



TAXONOMY IMPLEMENTATION GUIDE

Version 1.0
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Retirement Benefits—Phase 1

(Taxonomy Version 2017)

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

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

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Taxonomy Implementation Guide on Modeling Retirement Benefits

Overview

The purpose of this Taxonomy Implementation Guide (Guide) is to demonstrate the modeling of disclosures related to retirement benefits. The examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) understand how the modeling for disclosures related to retirement benefits is structured within the Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting retirement benefits under U.S. GAAP and/or Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples are not all inclusive and represent only partial statements for illustrative purposes. Analogies of the modeling for retirement benefit disclosures are not intended to be applied to disclosures in other topic areas.

While constituents may find the information in this Guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website at xbrl.sec.gov.

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

This Guide is being issued in connection with phase 1 of the Retirement Benefits topical focus project. Therefore, certain required disclosures for retirement benefits have been omitted in the examples provided in this Guide, specifically disclosures related to plan asset information. Such disclosures will be provided in future versions of this Guide.

There are four sections included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling of retirement benefit elements in connection with phase 1 of the topical focus project.
- **Section 2: Modeling of Defined Benefit Plan Disclosures:** This section provides examples of modeling certain disclosures related to defined benefit plans.
 - Example 1a—[Certain Defined Benefit Plan Annual Disclosures Disaggregated by Plan Type](#)

- Example 1b—[Interim Defined Benefit Plan Disclosures Disaggregated by Plan Type](#)
 - Example 2—[Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type and Sponsor Location](#)
 - Example 3—[Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type and Tax Status](#)
 - Example 4—[Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type and Funding Status](#)
 - Example 4a—[Defined Benefit Plan Roll Forward Disclosures Illustrating the Difference between Disaggregation by Plan Funding Status versus Information about Plan Funding Status](#)
 - Example 5—[Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type, Sponsor Location and Name](#)
 - Example 6—[Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type, Sponsor Location and Tax Status](#)
 - Example 7—[Certain Defined Benefit Plan Disclosures Disaggregated by Plan Type, Sponsor Location and then by Tax Status and Funding Status](#)
 - Example 8—[Certain Defined Benefit Plan Disclosures Disaggregated by Plan Type and Sponsor Location with additional Disaggregations for Funding Status and Sponsor Location](#)
 - Example 9—[Certain Defined Benefit Plan Disclosures Disaggregated by Plan Type with Immediate Recognition of Actuarial Gains](#)
- **Section 3: Modeling of Defined Contribution Plan Disclosures:** This section provides examples of modeling certain disclosures related to defined contribution plans.
 - Example 10—[Defined Contribution Plan Cost Disclosure with No Disaggregation and Disaggregation by Plan Type, Sponsor Location, Tax Status and Name](#)
 - Example 11—[Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Type versus Information about Plan Type](#)
 - Example 12—[Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Sponsor Location versus Information about the Plan Sponsor Location](#)
 - Example 13—[Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Tax Status versus Information about the Plan Tax Status](#)
 - Example 14—[Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Name versus Information about the Plan Name](#)
 - **Section 4: Appendix for Figure x.4:** This section is a continuation of Figure x.4 for certain defined benefit plan examples from Section 2. Figure x.4 has been separated between Section 2 and the Appendix due to volume of illustrations.

General Information

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

Coding	Standard Label	Element Name
A1	Retirement Plan Type [Axis]	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]	RetirementPlanTypeDomain
M1	Pension Plan [Member]	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]	OtherPostretirementBenefitPlansDefinedBenefitMember
M3	Postretirement Health Coverage [Member]	DefinedBenefitPostretirementHealthCoverageMember
M4	Postretirement Life Insurance [Member]	DefinedBenefitPostretirementLifeInsuranceMember
A2	Retirement Plan Sponsor Location [Axis]	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]	DomesticPlanMember
M5	UNITED STATES	country:US
M6	Foreign Plan [Member]	ForeignPlanMember
M7	UNITED KINGDOM	country:GB
M8	CANADA	country:CA
ExM9	Other Foreign Plans [Member]	OtherForeignPlansMember
A3	Retirement Plan Tax Status [Axis]	RetirementPlanTaxStatusAxis
	Retirement Plan Tax Status [Domain]	RetirementPlanTaxStatusDomain
M10	Qualified Plan [Member]	QualifiedPlanMember
M11	Nonqualified Plan [Member]	NonqualifiedPlanMember
A4	Retirement Plan Funding Status [Axis]	RetirementPlanFundingStatusAxis
	Retirement Plan Funding Status [Domain]	RetirementPlanFundingStatusDomain
M12	Funded Plan [Member]	FundedPlanMember
M13	Overfunded Plan [Member]	OverfundedPlanMember
M14	Underfunded Plan [Member]	UnderfundedPlanMember
M15	Unfunded Plan [Member]	UnfundedPlanMember
A5	Retirement Plan Name [Axis]	RetirementPlanNameAxis
	Retirement Plan Name [Domain]	RetirementPlanNameDomain
XL1	Defined Benefit Plan, Type [Extensible List]	DefinedBenefitPlanTypeExtensibleList
XL2	Defined Benefit Plan, Sponsor Location [Extensible List]	DefinedBenefitPlanSponsorLocationExtensibleList
XL3	Defined Benefit Plan, Tax Status [Extensible List]	DefinedBenefitPlanTaxStatusExtensibleList
XL4	Defined Benefit Plan, Funding Status [Extensible List]	DefinedBenefitPlanFundingStatusExtensibleList
XL5	Defined Contribution Plan, Type [Extensible List]	DefinedContributionPlanTypeExtensibleList
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]	DefinedContributionPlanSponsorLocationExtensibleList
XL7	Defined Contribution Plan, Tax Status [Extensible List]	DefinedContributionPlanTaxStatusExtensibleList

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1) while duration elements have a starting and ending date as their context (such as January 1, 20X1 to December 31, 20X1).
- (3) Instance documents (Figure x.3 in each example) do not include all the information that may appear in an entity's instance document. The instance documents are provided for illustrative purposes only.
- (4) For elements contained in the Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *EDGAR Filer Manual*.
- (5) Values reported in XBRL generally are entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss). Figure x.4 is included for the examples in Section 2 to indicate when positive or negative values are intended to be entered in XBRL. For certain defined benefit plan examples, Figure x.4 has been separated between Section 2 and the Section 4 [Appendix](#) due to volume of illustrations.

Section 1: Overview of Modeling

Certain elements included in presentation group 730000 - *Disclosure - Compensation Related Costs, Retirement Benefits* have been remodeled in connection with phase 1 of the topical focus project for Retirement Benefits. The remodeling consisted of modifying existing elements and creating new elements. Existing elements were deprecated and replaced for changes in balance type and period type, and modified for changes in definitions, standard labels, references and calculations. The new elements, illustrated in this Guide, were created primarily for roll forwards, dimensions and extensible lists. Retirement benefit elements are structured as follows:

Line item elements: Measurement attributes for defined benefit plans and defined contribution plans are modeled in the line item elements. The standard labels for these line item elements include the terms “defined benefit plan” and “defined contribution plan.” Line item elements and dimension elements are intended to be viewed as a pair when used in tagging data that is disaggregated. Therefore, these measurement attributes are not repeated in the dimensions used with the respective line item elements.

Standard labels and definitions have been remodeled to indicate when positive and negative XBRL values are intended to be entered for two-way elements in addition to other conforming Taxonomy changes. Figure x.4, in each defined benefit plan example in Section 2, includes an illustration of how the values are reported in the HTML filing and how the values are intended to be entered in the XBRL filing. Figure x.4 also indicates how values sum or could sum in the XBRL filing if certain amounts and calculation relationships were present.

Roll Forward elements: The roll forward elements, included in phase 1 of the topical focus project, consist of the benefit obligation and fair value of plan assets roll forwards. The remodeling consisted of modifications for standard labels, definitions, references and calculations; deprecations and replacements for balance type changes; creating new elements for settlement transactions; and creating separate elements for the benefit obligation roll forward and plan assets roll forward related to participant contributions, benefits paid and prescription drug subsidy receipts.

Elements to tag service cost and interest cost are modeled from the income statement perspective. The same element for service cost (**L2**) is intended to be used as a component of the benefit obligation roll forward and a component of the net periodic benefit cost disclosure. Similarly, the same element for interest cost (**L3**) is intended to be used as a component of the benefit obligation roll forward and a component of the net periodic benefit cost disclosure. There is not a syntactical

need in an XBRL filing for these elements to be modeled differently when used in different disclosures because the values reported for a given context would be the same in both disclosures. However, this is not the case for the elements related to participant contributions, benefits paid and prescription drug subsidy receipts. Separate elements are syntactically needed in an XBRL filing based on certain presentations for the benefit obligation roll forward and plan assets roll forward. Therefore, separate elements are modeled for participant contributions, benefits paid and prescription drug subsidy receipts.

Dimensions: The dimensions in the Taxonomy are denoted by having the standard label end in [Axis]. In this Guide, dimension is the verbiage used to identify an axis or axes. The dimensions for retirement benefit disclosures are intended to be used primarily for disaggregations. A disaggregating dimension is the most common type of dimensional modeling. The purpose is to disaggregate the balances of elements representing higher-level concepts into more precise concepts of a common domain. The attribute(s) being disaggregated determine(s) the dimension (s) to apply when tagging a disclosure.

Disaggregations could be complete or partial disaggregations of the report-wide or default value. Complete disaggregations represent disclosed fact values that sum to the total report-wide or default value. Partial disaggregations represent disclosed fact value(s) that contribute(s) to the total report-wide or default value, where the other fact value(s) are not disclosed to complete the aggregation. There could also be a complete disaggregation of the report-wide or default value, but a partial disaggregation by a specific attribute.

The new retirement benefit dimensions, which represent a disaggregation by a specific attribute, consist of the following:

1. “Retirement Plan Type [Axis]” (A1),
2. “Retirement Plan Sponsor Location [Axis]” (A2),
3. “Retirement Plan Tax Status [Axis]” (A3),
4. “Retirement Plan Funding Status [Axis]” (A4), and
5. “Retirement Plan Name [Axis]” (A5).

The same dimensions are intended to be used for both defined benefit plan and defined contribution plan disclosures, as applicable. If plan information is disaggregated by more than one attribute (plan type, sponsor location, tax status, funding status or name), then multiple dimensions are

intended to be used to tag the disclosure. Members from one retirement benefit dimension are not intended to be used with the other retirement benefit dimensions because they represent a specific attribute within the domain for that dimension.

For the “Retirement Plan Sponsor Location [Axis]” (A2), member elements for specific countries that are contained within the SEC’s Country Taxonomy, are intended to be included, in the Definition Linkbase, which is one of the files included in an XBRL filing, as children of the “Domestic Plan [Member]” or “Foreign Plan [Member]” (M6), if such information is disaggregated for the foreign plan. If such information is not disaggregated, then the “Foreign Plan [Member]” (M6) is intended to be used in the instance document. The “Domestic Plan [Member]” element is not intended to be used in the instance document, instead the specific country from the SEC’s Country Taxonomy is intended to tag the information (for example, country:US, country:CA, country:GB). The “Geographical [Axis]” element is not intended to be used to tag the disaggregated information because it does not convey which locations are domestic or foreign. The Non-US [Member] is not intended to be used with the “Retirement Plan Sponsor Location [Axis]” (A2).

Extensible Lists: Elements in the Taxonomy denoted by the standard label ending in [Extensible List] are intended to be used when conveying related information about a fact that is not a disaggregating property of that fact. These elements for retirement benefit disclosures are primarily intended to be used when “information about” a plan(s) is provided. The values reported using extensible list elements are element names in the instance document.

When extensible list elements are used in an XBRL filing, it conveys to the user of the data that the information applies to either of the following: (1) all report-wide or default fact values reported, or (2) all fact values within a given dimensional context.

The extensible list elements for defined benefit plans consist of the following:

1. “Defined Benefit Plan, Type [Extensible List]” (XL1),
2. “Defined Benefit Plan, Sponsor Location [Extensible List]” (XL2),
3. “Defined Benefit Plan, Tax Status [Extensible List]” (XL3), and
4. “Defined Benefit Plan, Funding Status [Extensible List]” (XL4).

The extensible list elements for defined contribution plans consist of the following:

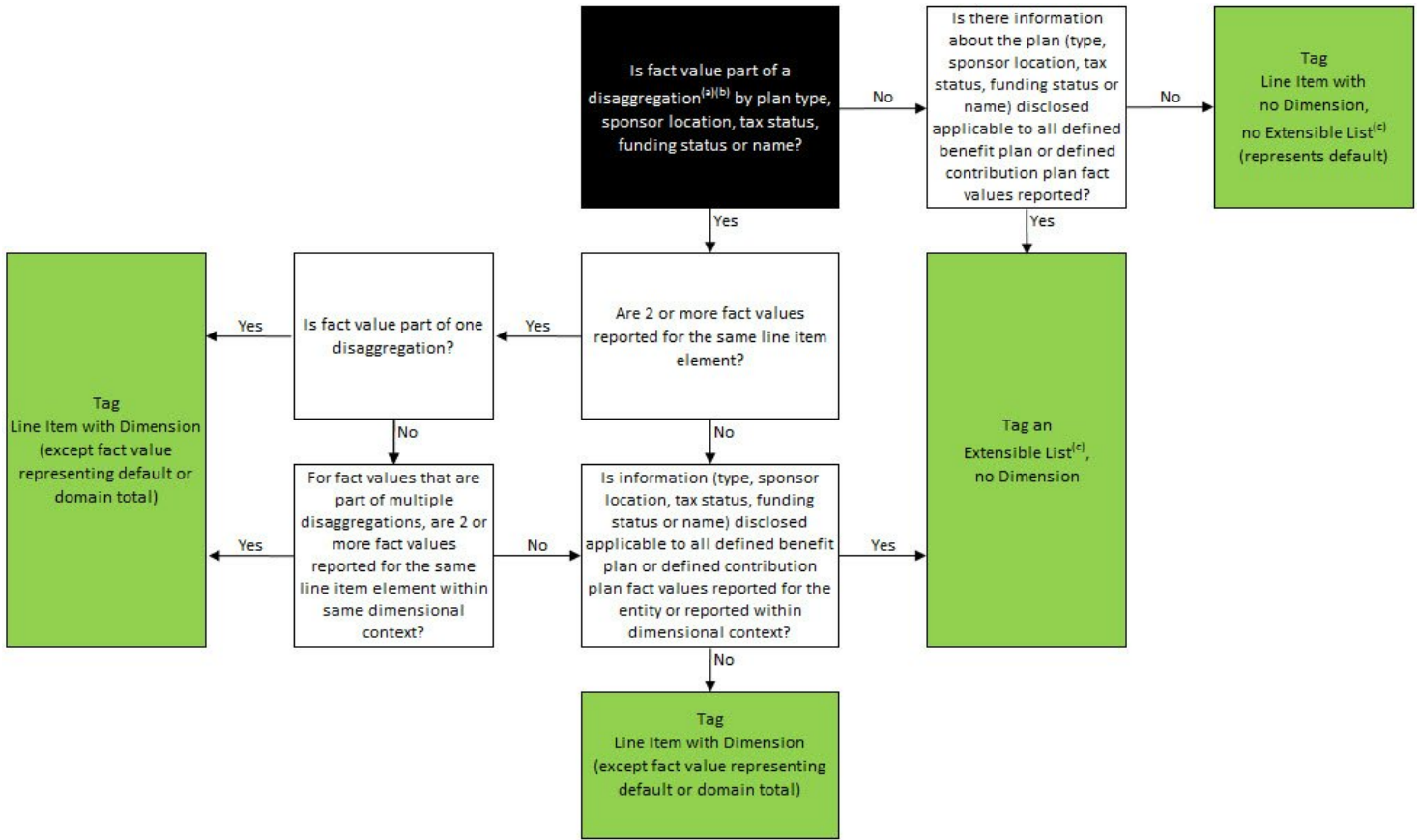
5. “Defined Contribution Plan, Type [Extensible List]” (XL5),
6. “Defined Contribution Plan, Sponsor Location [Extensible List]” (XL6), and
7. “Defined Contribution Plan, Tax Status [Extensible List]” (XL7).

When to apply a dimension versus extensible list: When the disclosure represents a disaggregation, a dimension is generally intended to be used to tag the information. When the disclosure involves “information about” the plan(s), an extensible list element is generally intended to be used to tag the information. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.

When not to apply a dimension or extensible list: When the defined benefit plan or defined contribution plan fact value represents the report-wide or default value and no other plan information is provided or applies exclusively to the defined benefit plan or defined contribution plan, then a dimension or extensible list is not intended to be used with the respective line item element. Also, when the disclosure represents the report-wide or default value and the plan attribute (such as type) is contained in the line item element, then a dimension or extensible list is not intended to be used. For example, the element “Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Rate of Compensation Increase” (L52) only applies to pension plans. Similarly, the element “Defined Benefit Plan, Effect of One Percentage Point Increase on Accumulated Postretirement Benefit Obligation” (L61) only applies to other postretirement plans. If one fact value is disclosed for such elements, as illustrated in Example 1a, then a dimension or extensible list element is not intended to be used. It would be redundant to include a dimension for plan type with such line item elements. Also, if a dimension for plan type was applied to such line item elements, it conveys to a user of the data that these values are not report-wide or default values, when in fact they are. If an extensible list element for plan type was included in the XBRL filing, it conveys to a user of the data that all defined benefit plan report-wide or default values apply to pension plans and other postretirement plans, when in fact only certain values apply to pension plans and certain values apply to other postretirement plans.

Analogies of the modeling for retirement benefit disclosures are not intended to be applied to disclosures in other topic areas.

Decision Tree for applying a dimension and/or extensible list: The following is a decision tree to help determine when to apply a dimension and/or extensible list to the defined benefit plan or defined contribution plan information being tagged. If multiple disaggregations are disclosed, then each disaggregation should be evaluated separately. Variations in disaggregations are included in the chart in note (b).



(a) Represents disaggregation by a single attribute (plan type, sponsor location, tax status, funding status, funding status or name). If multiple disaggregations are disclosed, evaluate each disaggregation separately. See chart below for variations in disaggregations.

- (b)
- Disaggregation Examples - Single Attribute**
- Complete Disaggregation
- Complete Disaggregation
- Complete Disaggregation
- Partial Disaggregation
- Partial Disaggregation
- Ambiguous
- No disaggregation - default

Disclosure		
M1	M2	Total
3	1	4
3	1	
4	0	4
4		4
4		6
4		
		4

(c) There is not an extensible list for plan name, therefore the primary line item string element would be used.

Section 2: Modeling of Defined Benefit Plan Disclosures

Example 1a—Certain Defined Benefit Plan Annual Disclosures Disaggregated by Plan Type

This example illustrates the modeling of certain annual disclosures for defined benefit plans disaggregated by pension information and other postretirement benefit information.

		Pension Benefits		Other Postretirement Benefits
		December 31, 2017		December 31, 2017
(in millions)				
Obligations and Funded Status				
Change in benefit obligation:				
Benefit obligation at beginning of year	L1, A1:M1	\$ 1,246	L1, A1:M2	\$ 742
Service cost	L2, A1:M1	76	L2, A1:M2	36
Interest cost	L3, A1:M1	90	L3, A1:M2	55
Plan participants' contributions	L4, A1:M1	—	L4, A1:M2	20
Amendments	L5, A1:M1	70	L5, A1:M2	(75)
Actuarial loss	L6, A1:M1	20	L6, A1:M2	25
Acquisition	L14, A1:M1	900	L14, A1:M2	600
Benefits paid	L7, A1:M1	(125)	L7, A1:M2	(90)
Benefit obligation at end of year	L1, A1:M1	2,277	L1, A1:M2	1,313
Change in plan assets:				
Fair value of plan assets at beginning of year	L19, A1:M1	1,068	L19, A1:M2	206
Actual return on plan assets	L20, A1:M1	29	L20, A1:M2	5
Employer contributions	L21, A1:M1	75	L21, A1:M2	137
Plan participants' contributions	L22, A1:M1	—	L22, A1:M2	20
Benefits paid	L23, A1:M1	(125)	L23, A1:M2	(90)
Acquisition	L25, A1:M1	1,000	L25, A1:M2	25
Fair value of plan assets at end of year	L19, A1:M1	2,047	L19, A1:M2	303
Funded status at end of year	L30, A1:M1	\$ (230)	L30, A1:M2	\$ (1,010)
Amounts recognized in the statement of financial position consist of the following:				
Noncurrent assets	L31, A1:M1	\$ 227	L31, A1:M2	\$ —
Current liabilities	L32, A1:M1	(125)	L32, A1:M2	(150)
Noncurrent liabilities	L33, A1:M1	(332)	L33, A1:M2	(860)
Total	L34, A1:M1	\$ (230)	L34, A1:M2	\$ (1,010)
Amounts recognized in accumulated other comprehensive income, before tax, consist of the following:				
Net loss (gain)	L36, A1:M1	\$ 94	L36, A1:M2	\$ (11)
Prior service cost (credit)	L35, A1:M1	210	L35, A1:M2	(92)
Total	L37, A1:M1	\$ 304	L37, A1:M2	\$ (103)

The accumulated benefit obligation for all defined benefit pension plans was \$1,300 million^[1] at December 31, 2017.

[1] L38, A1:M1

Figure 1a.1 (continues)

		Pension Benefits		Other Postretirement Benefits
		December 31, 2017		December 31, 2017
(in millions)				
Components of Net Periodic Benefit Cost and Other Amounts Recognized in Accumulated Other Comprehensive Income				
Service cost	L2, A1:M1	\$ 76	L2, A1:M2	\$ 36
Interest cost	L3, A1:M1	90	L3, A1:M2	55
Expected return on plan assets	L39, A1:M1	(85)	L39, A1:M2	(17)
Amortization of prior service cost (credit)	L41, A1:M1	20	L41, A1:M2	(5)
Net periodic benefit cost	L43, A1:M1	\$ 101	L43, A1:M2	\$ 69

Other Changes in Plan Assets and Benefit Obligations Recognized in Other Comprehensive Income

Net loss	L44, A1:M1	\$ 76	L44, A1:M2	\$ 37
Prior service cost (credit)	L45, A1:M1	70	L45, A1:M2	(75)
Amortization of prior service (cost) credit	L46, A1:M1	(20)	L46, A1:M2	5
Total recognized in other comprehensive loss (income)	L47, A1:M1	\$ 126	L47, A1:M2	\$ (33)
Total recognized in net periodic benefit cost and other comprehensive loss	L48, A1:M1	\$ 227	L48, A1:M2	\$ 36

The estimated net loss and prior service cost for the defined benefit pension plans that will be amortized from accumulated other comprehensive income into net periodic benefit cost over the next fiscal year are \$4 million^[2] and \$27 million^[3], respectively. The estimated prior service credit for the other comprehensive defined benefit postretirement plans that will be amortized from accumulated other comprehensive income into net periodic benefit cost over the next fiscal year is \$10 million^[4].

[2] L49, A1:M1

[3] L50, A1:M1

[4] L50, A1:M2

Assumptions

Weighted-average assumptions used to determine benefit obligations at December 31

Discount rate	L51, A1:M1	6.75%	L51, A1:M2	7.0%
Rate of compensation increase	L52	4.25%		

Weighted-average assumptions used to determine net periodic benefit cost at December 31

Discount rate	L53, A1:M1	7.25%	L53, A1:M2	7.5%
Expected long-term return on plan assets	L54, A1:M1	8.0%	L54, A1:M2	8.1%
Rate of compensation increase	L55	4.5%		

Assumed health care cost trend rates at December 31

Health care cost trend rate assumed for next year	L56	12.0%
Rate to which the cost trend rate is assumed to decline (ultimate trend rate)	L57	6.0%
Year that the rate reaches the ultimate rate	L58	2030

A one-percentage-point change in assumed health care cost trend rates would have the following effects.

