	Negative -500
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M8 Accumulated Defined Benefit Plans Adjustment, Net Transition Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	Income Reclassification	-1000	Positive 1000
L72 Other Comprehensive Income (Loss), before Tax	M5 Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	2500	Positive 2500
L73 Other Comprehensive Income (Loss), Tax	M5 Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-1000	Positive 1000
L19 Other Comprehensive Income (Loss), Net of Tax	M5 Accumulated Defined Benefit Plans Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	1500	Positive 1500

Figure 6.4b (continued)

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>		
L75 Other Comprehensive Income (Loss), before Reclassifications, before Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	4500	Positive	4500	
L74 Other Comprehensive Income (Loss) before Reclassifications, Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-1000	Positive	1000	
L68 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	3500	Positive	3500	
L70 Reclassification from Accumulated Other Comprehensive Income, Current Period, before Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	N/A	—	N/A	0	
L71 Reclassification from AOCI, Current Period, Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Tax Expense Reclassification	(Tax Benefit) Reclassification	N/A	—	N/A	0	
L69 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Income Reclassification	(Loss) Reclassification	N/A	—	N/A	0	
L72 Other Comprehensive Income (Loss), before Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	4500	Positive	4500	
L73 Other Comprehensive Income (Loss), Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-1000	Positive	1000	
L19 Other Comprehensive Income (Loss), Net of Tax	M4 Accumulated Foreign Currency Adjustment Including Portion Attributable to Noncontrolling Interest [Member]	Credit	Income	(Loss)	Income	3500	Positive	3500	

Figure 6.4c

<u>Standard Label</u>	<u>Standard Label</u>	<u>Balance Type</u>	<u>Positive XBRL value for:</u>	<u>Negative XBRL value for:</u>	<u>Reported as</u>	<u>HTML Value</u>	<u>XBRL value</u>		
L72 Other Comprehensive Income (Loss), before Tax		Credit	Income	(Loss)	Income	13450	Positive	13450	
L73 Other Comprehensive Income (Loss), Tax		Debit	Tax Expense	(Tax Benefit)	Tax Expense	-4425	Positive	4425	
L19 Other Comprehensive Income (Loss), Net of Tax		Credit	Income	(Loss)	Income	9025	Positive	9025	
L72 Other Comprehensive Income (Loss), before Tax	M21 Noncontrolling Interest [Member]	Debit	Income	(Loss)	Income	-4000	Positive	4000	
L73 Other Comprehensive Income (Loss), Tax	M21 Noncontrolling Interest [Member]	Credit	Tax Expense	(Tax Benefit)	Tax Expense	725	Positive	725	
L19 Other Comprehensive Income (Loss), Net of Tax	M21 Noncontrolling Interest [Member]	Debit	Income	(Loss)	Income	-3275	Positive	3275	
L72 Other Comprehensive Income (Loss), before Tax	M10 AOCI Attributable to Parent [Member]	Credit	Income	(Loss)	Income	9450	Positive	9450	
L73 Other Comprehensive Income (Loss), Tax	M10 AOCI Attributable to Parent [Member]	Debit	Tax Expense	(Tax Benefit)	Tax Expense	-3700	Positive	3700	
L19 Other Comprehensive Income (Loss), Net of Tax	M10 AOCI Attributable to Parent [Member]	Credit	Income	(Loss)	Income	5750	Positive	5750	

Figure 6.4d

Notes:

- Figures 6.3 and 6.4 provide information for the reporting period of 20X3. The other reporting periods (20X1 and 20X2) would be similarly structured.
- The members for AOCI including the portion attributable to noncontrolling interest are used as the presentation indicates the values include noncontrolling interest.
- The values for the total OCI net of tax \$9,025 (L19) are the same values in Figure 1.1 for reporting period 20X3.

Appendix A—Changes to 2025 Taxonomy Implementation Guide from 2018 Taxonomy Implementation Guide