		1-Percentage-Point Increase (Decrease)
Effect on total of service and interest cost	L59	\$ 22
Effect on total of service and interest cost	L60	\$ (20)
		1-Percentage-Point Increase (Decrease)
Effect on postretirement benefit obligation	L61	\$ 173
Effect on postretirement benefit obligation	L62	\$ (156)

Figure 1a.1 (continues)

	Pension Benefits		Other Postretirement Benefits	
	December 31, 2017		December 31, 2017	
(in millions)				
Cash Flows				
Contributions				
Entity A expects to contribute \$125 million ^[5] to its pension plan and \$150 million ^[6] to its other postretirement benefit plan in 2018.				
[5]	L63, A1:M1			
[6]	L63, A1:M2			
Expected Future Benefit Payments				
The following benefit payments, which reflect expected future service, as appropriate, are expected to be paid.				
2018	L66, A1:M1	\$ 200	L66, A1:M2	\$ 150
2019	L67, A1:M1	\$ 208	L67, A1:M2	\$ 155
2020	L68, A1:M1	\$ 215	L68, A1:M2	\$ 160
2021	L69, A1:M1	\$ 225	L69, A1:M2	\$ 165
2022	L70, A1:M1	\$ 235	L70, A1:M2	\$ 170
Years 2023 to 2027	L71, A1:M1	\$ 1,352	L71, A1:M2	\$ 984

Figure 1a.1 (continued)

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanBenefitObligationContributionsByPlanParticipant
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Duration	DefinedBenefitPlanPlanAmendments
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L14	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit	Duration	DefinedBenefitPlanBusinessCombinationsAndAcquisitionsBenefitObligation
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L25	Defined Benefit Plan, Plan Assets, Business Combination	Debit	Duration	DefinedBenefitPlanBusinessCombinationsAndAcquisitionsPlanAssets
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan
L31	Assets for Plan Benefits, Defined Benefit Plan	Debit	Instant	DefinedBenefitPlanAssetsForPlanBenefitsNoncurrent
L32	Liability, Defined Benefit Plan, Current	Credit	Instant	PensionAndOtherPostretirementDefinedBenefitPlansCurrentLiabilities
L33	Liability, Defined Benefit Plan, Noncurrent	Credit	Instant	PensionAndOtherPostretirementDefinedBenefitPlansLiabilitiesNoncurrent
L34	Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position	Debit	Instant	DefinedBenefitPlanAmountsRecognizedInBalanceSheet
L35	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, Prior Service Cost (Credit), before Tax	Debit	Instant	DefinedBenefitPlanAccumulatedOtherComprehensiveIncomeNetPriorServiceCostCreditBeforeTax
L36	Defined Benefit Plan, Accumulated Other Comprehensive Income (Loss), Gain (Loss), before Tax	Credit	Instant	DefinedBenefitPlanAccumulatedOtherComprehensiveIncomeNetGainsLossesBeforeTax
L37	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, before Tax	Debit	Instant	DefinedBenefitPlanAccumulatedOtherComprehensiveIncomeBeforeTax
L38	Defined Benefit Plan, Accumulated Benefit Obligation	Credit	Instant	DefinedBenefitPlanAccumulatedBenefitObligation
L39	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Duration	DefinedBenefitPlanExpectedReturnOnPlanAssets
L41	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Duration	DefinedBenefitPlanAmortizationOfPriorServiceCostCredit

Figure 1a.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L43	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Duration	DefinedBenefitPlanNetPeriodicBenefitCost
L44	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax	Credit	Duration	OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansNetUnamortizedGainLossArisingDuringPeriodBeforeTax
L45	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Debit	Duration	OtherComprehensiveIncomeDefinedBenefitPlanNetPriorServiceCostCreditArisingDuringPeriodBeforeTax
L46	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, before Tax	Credit	Duration	OtherComprehensiveIncomeLossAmortizationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansForNetPriorServiceCostCreditBeforeTax
L47	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Duration	OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentBeforeTax
L48	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Debit	Duration	AmountRecognizedInNetPeriodicBenefitCostAndOtherComprehensiveIncomeLossBeforeTax
L49	Defined Benefit Plan, Expected Amortization of Gain (Loss), Next Fiscal Year	Credit	Instant	DefinedBenefitPlanExpectedAmortizationOfGainLossNextFiscalYear
L50	Defined Benefit Plan, Expected Amortization of Prior Service Cost (Credit), Next Fiscal Year	Debit	Instant	DefinedBenefitPlanExpectedAmortizationOfPriorServiceCostCreditNextFiscalYear
L51	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Discount Rate		Instant	DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationDiscountRate
L52	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Rate of Compensation Increase		Instant	DefinedBenefitPlanAssumptionsUsedCalculatingBenefitObligationRateOfCompensationIncrease
L53	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Discount Rate		Duration	DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostDiscountRate
L54	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Expected Long-term Rate of Return on Plan Assets		Duration	DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostExpectedLongTermReturnOnAssets
L55	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Rate of Compensation Increase		Duration	DefinedBenefitPlanAssumptionsUsedCalculatingNetPeriodicBenefitCostRateOfCompensationIncrease
L56	Defined Benefit Plan, Health Care Cost Trend Rate Assumed, Next Fiscal Year		Instant	DefinedBenefitPlanHealthCareCostTrendRateAssumedNextFiscalYear
L57	Defined Benefit Plan, Ultimate Health Care Cost Trend Rate		Instant	DefinedBenefitPlanUltimateHealthCareCostTrendRate1
L58	Defined Benefit Plan, Year Health Care Cost Trend Rate Reaches Ultimate Trend Rate		Duration	DefinedBenefitPlanYearHealthCareCostTrendRateReachesUltimateTrendRate
L59	Defined Benefit Plan, Effect of One Percentage Point Increase on Service and Interest Cost Components	Debit	Duration	DefinedBenefitPlanEffectOfOnePercentagePointIncreaseOnServiceAndInterestCostComponents
L60	Defined Benefit Plan, Effect of One Percentage Point Decrease on Service and Interest Cost Components	Credit	Duration	DefinedBenefitPlanEffectOfOnePercentagePointDecreaseOnServiceAndInterestCostComponents1
L61	Defined Benefit Plan, Effect of One Percentage Point Increase on Accumulated Postretirement Benefit Obligation	Credit	Duration	DefinedBenefitPlanEffectOfOnePercentagePointIncreaseOnAccumulatedPostretirementBenefitObligation
L62	Defined Benefit Plan, Effect of One Percentage Point Decrease on Accumulated Postretirement Benefit Obligation	Debit	Duration	DefinedBenefitPlanEffectOfOnePercentagePointDecreaseOnAccumulatedPostretirementBenefitObligation1
L63	Defined Benefit Plan, Expected Future Employer Contributions, Next Fiscal Year	Debit	Instant	DefinedBenefitPlanExpectedFutureEmployerContributionsNextFiscalYear
L66	Defined Benefit Plan, Expected Future Benefit Payment, Next Twelve Months	Credit	Instant	DefinedBenefitPlanExpectedFutureBenefitPaymentsNextTwelveMonths
L67	Defined Benefit Plan, Expected Future Benefit Payment, Year Two	Credit	Instant	DefinedBenefitPlanExpectedFutureBenefitPaymentsYearTwo
L68	Defined Benefit Plan, Expected Future Benefit Payment, Year Three	Credit	Instant	DefinedBenefitPlanExpectedFutureBenefitPaymentsYearThree
L69	Defined Benefit Plan, Expected Future Benefit Payment, Year Four	Credit	Instant	DefinedBenefitPlanExpectedFutureBenefitPaymentsYearFour
L70	Defined Benefit Plan, Expected Future Benefit Payment, Year Five	Credit	Instant	DefinedBenefitPlanExpectedFutureBenefitPaymentsYearFive
L71	Defined Benefit Plan, Expected Future Benefit Payment, Five Fiscal Years Thereafter	Credit	Instant	DefinedBenefitPlanExpectedFutureBenefitPaymentsFiveFiscalYearsThereafter

Figure 1a.2 (continued)

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

Standard Label		Preferred Label**			
	Retirement Plan Type [Axis]		Pension Plan [Member]	Other Postretirement Benefits Plan [Member]	Report-wide Value
	A1		M1	M2	
L2	Defined Benefit Plan, Service Cost	Service cost	76000000	36000000	
L3	Defined Benefit Plan, Interest Cost	Interest cost	90000000	55000000	
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Benefit obligation, participants' contributions	0	20000000	
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Benefit obligation, amendments	70000000	-75000000	
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial loss	-20000000	-25000000	
L14	Defined Benefit Plan, Benefit Obligation, Business Combination	Benefit obligation, acquisition	900000000	600000000	
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid	125000000	90000000	
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation at end of year	2277000000	1313000000	
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual return on plan assets	29000000	5000000	
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, employer contributions	75000000	137000000	
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Plan assets, participants' contributions	0	20000000	
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefits paid	125000000	90000000	
L25	Defined Benefit Plan, Plan Assets, Business Combination	Plan assets, acquisition	1000000000	25000000	
L19	Defined Benefit Plan, Fair Value of Plan Assets	Fair value of plan assets at end of year	2047000000	303000000	
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status at end of year	-230000000	-1010000000	
L31	Assets for Plan Benefits, Defined Benefit Plan	Amounts recognized in noncurrent assets	227000000	0	
L32	Liability, Defined Benefit Plan, Current	Amounts recognized in current liabilities	125000000	150000000	
L33	Liability, Defined Benefit Plan, Noncurrent	Amounts recognized in noncurrent liabilities	332000000	860000000	
L34	Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position	Total amount recognized in assets and liabilities	-230000000	-1010000000	
L36	Defined Benefit Plan, Accumulated Other Comprehensive Income (Loss), Gain (Loss), before Tax	Amounts recognized in accumulated other comprehensive income, before tax, for net loss (gain)	-94000000	11000000	
L35	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, Prior Service Cost (Credit), before Tax	Amounts recognized in accumulated other comprehensive income, before tax, for prior service cost (credit)	210000000	-92000000	
L37	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, before Tax	Total amounts recognized in accumulated other comprehensive loss (income), before tax	304000000	-103000000	
L38	Defined Benefit Plan, Accumulated Benefit Obligation	Accumulated benefit obligation	1300000000		
L39	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Expected return on plan assets recognized in net periodic benefit cost	85000000	17000000	
L41	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Amortization of prior service cost (credit) recognized in net periodic benefit cost	20000000	-5000000	
L43	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Net periodic benefit cost	101000000	69000000	

Figure 1a.3 (continues)

Standard Label		Preferred Label**			
Retirement Plan Type [Axis]			Pension Plan [Member]	Other Postretirement Benefits Plan [Member]	Report-wide Value
A1			M1	M2	
L44	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax	Net loss recognized in other comprehensive income	-76000000	-37000000	
L45	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Prior service cost (credit) recognized in other comprehensive income	70000000	-75000000	
L46	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, before Tax	Amortization of prior service (cost) credit reclassified from other comprehensive income	20000000	-5000000	
L47	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Total recognized in other comprehensive loss (income)	126000000	-33000000	
L48	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Total recognized in net periodic benefit cost and other comprehensive loss	227000000	36000000	
L49	Defined Benefit Plan, Expected Amortization of Gain (Loss), Next Fiscal Year	Net loss expected to be amortized in next fiscal year	-4000000		
L50	Defined Benefit Plan, Expected Amortization of Prior Service Cost (Credit), Next Fiscal Year	Prior service cost (credit) expected to be amortized in next fiscal year	27000000	-10000000	
L51	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Discount Rate	Discount rate assumption for calculating benefit obligation	0.0675	0.0700	
L52	Defined Benefit Plan, Assumptions Used Calculating Benefit Obligation, Rate of Compensation Increase	Rate of compensation increase assumption for calculating benefit obligation			0.0425
L53	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Discount Rate	Discount rate assumption for calculating net periodic benefit cost	0.0725	0.0750	
L54	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Expected Long-term Rate of Return on Plan Assets	Expected long-term return on plan assets assumption for calculating net periodic benefit cost	0.0800	0.0810	
L55	Defined Benefit Plan, Assumptions Used Calculating Net Periodic Benefit Cost, Rate of Compensation Increase	Rate of compensation increase assumption for calculating net periodic benefit cost			0.0450
L56	Defined Benefit Plan, Health Care Cost Trend Rate Assumed, Next Fiscal Year	Health care cost trend rate assumed for next year			0.1200
L57	Defined Benefit Plan, Ultimate Health Care Cost Trend Rate	Rate to which the cost trend rate is assumed to decline (ultimate trend rate)			0.0600
L58	Defined Benefit Plan, Year Health Care Cost Trend Rate Reaches Ultimate Trend Rate	Year that the rate reaches the ultimate rate			2030
L59	Defined Benefit Plan, Effect of One Percentage Point Increase on Service and Interest Cost Components	Effect of one percentage point increase of health care cost trend rate on total of service and interest cost			22000000
L60	Defined Benefit Plan, Effect of One Percentage Point Decrease on Service and Interest Cost Components	Effect of one percentage point decrease of health care cost trend rate on total of service and interest cost			20000000
L61	Defined Benefit Plan, Effect of One Percentage Point Increase on Accumulated Postretirement Benefit Obligation	Effect of one percentage point increase on postretirement benefit obligation			173000000
L62	Defined Benefit Plan, Effect of One Percentage Point Decrease on Accumulated Postretirement Benefit Obligation	Effect of one percentage point decrease on postretirement benefit obligation			156000000
L63	Defined Benefit Plan, Expected Future Employer Contributions, Next Fiscal Year	Expected contributions in next fiscal year	125000000	150000000	
L66	Defined Benefit Plan, Expected Future Benefit Payment, Next Twelve Months	Expected payments in 2018	200000000	150000000	
L67	Defined Benefit Plan, Expected Future Benefit Payment, Year Two	Expected payments in 2019	208000000	155000000	
L68	Defined Benefit Plan, Expected Future Benefit Payment, Year Three	Expected payments in 2020	215000000	160000000	
L69	Defined Benefit Plan, Expected Future Benefit Payment, Year Four	Expected payments in 2021	225000000	165000000	
L70	Defined Benefit Plan, Expected Future Benefit Payment, Year Five	Expected payments in 2022	235000000	170000000	
L71	Defined Benefit Plan, Expected Future Benefit Payment, Five Fiscal Years Thereafter	Expected payments in Years 2023 to 2027	1352000000	984000000	

Figure 1a.3 (continued)

Notes:

- Plan information is being disaggregated by type of plan, therefore, one dimension is needed to tag the information disclosed. The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the disaggregation of benefit information by type with member elements (**M1**) for pension information and (**M2**) for other postretirement benefit information.
- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (**L1**) and plan assets (**L19**) elements are not presented because they would appear in a separate date context.
- The same elements for service cost (**L2**) and interest cost (**L3**) are intended to be used in the change in benefit obligation roll forward and components of net periodic benefit cost disclosures. Separate elements for service cost are not modeled because they would not be syntactically needed in an XBRL filing. This is also the case for interest cost.
- Different elements for participant contributions are intended to be used in the change in benefit obligation roll forward (**L4**) and the change in plan assets roll forward (**L22**), even though the balances reported are the same in this example. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (**L7**) and the change in plan assets roll forward (**L23**), even though the balances reported are the same in this example. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- **L52**, **L55** to **L62** represent the report-wide or default values. The attribute for plan type is contained in these line item elements. **L52** and **L55** apply only to pension plans, while **L56** to **L62** apply only to other postretirement plans. It would be redundant to include a dimension for plan type with these elements. Also, if a dimension for plan type was applied to these line item elements, it conveys to a user of the data that these values are not report-wide or default values, when in fact they are. If an extensible list element for plan type was included in the XBRL filing, it conveys to a user of the data that all report-wide or default values apply to pension plans and other postretirement plans, when in fact only certain values apply to pension plans and certain values apply to other postretirement plans.
- Even though one value is reported for **L49**, it is tagged with the **A1** dimension and **M1** member because it represents a partial disaggregation of the plan type attribute for this disclosure and an extensible list for plan type does not apply to all fact values reported for the defined benefit plans. Here, the attribute for plan type is not contained in the line item element. If **L49** was tagged without a dimension for plan type, then it conveys to a user of the data that the information is the report-wide or default value, when in fact it only applies to pension plans and the report-wide or default

value may be different. If an extensible list element for plan type was included in the XBRL filing, it conveys to a user of the data that all report-wide or default values apply to pension plans, when in fact only certain values apply to pension plans. While the default values are not explicitly disclosed or tagged in the XBRL filing for this example, a user of the data could determine the report-wide or default values based on the information tagged for the disclosure.

- An XBRL calculation is not possible for the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 1a.4](#) for additional information.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the pension information are follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1								
L2	Service cost	76	Defined Benefit Plan, Service Cost	Debit				76000000	+1	76000000
L3	Interest cost	90	Defined Benefit Plan, Interest Cost	Debit				90000000	+1	90000000
L5	Amendments	70	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	Increase	70000000	+1	70000000
L6	Actuarial loss	20	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-20000000	-1	20000000
L14	Acquisition	900	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit				900000000	+1	900000000
L7	Benefits paid	(125)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				125000000	-1	-125000000
									Possible Total	1031000000
L20	Actual return on plan assets	29	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	29000000	+1	29000000
L21	Employer contributions	75	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				75000000	+1	75000000
L23	Benefits paid	(125)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				125000000	-1	-125000000
L25	Acquisition	1,000	Defined Benefit Plan, Plan Assets, Business Combination	Debit				1000000000	+1	1000000000
									Possible Total	979000000
L1	Benefit obligation at end of year	2,277	Defined Benefit Plan, Benefit Obligation	Credit				2277000000	-1	-2277000000
L19	Fair value of plan assets at end of year	2,047	Defined Benefit Plan, Fair Value of Plan Assets	Debit				2047000000	+1	2047000000
L30	Funded status at end of year	(230)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-230000000	Total	-230000000

Figure 1a.4a (continues on next page)

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1								
L31	Noncurrent assets	227	Assets for Plan Benefits, Defined Benefit Plan	Debit				227000000	+1	227000000
L32	Current liabilities	(125)	Liability, Defined Benefit Plan, Current	Credit				125000000	-1	-125000000
L33	Noncurrent liabilities	(332)	Liability, Defined Benefit Plan, Noncurrent	Credit				332000000	-1	-332000000
L34	Total	(230)	Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position	Debit	Assets	(Liabilities)	(Liabilities)	-230000000	Total	-230000000
L36	Net loss (gain)	94	Defined Benefit Plan, Accumulated Other Comprehensive Income (Loss), Gain (Loss), before Tax	Credit	Accumulated Other Comprehensive Income for Gain	Accumulated Other Comprehensive (Loss) for (Loss)	Accumulated Other Comprehensive (Loss) for (Loss)	-94000000	-1	94000000
L35	Prior service cost (credit)	210	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, Prior Service Cost (Credit), before Tax	Debit	Accumulated Other Comprehensive Loss for Prior Service Cost	Accumulated Other Comprehensive (Income) for Prior Service (Credit)	Accumulated Other Comprehensive Loss for Prior Service Cost	210000000	+1	210000000
L37	Total	304	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, before Tax	Debit	Accumulated Other Comprehensive Loss	Accumulated Other Comprehensive (Income)	Accumulated Other Comprehensive Loss	304000000	Total	304000000
L2	Service cost	76	Defined Benefit Plan, Service Cost	Debit				76000000	+1	76000000
L3	Interest cost	90	Defined Benefit Plan, Interest Cost	Debit				90000000	+1	90000000
L39	Expected return on plan assets	(85)	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Expected Return	Expected (Loss)	Expected Return	85000000	-1	-85000000
L41	Amortization of prior service cost (credit)	20	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Cost Amortization	(Credit) Amortization	Cost Amortization	20000000	+1	20000000
L43	Net periodic benefit cost	101	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	Cost	101000000	Total	101000000

Figure 1a.4a (continues on next page)

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1								
L44	Net loss	76	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax	Credit	Other Comprehensive Income for Gain	Other Comprehensive (Loss) for (Loss)	Other Comprehensive (Loss) for (Loss)	-76000000	-1	76000000
L45	Prior service cost (credit)	70	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Debit	Other Comprehensive Loss for Prior Service Cost	Other Comprehensive (Income) for Prior Service (Credit)	Other Comprehensive Loss for Prior Service Cost	70000000	+1	70000000
L46	Amortization of prior service (cost) credit	(20)	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, before Tax	Credit	Other Comprehensive Loss for Prior Service Cost Reclassification	Other Comprehensive (Income) for Prior Service (Credit) Reclassification	Other Comprehensive Loss for Prior Service Cost Reclassification	20000000	-1	-20000000
L47	Total recognized in other comprehensive loss (income)	126	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive Loss	126000000	Total	126000000
L43	Net periodic benefit cost	101	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	Cost	101000000	+1	101000000
L47	Total recognized in other comprehensive loss (income)	126	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive Loss	126000000	+1	126000000
L48	Total recognized in net periodic benefit cost and other comprehensive loss	227	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Debit	Cost and Loss	(Credit) and (Income)	Cost and Loss	227000000	Total	227000000

Figure 1a.4a (Figure 1a.4 continues in the [Appendix](#))

Example 1b—Interim Defined Benefit Plan Disclosures Disaggregated by Plan Type

This example illustrates the modeling of certain interim disclosures for defined benefit plans disaggregated by pension information and other postretirement benefit information.

	Pension Benefits		Other Postretirement Benefits	
	March 31, 2018		March 31, 2018	
(in millions)				
Components of Net Periodic Benefit Cost				
Service cost	L2, A1:M1	\$ 35	L2, A1:M2	\$ 16
Interest cost	L3, A1:M1	38	L3, A1:M2	23
Expected return on plan assets	L39, A1:M1	(41)	L39, A1:M2	(6)
Amortization of prior service cost (credit)	L41, A1:M1	7	L41, A1:M2	(3)
Amortization of net loss	L40, A1:M1	2	L40, A1:M2	—
Net periodic benefit cost	L43, A1:M1	\$ 41	L43, A1:M2	\$ 30

Employer Contributions

Entity A previously disclosed in its financial statements for the year ended, that it expected to contribute \$125 million^[7] to its pension plan for the year ended December 31, 2017. As of March 31, 2018, \$20 million^[8] of contributions have been made. Entity A presently anticipates contributing an additional \$120 million^[9] to fund its pension plan in 2018 for a total of \$140 million^[10].

[7] **L63, A1:M1**

[8] **L21, A1:M1**

[9] **L65, A1:M1**

[10] **L64, A1:M1**

Figure 1b.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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L39	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Duration	DefinedBenefitPlanExpectedReturnOnPlanAssets
L40	Defined Benefit Plan, Amortization of Gain (Loss)	Credit	Duration	DefinedBenefitPlanAmortizationOfGainsLosses
L41	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Duration	DefinedBenefitPlanAmortizationOfPriorServiceCostCredit
L43	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Duration	DefinedBenefitPlanNetPeriodicBenefitCost
L63	Defined Benefit Plan, Expected Future Employer Contributions, Next Fiscal Year	Debit	Instant	DefinedBenefitPlanExpectedFutureEmployerContributionsNextFiscalYear
L64	Defined Benefit Plan, Expected Future Employer Contributions, Current Fiscal Year	Debit	Instant	DefinedBenefitPlanExpectedFutureEmployerContributionsCurrentFiscalYear
L65	Defined Benefit Plan, Expected Future Employer Contributions, Remainder of Fiscal Year	Debit	Instant	DefinedBenefitPlanExpectedFutureEmployerContributionsRemainderOfFiscalYear

Figure 1b.2

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

Date Context	Standard Label	Preferred Label**	January 1, 2018 to March 31, 2018	January 1, 2018 to March 31, 2018	March 31, 2018	December 31, 2017
	Retirement Plan Type [Axis]		Pension Plan [Member]	Other Postretirement Benefits Plan [Member]	Pension Plan [Member]	Pension Plan [Member]
	A1		M1	M2	M1	M1
L2	Defined Benefit Plan, Service Cost	Service cost	35000000	16000000		
L3	Defined Benefit Plan, Interest Cost	Interest cost	38000000	23000000		
L39	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Expected return on plan assets	41000000	6000000		
L41	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Amortization of prior service cost (credit)	7000000	-3000000		
L40	Defined Benefit Plan, Amortization of Gain (Loss)	Amortization of net loss	-2000000	0		
L43	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Net periodic benefit cost	41000000	30000000		
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Employer contributions in first quarter of December 31, 2017	20000000			
L63	Defined Benefit Plan, Expected Future Employer Contributions, Next Fiscal Year	Employer contributions, next fiscal year				125000000
L64	Defined Benefit Plan, Expected Future Employer Contributions, Current Fiscal Year	Employer contributions, current fiscal year			140000000	
L65	Defined Benefit Plan, Expected Future Employer Contributions, Remainder of Fiscal Year	Employer contributions, remainder of fiscal year			120000000	

Figure 1b.3

Notes:

- Plan information is being disaggregated by type of plan, therefore, one dimension is needed to tag the information disclosed. The “Retirement Plan Type [Axis]” (A1) is intended to be used to tag the disaggregation of benefit information by type with member elements (M1) for pension information and (M2) for other postretirement benefit information.
- Different date contexts are illustrated in the instance document because different date contexts apply to certain elements. All applicable date contexts are illustrated.