Example Number(s) or Section	Figure(s)	Explanation	2018 Reference	2018 Element	2018 Standard Label	2025 Reference	2025 Element	2025 Standard Label
Example 5 Example 6	5.2, 5.3, 5.4; 6.2, 6.3, 6.4	Replaced Element.	M3	AccumulatedNetGainLossFromCashFlowHedgesIncludingPortionAttributableToNoncontrollingInterestMember	Accumulated Net Gain (Loss) from Cash Flow Hedges Including Portion Attributable to Noncontrolling Interest [Member]	M3	AccumulatedGainLossCashFlowHedgeIncludingNoncontrollingInterestMember	Accumulated Gain (Loss), Cash Flow Hedge, Including Noncontrolling Interest [Member]
Example 4 Example 5	4.2, 4.3, 4.4, 4.4a, 4.4b, 4.4c; 5.2, 5.3, 5.4	Replaced Element.	M11	AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember	Accumulated Net Gain (Loss) from Cash Flow Hedges Attributable to Parent [Member]	M11	AccumulatedGainLossNetCashFlowHedgeParentMember	Accumulated Gain (Loss), Net, Cash Flow Hedge, Parent [Member]
Example 4 Example 5	4.2, 4.3, 4.4, 4.4a, 4.4b, 4.4c; 5.2, 5.3, 5.4	Replaced Element.	M24	AccumulatedNetGainLossFromCashFlowHedgesAttributableToNoncontrollingInterestMember	Accumulated Net Gain (Loss) from Cash Flow Hedges Attributable to Noncontrolling Interest [Member]	M24	AccumulatedGainLossNetCashFlowHedgeNoncontrollingInterestMember	Accumulated Gain (Loss), Net, Cash Flow Hedge, Noncontrolling Interest [Member]
Example 1	1.2, 1.3, 1.4	Replaced Element.	L2	OtherComprehensiveIncomeUnrealizedGainLossOnDerivativesArisingDuringPeriodNetOfTax	Other Comprehensive Income (Loss), Unrealized Gain (Loss) on Derivatives Arising During Period, Net of Tax	L2	OtherComprehensiveIncomeLossCashFlowHedgeGainLossBeforeReclassificationAfterTax	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), before Reclassification, after Tax
Example 1	1.2, 1.3, 1.4	Replaced Element.	L3	OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIOnDerivativesNetOfTax	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI on Derivatives, Net of Tax	L3	OtherComprehensiveIncomeLossCashFlowHedgeGainLossReclassificationAfterTax	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), Reclassification, after Tax
Example 1	1.2, 1.3, 1.4	Replaced Element.	L4	OtherComprehensiveIncomeLossDerivativesQualifyingAsHedgesNetOfTax	Other Comprehensive Income (Loss), Derivatives Qualifying as Hedges, Net of Tax	L4	OtherComprehensiveIncomeLossCashFlowHedgeGainLossAfterReclassificationAndTax	Other Comprehensive Income (Loss), Cash Flow Hedge, Gain (Loss), after Reclassification and Tax
Example 1a Example 5	1a.2, 1a.3; 5.2, 5.3, 5.4a	Replaced Element.	L26	GainLossOnInvestmentsExcludingOtherThanTemporaryImpairments	Gain (Loss) on Investments, Excluding Other than Temporary Impairments	L26	DebtAndEquitySecuritiesRealizedGainLoss	Debt and Equity Securities, Realized Gain (Loss)
Example 1a	1a.2, 1a.3	Replaced Element.	L27	OtherThanTemporaryImpairmentLossesInvestmentsPortionRecognizedInEarningsNet	Other than Temporary Impairment Losses, Investments, Portion Recognized in Earnings, Net	L27	AssetImpairmentCharges	Asset Impairment Charges
Example 1a Example 5	1a.2, 1a.3; 5.2, 5.3, 5.4, 5.4a, 5.4b	Replaced Element.	L33	NetIncomeLossAvailableToCommonStockholdersBasic	Net Income (Loss) Available to Common Stockholders, Basic	L33	NetIncomeLoss	Net Income (Loss) Attributable to Parent