- The employer contribution elements for the current fiscal year (**L64**) and the remainder of fiscal year (**L65**) are modeled with an instant period type, while the employer contributions element (**L21**) is modeled with a duration period type, therefore an XBRL calculation relationship is not possible for these elements. See [Figure 1b.4](#) for additional information.
 - Even though one fact value is reported for **L21**, **L63**, **L64** and **L65**, they are all tagged with the **A1** dimension and **M1** member because it represents a partial disaggregation of the plan type attribute for each disclosure and an extensible list for plan type does not apply to all fact values reported for the defined benefit plans. Here, the attribute for plan type is not contained in the respective line item elements. If these line item elements were tagged without a dimension for plan type, then it conveys to a user of the data that these values are report-wide or default values, when in fact they only apply to pension plans and the report-wide or default values may be different. If an extensible list element for plan type was included in the XBRL filing, it conveys to a user of the data that all report-wide or default values apply to pension plans, when in fact only certain values apply to pension plans.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.**

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Unless indicated otherwise, values are expected to be positive. Unless indicated otherwise, values are expected to be positive.

Amounts for the pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	<i>(in millions)</i>	A1:M1								
L2	Service cost	35	Defined Benefit Plan, Service Cost	Debit				35000000	+1	35000000
L3	Interest cost	38	Defined Benefit Plan, Interest Cost	Debit				38000000	+1	38000000
L39	Expected return on plan assets	(41)	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Expected Return	Expected (Loss)	Expected Return	41000000	-1	-41000000
L41	Amortization of prior service cost (credit)	7	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Cost Amortization	(Credit) Amortization	Cost Amortization	7000000	+1	7000000
L40	Amortization of net loss	2	Defined Benefit Plan, Amortization of Gain (Loss)	Credit	Gain Amortization	(Loss) Amortization	(Loss) Amortization	-2000000	-1	2000000
L43	Net periodic benefit cost	41	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	Cost	41000000	Total	41000000

Figure 1b.4a

Amounts for the other postretirement benefit information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	<i>(in millions)</i>	A1:M2								
L2	Service cost	16	Defined Benefit Plan, Service Cost	Debit				16000000	+1	16000000
L3	Interest cost	23	Defined Benefit Plan, Interest Cost	Debit				23000000	+1	23000000
L39	Expected return on plan assets	(6)	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Expected Return	Expected (Loss)	Expected Return	6000000	-1	-6000000
L41	Amortization of prior service cost (credit)	(3)	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Cost Amortization	(Credit) Amortization	(Credit) Amortization	-3000000	+1	-3000000
L43	Net periodic benefit cost	30	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	Cost	30000000	Total	30000000

Figure 1b.4b

Example 2—Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type and Sponsor Location

This example illustrates the modeling of roll forward disclosures for defined benefit plans disaggregated by pension information, which is further disaggregated by domestic and foreign plans, and other postretirement benefit information, with a total provided for both pension and other postretirement benefit information.

		Pension Benefits		Postretirement Benefits	Total Company
		Domestic	Foreign		
		A1:M1, A2:M5	A1:M1, A2:M6	A1:M2	
<i>(in millions)</i>					
Change in benefit obligation:					
L1	Benefit obligation, beginning of year	\$ 412	\$ 1,252	\$ 150	\$ 1,814
L2	Service cost	9	11	—	20
L3	Interest cost	17	49	6	72
L6	Actuarial (gain) loss	(24)	85	(13)	48
L7	Benefits paid	(8)	(58)	(9)	(75)
L11	Settlement	25	—	—	25
L10	Lump-sum settlement payments	(79)	—	—	(79)
L14	Acquisition	151	55	—	206
L16	Foreign exchange rate changes	—	(122)	(1)	(123)
L1	Benefit obligation, end of year	503	1,272	133	1,908
Change in plan assets:					
L19	Fair value of plan assets, beginning of year	274	1,234	—	1,508
L23	Benefits paid	(8)	(58)	—	(66)
L20	Actual return on plan assets	3	91	—	94
L21	Employer contributions	28	9	—	37
L27	Lump-sum settlement payments	(79)	—	—	(79)
L28	Foreign exchange rate changes	—	(120)	—	(120)
L25	Acquisition	127	48	—	175
L19	Fair value of plan assets, end of year	345	1,204	—	1,549
L30	Funded status	\$ (158)	\$ (68)	\$ (133)	\$ (359)

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>
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit	Duration	DefinedBenefitPlanBenefitObligationPaymentForSettlement
L11	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement	Debit	Duration	DefinedBenefitPlanBenefitObligationIncreaseDecreaseForRemeasurementDueToSettlement
L14	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit	Duration	DefinedBenefitPlanBusinessCombinationsAndAcquisitionsBenefitObligation
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanForeignCurrencyExchangeRateChangesBenefitObligation
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L25	Defined Benefit Plan, Plan Assets, Business Combination	Debit	Duration	DefinedBenefitPlanBusinessCombinationsAndAcquisitionsPlanAssets
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit	Duration	DefinedBenefitPlanSettlementsPlanAssets
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanPlanAssetsForeignCurrencyTranslationGainLoss
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 2.2

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

Standard Label		Preferred Label**				
A1	Retirement Plan Type [Axis]		Pension Plan [Member]		Other Postretirement Benefits Plan [Member]	Report-wide Value
	A2		UNITED STATES M5	Foreign Plan [Member] M6	M2	
L2	Defined Benefit Plan, Service Cost	Service cost	9000000	11000000	0	20000000
L3	Defined Benefit Plan, Interest Cost	Interest cost	17000000	49000000	6000000	72000000
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial (gain) loss	24000000	-85000000	13000000	-48000000
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid	8000000	58000000	9000000	75000000
L11	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement	Benefit obligation, settlement loss	-25000000	0	0	-25000000
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Benefit obligation, lump-sum settlement payments	79000000	0	0	79000000
L14	Defined Benefit Plan, Benefit Obligation, Business Combination	Benefit obligation, acquisition	151000000	55000000	0	206000000
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Benefit obligation, foreign exchange rate changes	0	122000000	1000000	123000000
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation, end of year	503000000	1272000000	133000000	1908000000
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefits paid	8000000	58000000	0	66000000
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual return on plan assets	3000000	91000000	0	94000000
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, employer contributions	28000000	9000000	0	37000000
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Plan assets, lump-sum settlement payments	79000000	0	0	79000000
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Plan assets, foreign exchange rate changes	0	-120000000	0	-120000000
L25	Defined Benefit Plan, Plan Assets, Business Combination	Plan assets, acquisition	127000000	48000000	0	175000000
L19	Defined Benefit Plan, Fair Value of Plan Assets	Fair value of plan assets, end of year	345000000	1204000000	0	1549000000
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status	-158000000	-68000000	-133000000	-359000000

Figure 2.3

Notes:

- Plan information is being disaggregated by two different attributes: plan type and sponsor location, therefore, two dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (A1) is intended to be used to tag the disaggregation of benefit information by type with member elements (M1) for pension information and (M2) for other postretirement benefit information. Because the pension information is disaggregated further, a separate dimension is needed to tag the information.
 - The “Retirement Plan Sponsor Location [Axis]” (A2) is intended to be used to tag the disaggregation of the pension information between domestic and foreign plans. In this example, domestic relates to the United States. Therefore, the domestic pension information is intended to be tagged with the “UNITED STATES” member (M5), which is a member from the SEC’s Country Taxonomy. The disclosure did not provide any information about the country or countries associated with the foreign pension information, therefore this information is tagged with “Foreign Plan [Member]” (M6) rather than a specific country.
 - When using the “Retirement Plan Sponsor Location [Axis]” (A2), the intent is to identify the country or countries associated with the domestic and foreign information disclosed. The “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.S., included as a child as illustrated in [Figure 2.2](#).
- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (L1) and plan assets (L19) elements are not presented because they would appear in a separate date context.
- Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (L7) and the change in plan assets roll forward (L23), even though the balances reported are the same in both roll forwards for pension information. This

example illustrates the syntactical need for separate elements to tag the benefits paid for other postretirement benefits and total company because the values reported are different.

- Two separate disclosures are presented in the benefit obligation roll forward for settlement transactions. The settlement amount of \$25 million, which increased the benefit obligation, represents a remeasurement during the period prior to a settlement payment being made and is intended to be tagged with “Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement” (L11). The amount reported for lump-sum settlement payments of \$79 million, which decreased the benefit obligation, is intended to be tagged with “Defined Benefit Plan, Benefit Obligation, Payment for Settlement” (L10). If these settlement amounts were combined, then the element “Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement” (L9) is intended to be used.
 - Different elements for settlement payments are intended to be used in the change in benefit obligation roll forward (L10) and the change in plan assets roll forward (L27), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
 - An XBRL calculation is not possible for the end of year total for the benefit obligation (L1) and the plan assets (L19) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (L1) and the plan assets (L19) elements have instant period types. See [Figure 2.4](#) for additional information.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the domestic pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M5								
L2	Service cost	9	Defined Benefit Plan, Service Cost	Debit				9000000	+1	9000000
L3	Interest cost	17	Defined Benefit Plan, Interest Cost	Debit				17000000	+1	17000000
L6	Actuarial (gain) loss	(24)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	24000000	-1	-24000000
L7	Benefits paid	(8)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				8000000	-1	-8000000
L11	Settlement	25	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement	Debit	Decrease	(Increase)	(Increase)	-25000000	-1	25000000
L10	Lump-sum settlement payments	(79)	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit				79000000	-1	-79000000
L14	Acquisition	151	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit				151000000	+1	151000000
									Possible Total	91000000
L23	Benefits paid	(8)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				8000000	-1	-8000000
L20	Actual return on plan assets	3	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	3000000	+1	3000000
L21	Employer contributions	28	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				28000000	+1	28000000
L27	Lump-sum settlement payments	(79)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				79000000	-1	-79000000
L25	Acquisition	127	Defined Benefit Plan, Plan Assets, Business Combination	Debit				127000000	+1	127000000
									Possible Total	71000000
L1	Benefit obligation, end of year	503	Defined Benefit Plan, Benefit Obligation	Credit				503000000	-1	-503000000
L19	Fair value of plan assets, end of year	345	Defined Benefit Plan, Fair Value of Plan Assets	Debit				345000000	+1	345000000
L30	Funded status	(158)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-158000000	Total	-158000000

Figure 2.4a (Figure 2.4 continues in the [Appendix](#))

Example 3—Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type and Tax Status

This example illustrates the modeling of roll forward disclosures for defined benefit plans disaggregated by pension information, which is further disaggregated by qualified and nonqualified plans with a total provided for pension information, and other postretirement benefit information.

(in thousands)		Pension Benefits			Other Postretirement Benefits
		Qualified Plans	Nonqualified Plans	All Plans	
		A1:M1, A3:M10	A1:M1, A3:M11	A1:M1	
Change in benefit obligation:					
L1	Benefit obligation at beginning of year	\$ 2,101,573	\$ 267,824	\$ 2,369,397	\$ 81,054
L2	Service cost	11,932	157	12,089	588
L3	Interest cost	74,536	10,060	84,596	2,794
L4	Plan participants' contributions	20	—	20	4,230
L5	Plan amendments	—	—	—	1,145
L6	Actuarial gain	(129,187)	(14,372)	(143,559)	(5,543)
L7	Benefits paid	(107,352)	(16,231)	(123,583)	(13,221)
L10	Lump-sum settlement paid	(98,348)	—	(98,348)	—
L12	Curtailments	(1,264)	—	(1,264)	—
L16	Effects of change in currency conversion	—	(351)	(351)	—
L18	Net change in benefit obligation	(249,663)	(20,737)	(270,400)	(10,007)
L1	Benefit obligation at end of year	1,851,910	247,087	2,098,997	71,047
Change in plan assets:					
L19	Fair value of plan assets at beginning of year	1,837,250	—	1,837,250	—
L22	Plan participants' contributions	20	—	20	4,230
L23	Benefits paid	(107,352)	(16,231)	(123,583)	(13,221)
L20	Actual loss on plan assets	(59,342)	—	(59,342)	—
L21	Employer contributions	7,128	16,231	23,359	8,991
L27	Lump-sum settlement paid	(98,348)	—	(98,348)	—
L29	Net change in plan assets	(257,894)	—	(257,894)	—
L19	Fair value of plan assets at end of year	1,579,356	—	1,579,356	—
L30	Funded status	\$ (272,554)	\$ (247,087)	\$ (519,641)	\$ (71,047)

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A3	Retirement Plan Tax Status [Axis]		Duration	RetirementPlanTaxStatusAxis
	Retirement Plan Tax Status [Domain]		Duration	RetirementPlanTaxStatusDomain
M10	Qualified Plan [Member]		Duration	QualifiedPlanMember
M11	Nonqualified Plan [Member]		Duration	NonqualifiedPlanMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanBenefitObligationContributionsByPlanParticipant
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Duration	DefinedBenefitPlanPlanAmendments
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit	Duration	DefinedBenefitPlanBenefitObligationPaymentForSettlement
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Duration	DefinedBenefitPlanCurtailments
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanForeignCurrencyExchangeRateChangesBenefitObligation
L18	Defined Benefit Plan, Benefit Obligation, Period Increase (Decrease)		Duration	DefinedBenefitPlanBenefitObligationPeriodIncreaseDecrease
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit	Duration	DefinedBenefitPlanSettlementsPlanAssets
L29	Defined Benefit Plan, Plan Assets, Period Increase (Decrease)		Duration	DefinedBenefitPlanFairValueOfPlanAssetsPeriodIncreaseDecrease
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 3.2

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

	Standard Label	Preferred Label**				
	Retirement Plan Type [Axis] A1		Pension Plan [Member] M1			Other Postretirement Benefits Plan [Member] M2
	Retirement Plan Tax Status [Axis] A3		Qualified Plan [Member] M10	Nonqualified Plan [Member] M11		
L2	Defined Benefit Plan, Service Cost	Service cost	11932000	157000	12089000	588000
L3	Defined Benefit Plan, Interest Cost	Interest cost	74536000	10060000	84596000	2794000
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Benefit obligation, participants' contributions	20000	0	20000	4230000
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Benefit obligation, amendments	0	0	0	1145000
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial gain	129187000	14372000	143559000	5543000
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid	107352000	16231000	123583000	13221000
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Benefit obligation, lump-sum settlement paid	98348000	0	98348000	0
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Benefit obligation, curtailments	1264000	0	1264000	0
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Benefit obligation, effects of change in currency conversion	0	351000	351000	0
L18	Defined Benefit Plan, Benefit Obligation, Period Increase (Decrease)	Benefit obligation, net change	-249663000	-20737000	-270400000	-10007000
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation at end of year	1851910000	247087000	2098997000	71047000
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Plan assets, participants' contributions	20000	0	20000	4230000
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefits paid	107352000	16231000	123583000	13221000
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual loss on plan assets	-59342000	0	-59342000	0
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, employer contributions	7128000	16231000	23359000	8991000
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Plan assets, lump-sum settlement paid	98348000	0	98348000	0
L29	Defined Benefit Plan, Plan Assets, Period Increase (Decrease)	Plan assets, net change	-257894000	0	-257894000	0
L19	Defined Benefit Plan, Fair Value of Plan Assets	Fair value of plan assets at end of year	1579356000	0	1579356000	0
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status	-272554000	-247087000	-519641000	-71047000

Figure 3.3

Notes:

- Plan information is being disaggregated by two different attributes: plan type and tax status, therefore, two dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (A1) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (M1) for pension information and (M2) for other postretirement benefit information. Because the pension information is disaggregated further, a separate dimension is needed to tag the information.
 - The “Retirement Plan Tax Status [Axis]” (A3) is intended to be used to tag the disaggregation of the pension information by tax status with member elements (M10) for qualified plans and (M11) for nonqualified plans.
- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (L1) and plan assets (L19) elements are not presented because they would appear in a separate date context.
- Different elements for participant contributions are intended to be used in the change in benefit obligation roll forward (L4) and the change in plan assets roll forward (L22), even though the balances reported are the same in this example. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (L7) and the change in plan assets roll forward (L23), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for settlement payments are intended to be used in the change in benefit obligation roll forward (L10) and the change in plan assets roll forward (L27), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- An XBRL calculation is not possible for the end of year total for the benefit obligation (L1) and plan assets (L19) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period

type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 3.4](#) for additional information.

- XBRL calculations are possible for the net change in the benefit obligation (**L18**) and the plan assets (**L29**) roll forwards, which are illustrated in [Figure 3.4](#).

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Unless indicated otherwise, values are expected to be positive.

Amounts for the qualified pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in thousands)	A1:M1, A3:M10								
L2	Service cost	11,932	Defined Benefit Plan, Service Cost	Debit				11932000	+1	11932000
L3	Interest cost	74,536	Defined Benefit Plan, Interest Cost	Debit				74536000	+1	74536000
L4	Plan participants' contributions	20	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				20000	+1	20000
L6	Actuarial gain	(129,187)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	129187000	-1	-129187000
L7	Benefits paid	(107,352)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				107352000	-1	-107352000
L10	Lump-sum settlement paid	(98,348)	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit				98348000	-1	-98348000
L12	Curtailments	(1,264)	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	Decrease	1264000	-1	-1264000
L18	Net change in benefit obligation	(249,663)	Defined Benefit Plan, Benefit Obligation, Period Increase (Decrease)		Increase	(Decrease)	(Decrease)	-249663000	Total	-249663000
L22	Plan participants' contributions	20	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				20000	+1	20000
L23	Benefits paid	(107,352)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				107352000	-1	-107352000
L20	Actual loss on plan assets	(59,342)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-59342000	+1	-59342000
L21	Employer contributions	7,128	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				7128000	+1	7128000
L27	Lump-sum settlement paid	(98,348)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				98348000	-1	-98348000
L29	Net change in plan assets	(257,894)	Defined Benefit Plan, Plan Assets, Period Increase (Decrease)		Increase	(Decrease)	(Decrease)	-257894000	Total	-257894000
L1	Benefit obligation at end of year	1,851,910	Defined Benefit Plan, Benefit Obligation	Credit				1851910000	-1	-1851910000
L19	Fair value of plan assets at end of year	1,579,356	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1579356000	+1	1579356000
L30	Funded status	(272,554)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-272554000	Total	-272554000

Figure 3.4a (Figure 3.4 continues in the [Appendix](#))

Example 4—Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type and Funding Status

This example illustrates the modeling of roll forward disclosures for defined benefit plans disaggregated by pension information, which is further disaggregated by funded and unfunded plans, and postretirement medical information.

<i>(in millions)</i>		Funded Pension Plans	Unfunded Pension Plans	Postretirement Medical Plan
		A1:M1, A4:M12	A1:M1, A4:M15	A1:M3
Change in benefit obligation:				
L1	Benefit obligation at January 1	\$ 454	\$ 278	\$ 94
L2	Service cost	8	16	4
L3	Interest cost	17	9	3
L6	Actuarial (gain) loss	(45)	(2)	5
L7	Benefit payments	(21)	(42)	(8)
L11	Settlements	1	—	—
L1	Benefit obligation at December 31	414	259	98
Change in fair value of plan assets:				
L19	Plan assets at January 1	321	—	—
L23	Benefit payments	(21)	(42)	(8)
L20	Actual return on plan assets	41	—	—
L21	Employer contributions	1	42	8
L19	Plan assets at December 31	342	—	—
L30	Funded status at December 31	\$ (72)	\$ (259)	\$ (98)

Figure 4.1

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M3	Postretirement Health Coverage [Member]		Duration	DefinedBenefitPostretirementHealthCoverageMember
A4	Retirement Plan Funding Status [Axis]		Duration	RetirementPlanFundingStatusAxis
	Retirement Plan Funding Status [Domain]		Duration	RetirementPlanFundingStatusDomain
M12	Funded Plan [Member]		Duration	FundedPlanMember
M15	Unfunded Plan [Member]		Duration	UnfundedPlanMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L11	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement	Debit	Duration	DefinedBenefitPlanBenefitObligationIncreaseDecreaseForRemeasurementDueToSettlement
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 4.2

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

Standard Label		Preferred Label**		
Retirement Plan Type [Axis] A1		Pension Plan [Member] M1		Postretirement Health Coverage [Member] M3
		Funded Plan [Member] M12	Unfunded Plan [Member] M15	
Retirement Plan Funding Status [Axis] A4				
L2 Defined Benefit Plan, Service Cost	Service cost	8000000	16000000	4000000
L3 Defined Benefit Plan, Interest Cost	Interest cost	17000000	9000000	3000000
L6 Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial (gain) loss	45000000	2000000	-5000000
L7 Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefit payments	21000000	42000000	8000000
L11 Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement	Benefit obligation, settlements	-1000000	0	0
L1 Defined Benefit Plan, Benefit Obligation	Benefit obligation at December 31	414000000	259000000	98000000
L23 Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefit payments	21000000	42000000	8000000
L20 Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual return on plan assets	41000000	0	0
L21 Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, employer contributions	1000000	42000000	8000000
L19 Defined Benefit Plan, Fair Value of Plan Assets	Plan assets at December 31	342000000	0	0
L30 Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status at December 31	-72000000	-259000000	-98000000

Figure 4.3

Notes:

- Plan information is being disaggregated by two different attributes: plan type and funding status, therefore, two dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (**M1**) for pension information and (**M3**) for postretirement medical information. Because the pension information is disaggregated further, a separate dimension is needed to tag the information.
 - The “Retirement Plan Funding Status [Axis]” (**A4**) is intended to be used to tag the disaggregation of the pension information by funding status with member elements (**M12**) for funded plans and (**M15**) for unfunded plans.

- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (**L1**) and plan assets (**L19**) elements are not presented because they would appear in a separate date context.
 - Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (**L7**) and the change in plan assets roll forward (**L23**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
 - The settlement amount of \$1 million, which increased the benefit obligation, represents a remeasurement during the period and is intended to be tagged with the element, “Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement” (**L11**).
 - An XBRL calculation is not possible for the end of year total for the benefit obligation (**L1**) and plan assets (**L19**) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 4.4](#) for additional information.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the funded pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A4:M12								
L2	Service cost	8	Defined Benefit Plan, Service Cost	Debit				8000000	+1	8000000
L3	Interest cost	17	Defined Benefit Plan, Interest Cost	Debit				17000000	+1	17000000
L6	Actuarial (gain) loss	(45)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	45000000	-1	-45000000
L7	Benefit payments	(21)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				21000000	-1	-21000000
L11	Settlements	1	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement	Debit	Decrease	(Increase)	(Increase)	-1000000	-1	1000000
									Possible Total	-40000000
L23	Benefit payments	(21)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				21000000	-1	-21000000
L20	Actual return on plan assets	41	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	41000000	+1	41000000
L21	Employer contributions	1	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				1000000	+1	1000000
									Possible Total	21000000
L1	Benefit obligation at December 31	414	Defined Benefit Plan, Benefit Obligation	Credit				414000000	-1	-414000000
L19	Plan assets at December 31	342	Defined Benefit Plan, Fair Value of Plan Assets	Debit				342000000	+1	342000000
L30	Funded status at December 31	(72)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-72000000	Total	-72000000

Figure 4.4a (Figure 4.4 continues in the [Appendix](#))

Example 4a—Defined Benefit Plan Roll Forward Disclosures Illustrating the Difference between Disaggregation by Plan Funding Status versus Information about Plan Funding Status

This is an alternative presentation of Example 4 to illustrate the difference between a disaggregation by funding status versus “information about” the funding status of the defined benefit plans.

(in millions)		Pension Plans		Postretirement Medical Plan	
		Funded	Unfunded	XL4	Unfunded
		A1:M1, A4:M12	A1:M1, A4:M15	A1:M3	
L1	Benefit obligation at December 31	\$ 414	\$ 259	\$	98
L19	Plan assets at December 31	342	—		—
L30	Funded status at December 31	\$ (72)	\$ (259)	\$	(98)

Figure 4a.1

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

	Standard Label	Balance Type	Period Type	Element Name
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M3	Postretirement Health Coverage [Member]		Duration	DefinedBenefitPostretirementHealthCoverageMember
A4	Retirement Plan Funding Status [Axis]		Duration	RetirementPlanFundingStatusAxis
	Retirement Plan Funding Status [Domain]		Duration	RetirementPlanFundingStatusDomain
M12	Funded Plan [Member]		Duration	FundedPlanMember
M15	Unfunded Plan [Member]		Duration	UnfundedPlanMember
XL4	Defined Benefit Plan, Funding Status [Extensible List]		Instant	DefinedBenefitPlanFundingStatusExtensibleList
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 4a.2

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

Standard Label		Preferred Label**		
L1	Retirement Plan Type [Axis] A1	Pension Plan [Member] M1		Postretirement Health Coverage [Member] M3
	Retirement Plan Funding Status [Axis] A4	Funded Plan [Member] M12	Unfunded Plan [Member] M15	
L19	Defined Benefit Plan, Benefit Obligation	Benefit obligation at December 31	414000000	259000000
L30	Defined Benefit Plan, Fair Value of Plan Assets	Plan assets at December 31	342000000	0
XL4	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status at December 31	-72000000	-259000000
	Defined Benefit Plan, Funding Status [Extensible List]	Unfunded plan		us-gaap:UnfundedPlanMember

Figure 4a.3

Notes:

- Plan information is being disaggregated by two different attributes: plan type and funding status, therefore, two dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (**M1**) for pension information and (**M3**) for postretirement medical information.
 - The “Retirement Plan Funding Status [Axis]” (**A4**) is intended to be used to tag the disaggregation of the pension information by funding status with member elements (**M12**) for funded plans and (**M15**) for unfunded plans.
- This example illustrates the difference in modeling between a disaggregation by funding status versus “information about” the funding status of the defined benefit plan. The pension information is disaggregated by funding status, specifically for funded and unfunded plans. Because the funding status attribute applies to all fact values reported for the postretirement medical information and there is not a syntactical need in the XBRL filing to include the funding status dimension with the line item elements within the postretirement medical dimensional context, then an extensible list element (**XL4**) is intended to be used. The inclusion of the extensible list element (**XL4**) communicates to a user of the data that the values reported for the postretirement medical plan are for an unfunded defined benefit plan. The intent of this modeling is primarily to limit

the dimensional context of the data to information that is disaggregated to help facilitate data consumption.

- The following is an alternative scenario using Example 4 illustrating a disaggregation by funding status, therefore, the funding status dimension is syntactically needed and the extensible list element for funding status (**XL4**) would not be applied.

		A1:M1 Pension Plans			A1:M3 Postretirement Medical Plan		
		A4:M12 Funded	A4:M15	Unfunded	A4:M12 Funded	A4:M15	Unfunded
L1	Benefit obligation	413,638		259	58		40

- The following are alternative scenarios using Example 4 illustrating the applicability of the funding status attribute to all fact values reported, where the funding status dimension is not syntactically needed and the extensible list element for funding status (**XL4**) would be applied.

		A1:M1 Pension Plans		A1:M3 Postretirement Medical Plan	
		XL4 Funded		XL4 Funded	
▪	L1 Benefit obligation	413,897		98	

		A1:M1 Pension Plans		A1:M3 Postretirement Medical Plan	
		XL4 Funded		XL4 Unfunded	
▪	L1 Benefit obligation	413,897		98	

- The values reported using extensible list elements are the member element names in the instance document.
 - This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. This information is presented for illustrative purposes only.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 5—Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type, Sponsor Location and Name

This example illustrates the modeling of roll forward disclosures for defined benefit plans disaggregated by pension and retirement healthcare information. The pension information is further disaggregated by U.S. and Non-U.S. plans with a total provided for all pension information. The retirement healthcare information is further disaggregated by plan name, which represents a company-specific attribute, with a total provided for all retirement healthcare information.

		Pension Benefits			Retirement Healthcare Benefits		
		US Plans	Non US Plans	Total	UMWA Plan	BLAO Plan	Total
		A1:M1, A2:M5	A1:M1, A2:M6	A1:M1	A1:M3, A5:ExM16	A1:M3, A5:ExM17	A1:M3
<i>(in millions)</i>							
Change in benefit obligation:							
L1	Benefit obligation at beginning of year	\$ 3,002.9	\$ 1,735.7	\$ 4,738.6	\$ 426.5	\$ 48.9	\$ 475.4
L2	Service cost	42.2	31.3	73.5	—	0.1	0.1
L3	Interest cost	124.7	57.8	182.5	17.9	2.3	20.2
L4	Participant contributions	—	2.1	2.1	—	—	—
L5	Plan amendments	1.2	(3.1)	(1.9)	—	—	—
L6	Actuarial loss	130.4	30.0	160.4	52.9	23.2	76.1
L7	Benefits paid	(181.8)	(50.3)	(232.1)	(36.1)	(7.4)	(43.5)
L8	Medicare subsidy received	—	—	—	0.6	—	0.6
L9	Settlements	6.7	(8.6)	(1.9)	—	—	—
L12	Curtailments	5.3	(5.1)	0.2	—	—	—
L13	Special termination benefits	8.3	1.5	9.8	—	—	—
L16	Foreign currency exchange effects	—	(143.4)	(143.4)	—	(0.9)	(0.9)
L1	Benefit obligation at end of year	3,139.9	1,647.9	4,787.8	461.8	66.2	528.0
Change in plan assets:							
L19	Fair value at beginning of year	2,746.2	1,368.4	4,114.6	284.4	—	284.4
L20	Actual (loss) return on assets	(14.0)	25.9	11.9	14.9	—	14.9
L22	Participant contributions	—	2.1	2.1	—	—	—
L21	Employer contributions	63.2	74.4	137.6	0.8	7.4	8.2
L23	Benefits paid	(181.8)	(50.3)	(232.1)	(36.1)	(7.4)	(43.5)
L24	Medicare subsidy received	—	—	—	0.6	—	0.6
L27	Settlements	—	(8.6)	(8.6)	—	—	—
L28	Foreign currency exchange effects	—	(109.1)	(109.1)	—	—	—
L19	Fair value at end of year	2,613.6	1,302.8	3,916.4	264.6	—	264.6
L30	Funded status	\$ (526.3)	\$ (345.1)	\$ (871.4)	\$ (197.2)	\$ (66.2)	\$ (263.4)

Figure 5.1

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M3	Postretirement Health Coverage [Member]		Duration	DefinedBenefitPostretirementHealthCoverageMember
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM16	UMWA Plan [Member]		Duration	UMWAPlanMember
ExM17	BLAO Plan [Member]		Duration	BLAOPlanMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanBenefitObligationContributionsByPlanParticipant
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Duration	DefinedBenefitPlanPlanAmendments
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L8	Defined Benefit Plan, Benefit Obligation, Prescription Drug Subsidy Receipt	Debit	Duration	DefinedBenefitPlanBenefitObligationPrescriptionDrugSubsidyReceipt
L9	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement	Debit	Duration	DefinedBenefitPlanSettlementsBenefitObligation
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Duration	DefinedBenefitPlanCurtailments
L13	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Credit	Duration	DefinedBenefitPlanSpecialTerminationBenefits
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanForeignCurrencyExchangeRateChangesBenefitObligation
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L24	Defined Benefit Plan, Plan Assets, Prescription Drug Subsidy Receipt	Debit	Duration	DefinedBenefitPlanPlanAssetsPrescriptionDrugSubsidyReceipt
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit	Duration	DefinedBenefitPlanSettlementsPlanAssets
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanPlanAssetsForeignCurrencyTranslationGainLoss
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 5.2

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

Standard Label		Preferred Label**						
Retirement Plan Type [Axis]			Pension Plan [Member]			Postretirement Health Coverage [Member]		
A1			M1			M3		
Retirement Plan Sponsor Location [Axis]			UNITED STATES	Foreign Plan [Member]				
A2			M5	M6				
Retirement Plan Name [Axis]						UMWA Plan [Member]	BLAO Plan [Member]	
A5						ExM16	ExM17	
L2	Defined Benefit Plan, Service Cost	Service cost	42200000	31300000	73500000	0	100000	100000
L3	Defined Benefit Plan, Interest Cost	Interest cost	124700000	57800000	182500000	17900000	2300000	20200000
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Benefit obligation, participant contributions	0	2100000	2100000	0	0	0
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Benefit obligation, amendments	1200000	-3100000	-1900000	0	0	0
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial loss	-130400000	-30000000	-160400000	-52900000	-23200000	-76100000
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid	181800000	50300000	232100000	36100000	7400000	43500000
L8	Defined Benefit Plan, Benefit Obligation, Prescription Drug Subsidy Receipt	Benefit obligation, medicare subsidy received	0	0	0	600000	0	600000
L9	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement	Benefit obligation, settlements	-6700000	8600000	1900000	0	0	0
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Benefit obligation, curtailments	-5300000	5100000	-200000	0	0	0
L13	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Benefit obligation, special termination benefits	8300000	1500000	9800000	0	0	0
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Benefit obligation, foreign currency exchange effects	0	143400000	143400000	0	900000	900000
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation at end of year	3139900000	1647900000	4787800000	461800000	66200000	528000000
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual (loss) return on assets	-14000000	25900000	11900000	14900000	0	14900000
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Plan assets, participant contributions	0	2100000	2100000	0	0	0
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, employer contributions	63200000	74400000	137600000	800000	7400000	8200000
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefits paid	181800000	50300000	232100000	36100000	7400000	43500000
L24	Defined Benefit Plan, Plan Assets, Prescription Drug Subsidy Receipt	Plan assets, medicare subsidy received	0	0	0	600000	0	600000
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Plan assets, settlements	0	8600000	8600000	0	0	0
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Plan assets, foreign currency exchange effects	0	-109100000	-109100000	0	0	0
L19	Defined Benefit Plan, Fair Value of Plan Assets	Fair value at end of year	2613600000	1302800000	3916400000	264600000	0	264600000
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status	-526300000	-345100000	-871400000	-197200000	-66200000	-263400000

Figure 5.3

Notes:

- Plan information is being disaggregated by three different attributes: plan type, sponsor location and name, therefore, three dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (A1) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (M1) for pension information and (M3) for retirement healthcare information. Because the pension and retirement healthcare information are disaggregated further, separate dimensions are needed to tag the information.
 - The “Retirement Plan Sponsor Location [Axis]” (A2) is intended to be used to tag the disaggregation of the pension information between the U.S. and Non-U.S. plans. In this example, United States represents the domestic plan. The U.S. plan information would be tagged with the “UNITED STATES” member (M5), which is a member from the SEC’s Country Taxonomy. The disclosure did not provide any information about the country or countries associated with the Non-U.S. plans, therefore this information is tagged with “Foreign Plan [Member]” (M6) rather than a specific country.
 - When using the “Retirement Plan Sponsor Location [Axis]” (A2), the intent is to identify the country or countries associated with the domestic and foreign information disclosed. The “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.S., included as a child as illustrated in [Figure 5.2](#).
 - The “Retirement Plan Name [Axis]” (A5) is intended to be used to tag the disaggregation by plan name for the retirement healthcare information. Extension member elements (ExM16 and ExM17) are used for tagging the information disclosed because plan name is company-specific.
- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (L1) and plan assets (L19) elements are not presented because they would appear in a separate date context.

- Different elements for participant contributions are intended to be used in the change in benefit obligation roll forward (**L4**) and the change in plan assets roll forward (**L22**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (**L7**) and the change in plan assets roll forward (**L23**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for prescription drug subsidy receipts are intended to be used in the change in benefit obligation roll forward (**L8**) and the change in plan assets roll forward (**L24**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- In the change in benefit obligation roll forward, the settlement amounts reported represent a combination of settlement payments and an increase in the benefit obligation for a remeasurement due to settlement, which are intended to be tagged with the element “Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement” (**L9**).
- An XBRL calculation is not possible for the end of year total for the benefit obligation (**L1**) and plan assets (**L19**) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 5.4](#) for additional information.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the U.S. pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	<i>(in millions)</i>	A1:M1, A2:M5								
L2	Service cost	42.2	Defined Benefit Plan, Service Cost	Debit				42200000	+1	42200000
L3	Interest cost	124.7	Defined Benefit Plan, Interest Cost	Debit				124700000	+1	124700000
L5	Plan amendments	1.2	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	Increase	1200000	+1	1200000
L6	Actuarial loss	130.4	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-130400000	-1	130400000
L7	Benefits paid	(181.8)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				181800000	-1	-181800000
L9	Settlements	6.7	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement	Debit	Decrease	(Increase)	(Increase)	-6700000	-1	6700000
L12	Curtailments	5.3	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	(Increase)	-5300000	-1	5300000
L13	Special termination benefits	8.3	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Credit				8300000	+1	8300000
									Possible Total	137000000
L20	Actual (loss) return on assets	(14.0)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-14000000	+1	-14000000
L21	Employer contributions	63.2	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				63200000	+1	63200000
L23	Benefits paid	(181.8)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				181800000	-1	-181800000
									Possible Total	-132600000
L1	Benefit obligation at end of year	3,139.9	Defined Benefit Plan, Benefit Obligation	Credit				3139900000	-1	-3139900000
L19	Fair value at end of year	2,613.6	Defined Benefit Plan, Fair Value of Plan Assets	Debit				2613600000	+1	2613600000
L30	Funded status	(526.3)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-526300000	Total	-526300000

Figure 5.4a (Figure 5.4 continues in the [Appendix](#))

Example 6—Defined Benefit Plan Roll Forward Disclosures Disaggregated by Plan Type, Sponsor Location and Tax Status

This example illustrates the modeling of roll forward disclosures for defined benefit plans disaggregated by pension and other postretirement benefit information, which are further disaggregated by U.S. and Non-U.S. plans and then by qualified and nonqualified plans.

<i>(in millions)</i>		Pension plans				Postretirement benefit plans			
		U.S. plans		Non-U.S. plans		U.S. plans		Non-U.S. plans	
		A1:M1, A2:M5		A1:M1, A2:M6		A1:M2, A2:M5		A1:M2, A2:M6	
Change in benefit obligation:									
L1	Benefit obligation at beginning of year	A3:M10	\$ 14,060	A3:M10	\$ 7,252	A3:M10	\$ 917	A3:M10	\$ 1,527
L2	Benefits earned during the year	A3:M10	4	A3:M10	168	A3:M10	—	A3:M10	12
L3	Interest cost on benefits earned	A3:M10	553	A3:M10	317	A3:M10	33	A3:M10	108
L5	Plan amendments	A3:M10	—	A3:M10	6	A3:M10	—	A3:M10	—
L6	Actuarial gain	A3:M10	(649)	A3:M10	(28)	A3:M10	(55)	A3:M10	(88)
L4	Plan participant contributions'	A3:M10	—	A3:M10	5	A3:M10	49	A3:M10	—
L7	Benefits paid	A3:M10	(751)	A3:M10	(299)	A3:M10	(139)	A3:M10	(57)
L8	Expected government subsidy	A3:M10	—	A3:M10	—	A3:M10	12	A3:M10	—
L15	Divestitures	A3:M10	—	A3:M10	(147)	A3:M10	—	A3:M10	—
L10	Settlements	A3:M10	—	A3:M10	(61)	A3:M10	—	A3:M10	—
L12	Curtailment loss (gain)	A3:M10	14	A3:M10	(8)	A3:M10	—	A3:M10	—
L16	Foreign exchange impact	A3:M10	—	A3:M10	(671)	A3:M10	—	A3:M10	(211)
L1	Qualified plans	A3:M10	13,231	A3:M10	6,534	A3:M10	817	A3:M10	1,291
L1	Nonqualified plans	A3:M11	712	A3:M11	—	A3:M11	—	A3:M11	—
L1	Benefit obligation at year end		13,943		6,534		817		1,291
Change in plan assets at fair value:									
L19	Plan assets at fair value at beginning of year	A3:M10	13,071	A3:M10	7,057	A3:M10	10	A3:M10	1,384
L20	Actual (loss) return on plan assets	A3:M10	(183)	A3:M10	56	A3:M10	(1)	A3:M10	(5)
L21	Company contributions	A3:M10	—	A3:M10	134	A3:M10	235	A3:M10	9
L22	Plan participant contributions'	A3:M10	—	A3:M10	5	A3:M10	49	A3:M10	—
L26	Divestitures	A3:M10	—	A3:M10	(131)	A3:M10	—	A3:M10	—
L27	Settlements	A3:M10	—	A3:M10	(61)	A3:M10	—	A3:M10	—
L23	Benefits paid	A3:M10	(751)	A3:M10	(299)	A3:M10	(139)	A3:M10	(57)
L24	Expected government subsidy	A3:M10	—	A3:M10	—	A3:M10	12	A3:M10	—
L28	Foreign exchange impact	A3:M10	—	A3:M10	(657)	A3:M10	—	A3:M10	(198)
L19	Qualified plans	A3:M10	12,137	A3:M10	6,104	A3:M10	166	A3:M10	1,133
L19	Nonqualified plans	A3:M11	—	A3:M11	—	A3:M11	—	A3:M11	—
L19	Plan assets at fair value at year end		12,137		6,104		166		1,133
Funded status:									
L30	Qualified plans	A3:M10	(1,094)	A3:M10	(430)	A3:M10	(651)	A3:M10	(158)
L30	Nonqualified plans	A3:M11	(712)	A3:M11	—	A3:M11	—	A3:M11	—
L30	Funded status of plans at year end		<u>\$ (1,806)</u>		<u>\$ (430)</u>		<u>\$ (651)</u>		<u>\$ (158)</u>

Figure 6.1

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	US
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
A3	Retirement Plan Tax Status [Axis]		Duration	RetirementPlanTaxStatusAxis
	Retirement Plan Tax Status [Domain]		Duration	RetirementPlanTaxStatusDomain
M10	Qualified Plan [Member]		Duration	QualifiedPlanMember
M11	Nonqualified Plan [Member]		Duration	NonqualifiedPlanMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanBenefitObligationContributionsByPlanParticipant
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Duration	DefinedBenefitPlanPlanAmendments
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L8	Defined Benefit Plan, Benefit Obligation, Prescription Drug Subsidy Receipt	Debit	Duration	DefinedBenefitPlanBenefitObligationPrescriptionDrugSubsidyReceipt
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit	Duration	DefinedBenefitPlanBenefitObligationPaymentForSettlement
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Duration	DefinedBenefitPlanCurtailments
L15	Defined Benefit Plan, Benefit Obligation, Divestiture	Debit	Duration	DefinedBenefitPlanDivestituresBenefitObligation
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanForeignCurrencyExchangeRateChangesBenefitObligation
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L24	Defined Benefit Plan, Plan Assets, Prescription Drug Subsidy Receipt	Debit	Duration	DefinedBenefitPlanPlanAssetsPrescriptionDrugSubsidyReceipt
L26	Defined Benefit Plan, Plan Assets, Divestiture	Credit	Duration	DefinedBenefitPlanDivestituresPlanAssets
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit	Duration	DefinedBenefitPlanSettlementsPlanAssets
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanPlanAssetsForeignCurrencyTranslationGainLoss
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 6.2

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

Standard Label		Preferred Label**												
Retirement Plan Type [Axis]			Pension Plan [Member]						Other Postretirement Benefits Plan [Member]					
A1			M1						M2					
Retirement Plan Sponsor Location [Axis]			UNITED STATES			Foreign Plan [Member]			UNITED STATES			Foreign Plan [Member]		
A2			M5			M6			M5			M6		
Retirement Plan Tax Status [Axis]			Qualified Plan [Member]	Nonqualified Plan [Member]		Qualified Plan [Member]	Nonqualified Plan [Member]		Qualified Plan [Member]	Nonqualified Plan [Member]		Qualified Plan [Member]	Nonqualified Plan [Member]	
A3			M10	M11		M10	M11		M10	M11		M10	M11	
L2	Defined Benefit Plan, Service Cost	Benefits earned during the year	4000000			168000000			0			12000000		
L3	Defined Benefit Plan, Interest Cost	Interest cost on benefits earned	553000000			317000000			33000000			108000000		
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Benefit obligation, amendments	0			6000000			0			0		
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial gain	649000000			28000000			55000000			88000000		
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Benefit obligation, participant contributions'	0			5000000			49000000			0		
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid	751000000			299000000			139000000			57000000		
L8	Defined Benefit Plan, Benefit Obligation, Prescription Drug Subsidy Receipt	Benefit obligation, expected government subsidy	0			0			12000000			0		
L15	Defined Benefit Plan, Benefit Obligation, Divestiture	Benefit obligation, divestitures	0			147000000			0			0		
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Benefit obligation, settlements	0			61000000			0			0		
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Benefit obligation, curtailment loss (gain)	-14000000			8000000			0			0		
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Benefit obligation, foreign exchange impact	0			671000000			0			211000000		
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation at year end	13231000000	712000000	13943000000	6534000000	0	6534000000	817000000	0	817000000	1291000000	0	1291000000

Figure 6.3 (continues)

Standard Label		Preferred Label**												
Retirement Plan Type [Axis]			Pension Plan [Member]						Other Postretirement Benefits Plan [Member]					
A1			M1						M2					
Retirement Plan Sponsor Location [Axis]			UNITED STATES			Foreign Plan [Member]			UNITED STATES			Foreign Plan [Member]		
A2			M5			M6			M5			M6		
Retirement Plan Tax Status [Axis]			Qualified Plan [Member]	Nonqualified Plan [Member]		Qualified Plan [Member]	Nonqualified Plan [Member]		Qualified Plan [Member]	Nonqualified Plan [Member]		Qualified Plan [Member]	Nonqualified Plan [Member]	
A3			M10	M11		M10	M11		M10	M11		M10	M11	
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual (loss) return on plan assets	-183000000			56000000			-1000000			-5000000		
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, company contributions	0			134000000			235000000			9000000		
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Plan assets, participant contributions'	0			5000000			49000000			0		
L26	Defined Benefit Plan, Plan Assets, Divestiture	Plan assets, divestitures	0			131000000			0			0		
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Plan assets, settlements	0			61000000			0			0		
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefits paid	751000000			299000000			139000000			57000000		
L24	Defined Benefit Plan, Plan Assets, Prescription Drug Subsidy Receipt	Plan assets, expected government subsidy	0			0			12000000			0		
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Plan assets, foreign exchange impact	0			-657000000			0			-198000000		
L19	Defined Benefit Plan, Fair Value of Plan Assets	Plan assets at fair value at year end	12137000000	0	12137000000	6104000000	0	6104000000	166000000	0	166000000	1133000000	0	1133000000
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status of plans at year end	-1094000000	-712000000	-1806000000	-430000000	0	-430000000	-651000000	0	-651000000	-158000000	0	-158000000

Figure 6.3 (continued)

Notes:

- Plan information is being disaggregated by three different attributes: plan type, sponsor location and tax status, therefore, three dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (**M1**) for pension information and (**M2**) for other postretirement benefit information. Because the pension and other postretirement benefit information are disaggregated further, separate dimensions are needed to tag the information.
 - The “Retirement Plan Sponsor Location [Axis]” (**A2**) is intended to be used to tag the disaggregation between the U.S. and Non-U.S. plans. In this example, United States represents the domestic plan. The U.S. plan information would be tagged with the “UNITED STATES” member (**M5**), which is a member from the SEC’s Country Taxonomy. The disclosure did not provide any information about the country or countries associated with the Non-U.S. plans, therefore this information is tagged with the “Foreign Plan [Member]” (**M6**) rather than a specific country.
 - When using the “Retirement Plan Sponsor Location [Axis]” (**A2**), the intent is to identify the country or countries associated with the domestic and foreign information disclosed. The “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.S., included as a child as illustrated in [Figure 6.2](#).
 - The “Retirement Plan Tax Status [Axis]” (**A3**) is intended to be used to tag the disaggregation by tax status with members (**M10**) for qualified plans and (**M11**) for nonqualified plans. The member element (**M10**) is included on the facts that represent the amounts reported for qualified plans as they subtotal to a qualified amount. It is not included on the total amount because the unqualified amount is added to the qualified amount to obtain the total by type of plan and sponsor location.

- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (**L1**) and plan assets (**L19**) elements are not presented because they would appear in a separate date context.
- Different elements for participant contributions are intended to be used in the change in benefit obligation roll forward (**L4**) and the change in plan assets roll forward (**L22**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (**L7**) and the change in plan assets roll forward (**L23**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for prescription drug subsidy receipts are intended to be used in the change in benefit obligation roll forward (**L8**) and the change in plan assets roll forward (**L24**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for settlement payments are intended to be used in the change in benefit obligation roll forward (**L10**) and the change in plan assets roll forward (**L27**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- An XBRL calculation is not possible for the end of year total for the benefit obligation (**L1**) and plan assets (**L19**) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 6.4](#) for additional information.

****** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the U.S. qualified pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M5, A3:M10								
L2	Benefits earned during the year	4	Defined Benefit Plan, Service Cost	Debit				4000000	+1	4000000
L3	Interest cost on benefits earned	553	Defined Benefit Plan, Interest Cost	Debit				553000000	+1	553000000
L6	Actuarial gain	(649)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	649000000	-1	-649000000
L7	Benefits paid	(751)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				751000000	-1	-751000000
L12	Curtailment loss (gain)	14	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	(Increase)	-14000000	-1	14000000
									Possible Total	-829000000
L20	Actual (loss) return on plan assets	(183)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-183000000	+1	-183000000
L23	Benefits paid	(751)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				751000000	-1	-751000000
									Possible Total	-934000000
L1	Benefit obligation at year end	13,231	Defined Benefit Plan, Benefit Obligation	Credit				13231000000	-1	-13231000000
L19	Plan assets at fair value at year end	12,137	Defined Benefit Plan, Fair Value of Plan Assets	Debit				12137000000	+1	12137000000
L30	Funded status of plans at year end	(1,094)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-1094000000	Total	-1094000000

Figure 6.4a (Figure 6.4 continues in the [Appendix](#))

Example 7—Certain Defined Benefit Plan Disclosures Disaggregated by Plan Type, Sponsor Location and then by Tax Status and Funding Status

This example illustrates the modeling of roll forward disclosures for defined benefit plans disaggregated by pension and other postretirement benefit information. The pension information is further disaggregated by U.S. and international plans. The U.S. plans are then further disaggregated into qualified and nonqualified plans. While the international plans are then further disaggregated into funded and unfunded plans.