Example Number(s) or Section	Figure(s)	Explanation	2018 Reference	2018 Element	2018 Standard Label	2025 Reference	2025 Element	2025 Standard Label
Example 5 Example 6	5.2, 5.3, 5.4a; 6.2, 6.3, 6.4a	Updated Standard Label.	M2	AccumulatedNetInvestmentGainLossIncludingPortionAttributableToNoncontrollingInterestMember	Accumulated Net Investment Gain (Loss) Including Portion Attributable to Noncontrolling Interest [Member]	M2	AccumulatedNetInvestmentGainLossIncludingPortionAttributableToNoncontrollingInterestMember	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Including Noncontrolling Interest [Member]
Example 4 Example 5	4.2, 4.3, 4.4, 4.4a, 4.4b, 4.4c; 5.2, 5.3, 5.4a	Updated Standard Label.	M12	AccumulatedNetUnrealizedInvestmentGainLossMember	Accumulated Net Investment Gain (Loss) Attributable to Parent [Member]	M12	AccumulatedNetUnrealizedInvestmentGainLossMember	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Parent [Member]
Example 5	5.2, 5.3, 5.4a	Updated Standard Label.	M23	AccumulatedNetInvestmentGainLossAttributableToNoncontrollingInterestMember	Accumulated Net Investment Gain (Loss) Attributable to Noncontrolling Interest [Member]	M23	AccumulatedNetInvestmentGainLossAttributableToNoncontrollingInterestMember	AOCI, Accumulated Gain (Loss), Debt Securities, Available-for-Sale, Noncontrolling Interest [Member]
Example 1	1.2, 1.3, 1.4	Updated Standard Label.	L5	OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax	Other Comprehensive Income (Loss), Securities, Available-for-Sale, Unrealized Holding Gain (Loss) Arising During Period, after Tax	L5	OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax	OCI, Debt Securities, Available-for-Sale, Unrealized Holding Gain (Loss), before Adjustment, after Tax
Example 1	1.2, 1.3, 1.4	Updated Standard Label.	L7	OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentNetOfTax	Other Comprehensive Income (Loss), Securities, Available-for-sale, Adjustment, after Tax	L7	OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentNetOfTax	OCI, Debt Securities, Available-for-Sale, Gain (Loss), after Adjustment and Tax
Example 1a Example 5	1a.2, 1a.3; 5.2, 5.3, 5.4	Updated Standard Label.	L28	InterestIncomeExpenseNonoperatingNet	Interest Income (Expense), Nonoperating, Net	L28	InterestIncomeExpenseNonoperatingNet	Interest Income (Expense), Nonoperating
Example 2	2.2, 2.3	Updated Standard Label.	L34	CashAndCashEquivalentsAtCarryingValue	Cash and Cash Equivalents, at Carrying Value	L34	CashAndCashEquivalentsAtCarryingValue	Cash and Cash Equivalent
Example 2	2.2, 2.3	Updated Standard Label.	L35	AccountsReceivableNetCurrent	Accounts Receivable, Net, Current	L35	AccountsReceivableNetCurrent	Accounts Receivable, after Allowance for Credit Loss, Current
Example 2	2.2, 2.3	Updated Standard Label.	L59	StockholdersEquity	Stockholders' Equity Attributable to Parent	L59	StockholdersEquity	Equity, Attributable to Parent
Example 2	2.2, 2.3	Updated Standard Label.	L60	MinorityInterest	Stockholders' Equity Attributable to Noncontrolling Interest	L60	MinorityInterest	Equity, Attributable to Noncontrolling Interest
Example 2 Example 3 Example 4	2.2, 2.3; 3.2, 3.3; 4.2, 4.3, 4.4	Updated Standard Label.	L61	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	Stockholders' Equity, Including Portion Attributable to Noncontrolling Interest	L61	StockholdersEquityIncludingPortionAttributableToNoncontrollingInterest	Equity, Including Portion Attributable to Noncontrolling Interest
Example 3	3.2, 3.3	Updated Standard Label.	L66	AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue	Adjustments to Additional Paid in Capital, Share-based Compensation, Requisite Service Period Recognition	L66	AdjustmentsToAdditionalPaidInCapitalSharebasedCompensationRequisiteServicePeriodRecognitionValue	APIC, Share-Based Payment Arrangement, Increase for Cost Recognition

Example Number(s) or Section	Figure(s)	Explanation	2018 Reference	2018 Element	2018 Standard Label	2018 Documentation
Example 3 Example 4	3.2, 3.3; 4.2, 4.3, 4.4d	Removed Element from Example.	L76	TaxCutsAndJobs ActOf2017ReclassificationFromAociToRetainedEarningsTaxEffect	Tax Cuts and Jobs Act, Reclassification from AOCI to Retained Earnings, Tax Effect	Amount of increase (decrease) in accumulated other comprehensive income (AOCI) for reclassification to retained earnings of tax effect from remeasurement of deferred tax pursuant to Tax Cuts and Jobs Act.
Example 4	4.2, 4.3, 4.4d	Removed Element from Example.	L77	AociIncludingPortionAttributabletoNoncontrollingInterestPeriodIncreaseDecrease	AOCI Including Portion Attributable to Noncontrolling Interest, Period Increase (Decrease)	Amount of increase (decrease) in accumulated other comprehensive income.

Example Number(s) or Section	Explanation
Example 3 Example 4	Updated example to remove TCJA impact.
Example 5	Updated example to remove "Investments impairment expense" and "Other nonoperating expense, net" from "Gains and losses on available-for-sale securities" section.