		Pension Plans	Other Benefit Plans		
(in millions)		A1:M1	A1:M2		
Change in benefit obligation:					
L1	Benefit obligation-beginning of year	\$ 26,889	\$ 5,081		
L2	Service cost	1,037	257		
L3	Interest cost	988	186		
L4	Plan participant contributions	48	—		
L5	Amendments	60	—		
L6	Actuarial gains	(1,578)	(400)		
L7	Benefits paid from plan	(773)	(420)		
L10	Settlements	(20)	—		
L12	Curtailments	—	(3)		
L15	Divestitures	(5)	—		
L16	Effect of exchange rates	(791)	(32)		
L1	Benefit obligation-end of year	25,855	4,669		
Change in plan assets at fair value:					
L19	Plan assets at fair value-beginning of year	22,575	79		
L20	Actual return on plan assets	298	1		
L21	Company contributions	752	414		
L22	Plan participant contributions	48	—		
L23	Benefits paid from plan	(773)	(420)		
L27	Settlements	(20)	—		
L26	Divestitures	(5)	—		
L28	Effect of exchange rates	(621)	—		
L19	Plan assets at fair value-end of year	22,254	74		
L30	Funded status-end of year	\$ (3,601)	\$ (4,595)		
		U.S. Pension Plans	International Pension Plans		
		Qualified Plans	Non-Qualified Plans	Funded Plans	Unfunded Plans
		A1:M1, A2:M5, A3:M10	A1:M1, A2:M5, A3:M11	A1:M1, A2:M6, A4:M12	A1:M1, A2:M6, A4:M15
L19	Plan assets	\$ 15,113	\$ —	\$ 7,141	\$ —
L1	Benefit obligation	15,280	1,675	8,542	358
L30	Funded status	\$ (167)	\$ (1,675)	\$ (1,401)	\$ (358)

Figure 7.1

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
A3	Retirement Plan Tax Status [Axis]		Duration	RetirementPlanTaxStatusAxis
	Retirement Plan Tax Status [Domain]		Duration	RetirementPlanTaxStatusDomain
M10	Qualified Plan [Member]		Duration	QualifiedPlanMember
M11	Nonqualified Plan [Member]		Duration	NonqualifiedPlanMember
A4	Retirement Plan Funding Status [Axis]		Duration	RetirementPlanFundingStatusAxis
	Retirement Plan Funding Status [Domain]		Duration	RetirementPlanFundingStatusDomain
M12	Funded Plan [Member]		Duration	FundedPlanMember
M15	Unfunded Plan [Member]		Duration	UnfundedPlanMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanBenefitObligationContributionsByPlanParticipant
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Duration	DefinedBenefitPlanPlanAmendments
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit	Duration	DefinedBenefitPlanBenefitObligationPaymentForSettlement
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Duration	DefinedBenefitPlanCurtailments
L15	Defined Benefit Plan, Benefit Obligation, Divestiture	Debit	Duration	DefinedBenefitPlanDivestituresBenefitObligation
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanForeignCurrencyExchangeRateChangesBenefitObligation
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L26	Defined Benefit Plan, Plan Assets, Divestiture	Credit	Duration	DefinedBenefitPlanDivestituresPlanAssets
L27	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit	Duration	DefinedBenefitPlanSettlementsPlanAssets
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanPlanAssetsForeignCurrencyTranslationGainLoss
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 7.2

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

Standard Label		Preferred Label**						
Retirement Plan Type [Axis] A1				Pension Plan [Member] M1				Other Postretirement Benefits Plan [Member] M2
Retirement Plan Sponsor Location [Axis] A2				UNITED STATES M5		Foreign Plan [Member] M6		
Retirement Plan Tax Status [Axis] A3				Qualified Plan [Member] M10	Nonqualified Plan [Member] M11			
Retirement Plan Funding Status [Axis] A4						Funded Plan [Member] M12	Unfunded Plan [Member] M15	
L2	Defined Benefit Plan, Service Cost	Service cost					1037000000	2570000000
L3	Defined Benefit Plan, Interest Cost	Interest cost					988000000	1860000000
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Benefit obligation, participant contributions					480000000	0
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Benefit obligation, amendments					600000000	0
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial gains					1578000000	4000000000
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid from plan					773000000	4200000000
L10	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Benefit obligation, settlements					200000000	0
L12	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Benefit obligation, curtailments					0	30000000
L15	Defined Benefit Plan, Benefit Obligation, Divestiture	Benefit obligation, divestitures					5000000	0
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Benefit obligation, effect of exchange rates					791000000	320000000
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation-end of year	152800000000	16750000000	85420000000	3580000000	258550000000	466900000000

Figure 7.3 (continues)

Standard Label	Preferred Label**	Pension Plan [Member]				Other Postretirement Benefits Plan [Member]
Retirement Plan Sponsor Location [Axis] A1		M1				M2
Retirement Plan Sponsor Location [Axis] A2		UNITED STATES M5		Foreign Plan [Member] M6		
Retirement Plan Tax Status [Axis] A3		Qualified Plan [Member] M10	Nonqualified Plan [Member] M11			
Retirement Plan Funding Status [Axis] A4				Funded Plan [Member] M12	Unfunded Plan [Member] M15	
L20 Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual return on plan assets					298000000 1000000
L21 Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, company contributions					752000000 414000000
L22 Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Plan assets, participant contributions					48000000 0
L23 Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefits paid from plan					773000000 420000000
L27 Defined Benefit Plan, Plan Assets, Payment for Settlement	Plan assets, settlements					20000000 0
L26 Defined Benefit Plan, Plan Assets, Divestiture	Plan assets, divestitures					5000000 0
L28 Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Plan assets, effect of exchange rates					-621000000 0
L19 Defined Benefit Plan, Fair Value of Plan Assets	Plan assets at fair value-end of year	15113000000	0	7141000000	0	22254000000 74000000
L30 Defined Benefit Plan, Funded (Unfunded) Status of Plan	Funded status-end of year	-167000000	-1675000000	-1401000000	-358000000	-3601000000 -4595000000

Figure 7.3 (continued)

Notes:

- Plan information is being disaggregated by four different attributes: plan type, sponsor location, tax status and funding status, therefore, four dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (A1) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (M1) for pension information and (M2) for other postretirement benefit information. Because the pension information is disaggregated further, separate dimensions are needed to tag the pension information disclosed.
 - The “Retirement Plan Sponsor Location [Axis]” (A2) is intended to be used to tag the disaggregation of the pension information between the U.S. and international plans. In this example, United States represents the domestic plan. The U.S. plan information is tagged with the “UNITED STATES” member (M5), which is a member from the SEC’s Country Taxonomy. The disclosure did not provide any information about the country or countries associated with the international pension information, therefore this information is tagged with “Foreign Plan [Member]” (M6) rather than a specific country.
 - When using the “Retirement Plan Sponsor Location [Axis]” (A2), the intent is to identify the country or countries associated with the domestic and foreign information disclosed. The “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.S., included as a child as illustrated in [Figure 7.2](#).
 - The “Retirement Plan Tax Status [Axis]” (A3) is intended to be used to tag the disaggregation of the U.S. pension information by tax status with member elements (M10) for qualified plans and (M11) for nonqualified plans.
 - The “Retirement Plan Funding Status [Axis]” (A4) is intended to be used to tag the disaggregation of the international pension information by funding status with member elements (M12) for funded plans and (M15) for unfunded plans.

- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (**L1**) and plan assets (**L19**) elements are not presented because they would appear in a separate date context.
- Different elements for participant contributions are intended to be used in the change in benefit obligation roll forward (**L4**) and the change in plan assets roll forward (**L22**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (**L7**) and the change in plan assets roll forward (**L23**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- Different elements for settlement payments are intended to be used in the change in benefit obligation roll forward (**L10**) and the change in plan assets roll forward (**L27**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
- An XBRL calculation is not possible for the end of year total for the benefit obligation (**L1**) and plan assets (**L19**) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 7.4](#) for additional information.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in millions)	A1:M1								
L2	Service cost	1,037	Defined Benefit Plan, Service Cost	Debit				1037000000	+1	1037000000
L3	Interest cost	988	Defined Benefit Plan, Interest Cost	Debit				988000000	+1	988000000
L4	Plan participant contributions	48	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				48000000	+1	48000000
L5	Amendments	60	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	Increase	60000000	+1	60000000
L6	Actuarial gains	(1,578)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	1578000000	-1	-1578000000
L7	Benefits paid from plan	(773)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				773000000	-1	-773000000
L10	Settlements	(20)	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit				20000000	-1	-20000000
L15	Divestitures	(5)	Defined Benefit Plan, Benefit Obligation, Divestiture	Debit				5000000	-1	-5000000
L16	Effect of exchange rates	(791)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	791000000	-1	-791000000
									Possible Total	-1034000000
L20	Actual return on plan assets	298	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	298000000	+1	298000000
L21	Company contributions	752	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				752000000	+1	752000000
L22	Plan participant contributions	48	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				48000000	+1	48000000
L23	Benefits paid from plan	(773)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				773000000	-1	-773000000
L27	Settlements	(20)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				20000000	-1	-20000000
L26	Divestitures	(5)	Defined Benefit Plan, Plan Assets, Divestiture	Credit				5000000	-1	-5000000
L28	Effect of exchange rates	(621)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-621000000	+1	-621000000
									Possible Total	-321000000
L1	Benefit obligation-end of year	25,855	Defined Benefit Plan, Benefit Obligation	Credit				25855000000	-1	-25855000000
L19	Plan assets at fair value-end of year	22,254	Defined Benefit Plan, Fair Value of Plan Assets	Debit				22254000000	+1	22254000000
L30	Funded status-end of year	(3,601)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-3601000000	Total	-3601000000

Figure 7.4a (Figure 7.4 continues in the [Appendix](#))

Example 8—Certain Defined Benefit Plan Disclosures Disaggregated by Plan Type and Sponsor Location with additional Disaggregations for Funding Status and Sponsor Location

This example illustrates the modeling of certain disclosures for defined benefit plans disaggregated by pension information, which is further disaggregated by U.S. and Non-U.S. plans, and retiree health information, which is a Canadian plan. Certain pension information is further disaggregated by U.S., U.K., Canada and other locations, with a disaggregation of the U.S. plans into funded and unfunded plans.

		Pension Benefits		Retiree Health
		U.S. Plans	Non-U.S. Plans	XL2 Canada
		A1:M1, A2:M5	A1:M1, A2:M6	A1:M3
Change in benefit obligation:				
L1	Benefit obligation, January 1	\$ 4,716	\$ 7,139	\$ 937
L2	Service cost	4	32	7
L3	Interest cost	83	212	34
L4	Plan participant contributions'	—	4	14
L6	Actuarial gain	(225)	(107)	(4)
L7	Benefits paid	(378)	(260)	(77)
L5	Plan amendments	—	(17)	(31)
L16	Currency exchange rate changes	—	(538)	(25)
L1	Benefit obligation, December 31	4,200	6,465	855
Change in fair value of plan assets:				
L19	Fair value of plan assets, January 1	3,126	6,088	—
L20	Actual loss on plan assets	(72)	(17)	—
L21	Employer contributions	177	132	63
L22	Plan participant contributions'	—	4	14
L23	Benefits paid	(378)	(260)	(77)
L28	Currency exchange rate changes	—	(444)	—
L19	Fair value of plan assets, December 31	2,853	5,503	—
L30	Net funded status at December 31	\$ (1,347)	\$ (962)	\$ (855)

		Pension Benefits		
		Fair Value of Pension Plan Assets	Benefit Obligations	Net Funded Status
		L19	L1	L30
<i>(in thousands)</i>				
A1:M1, A2:M5, A4:M12	U.S. funded	\$ 2.9	\$ 3.9	\$ (1.0)
A1:M1, A2:M5, A4:M15	U.S. unfunded	—	0.3	(0.3)
A1:M1, A2:M5	Total U.S.	2.9	4.2	(1.3)
A1:M1, A2:M7	U.K.	3.6	4.0	(0.4)
A1:M1, A2:M8	Canada	0.7	0.7	—
A1:M1, A2:ExM9	Other	1.2	1.8	(0.6)
A1:M1	Total	\$ 8.4	\$ 10.7	\$ (2.3)

Figure 8.1

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M3	Postretirement Health Coverage [Member]		Duration	DefinedBenefitPostretirementHealthCoverageMember
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
M7	UNITED KINGDOM		Duration	country:GB
M8	CANADA		Duration	country:CA
ExM9	Other Foreign Plans [Member]		Duration	OtherForeignPlansMember
A4	Retirement Plan Funding Status [Axis]		Duration	RetirementPlanFundingStatusAxis
	Retirement Plan Funding Status [Domain]		Duration	RetirementPlanFundingStatusDomain
M12	Funded Plan [Member]		Duration	FundedPlanMember
M15	Unfunded Plan [Member]		Duration	UnfundedPlanMember
XL2	Defined Benefit Plan, Sponsor Location [Extensible List]		Instant	DefinedBenefitPlanSponsorLocationExtensibleList
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanBenefitObligationContributionsByPlanParticipant
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Duration	DefinedBenefitPlanPlanAmendments
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanForeignCurrencyExchangeRateChangesBenefitObligation
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit	Duration	DefinedBenefitPlanPlanAssetsContributionsByPlanParticipant
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Duration	DefinedBenefitPlanPlanAssetsForeignCurrencyTranslationGainLoss
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan

Figure 8.2

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

Standard Label		Preferred Label**		Pension Plan [Member]							Postretirement Health Coverage [Member]
Retirement Plan Type [Axis]				M1							M3
A1											
Retirement Plan Sponsor Location [Axis]				UNITED STATES		UNITED KINGDOM	CANADA	Other Foreign Plans [Member]	Foreign Plan [Member]		
A2				M5		M7	M8	ExM9	M6		
Retirement Plan Funding Status [Axis]				Funded Plan [Member]	Unfunded Plan [Member]						
A4				M12	M15						
L2	Defined Benefit Plan, Service Cost	Service cost				4			32		7
L3	Defined Benefit Plan, Interest Cost	Interest cost				83			212		34
L4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Benefit obligation, participant contributions'				0			4		14
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial gain				225			107		4
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid				378			260		77
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Benefit obligation, amendments				0			-17		-31
L16	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Benefit obligation, currency exchange rate changes				0			538		25
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation, December 31	3900	300	4200	4000	700	1800	6465	10700	855
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual loss on plan assets				-72			-17		0
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, employer contributions				177			132		63
L22	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Plan assets, participant contributions'				0			4		14
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Benefit obligation, benefits paid				378			260		77
L28	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Benefit obligation, currency exchange rate changes				0			-444		0
L19	Defined Benefit Plan, Fair Value of Plan Assets	Fair value of plan assets, December 31	2900	0	2853	3600	700	1200	5503	8400	0
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Net funded status at December 31	-1000	-300	-1347	-400	0	-600	-962	-2300	-855
XL2	Defined Benefit Plan, Sponsor Location [Extensible List]	Canada									country:CA

Figure 8.3

Notes:

- Plan information is being disaggregated by three different attributes: plan type, sponsor location and funding status, therefore, three dimensions are needed to tag the information disclosed:
 - The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (**M1**) for pension information and (**M3**) for retiree health information. Because the pension information is disaggregated further, separate dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Sponsor Location [Axis]” (**A2**) is intended to be used to tag the disaggregation of the pension information between U.S. and Non-U.S. plans. In this example, United States represents the domestic plan. The U.S. plan information is tagged with the “UNITED STATES” member (**M5**), which is a member from the SEC’s Country Taxonomy. The Non-U.S. plan information is intended to be tagged with the “Foreign Plan [Member]” (**M6**). Because this disclosure also provides a disaggregation of different countries associated with the pension information, the specific members from the SEC’s Country Taxonomy are intended to be used to tag UNITED KINGDOM (**M7**) and CANADA (**M8**). An extension element is intended to be used to tag the other locations (**ExM9**).
 - When using the “Retirement Plan Sponsor Location [Axis]” (**A2**), the intent is to identify the country or countries associated with the domestic and foreign information disclosed. The “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.S., included as a child as illustrated in [Figure 8.2](#).
 - The “Retirement Plan Funding Status [Axis]” (**A4**) is intended to be used to tag the disaggregation of the U.S. pension information by funding status with member elements (**M12**) for funded plans and (**M15**) for unfunded plans.
- This example illustrates the difference in modeling between a disaggregation by sponsor location versus “information about” the sponsor location of the defined benefit plan. The pension information is disaggregated by location, specifically for its U.S. and Non-U.S.

plans. Because the sponsor location attribute applies to all fact values reported for the retiree health information and there is not a syntactical need in the XBRL filing to include the sponsor location dimension with the line item elements within the retiree health dimensional context, then an extensible list element (**XL2**) is intended to be used. The inclusion of the extensible list element (**XL2**) communicates to a user of the data that the values reported for the retiree health plan are for a Canadian defined benefit plan. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.

- The following are alternative scenarios using Example 8 illustrating a disaggregation by sponsor location, therefore the sponsor location dimension is syntactically needed and the extensible list element for sponsor location (**XL2**) would not be applied. U.S. represents the domestic plan.

■	A1:M1	Pension Benefits		A1:M3	Retiree Health	
	A2:M5	U.S.	A2:M6 Non-U.S.	A2:M5	U.S.	A2:M6 Non-U.S.
	Lx	xx	xx		xx	xx
■	A1:M1	Pension Benefits		A1:M3	Retiree Health	
	A2:M5	U.S.	A2:M6 Non-U.S.	A2:M5	U.S.	A2:M8 Canada
	Lx	xx	xx		xx	xx
■	A1:M1	Pension Benefits		A1:M3	Retiree Health	
	A2:M5	U.S.	A2:M6 Non-U.S.	A2:M7	U.K.	A2:M8 Canada
	Lx	xx	xx		xx	xx
■	XL1	Pension Benefits				
	A2:M5	U.S.	A2:M7 U.K.	A2:M8	Canada	
	Lx	xx	xx		xx	

- The following are alternative scenarios using Example 8 illustrating the applicability of the sponsor location attribute to all the fact values reported for the defined benefit plan, where the sponsor location dimension is not syntactically needed within the retiree health dimensional context and the extensible list element for sponsor location (**XL2**) would be applied for the retiree health information.

■	A1:M1	Pension Benefits		A1:M3	Retiree Health
	A2:M5	U.S.	A2:M7 U.K.	XL2	Canada
	Lx	xx	xx		xx

■	A1:M1	Pension Benefits				A1:M3	Retiree Health	
	A2:M5	U.S.	A2:M8	Canada	A2:M7	U.K.	XL2	Canada
	Lx	xx		xx		xx		xx
■	A1:M1	Pension Benefits			A1:M3	Retiree Health		
	A2:M5	U.S.	A2:M6	Non-U.S.	XL2	U.S.		
	Lx	xx		xx		xx		
■	A1:M1	Pension Benefits			A1:M3	Retiree Health		
	XL2	U.S.			XL2	U.S.		
	Lx			xx				xx
■	A1:M1	Pension Benefits			A1:M3	Retiree Health		
	XL2	U.S.			XL2	Canada		
	Lx			xx				xx

† This last example appears to be a disaggregation by plan type and sponsor location of the report-wide or default values, but two dimensions should not be applied because plan type represents the primary disaggregating attribute, the second dimension is not syntactically needed and an extensible list for sponsor location applies to all values reported within the pension and retiree health dimensional context. The inclusion or exclusion of the sponsor location dimension does not change the meaning of the information reported to a user of the data. Therefore, an extensible list element is intended to be used and not a dimension for sponsor location. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.

- The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (**L1**) and plan assets (**L19**) elements are not presented because they would appear in a separate date context.
- Different elements for participant contributions are intended to be used in the change in benefit obligation roll forward (**L4**) and the change in plan assets roll forward (**L22**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.

- Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (**L7**) and the change in plan assets roll forward (**L23**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
 - An XBRL calculation is not possible for the end of year total for the benefit obligation (**L1**) and plan assets (**L19**) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 8.4](#) for additional information.
 - The values reported using extensible list elements are the member element names in the instance document.
 - This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. This information is presented for illustrative purposes only.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the U.S. pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
		A1:M1, A2:M5								
L2	Service cost	4	Defined Benefit Plan, Service Cost	Debit				4	+1	4
L3	Interest cost	83	Defined Benefit Plan, Interest Cost	Debit				83	+1	83
L6	Actuarial gain	(225)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	225	-1	-225
L7	Benefits paid	(378)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				378	-1	-378
									Possible Total	-516
L20	Actual loss on plan assets	(72)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-72	+1	-72
L21	Employer contributions	177	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				177	+1	177
L23	Benefits paid	(378)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				378	-1	-378
									Possible Total	-273
L1	Benefit obligation, December 31	4,200	Defined Benefit Plan, Benefit Obligation	Credit				4200	-1	-4200
L19	Fair value of plan assets, December 31	2,853	Defined Benefit Plan, Fair Value of Plan Assets	Debit				2853	+1	2853
L30	Net funded status at December 31	(1,347)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-1347	Total	-1347

Figure 8.4a (Figure 8.4 continues in the [Appendix](#))

Example 9—Certain Defined Benefit Plan Disclosures Disaggregated by Plan Type with Immediate Recognition of Actuarial Gains

This example illustrates the modeling of certain disclosures for defined benefit plans disaggregated by pension and other postretirement benefit information when actuarial gains are recognized in earnings immediately versus deferred recognition in other comprehensive income, as illustrated in all prior examples.

		Pension Benefits	Postretirement Benefits
		A1:M1	A1:M2
<i>(in thousands)</i>			
Change in benefit obligation:			
L1	Benefit obligation at beginning of year	\$ 59,543	\$ 30,709
L2	Service cost	1,212	222
L3	Interest cost	1,902	967
L5	Plan amendments	(8)	(793)
L6	Actuarial gains	(3,079)	(1,988)
L13	Special termination benefits	149	—
L7	Benefits paid	(4,681)	(1,239)
L14	Acquisition	470	20
L15	Disposal	(42)	—
L17	Other	(2)	—
L1	Benefit obligation at end of year	<u>55,464</u>	<u>27,898</u>
Change in plan assets:			
L19	Fair value of plan assets at beginning of year	45,163	7,846
L20	Actual return on plan assets	604	64
L23	Benefits paid	(4,681)	(1,239)
L21	Contributions	735	—
L25	Acquisition	418	—
L26	Disposal	(44)	—
L19	Fair value of plan assets at end of year	<u>42,195</u>	<u>6,671</u>
L30	Net funded status of plans	<u>\$ (13,269)</u>	<u>\$ (21,227)</u>
L30, A4:M13	Overfunded plans	\$ 2,906	\$ 1,908
L30, A4:M14	Underfunded plans	\$ (16,175)	\$ (23,135)
Net periodic Benefit Cost and Other Amounts Recognized in Other Comprehensive Income:			
L2	Service cost-benefits earned during the period	\$ 1,212	\$ 222
L3	Interest cost on benefit obligation	1,902	967
L39	Expected return on plan assets	(3,317)	(421)
L41	Amortization of prior service credit	(103)	(1,278)
L42	Actuarial gain	(373)	(1,632)
L43	Net pension and postretirement credit	<u>(679)</u>	<u>(2,142)</u>
L45	Prior service credit - before tax	1	72
L46	Amortization of prior service credit - before tax	(103)	(1,278)
L47	Total recognized in other comprehensive loss - before tax	<u>(102)</u>	<u>(1,206)</u>
L48	Total recognized in net periodic pension and postretirement credit and other comprehensive loss	<u>\$ (577)</u>	<u>\$ (936)</u>

Figure 9.1

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A4	Retirement Plan Funding Status [Axis]		Duration	RetirementPlanFundingStatusAxis
	Retirement Plan Funding Status [Domain]		Duration	RetirementPlanFundingStatusDomain
M13	Overfunded Plan [Member]		Duration	OverfundedPlanMember
M14	Underfunded Plan [Member]		Duration	UnderfundedPlanMember
L1	Defined Benefit Plan, Benefit Obligation	Credit	Instant	DefinedBenefitPlanBenefitObligation
L2	Defined Benefit Plan, Service Cost	Debit	Duration	DefinedBenefitPlanServiceCost
L3	Defined Benefit Plan, Interest Cost	Debit	Duration	DefinedBenefitPlanInterestCost
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Duration	DefinedBenefitPlanPlanAmendments
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Duration	DefinedBenefitPlanActuarialGainLoss
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit	Duration	DefinedBenefitPlanBenefitObligationBenefitsPaid
L13	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Credit	Duration	DefinedBenefitPlanSpecialTerminationBenefits
L14	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit	Duration	DefinedBenefitPlanBusinessCombinationsAndAcquisitionsBenefitObligation
L15	Defined Benefit Plan, Benefit Obligation, Divestiture	Debit	Duration	DefinedBenefitPlanDivestituresBenefitObligation
L17	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Other Change	Credit	Duration	DefinedBenefitPlanOtherChanges
L19	Defined Benefit Plan, Fair Value of Plan Assets	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssets
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit	Duration	DefinedBenefitPlanContributionsByEmployer
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit	Duration	DefinedBenefitPlanPlanAssetsBenefitsPaid
L25	Defined Benefit Plan, Plan Assets, Business Combination	Debit	Duration	DefinedBenefitPlanBusinessCombinationsAndAcquisitionsPlanAssets
L26	Defined Benefit Plan, Plan Assets, Divestiture	Credit	Duration	DefinedBenefitPlanDivestituresPlanAssets
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Instant	DefinedBenefitPlanFundedStatusOfPlan
L39	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Duration	DefinedBenefitPlanExpectedReturnOnPlanAssets
L41	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Duration	DefinedBenefitPlanAmortizationOfPriorServiceCostCredit
L42	Defined Benefit Plan, Actuarial Gain (Loss), Immediate Recognition as Component in Net Periodic Benefit (Cost) Credit	Credit	Duration	DefinedBenefitPlanActuarialGainLossImmediateRecognitionAsComponentInNetPeriodicBenefitCostCredit
L43	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Duration	DefinedBenefitPlanNetPeriodicBenefitCost
L45	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Debit	Duration	OtherComprehensiveIncomeDefinedBenefitPlanNetPriorServiceCostCreditArisingDuringPeriodBeforeTax
L46	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCl, before Tax	Credit	Duration	OtherComprehensiveIncomeLossAmortizationAdjustmentFromAOClPensionAndOtherPostretirementBenefitPlansForNetPriorServiceCostCreditBeforeTax
L47	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Duration	OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentBeforeTax
L48	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Debit	Duration	AmountRecognizedInNetPeriodicBenefitCostAndOtherComprehensiveIncomeLossBeforeTax

Figure 9.2

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

Standard Label		Preferred Label**					
Retirement Plan Type [Axis]		Pension Plan [Member]			Other Postretirement Benefits Plan [Member]		
A1		M1			M2		
Retirement Plan Funding Status [Axis]		Overfunded Plan [Member]	Underfunded Plan [Member]		Overfunded Plan [Member]	Underfunded Plan [Member]	
A4		M13	M14		M13	M14	
L2	Defined Benefit Plan, Service Cost	Service cost		1212000			222000
L3	Defined Benefit Plan, Interest Cost	Interest cost		1902000			967000
L5	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Benefit obligation, amendments		-8000			-793000
L6	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Benefit obligation, actuarial gains		3079000			1988000
L13	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Benefit obligation, special termination benefits		149000			0
L7	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Benefit obligation, benefits paid		4681000			1239000
L14	Defined Benefit Plan, Benefit Obligation, Business Combination	Benefit obligation, acquisition		470000			20000
L15	Defined Benefit Plan, Benefit Obligation, Divestiture	Benefit obligation, disposal		42000			0
L17	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Other Change	Benefit obligation, other changes		-2000			0
L1	Defined Benefit Plan, Benefit Obligation	Benefit obligation at end of year		55464000			27898000
L20	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Actual return on plan assets		604000			64000
L23	Defined Benefit Plan, Plan Assets, Benefits Paid	Plan assets, benefits paid		4681000			1239000
L21	Defined Benefit Plan, Plan Assets, Contributions by Employer	Plan assets, contributions		735000			0
L25	Defined Benefit Plan, Plan Assets, Business Combination	Plan assets, acquisition		418000			0
L26	Defined Benefit Plan, Plan Assets, Divestiture	Plan assets, disposal		44000			0
L19	Defined Benefit Plan, Fair Value of Plan Assets	Fair value of plan assets at end of year		42195000			6671000
L30	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Net funded status of plans	2906000	-16175000	-13269000	1908000	-23135000
							-21227000

Figure 9.3 (continues)

Standard Label		Preferred Label**					
Retirement Plan Type [Axis] A1		Pension Plan [Member] M1			Other Postretirement Benefits Plan [Member] M2		
Retirement Plan Funding Status [Axis] A4		Overfunded Plan [Member] M13	Underfunded Plan [Member] M14		Overfunded Plan [Member] M13	Underfunded Plan [Member] M14	
L39	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Expected return on plan assets		3317000			421000
L41	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Amortization of prior service credit		-103000			-1278000
L42	Defined Benefit Plan, Actuarial Gain (Loss), Immediate Recognition as Component in Net Periodic Benefit (Cost) Credit	Actuarial gain		373000			1632000
L43	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Net pension and postretirement credit		-679000			-2142000
L45	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Prior service credit - before tax		-1000			-72000
L46	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, before Tax	Amortization of prior service credit - before tax		-103000			-1278000
L47	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Total recognized in other comprehensive loss - before tax		102000			1206000
L48	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Total recognized in net periodic pension and postretirement credit and other comprehensive loss		-577000			-936000

Figure 9.3 (continued)

Notes:

- Plan information is being disaggregated by two different attributes: plan type and funding status, therefore, two dimensions are needed to tag the information disclosed.
 - The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the disaggregation of benefit information by type of plan with member elements (**M1**) for pension information and (**M2**) for other postretirement benefit information. Because the information is disaggregated further, a separate dimension is needed to tag the information disclosed.
 - The “Retirement Plan Funding Status [Axis]” (**A4**) is intended to be used to tag the disaggregation of the pension information by funding status with member elements (**M13**) for overfunded plans and (**M14**) for underfunded plans.
 - The instance document represents the date context for the year ended December 31, 2017 and at December 31, 2017, therefore the beginning balances for the benefit obligation (**L1**) and plan assets (**L19**) elements are not presented because they would appear in a separate date context.
 - The same elements for service cost (**L2**) and interest cost (**L3**) are intended to be used in the change in benefit obligation roll forward and components of net periodic benefit cost disclosures. Separate elements for service cost are not modeled because they would not be syntactically needed in an XBRL filing. This is also the case for interest cost.
 - Different elements for benefits paid are intended to be used in the change in benefit obligation roll forward (**L7**) and the change in plan assets roll forward (**L23**), even though the balances reported are the same in both roll forwards. Separate elements are modeled because they could be syntactically needed in an XBRL filing.
 - An XBRL calculation is not possible for the end of year total for the benefit obligation (**L1**) and plan assets (**L19**) roll forwards because the beginning and ending balances are tagged with the same elements reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type. An XBRL calculation is possible for the funded status amounts because the end of year total for the benefit obligation (**L1**) and the plan assets (**L19**) elements have instant period types. See [Figure 9.4](#) for additional information.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.**

The following tables illustrate how the values reported in the HTML filing are intended to be entered in the XBRL filing, when to enter positive or negative values, and how the values sum in XBRL if calculation relationships are provided. Roll forward calculations are indicated as possible calculations because the HTML filing did not include a total of the activity for the reported date context. These are included to provide an explanation of how the XBRL values are used. Unless indicated otherwise, values are expected to be positive.

Amounts for the pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in thousands)	A1:M1								
L2	Service cost	1,212	Defined Benefit Plan, Service Cost	Debit				1212000	+1	1212000
L3	Interest cost	1,902	Defined Benefit Plan, Interest Cost	Debit				1902000	+1	1902000
L5	Plan amendments	(8)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	(Decrease)	-8000	+1	-8000
L6	Actuarial gains	(3,079)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	3079000	-1	-3079000
L13	Special termination benefits	149	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Credit				149000	+1	149000
L7	Benefits paid	(4,681)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				4681000	-1	-4681000
L14	Acquisition	470	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit				470000	+1	470000
L15	Disposal	(42)	Defined Benefit Plan, Benefit Obligation, Divestiture	Debit				42000	-1	-42000
L17	Other	(2)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Other Change	Credit	Increase	(Decrease)	(Decrease)	-2000	+1	-2000
									Possible Total	-4079000
L20	Actual return on plan assets	604	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	604000	+1	604000
L23	Benefits paid	(4,681)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				4681000	-1	-4681000
L21	Contributions	735	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				735000	+1	735000
L25	Acquisition	418	Defined Benefit Plan, Plan Assets, Business Combination	Debit				418000	+1	418000
L26	Disposal	(44)	Defined Benefit Plan, Plan Assets, Divestiture	Credit				44000	-1	-44000
									Possible Total	-2968000
L1	Benefit obligation at end of year	55,464	Defined Benefit Plan, Benefit Obligation	Credit				55464000	-1	-55464000
L19	Fair value of plan assets at end of year	42,195	Defined Benefit Plan, Fair Value of Plan Assets	Debit				42195000	+1	42195000
L30	Net funded status of plans	(13,269)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-13269000	Total	-13269000

Figure 9.4a (continues on next page)

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	<i>(in thousands)</i>	A1:M1								
L2	Service cost-benefits earned during the period	1,212	Defined Benefit Plan, Service Cost	Debit				1212000	+1	1212000
L3	Interest cost on benefit obligation	1,902	Defined Benefit Plan, Interest Cost	Debit				1902000	+1	1902000
L39	Expected return on plan assets	(3,317)	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Expected Return	Expected (Loss)	Expected Return	3317000	-1	-3317000
L41	Amortization of prior service credit	(103)	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Cost Amortization	(Credit) Amortization	(Credit) Amortization	-103000	+1	-103000
L42	Actuarial gain	(373)	Defined Benefit Plan, Actuarial Gain (Loss), Immediate Recognition as Component in Net Periodic Benefit (Cost) Credit	Credit	Gain	(Loss)	Gain	373000	-1	-373000
L43	Net pension and postretirement credit	(679)	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	(Credit)	-679000	Total	-679000
L45	Prior service credit - before tax	1	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Debit	Other Comprehensive Loss for Prior Service Cost	Other Comprehensive (Income) for Prior Service (Credit)	Other Comprehensive (Income) for Prior Service (Credit)	-1000	+1	-1000
L46	Amortization of prior service credit - before tax	(103)	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, before Tax	Credit	Other Comprehensive Loss for Prior Service Cost Reclassification	Other Comprehensive (Income) for Prior Service (Credit) Reclassification	Other Comprehensive (Income) for Prior Service (Credit) Reclassification	-103000	-1	103000
L47	Total recognized in other comprehensive loss - before tax	(102)	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive Loss	102000	Total	102000
L43	Net pension and postretirement credit	(679)	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	(Credit)	-679000	+1	-679000
L47	Total recognized in other comprehensive loss - before tax	(102)	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive Loss	102000	+1	102000
L48	Total recognized in net periodic pension and postretirement credit and other comprehensive loss	(577)	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Debit	Cost and Loss	(Credit) and (Income)	(Credit) and (Income)	-577000	Total	-577000

Figure 9.4a (Figure 9.4 continues in the [Appendix](#))

Section 3: Modeling of Defined Contribution Plan Disclosures

Example 10—Defined Contribution Plan Cost Disclosure with No Disaggregation and Disaggregation by Plan Type, Sponsor Location, Tax Status and Name

The following examples illustrate the modeling of a cost disclosure for different defined contribution plans with and without disaggregation.

This example illustrates the modeling of a defined contribution plan cost disclosure with no disaggregation of the report-wide or default value.

The Company sponsors a defined contribution retirement plan for substantially all employees pursuant to which the Company makes matching contributions. The Company's expense under this defined contribution plan totaled \$41.1 million ^[11] in 2017.

[11] **L72**

Figure 10.1a

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by type of defined contribution plan, specifically pension and postretirement plans.

The Company sponsors defined contribution plans for substantially all employees pursuant to which the Company makes matching contributions. The Company's expense under these defined contribution plans in 2017 were as follows:

(in millions)

Pension plan	L72, A1:M1	\$	25.3
Postretirement plan	L72, A1:M2		15.8
Total cost	L72	\$	<u>41.1</u>

Figure 10.1b

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by sponsor location, specifically domestic and foreign plans. In this example, domestic relates to the United Kingdom.

The Company sponsors defined contribution plans for substantially all employees pursuant to which the Company makes matching contributions. The Company's expense under these defined contribution plans in 2017 were as follows:			
<i>(in millions)</i>			
Domestic plan	L72, A2:M7	\$	25.3
Foreign plan	L72, A2:M6		15.8
Total cost	L72	\$	<u>41.1</u>

Figure 10.1c

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by tax status, specifically qualified and nonqualified plans.

The Company sponsors defined contribution plans for substantially all employees pursuant to which the Company makes matching contributions. The Company's expense under these defined contribution plans in 2017 were as follows:			
<i>(in millions)</i>			
Qualified plan	L72, A3:M10	\$	25.3
Nonqualified plan	L72, A3:M11		15.8
Total cost	L72	\$	<u>41.1</u>

Figure 10.1d

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by plan name, specifically the Savings Investment Plan and the Savings Restoration Plan, which are company-specific attributes.

The Company sponsors defined contribution plans for substantially all employees pursuant to which the Company makes matching contributions. The Company's expense under these defined contribution plans in 2017 were as follows:			
<i>(in millions)</i>			
Savings Investment Plan	L72, A5:ExM18	\$	25.3
Savings Restoration Plan	L72, A5:ExM19		15.8
Total cost	L72	\$	<u>41.1</u>

Figure 10.1e

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	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M7	UNITED KINGDOM		Duration	country:GB
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
A3	Retirement Plan Tax Status [Axis]		Duration	RetirementPlanTaxStatusAxis
	Retirement Plan Tax Status [Domain]		Duration	RetirementPlanTaxStatusDomain
M10	Qualified Plan [Member]		Duration	QualifiedPlanMember
M11	Nonqualified Plan [Member]		Duration	NonqualifiedPlanMember
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM18	Savings Investment Plan [Member]		Duration	SavingsInvestmentPlanMember
ExM19	Savings Restoration Plan [Member]		Duration	SavingsRestorationPlanMember
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized

Figure 10.2

The instance documents created using the modeling structure are provided here:

	Standard Label	Preferred Label**	
L72	Defined Contribution Plan, Cost	Cost	41100000

Figure 10.3a

	Standard Label	Preferred Label**			
	Retirement Plan Type [Axis]		Pension Plan [Member]	Other Postretirement Benefits Plan [Member]	Report-wide Value
	A1		M1	M2	
L72	Defined Contribution Plan, Cost	Total cost	25300000	15800000	41100000

Figure 10.3b

	Standard Label	Preferred Label**			
	Retirement Plan Sponsor Location [Axis]		UNITED KINGDOM	Foreign Plan [Member]	Report-wide Value
	A2		M7	M6	
L72	Defined Contribution Plan, Cost	Total cost	25300000	15800000	41100000

Figure 10.3c

	Standard Label	Preferred Label**			
	Retirement Plan Tax Status [Axis]		Qualified Plan [Member]	Nonqualified Plan [Member]	Report-wide Value
	A3		M10	M11	
L72	Defined Contribution Plan, Cost	Total cost	25300000	15800000	41100000

Figure 10.3d

	Standard Label	Preferred Label**			
	Retirement Plan Name [Axis]		Savings Investment Plan [Member]	Savings Restoration Plan [Member]	Report-wide Value
	A5		ExM18	ExM19	
L72	Defined Contribution Plan, Cost	Total cost	25300000	15800000	41100000

Figure 10.3e

Notes:

- In **Example c**, the “Retirement Plan Sponsor Location [Axis]” (**A2**) is intended to be used to tag the disaggregation between the domestic and foreign plans. In this example, domestic relates to the United Kingdom. Therefore, the domestic plan information is intended to be tagged with the “UNITED KINGDOM” member (**M7**), which is a member from the SEC’s Country Taxonomy. Because the disclosure did not provide any information about the country or countries associated with the foreign plan information, this information would be tagged with the “Foreign Plan [Member]” (**M6**) rather than a specific country.
 - When using the “Retirement Plan Sponsor Location [Axis]” (**A2**), the intent is to identify the country or countries associated with the domestic and foreign information disclosed. In this example, United Kingdom represents the domestic plan. However, the “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.K., included as a child as illustrated in [Figure 10.2](#).

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 11—Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Type versus Information about Plan Type

The following examples illustrate the modeling of a defined contribution cost disclosure specifically addressing the difference between a disaggregation by type of defined contribution plan versus “information about” the type of defined contribution plan.

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by plan type, specifically pension and other postretirement defined contribution plan.

The Company sponsors a defined contribution pension plan covering substantially all employees. Under this plan, employees can contribute a portion of their salary within the limits provided by the Internal Revenue Code. The Company made contributions to this plan totaling <u>\$60,000</u> ^[12] in 2017.	[12] L72, A1:M1
The Company sponsors defined contribution postretirement benefit agreements to provide death benefits for the designated beneficiaries of certain of the Company’s executive officers. Under the agreements, split-dollar whole life insurance contracts were purchased on certain executive officers. The increase in the cash surrender value of the contracts, less the Company’s cost of funds, constitutes the Company’s contribution to the agreements each year. If the insurance contracts fail to produce positive returns, the Company has no obligation to contribute to the agreements. The Company made contributions to this plan totaling <u>\$14,000</u> ^[13] in 2017.	[13] L72, A1:M4

Figure 11.1a

This example illustrates the modeling of a defined contribution plan cost disclosure that provides a partial disaggregation of the plan type attribute.

The Company has <u>defined contribution pension and postretirement plans</u> ^[14]	
These defined contribution plans resulted in contributions totaling <u>\$5.5 million</u> ^[15] in fiscal 2017. Total contributions to all defined pension plans were <u>\$5.3 million</u> ^[16] in fiscal 2017.	[14] XL5 [15] L72 [16] L72, A1:M1

Figure 11.1b

This example illustrates the modeling of a defined contribution plan cost disclosure that provides information about the type of defined contribution plans, when there is no disaggregation of the report-wide or default value.

The Company has defined contribution <u>postretirement plans</u> ^[17] resulting in contributions charged to operations of <u>\$5.9 million</u> ^[18] in 2017.	[17] XL5 [18] L72
--	------------------------------------

Figure 11.1c

The legend for the elements used to tag the facts in **Example a** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M4	Postretirement Life Insurance [Member]		Duration	DefinedBenefitPostretirementLifeInsuranceMember
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized

Figure 11.2a

The legend for the elements used to tag the facts in **Example b** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
XL5	Defined Contribution Plan, Type [Extensible List]		Instant	DefinedContributionPlanTypeExtensibleList

Figure 11.2b

The legend for the elements used to tag the facts in **Example c** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
XL5	Defined Contribution Plan, Type [Extensible List]		Instant	DefinedContributionPlanTypeExtensibleList

Figure 11.2c

The instance document created using the modeling structure for **Example a** is provided here:

Standard Label		Preferred Label**	
Retirement Plan Type [Axis] A1		Pension Plan [Member] M1	Postretirement Life Insurance [Member] M4
L72 Defined Contribution Plan, Cost	Cost	60000	14000

Figure 11.3a

Notes:

- The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the disaggregation of cost information by type of plan with member elements (**M1**) for pension information and (**M4**) for postretirement life information.

The instance document created using the modeling structure for **Example b** is provided here:

Standard Label		Preferred Label**	
Retirement Plan Type [Axis] A1		Pension Plan [Member] M1	Report-wide Value
L72 Defined Contribution Plan, Cost	Cost	5300000	5500000
XL5 Defined Contribution Plan, Type [Extensible List]	Plan type		us-gaap:PensionPlansDefinedBenefitMember us-gaap:OtherPostretirementBenefitPlansDefinedBenefitMember

Figure 11.3b

Notes:

- The “Retirement Plan Type [Axis]” (**A1**) is intended to be used to tag the partial disaggregation of cost information by type of plan with the member element (**M1**) for pension information. Because this disclosure did not explicitly indicate the cost for the defined contribution postretirement plans, the other postretirement plan member (**M2**) is not used with this dimension.
- The disclosure explicitly stated that the defined contribution plans are pension and postretirement plans, which represents information about the type of defined contribution plans. Because the plan type attribute applies to all report-wide or default values reported, then an extensible list element (**XL5**) is intended to be used. Two us-gaap member elements exist to represent the type of plan information disclosed, therefore two values are intended to be reported for the extensible list element (**XL5**) as illustrated in Figure 11.3b, instead of an extension element combining two us-gaap

elements. The inclusion of the extensible list element (XL5) communicates to a user of the data that the \$5.5 million fact value is for both defined contribution pension and postretirement plans. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.

- The values reported using extensible list elements are the member element names in the instance document. While the us-gaap element names indicate defined benefit, its standard labels, definitions and references indicate the elements could be used for either defined benefit or defined contribution plans. Element names represent unique identifiers in the Taxonomy and is not a criterion for element selection.
- This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant’s filing. This information is presented for illustrative purposes only.

The instance document created using the modeling structure for **Example c** is provided here:

	Standard Label	Preferred Label**	
L72	Defined Contribution Plan, Cost	Cost	5900000
XL5	Defined Contribution Plan, Type [Extensible List]	Postretirement plans	us-gaap:OtherPostretirementBenefitPlansDefinedBenefitMember

Figure 11.3c

Notes:

- The disclosure explicitly stated that the defined contribution plans are postretirement plans, which represents information about the type of defined contribution plans. Because the plan type attribute applies to all report-wide or default values reported for the defined contribution plan and there is not a syntactical need in the XBRL filing to include the plan type dimension with the line item element, then an extensible list element (XL5) is intended to be used. The inclusion of the extensible list element (XL5) communicates to a user of the data that the \$5.9 million fact value is for defined contribution postretirement plans. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- The values reported using extensible list elements are the member element names in the instance document. While the us-gaap element name indicates defined benefit, its standard label, definition and reference indicate the element could be used for either defined benefit or defined contribution plans. Element names represent unique identifiers in the Taxonomy

and is not a criterion for element selection.

- This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. This information is presented for illustrative purposes only.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 12—Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Sponsor Location versus Information about the Plan Sponsor Location

The following examples illustrate the modeling of a defined contribution cost disclosure specifically addressing the difference between a disaggregation by sponsor location versus “information about” the sponsor location of the defined contribution plan.

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by sponsor location, specifically for its domestic and Canadian plans. Domestic in this example is the United States.

The Company’s domestic defined contribution plan covers eligible employees. Company contributions represent a partial matching of employee contributions.	[19]	L72, A2:M5
The Company’s expense for this plan was <u>\$3.0 million</u> ^[19] in 2017.		
The Company’s Canadian defined contribution plan covers certain employees. The Company makes contributions for all eligible employees under this plan.	[20]	L72, A2:M8
The Company’s expense for this plan was <u>\$0.2 million</u> ^[20] in 2017.		

Figure 12.1a

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by sponsor location, specifically for plans in the United States, Canada and the United Kingdom.

The Company sponsors several defined contribution plans for eligible employees across its domestic and international facilities. The following table summarizes the expense associated with the contributions made to these plans in 2017.			
<i>(in thousands)</i>			
United States	L72, A2:M5	\$	2,434
Canada	L72, A2:M8		226
United Kingdom	L72, A2:M7		494
Total cost	L72	\$	<u>3,154</u>

Figure 12.1b

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by sponsor location, specifically for its domestic and international plans. The international plans are further disaggregated by location, specifically Canada and the United Kingdom. Domestic in this example is the United States.

The Company sponsors several defined contribution plans for eligible employees across its domestic and international facilities. The following table summarizes the expense associated with the contributions made to these plans in 2017.		
<i>(in thousands)</i>		
Domestic	L72, A2:M5 \$	2,434
International:		
Canada	L72, A2:M8	226
United Kingdom	L72, A2:M7	494
Total international	L72, A2:M6	720
Total cost	L72 \$	<u>3,154</u>

Figure 12.1c

This example illustrates the modeling of a defined contribution plan cost disclosure that provides information about the location of the defined contribution plan, when there is no disaggregation of the report-wide or default value.

We provide a defined contribution plan for eligible employees in the	[21] XL6
<u>United Kingdom</u> ^[21] . We contribute a percentage of an employee's annual salary,	
subject to United Kingdom statutory restrictions, on a monthly basis for eligible	
employees based upon the age of the employee. For the year ended December 31,	[22] L72
2017 , contribution expense was <u>\$0.8 million</u> ^[22] .	

Figure 12.1d

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by sponsor location, specifically U.S. and international plans, with information about the tax status provided for the U.S. plan. Domestic in this example is the United States.

The Company sponsors a 401(k) defined contribution retirement plan for	[23] XL7, A2:M5
qualifying employees pursuant to which the Company makes discretionary	
matching contributions. The Company's expense under its <u>401(k) plan</u> ^[23]	[24] L72, A2:M5
totaled <u>\$4.1 million</u> ^[24] in 2017.	
In addition, the Company has defined contribution plans for qualifying	
international employees and contributions expensed under these plans	[25] L72, A2:M6
totaled <u>\$6.4 million</u> ^[25] in 2017.	

Figure 12.1e

The legend for the elements used to tag the facts in **Example a** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
	Foreign Plan [Member]		Duration	ForeignPlanMember
M8	CANADA		Duration	country:CA
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized

Figure 12.2a

The legend for the elements used to tag the facts in **Example b** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
	Foreign Plan [Member]		Duration	ForeignPlanMember
M7	UNITED KINGDOM		Duration	country:GB
M8	CANADA		Duration	country:CA
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized

Figure 12.2b

The legend for the elements used to tag the facts in **Example c** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
M7	UNITED KINGDOM		Duration	country:GB
M8	CANADA		Duration	country:CA
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized

Figure 12.2c

The legend for the elements used to tag the facts in **Example d** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]		Instant	DefinedContributionPlanSponsorLocationExtensibleList

Figure 12.2d

The legend for the elements used to tag the facts in **Example e** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A2	Retirement Plan Sponsor Location [Axis]		Duration	RetirementPlanSponsorLocationAxis
	Retirement Plan Sponsor Location [Domain]		Duration	RetirementPlanSponsorLocationDomain
	Domestic Plan [Member]		Duration	DomesticPlanMember
M5	UNITED STATES		Duration	country:US
M6	Foreign Plan [Member]		Duration	ForeignPlanMember
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
XL7	Defined Contribution Plan, Tax Status [Extensible List]		Instant	DefinedContributionPlanTaxStatusExtensibleList

Figure 12.2e

The instance documents created using the modeling structure for **Examples a, b** and **c** are provided here:

	Standard Label	Preferred Label**		
	Retirement Plan Sponsor Location [Axis]		UNITED STATES	CANADA
	A2		M5	M8
L72	Defined Contribution Plan, Cost	Cost	3000000	200000

Figure 12.3a

	Standard Label	Preferred Label**				
	Retirement Plan Sponsor Location [Axis]		UNITED STATES	CANADA	UNITED KINGDOM	Report-wide Value
	A2		M5	M8	M7	
L72	Defined Contribution Plan, Cost	Cost	2434000	226000	494000	3154000

Figure 12.3b

	Standard Label	Preferred Label**					
	Retirement Plan Sponsor Location [Axis]		UNITED STATES	CANADA	UNITED KINGDOM	Foreign Plan [Member]	Report-wide Value
	A2		M5	M8	M7	M6	
L72	Defined Contribution Plan, Cost	Cost	2434000	226000	494000	720000	3154000

Figure 12.3c

Notes:

- While the disclosure in **Example a** indicated the plan was a “domestic” plan, and **Examples b** and **c** indicated the plans were “U.S.” plans, they are all intended to be tagged with the “UNITED STATES” member (M5).
- The “Retirement Plan Sponsor Location [Axis]” (A2) is intended to be used to tag the disaggregation of the defined contribution plan cost information between domestic and foreign plans in **Examples a, b** and **c**. In each case, domestic relates to the United States. Therefore, the domestic information is intended to be tagged with the “UNITED STATES” member (M5), which is a member from the SEC’s Country Taxonomy. All three examples indicated the specific country or countries associated with the foreign plan or plans, therefore this information is intended to be tagged with the respective members from the SEC’s Country Taxonomy. **Example c** also provides a

disaggregation of the foreign plans as well as a total of foreign plans, therefore the “Foreign Plan [Member]” (**M6**) would be used to tag the total for the international plans.

- When using the “Retirement Plan Sponsor Location [Axis]” (**A2**) the intent is to identify the country or countries associated with the domestic and foreign plan information disclosed. The “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.S., included as a child as illustrated in [Figure 12.2](#), specifically Figure 12.2a, Figure 12.2b and Figure 12.2c. Similarly, the “Foreign Plan [Member]” (**M6**) element is not intended to be used in the instance document for **Examples a** and **b**, but is expected to be included in the Definition Linkbase with the specific country or countries included as children, as illustrated in [Figure 12.2](#), specifically Figure 12.2a and Figure 12.2b.

The instance document created using the modeling structure for **Example d** is provided here:

	Standard Label	Preferred Label**	
L72	Defined Contribution Plan, Cost	Cost	800000
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]	United Kingdom	country:GB

Figure 12.3d

Notes:

- The disclosure explicitly stated that the defined contribution plan is in the United Kingdom, which represents information about the sponsor location of the defined contribution plan. Because the sponsor location attribute applies to all report-wide or default values reported and there is not a syntactical need in the XBRL filing to include the sponsor location dimension with the line item element, then an extensible list element (**XL6**) is intended to be used. The inclusion of the extensible list element (**XL6**) communicates to a user of the data that the \$0.8 million fact value applies to a U.K. defined contribution plan. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- The values reported using extensible list elements are the member element names in the instance document.

- This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant’s filing. This information is presented for illustrative purposes only.

The instance document created using the modeling structure for **Example e** is provided here:

	Standard Label	Preferred Label**		
	Retirement Plan Sponsor Location [Axis] A2		UNITED STATES M5	Foreign Plan [Member] M6
L72	Defined Contribution Plan, Cost	Cost	4100000	6400000
XL7	Defined Contribution Plan, Tax Status [Extensible List]	401(k) plan	us-gaap:QualifiedPlanMember	

Figure 12.3e

Notes:

- The disclosure “401(k) defined contribution retirement plan” contains the following attributes: tax status (qualified plan) and sponsor location (U.S.). Because the disclosure also includes the cost for international plans, the primary disaggregating attribute is the plan sponsor location.
- The “Retirement Plan Sponsor Location [Axis]” (**A2**) is intended to be used to tag the disaggregation of the defined contribution plan cost information between U.S. and international plans. The 401(k) plan information would be tagged with the “UNITED STATES” member (**M5**), which is a member from the SEC’s Country Taxonomy. Because the disclosure did not provide any information about the country or countries associated with the international plans, then this information would be tagged with the “Foreign Plan [Member]” (**M6**) rather than a specific country.
 - When using the “Retirement Plan Sponsor Location [Axis]” (**A2**) the intent is to identify the country or countries associated with the domestic and foreign plan information disclosed. In this example, United States represents the domestic plan. However, the “Domestic Plan [Member]” element is not intended to be used in the instance document, but is expected to be included in

the Definition Linkbase, which is one of the files included in an XBRL filing, with the specific country, U.S., included as a child as illustrated in [Figure 12.2](#).

- The disclosure indicates another attribute about the defined contribution plan, specifically that it is a tax qualified plan, which represents information about the tax status of the defined contribution plan. Because the tax status attribute applies to all fact values reported for the U.S. plan and there is not a syntactical need in the XBRL filing to include the tax status dimension with the line item element within the U.S. dimensional context, then an extensible list element (**XL7**) is intended to be used. The inclusion of the extensible list element (**XL7**) communicates to a user of the data that the \$4.1 million fact value, reported for the U.S. plan, is for a tax qualified defined contribution plan. The intent of this modeling is to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
 - The values reported using extensible list elements are the member element names in the instance document.
 - This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. This information is presented for illustrative purposes only.
- ** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 13—Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Tax Status versus Information about the Plan Tax Status

The following examples illustrate the modeling of a defined contribution cost disclosure specifically addressing the difference between a disaggregation by tax status versus “information about” the tax status of the defined contribution plan.

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by tax status, specifically qualified and nonqualified plans, with information about the sponsor location provided for the tax qualified plan.

We sponsor a <u>401(k) defined contribution plan</u> ^[26] . This plan allows eligible employees to elect to contribute portions of their salaries, which are matched by the Company in cash. Our contributions to the 401(k) plan amounted to <u>\$202 million</u> ^[27] in 2017.	[26] XL6, A3:M10
	[27] L72, A3:M10
We also sponsor non-qualified retirement plans for certain employees whose benefits under the 401(k) plan are limited by federal tax law. The non-qualified plans allow eligible employees to defer a portion of their eligible compensation and provide for employer matching and base contributions pursuant to limitations. Our contributions to these non-qualified plans amounted to <u>\$15 million</u> ^[28] in 2017.	[28] L72, A3:M11

Figure 13.1a

This example illustrates the modeling of a defined contribution plan cost disclosure that provides information about the tax status of its defined contribution plan, when there is no disaggregation of the report-wide or default value.

The Company sponsors a <u>401(k) retirement savings plan</u> ^{[29][30]} , which covers substantially all of its employees. Employees make contributions, subject to certain Internal Revenue Service (“IRS”) limitations. The Company matches employee contributions, up to IRS limits. Employee and Company contributions are fully vested when made. During 2017, the Company contributed <u>\$6.6 million</u> ^[31] to match employee deferrals under this plan.	[29] XL6
	[30] XL7
	[31] L72

Figure 13.1b

The legend for the elements used to tag the facts in **Example a** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A3	Retirement Plan Tax Status [Axis]		Duration	RetirementPlanTaxStatusAxis
	Retirement Plan Tax Status [Domain]		Duration	RetirementPlanTaxStatusDomain
M10	Qualified Plan [Member]		Duration	QualifiedPlanMember
M11	Nonqualified Plan [Member]		Duration	NonqualifiedPlanMember
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]		Instant	DefinedContributionPlanSponsorLocationExtensibleList

Figure 13.2a

The legend for the elements used to tag the facts in **Example b** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]		Instant	DefinedContributionPlanSponsorLocationExtensibleList
XL7	Defined Contribution Plan, Tax Status [Extensible List]		Instant	DefinedContributionPlanTaxStatusExtensibleList

Figure 13.2b

The instance document created using the modeling structure for **Example a** is provided here:

Standard Label		Preferred Label**	
Retirement Plan Tax Status [Axis] A3		Qualified Plan [Member] M10	Nonqualified Plan [Member] M11
L72	Defined Contribution Plan, Cost	Cost	202000000
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]	401(k) defined contribution plan	country:US

Figure 13.3a

Notes:

- The disclosure “401(k) defined contribution plan” contains the following attributes: tax status (qualified plan) and sponsor location (U.S.). Because the disclosure also includes the cost for nonqualified plans, the primary disaggregating attribute is the plan tax status.
- The “Retirement Plan Tax Status [Axis]” (**A3**) is intended to be used to tag the disaggregation of the defined contribution plan cost information by tax status with member elements (**M10**) for the qualified plan and (**M11**) for the nonqualified plan.
- The disclosure indicates another attribute about the defined contribution plan, specifically that it is a U.S. plan, which represents information about the sponsor location of the defined contribution plan. Because the sponsor location attribute applies to all fact values reported for the qualified plan and there is not a syntactical need in the XBRL filing to include the sponsor location dimension with the line item element within the qualified plan dimensional context, then an extensible list element (**XL6**) is intended to be used. The inclusion of the extensible list element (**XL6**) communicates to a user of the data that the \$202 million fact value, reported for the qualified plan, is for a U.S. defined contribution plan. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- The values reported using extensible list elements are the member element names in the instance document.
- This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant’s filing. This information is presented for illustrative purposes only.

The instance document created using the modeling structure for **Example b** is provided here:

	Standard Label	Preferred Label**	
L72	Defined Contribution Plan, Cost	Cost	6600000
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]	401(k) retirement savings plan	country:US
XL7	Defined Contribution Plan, Tax Status [Extensible List]	401(k) retirement savings plan	us-gaap:QualifiedPlanMember

Figure 13.3b

Notes:

- The disclosure “401(k) retirement savings plan” contains the following attributes: tax status (qualified plan) and sponsor location (U.S.), which provides information about the tax status and sponsor location of the defined contribution plan.
- Because the sponsor location attribute and the tax status attribute apply to all report-wide or default fact values reported for the defined contribution plan and there is not a syntactical need in the XBRL filing to include the sponsor location or tax status dimensions with the line item element, then two extensible list elements (**XL6** and **XL7**) are intended to be used. The inclusion of these extensible list elements (**XL6** and **XL7**) communicates to a user of the data that the \$6.6 million fact value is for a U.S. tax qualified defined contribution plan. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- The values reported using extensible list elements are the member element names in the instance document.
- This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant’s filing. This information is presented for illustrative purposes only.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Example 14—Defined Contribution Plan Cost Disclosure Illustrating the Difference between Disaggregation by Plan Name versus Information about the Plan Name

The following examples illustrate the modeling of a defined contribution cost disclosure specifically addressing the difference between a disaggregation by plan name versus “information about” the defined contribution plan, specifically its name.

This example illustrates the modeling of a defined contribution plan cost disclosure that is disaggregated by plan name, with separate information provided about each plan.

We have a <u>qualified</u> ^[32] defined contribution plan, known as the C&S Employee Savings and Retirement Plan. Eligibility to participate in the plan is subject to certain minimum service requirements. Employees may voluntarily contribute up to the limit prescribed by law and we may make matching contributions in our discretion. Employees are vested immediately in any contributions by us.	[32]	XL7, A5:ExM20
We contributed <u>\$616,000</u> ^[33] for the year ended December 31, 2017.	[33]	L72, A5:ExM20
We also have a <u>nonqualified</u> ^[34] defined contribution plan in the <u>UK</u> ^[35] , known as the Semiconductor Group Personal Pension Plan. The plan is subject to minimum service requirements. Employees contribute a portion of their pensionable salary.	[34]	XL7, A5:ExM21
We make matching contributions depending upon the contribution by the employee. Employees are vested immediately in any contributions made by us.	[35]	XL6, A5:ExM21
We contributed <u>\$278,000</u> ^[36] for the year ended December 31, 2017.	[36]	L72, A5:ExM21

Figure 14.1a

This example illustrates the modeling of a defined contribution plan cost disclosure that provides information about the name of the defined contribution plan, when there is no disaggregation of the report-wide or default value.

The Company has a defined contribution plan, <u>ABC 401(k) Savings Plan</u> ^[37] , covering substantially all employees who have completed the hours and service requirements, as defined by the plan document. This plan is subject to the applicable provisions of ERISA. The Company matches a portion of the participant’s contributions after completion of the service requirement under a predetermined formula based on the participant’s contribution level. The	[37]	L73
Company’s contributions were <u>\$37.4 million</u> ^[38] for fiscal 2017.	[38]	L72

Figure 14.1b

The legend for the elements used to tag the facts in **Example a** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM20	C&S Employee Savings and Retirement Plan [Member]		Duration	CSEmployeeSavingsAndRetirementPlanMember
ExM21	Semiconductor Group Personal Pension Plan [Member]		Duration	SemiconductorGroupPersonalPensionPlanMember
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]		Instant	DefinedContributionPlanSponsorLocationExtensibleList
XL7	Defined Contribution Plan, Tax Status [Extensible List]		Instant	DefinedContributionPlanTaxStatusExtensibleList

Figure 14.2a

The legend for the elements used to tag the facts in **Example b** is:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L72	Defined Contribution Plan, Cost	Debit	Duration	DefinedContributionPlanCostRecognized
L73	Defined Contribution Plan, Plan Name		Duration	DefinedContributionPlanPlanName

Figure 14.2b

The instance document created using the modeling structure for **Example a** is provided here:

	Standard Label	Preferred Label**		
	Retirement Plan Name [Axis] A5		C&S Employee Savings and Retirement Plan [Member] ExM20	Semiconductor Group Personal Pension Plan [Member] ExM21
L72	Defined Contribution Plan, Cost	Cost	616000	278000
XL6	Defined Contribution Plan, Sponsor Location [Extensible List]	UK		country:GB
XL7	Defined Contribution Plan, Tax Status [Extensible List]	Tax status	us-gaap:QualifiedPlanMember	us-gaap:NonqualifiedPlanMember

Figure 14.3a

Notes:

- The “Retirement Plan Name [Axis]” (**A5**) is intended to be used to tag the disaggregation by plan name of the defined contribution plan cost information. Extension member elements (**ExM20** and **ExM21**) are used for tagging the information disclosed because plan name is company-specific.
- This example assumes the filer has other qualified and nonqualified defined benefit plans, which is why plan tax status is not considered the primary disaggregating attribute and therefore the plan tax status dimension is not used for this disclosure.
- For the C&S Employee Savings and Retirement Plan, the disclosure explicitly stated that this is a qualified plan, which represents information about the tax status of the defined contribution plan. Because the tax status attribute applies to all fact values reported for this plan and there is not a syntactical need in the XBRL filing to include the tax status dimension with the line item element within this dimensional context, then an extensible list element (**XL7**) is intended to be used. The inclusion of the extensible list element (**XL7**) communicates to a user of the data that the \$616,000 fact value, reported for the C&S Employee Savings and Retirement Plan, is for a tax qualified defined contribution plan. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- For the Semiconductor Group Personal Pension Plan, the disclosure explicitly stated that this is a nonqualified plan in the U.K., which represents information about the tax status and sponsor location of the defined contribution plan. Because the tax status and sponsor location attributes apply to all fact values reported for this plan and there is not a syntactical need in the XBRL filing to include the tax status and sponsor location

dimensions with the line item element within this dimensional context, then two extensible list elements (**XL6** and **XL7**) are intended to be used. The inclusion of these extensible list elements (**XL6** and **XL7**) communicates to a user of the data that the \$278,000 fact value, reported for the Semiconductor Group Personal Pension Plan, is for a U.K. nonqualified defined contribution plan. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.

- The values reported using extensible list elements are the member element names in the instance document.
- This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. This information is presented for illustrative purposes only.

The instance document created using the modeling structure for **Example b** is provided here:

	Standard Label	Preferred Label**	
L72	Defined Contribution Plan, Cost	Cost	37400000
L73	Defined Contribution Plan, Plan Name	Plan name	ABC 401(k) Savings Plan

Figure 14.3b

Notes:

- The disclosure explicitly stated this is the ABC 401(k) Savings Plan, which provides information about the defined contribution plan, specifically its name. Because the plan name attribute applies to all report-wide or default fact values reported and the plan name dimension is not syntactically needed in the XBRL filing with the line item element, then the primary line item string element for plan name (**L73**) is intended to be used. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- This example may include information that is not required to be tagged by SEC rules. This information may be required to be disclosed under U.S. GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. This information is presented for illustrative purposes only.

** Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

Section 4: Appendix for Figure x.4

The following tables are a continuation of [Figure 1a.4](#).

Amounts for the other postretirement benefit information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in millions)	A1:M2								
L2	Service cost	36	Defined Benefit Plan, Service Cost	Debit				36000000	+1	36000000
L3	Interest cost	55	Defined Benefit Plan, Interest Cost	Debit				55000000	+1	55000000
L4	Plan participants' contributions	20	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				20000000	+1	20000000
L5	Amendments	(75)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	(Decrease)	-75000000	+1	-75000000
L6	Actuarial loss	25	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-25000000	-1	25000000
L14	Acquisition	600	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit				600000000	+1	600000000
L7	Benefits paid	(90)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				90000000	-1	-90000000
									Possible Total	571000000
L20	Actual return on plan assets	5	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	5000000	+1	5000000
L21	Employer contributions	137	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				137000000	+1	137000000
L22	Plan participants' contributions	20	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				20000000	+1	20000000
L23	Benefits paid	(90)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				90000000	-1	-90000000
L25	Acquisition	25	Defined Benefit Plan, Plan Assets, Business Combination	Debit				25000000	+1	25000000
									Possible Total	97000000
L1	Benefit obligation at end of year	1,313	Defined Benefit Plan, Benefit Obligation	Credit				1313000000	-1	-1313000000
L19	Fair value of plan assets at end of year	303	Defined Benefit Plan, Fair Value of Plan Assets	Debit				303000000	+1	303000000
L30	Funded status at end of year	(1,010)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-1010000000	Total	-1010000000

Figure 1a.4b (continues)

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M2								
L32	Current liabilities	(150)	Liability, Defined Benefit Plan, Current	Credit				150000000	-1	-150000000
L33	Noncurrent liabilities	(860)	Liability, Defined Benefit Plan, Noncurrent	Credit				860000000	-1	-860000000
L34	Total	(1,010)	Defined Benefit Plan, Amounts for Asset (Liability) Recognized in Statement of Financial Position	Debit	Assets	(Liabilities)	(Liabilities)	-1010000000	Total	-1010000000
L36	Net loss (gain)	(11)	Defined Benefit Plan, Accumulated Other Comprehensive Income (Loss), Gain (Loss), before Tax	Credit	Accumulated Other Comprehensive Income for Gain	Accumulated Other Comprehensive (Loss) for (Loss)	Accumulated Other Comprehensive Income for Gain	11000000	-1	-11000000
L35	Prior service cost (credit)	(92)	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, Prior Service Cost (Credit), before Tax	Debit	Accumulated Other Comprehensive Loss for Prior Service Cost	Accumulated Other Comprehensive (Income) for Prior Service (Credit)	Accumulated Other Comprehensive (Income) for Prior Service (Credit)	-92000000	+1	-92000000
L37	Total	(103)	Defined Benefit Plan, Accumulated Other Comprehensive (Income) Loss, before Tax	Debit	Accumulated Other Comprehensive Loss	Accumulated Other Comprehensive (Income)	Accumulated Other Comprehensive (Income)	-103000000	Total	-103000000
L2	Service cost	36	Defined Benefit Plan, Service Cost	Debit				36000000	+1	36000000
L3	Interest cost	55	Defined Benefit Plan, Interest Cost	Debit				55000000	+1	55000000
L39	Expected return on plan assets	(17)	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Expected Return	Expected (Loss)	Expected Return	17000000	-1	-17000000
L41	Amortization of prior service cost (credit)	(5)	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Cost Amortization	(Credit) Amortization	(Credit) Amortization	-5000000	+1	-5000000
L43	Net periodic benefit cost	69	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	Cost	69000000	Total	69000000

Figure 1a.4b (continues)

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M2								
L44	Net loss	37	Other Comprehensive Income (Loss), Defined Benefit Plan, Gain (Loss) Arising During Period, before Tax	Credit	Other Comprehensive Income for Gain	Other Comprehensive (Loss) for (Loss)	Other Comprehensive (Loss) for (Loss)	-37000000	-1	37000000
L45	Prior service cost (credit)	(75)	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Debit	Other Comprehensive Loss for Prior Service Cost	Other Comprehensive (Income) for Prior Service (Credit)	Other Comprehensive (Income) for Prior Service (Credit)	-75000000	+1	-75000000
L46	Amortization of prior service (cost) credit	5	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, before Tax	Credit	Other Comprehensive Loss for Prior Service Cost Reclassification	Other Comprehensive (Income) for Prior Service (Credit) Reclassification	Other Comprehensive (Income) for Prior Service (Credit) Reclassification	-5000000	-1	5000000
L47	Total recognized in other comprehensive loss (income)	(33)	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive (Income)	-33000000	Total	-33000000
L43	Net periodic benefit cost	69	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	Cost	69000000	+1	69000000
L47	Total recognized in other comprehensive loss (income)	(33)	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive (Income)	-33000000	+1	-33000000
L48	Total recognized in net periodic benefit cost and other comprehensive loss	36	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Debit	Cost and Loss	(Credit) and (Income)	Cost and Loss	36000000	Total	36000000

Figure 1a.4b (continued)

The following tables are a continuation of [Figure 2.4](#).

Amounts for the foreign pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in millions)	A1:M1, A2:M6								
L2	Service cost	11	Defined Benefit Plan, Service Cost	Debit				11000000	+1	11000000
L3	Interest cost	49	Defined Benefit Plan, Interest Cost	Debit				49000000	+1	49000000
L6	Actuarial (gain) loss	85	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-85000000	-1	85000000
L7	Benefits paid	(58)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				58000000	-1	-58000000
L14	Acquisition	55	Defined Benefit Plan, Benefit Obligation, Business Combination	Debit				55000000	+1	55000000
L16	Foreign exchange rate changes	(122)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	122000000	-1	-122000000
									Possible Total	20000000
L23	Benefits paid	(58)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				58000000	-1	-58000000
L20	Actual return on plan assets	91	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	91000000	+1	91000000
L21	Employer contributions	9	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				9000000	+1	9000000
L28	Foreign exchange rate changes	(120)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-120000000	+1	-120000000
L25	Acquisition	48	Defined Benefit Plan, Plan Assets, Business Combination	Debit				48000000	+1	48000000
									Possible Total	-30000000
L1	Benefit obligation, end of year	1,272	Defined Benefit Plan, Benefit Obligation	Credit				1272000000	-1	-1272000000
L19	Fair value of plan assets, end of year	1,204	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1204000000	+1	1204000000
L30	Funded status	(68)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-68000000	Total	-68000000

Figure 2.4b

Amounts for the other postretirement benefit information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	<i>(in millions)</i>	A1:M2								
L3	Interest cost	6	Defined Benefit Plan, Interest Cost	Debit				6000000	+1	6000000
L6	Actuarial (gain) loss	(13)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	13000000	-1	-13000000
L7	Benefits paid	(9)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				9000000	-1	-9000000
L16	Foreign exchange rate changes	(1)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	1000000	-1	-1000000
									Possible Total	-17000000
L1	Benefit obligation, end of year	133	Defined Benefit Plan, Benefit Obligation	Credit				133000000	-1	-133000000
L19	Fair value of plan assets, end of year	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Funded status	(133)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-133000000	Total	-133000000

Figure 2.4c

Amounts for the Total Company information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)									
L2	Service cost	20	Defined Benefit Plan, Service Cost	Debit				20000000	+1	20000000
L3	Interest cost	72	Defined Benefit Plan, Interest Cost	Debit				72000000	+1	72000000
L6	Actuarial (gain) loss	48	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-48000000	-1	48000000
L7	Benefits paid	(75)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				75000000	-1	-75000000
L11	Settlement	25	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Remeasurement due to Settlement	Debit	Decrease	(Increase)	(Increase)	-25000000	-1	25000000
L10	Lump-sum settlement payments	(79)	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit				79000000	-1	-79000000
L14	Acquisition	206	Defined Benefit Plan, Benefit Obligation, Business Combination	Debit				206000000	+1	206000000
L16	Foreign exchange rate changes	(123)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	123000000	-1	-123000000
									Possible Total	94000000
L23	Benefits paid	(66)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				66000000	-1	-66000000
L20	Actual return on plan assets	94	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	94000000	+1	94000000
L21	Employer contributions	37	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				37000000	+1	37000000
L27	Lump-sum settlement payments	(79)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				79000000	-1	-79000000
L28	Foreign exchange rate changes	(120)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-120000000	+1	-120000000
L25	Acquisition	175	Defined Benefit Plan, Plan Assets, Business Combination	Debit				175000000	+1	175000000
									Possible Total	41000000
L1	Benefit obligation, end of year	1,908	Defined Benefit Plan, Benefit Obligation	Credit				1908000000	-1	-1908000000
L19	Fair value of plan assets, end of year	1,549	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1549000000	+1	1549000000
L30	Funded status	(359)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-359000000	Total	-359000000

Figure 2.4d

The following tables are a continuation of [Figure 3.4](#).

Amounts for the nonqualified pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1 , A3:M11								
L2	Service cost	157	Defined Benefit Plan, Service Cost	Debit				157000	+1	157000
L3	Interest cost	10,060	Defined Benefit Plan, Interest Cost	Debit				10060000	+1	10060000
L6	Actuarial gain	(14,372)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	14372000	-1	-14372000
L7	Benefits paid	(16,231)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				16231000	-1	-16231000
L16	Effects of change in currency conversion	(351)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	351000	-1	-351000
L18	Net change in benefit obligation	(20,737)	Defined Benefit Plan, Benefit Obligation, Period Increase (Decrease)		Increase	(Decrease)	(Decrease)	-20737000	Total	-20737000
L23	Benefits paid	(16,231)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				16231000	-1	-16231000
L21	Employer contributions	16,231	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				16231000	+1	16231000
L29	Net change in plan assets	—	Defined Benefit Plan, Plan Assets, Period Increase (Decrease)		Increase	(Decrease)	N/A	0	Total	0
L1	Benefit obligation at end of year	247,087	Defined Benefit Plan, Benefit Obligation	Credit				247087000	-1	-247087000
L19	Fair value of plan assets at end of year	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Funded status	(247,087)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-247087000	Total	-247087000

Figure 3.4b

Amounts for total pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1								
L2	Service cost	12,089	Defined Benefit Plan, Service Cost	Debit				12089000	+1	12089000
L3	Interest cost	84,596	Defined Benefit Plan, Interest Cost	Debit				84596000	+1	84596000
L4	Plan participants' contributions	20	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				20000	+1	20000
L6	Actuarial gain	(143,559)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	143559000	-1	-143559000
L7	Benefits paid	(123,583)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				123583000	-1	-123583000
L10	Lump-sum settlement paid	(98,348)	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit				98348000	-1	-98348000
L12	Curtailments	(1,264)	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	Decrease	1264000	-1	-1264000
L16	Effects of change in currency conversion	(351)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	351000	-1	-351000
L18	Net change in benefit obligation	(270,400)	Defined Benefit Plan, Benefit Obligation, Period Increase (Decrease)		Increase	(Decrease)	(Decrease)	-270400000	Total	-270400000
L22	Plan participants' contributions	20	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				20000	+1	20000
L23	Benefits paid	(123,583)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				123583000	-1	-123583000
L20	Actual loss on plan assets	(59,342)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-59342000	+1	-59342000
L21	Employer contributions	23,359	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				23359000	+1	23359000
L27	Lump-sum settlement paid	(98,348)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				98348000	-1	-98348000
L29	Net change in plan assets	(257,894)	Defined Benefit Plan, Plan Assets, Period Increase (Decrease)		Increase	(Decrease)	(Decrease)	-257894000	Total	-257894000
L1	Benefit obligation at end of year	2,098,997	Defined Benefit Plan, Benefit Obligation	Credit				2098997000	-1	-2098997000
L19	Fair value of plan assets at end of year	1,579,356	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1579356000	+1	1579356000
L30	Funded status	(519,641)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-519641000	Total	-519641000

Figure 3.4c

Amounts for other postretirement benefit information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M2								
L2	Service cost	588	Defined Benefit Plan, Service Cost	Debit				588000	+1	588000
L3	Interest cost	2,794	Defined Benefit Plan, Interest Cost	Debit				2794000	+1	2794000
L4	Plan participants' contributions	4,230	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				4230000	+1	4230000
L5	Plan amendments	1,145	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	Increase	1145000	+1	1145000
L6	Actuarial gain	(5,543)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	5543000	-1	-5543000
L7	Benefits paid	(13,221)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				13221000	-1	-13221000
L18	Net change in benefit obligation	(10,007)	Defined Benefit Plan, Benefit Obligation, Period Increase (Decrease)		Increase	(Decrease)	(Decrease)	-10007000	Total	-10007000
L22	Plan participants' contributions	4,230	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				4230000	+1	4230000
L23	Benefits paid	(13,221)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				13221000	-1	-13221000
L21	Employer contributions	8,991	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				8991000	+1	8991000
L29	Net change in plan assets	—	Defined Benefit Plan, Plan Assets, Period Increase (Decrease)		Increase	(Decrease)	N/A	0	Total	0
L1	Benefit obligation at end of year	71,047	Defined Benefit Plan, Benefit Obligation	Credit				71047000	-1	-71047000
L19	Fair value of plan assets at end of year	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Funded status	(71,047)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-71047000	Total	-71047000

Figure 3.4d

The following tables are a continuation of [Figure 4.4](#).

Amounts for the unfunded pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1 , A4:M15								
L2	Service cost	16	Defined Benefit Plan, Service Cost	Debit				16000000	+1	16000000
L3	Interest cost	9	Defined Benefit Plan, Interest Cost	Debit				9000000	+1	9000000
L6	Actuarial (gain) loss	(2)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	2000000	-1	-2000000
L7	Benefit payments	(42)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				42000000	-1	-42000000
									Possible Total	-19000000
L23	Benefit payments	(42)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				42000000	-1	-42000000
L21	Employer contributions	42	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				42000000	+1	42000000
									Possible Total	0
L1	Benefit obligation at December 31	259	Defined Benefit Plan, Benefit Obligation	Credit				259000000	-1	-259000000
L19	Plan assets at December 31	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Funded status at December 31	(259)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-259000000	Total	-259000000

Figure 4.4b

Amounts for the postretirement medical information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M3								
L2	Service cost	4	Defined Benefit Plan, Service Cost	Debit				4000000	+1	4000000
L3	Interest cost	3	Defined Benefit Plan, Interest Cost	Debit				3000000	+1	3000000
L6	Actuarial (gain) loss	5	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-5000000	-1	5000000
L7	Benefit payments	(8)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				8000000	-1	-8000000
									Possible Total	4000000
L23	Benefit payments	(8)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				8000000	-1	-8000000
L21	Employer contributions	8	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				8000000	+1	8000000
									Possible Total	0
L1	Benefit obligation at December 31	98	Defined Benefit Plan, Benefit Obligation	Credit				98000000	-1	-98000000
L19	Plan assets at December 31	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Funded status at December 31	(98)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-98000000	Total	-98000000

Figure 4.4c

The following tables are a continuation of [Figure 5.4](#).

Amounts for the Non-U.S. pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in millions)	A1:M1, A2:M6								
L2	Service cost	31.3	Defined Benefit Plan, Service Cost	Debit				31300000	+1	31300000
L3	Interest cost	57.8	Defined Benefit Plan, Interest Cost	Debit				57800000	+1	57800000
L4	Participant contributions	2.1	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				2100000	+1	2100000
L5	Plan amendments	(3.1)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	(Decrease)	-3100000	+1	-3100000
L6	Actuarial loss	30.0	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-30000000	-1	30000000
L7	Benefits paid	(50.3)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				50300000	-1	-50300000
L9	Settlements	(8.6)	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement	Debit	Decrease	(Increase)	Decrease	8600000	-1	-8600000
L12	Curtailments	(5.1)	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	Decrease	5100000	-1	-5100000
L13	Special termination benefits	1.5	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Credit				1500000	+1	1500000
L16	Foreign currency exchange effects	(143.4)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	143400000	-1	-143400000
									Possible Total	-87800000
L20	Actual (loss) return on assets	25.9	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	25900000	+1	25900000
L22	Participant contributions	2.1	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				2100000	+1	2100000
L21	Employer contributions	74.4	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				74400000	+1	74400000
L23	Benefits paid	(50.3)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				50300000	-1	-50300000
L27	Settlements	(8.6)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				8600000	-1	-8600000
L28	Foreign currency exchange effects	(109.1)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-109100000	+1	-109100000
									Possible Total	-65600000
L1	Benefit obligation at end of year	1,647.9	Defined Benefit Plan, Benefit Obligation	Credit				1647900000	-1	-1647900000
L19	Fair value at end of year	1,302.8	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1302800000	+1	1302800000
L30	Funded status	(345.1)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-345100000	Total	-345100000

Figure 5.4b

Amounts for the total pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in millions)	A1:M1								
L2	Service cost	73.5	Defined Benefit Plan, Service Cost	Debit				73500000	+1	73500000
L3	Interest cost	182.5	Defined Benefit Plan, Interest Cost	Debit				182500000	+1	182500000
L4	Participant contributions	2.1	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				2100000	+1	2100000
L5	Plan amendments	(1.9)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	(Decrease)	-1900000	+1	-1900000
L6	Actuarial loss	160.4	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-160400000	-1	160400000
L7	Benefits paid	(232.1)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				232100000	-1	-232100000
L9	Settlements	(1.9)	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Settlement	Debit	Decrease	(Increase)	Decrease	1900000	-1	-1900000
L12	Curtailments	0.2	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	(Increase)	-200000	-1	200000
L13	Special termination benefits	9.8	Defined Benefit Plan, Benefit Obligation, Special and Contractual Termination Benefits	Credit				9800000	+1	9800000
L16	Foreign currency exchange effects	(143.4)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	143400000	-1	-143400000
									Possible Total	49200000
L20	Actual (loss) return on assets	11.9	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	11900000	+1	11900000
L22	Participant contributions	2.1	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				2100000	+1	2100000
L21	Employer contributions	137.6	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				137600000	+1	137600000
L23	Benefits paid	(232.1)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				232100000	-1	-232100000
L27	Settlements	(8.6)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				8600000	-1	-8600000
L28	Foreign currency exchange effects	(109.1)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-109100000	+1	-109100000
									Possible Total	-198200000
L1	Benefit obligation at end of year	4,787.8	Defined Benefit Plan, Benefit Obligation	Credit				4787800000	-1	-4787800000
L19	Fair value at end of year	3,916.4	Defined Benefit Plan, Fair Value of Plan Assets	Debit				3916400000	+1	3916400000
L30	Funded status	(871.4)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-871400000	Total	-871400000

Figure 5.4c

Amounts for the UMWA Plan retirement healthcare information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M3, A5:ExM16								
L3	Interest cost	17.9	Defined Benefit Plan, Interest Cost	Debit				17900000	+1	17900000
L6	Actuarial loss	52.9	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-52900000	-1	52900000
L7	Benefits paid	(36.1)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				36100000	-1	-36100000
L8	Medicare subsidy received	0.6	Defined Benefit Plan, Benefit Obligation, Prescription Drug Subsidy Receipt	Debit				600000	+1	600000
									Possible Total	35300000
L20	Actual (loss) return on assets	14.9	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	14900000	+1	14900000
L21	Employer contributions	0.8	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				800000	+1	800000
L23	Benefits paid	(36.1)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				36100000	-1	-36100000
L24	Medicare subsidy received	0.6	Defined Benefit Plan, Plan Assets, Prescription Drug Subsidy Receipt	Debit				600000	+1	600000
									Possible Total	-19800000
L1	Benefit obligation at end of year	461.8	Defined Benefit Plan, Benefit Obligation	Credit				461800000	-1	-461800000
L19	Fair value at end of year	264.6	Defined Benefit Plan, Fair Value of Plan Assets	Debit				264600000	+1	264600000
L30	Funded status	(197.2)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-197200000	Total	-197200000

Figure 5.4d

Amounts for the BLAO Plan retirement healthcare information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M3, A5:ExM17								
L2	Service cost	0.1	Defined Benefit Plan, Service Cost	Debit				100000	+1	100000
L3	Interest cost	2.3	Defined Benefit Plan, Interest Cost	Debit				2300000	+1	2300000
L6	Actuarial loss	23.2	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-23200000	-1	23200000
L7	Benefits paid	(7.4)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				7400000	-1	-7400000
L16	Foreign currency exchange effects	(0.9)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	900000	-1	-900000
									Possible Total	17300000
L21	Employer contributions	7.4	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				7400000	+1	7400000
L23	Benefits paid	(7.4)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				7400000	-1	-7400000
									Possible Total	0
L1	Benefit obligation at end of year	66.2	Defined Benefit Plan, Benefit Obligation	Credit				66200000	-1	-66200000
L19	Fair value at end of year	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Funded status	(66.2)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-66200000	Total	-66200000

Figure 5.4e

Amounts for the total retirement healthcare information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M3								
L2	Service cost	0.1	Defined Benefit Plan, Service Cost	Debit				100000	+1	100000
L3	Interest cost	20.2	Defined Benefit Plan, Interest Cost	Debit				20200000	+1	20200000
L6	Actuarial loss	76.1	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-76100000	-1	76100000
L7	Benefits paid	(43.5)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				43500000	-1	-43500000
L8	Medicare subsidy received	0.6	Defined Benefit Plan, Benefit Obligation, Prescription Drug Subsidy Receipt	Debit				600000	+1	600000
L16	Foreign currency exchange effects	(0.9)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	900000	-1	-900000
									Possible Total	52600000
L20	Actual (loss) return on assets	14.9	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	14900000	+1	14900000
L21	Employer contributions	8.2	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				8200000	+1	8200000
L23	Benefits paid	(43.5)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				43500000	-1	-43500000
L24	Medicare subsidy received	0.6	Defined Benefit Plan, Plan Assets, Prescription Drug Subsidy Receipt	Debit				600000	+1	600000
									Possible Total	-19800000
L1	Benefit obligation at end of year	528.0	Defined Benefit Plan, Benefit Obligation	Credit				528000000	-1	-528000000
L19	Fair value at end of year	264.6	Defined Benefit Plan, Fair Value of Plan Assets	Debit				264600000	+1	264600000
L30	Funded status	(263.4)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-263400000	Total	-263400000

Figure 5.4f

The following tables are a continuation of [Figure 6.4](#).

Amounts for the Non-U.S. qualified pension information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in millions)	A1:M1, A2:M6, A3:M10								
L2	Benefits earned during the year	168	Defined Benefit Plan, Service Cost	Debit				168000000	+1	168000000
L3	Interest cost on benefits earned	317	Defined Benefit Plan, Interest Cost	Debit				317000000	+1	317000000
L5	Plan amendments	6	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	Increase	6000000	+1	6000000
L6	Actuarial gain	(28)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	28000000	-1	-28000000
L4	Plan participant contributions ¹	5	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				5000000	+1	5000000
L7	Benefits paid	(299)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				299000000	-1	-299000000
L15	Divestitures	(147)	Defined Benefit Plan, Benefit Obligation, Divestiture	Debit				147000000	-1	-147000000
L10	Settlements	(61)	Defined Benefit Plan, Benefit Obligation, Payment for Settlement	Credit				61000000	-1	-61000000
L12	Curtailment loss (gain)	(8)	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	Decrease	8000000	-1	-8000000
L16	Foreign exchange impact	(671)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	671000000	-1	-671000000
									Possible Total	-718000000
L20	Actual (loss) return on plan assets	56	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	56000000	+1	56000000
L21	Company contributions	134	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				134000000	+1	134000000
L22	Plan participant contributions ¹	5	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				5000000	+1	5000000
L26	Divestitures	(131)	Defined Benefit Plan, Plan Assets, Divestiture	Credit				131000000	-1	-131000000
L27	Settlements	(61)	Defined Benefit Plan, Plan Assets, Payment for Settlement	Credit				61000000	-1	-61000000
L23	Benefits paid	(299)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				299000000	-1	-299000000
L28	Foreign exchange impact	(657)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-657000000	+1	-657000000
									Possible Total	-953000000
L1	Benefit obligation at year end	6,534	Defined Benefit Plan, Benefit Obligation	Credit				6534000000	-1	-6534000000
L19	Plan assets at fair value at year end	6,104	Defined Benefit Plan, Fair Value of Plan Assets	Debit				6104000000	+1	6104000000
L30	Funded status of plans at year end	(430)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-430000000	Total	-430000000

Figure 6.4b

Amounts for the U.S. qualified other postretirement benefit information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M2, A2:M5, A3:M10								
L3	Interest cost on benefits earned	33	Defined Benefit Plan, Interest Cost	Debit				33000000	+1	33000000
L6	Actuarial gain	(55)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	55000000	-1	-55000000
L4	Plan participant contributions'	49	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				49000000	+1	49000000
L7	Benefits paid	(139)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				139000000	-1	-139000000
L8	Expected government subsidy	12	Defined Benefit Plan, Benefit Obligation, Prescription Drug Subsidy Receipt	Debit				12000000	+1	12000000
									Possible Total	-100000000
L20	Actual (loss) return on plan assets	(1)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-1000000	+1	-1000000
L21	Company contributions	235	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				235000000	+1	235000000
L22	Plan participant contributions'	49	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				49000000	+1	49000000
L23	Benefits paid	(139)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				139000000	-1	-139000000
L24	Expected government subsidy	12	Defined Benefit Plan, Plan Assets, Prescription Drug Subsidy Receipt	Debit				12000000	+1	12000000
									Possible Total	156000000
L1	Benefit obligation at year end	817	Defined Benefit Plan, Benefit Obligation	Credit				817000000	-1	-817000000
L19	Plan assets at fair value at year end	166	Defined Benefit Plan, Fair Value of Plan Assets	Debit				166000000	+1	166000000
L30	Funded status of plans at year end	(651)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-651000000	Total	-651000000

Figure 6.4c

Amounts for the Non-U.S. qualified other postretirement benefit information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M2, A2:M6, A3:M10								
L2	Benefits earned during the year	12	Defined Benefit Plan, Service Cost	Debit				12000000	+1	12000000
L3	Interest cost on benefits earned	108	Defined Benefit Plan, Interest Cost	Debit				108000000	+1	108000000
L6	Actuarial gain	(88)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	88000000	-1	-88000000
L7	Benefits paid	(57)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				57000000	-1	-57000000
L16	Foreign exchange impact	(211)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	211000000	-1	-211000000
									Possible Total	-236000000
L20	Actual (loss) return on plan assets	(5)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-5000000	+1	-5000000
L21	Company contributions	9	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				9000000	+1	9000000
L23	Benefits paid	(57)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				57000000	-1	-57000000
L28	Foreign exchange impact	(198)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-198000000	+1	-198000000
									Possible Total	-251000000
L1	Benefit obligation at year end	1,291	Defined Benefit Plan, Benefit Obligation	Credit				1291000000	-1	-1291000000
L19	Plan assets at fair value at year end	1,133	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1133000000	+1	1133000000
L30	Funded status of plans at year end	(158)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-158000000	Total	-158000000

Figure 6.4d

Amounts for the U.S. nonqualified pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M5, A3:M11								
L1	Benefit obligation at year end	712	Defined Benefit Plan, Benefit Obligation	Credit				712000000	-1	-712000000
L19	Plan assets at fair value at year end	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Funded status of plans at year end	(712)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-712000000	Total	-712000000

Figure 6.4e

Amounts for the U.S. pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M5								
L1	Benefit obligation at year end	13,943	Defined Benefit Plan, Benefit Obligation	Credit				13943000000	-1	-13943000000
L19	Plan assets at fair value at year end	12,137	Defined Benefit Plan, Fair Value of Plan Assets	Debit				12137000000	+1	12137000000
L30	Funded status of plans at year end	(1,806)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-1806000000	Total	-1806000000

Figure 6.4f

Amounts for the Non-U.S. pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M6								
L1	Benefit obligation at year end	6,534	Defined Benefit Plan, Benefit Obligation	Credit				6534000000	-1	-6534000000
L19	Plan assets at fair value at year end	6,104	Defined Benefit Plan, Fair Value of Plan Assets	Debit				6104000000	+1	6104000000
L30	Funded status of plans at year end	(430)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-430000000	Total	-430000000

Figure 6.4g

Amounts for the U.S. other postretirement benefit information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M2, A2:M5								
L1	Benefit obligation at year end	817	Defined Benefit Plan, Benefit Obligation	Credit				817000000	-1	-817000000
L19	Plan assets at fair value at year end	166	Defined Benefit Plan, Fair Value of Plan Assets	Debit				166000000	+1	166000000
L30	Funded status of plans at year end	(651)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-651000000	Total	-651000000

Figure 6.4h

Amounts for the Non-U.S. other postretirement benefit information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M2, A2:M6								
L1	Benefit obligation at year end	1,291	Defined Benefit Plan, Benefit Obligation	Credit				1291000000	-1	-1291000000
L19	Plan assets at fair value at year end	1,133	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1133000000	+1	1133000000
L30	Funded status of plans at year end	(158)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-158000000	Total	-158000000

Figure 6.4i

The following tables are a continuation of [Figure 7.4](#).

Amounts for the other postretirement benefit plan information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	<i>(in millions)</i>	A1:M2								
L2	Service cost	257	Defined Benefit Plan, Service Cost	Debit				257000000	+1	257000000
L3	Interest cost	186	Defined Benefit Plan, Interest Cost	Debit				186000000	+1	186000000
L6	Actuarial gains	(400)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	400000000	-1	-400000000
L7	Benefits paid from plan	(420)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				420000000	-1	-420000000
L12	Curtailments	(3)	Defined Benefit Plan, Benefit Obligation, (Increase) Decrease for Curtailment	Debit	Decrease	(Increase)	Decrease	3000000	-1	-3000000
L16	Effect of exchange rates	(32)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	32000000	-1	-32000000
									Possible Total	-412000000
L20	Actual return on plan assets	1	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	1000000	+1	1000000
L21	Company contributions	414	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				414000000	+1	414000000
L23	Benefits paid from plan	(420)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				420000000	-1	-420000000
									Possible Total	-5000000
L1	Benefit obligation-end of year	4,669	Defined Benefit Plan, Benefit Obligation	Credit				4669000000	-1	-4669000000
L19	Plan assets at fair value-end of year	74	Defined Benefit Plan, Fair Value of Plan Assets	Debit				74000000	+1	74000000
L30	Funded status-end of year	(4,595)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-4595000000	Total	-4595000000

Figure 7.2b

Amounts for the U.S. qualified pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M5, A3:M10								
L19	Plan assets	15,113	Defined Benefit Plan, Fair Value of Plan Assets	Debit				15113000000	+1	15113000000
L1	Benefit obligation	15,280	Defined Benefit Plan, Benefit Obligation	Credit				15280000000	-1	-15280000000
L30	Funded status	(167)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-167000000	Total	-167000000

Figure 7.4c

Amounts for the U.S. non-qualified pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M5, A3:M11								
L19	Plan assets	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L1	Benefit obligation	1,675	Defined Benefit Plan, Benefit Obligation	Credit				1675000000	-1	-1675000000
L30	Funded status	(1,675)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-1675000000	Total	-1675000000

Figure 7.4d

Amounts for the international funded pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M6, A4:M12								
L19	Plan assets	7,141	Defined Benefit Plan, Fair Value of Plan Assets	Debit				7141000000	+1	7141000000
L1	Benefit obligation	8,542	Defined Benefit Plan, Benefit Obligation	Credit				8542000000	-1	-8542000000
L30	Funded status	(1,401)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-1401000000	Total	-1401000000

Figure 7.4e

Amounts for the international unfunded pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in millions)	A1:M1, A2:M6, A4:M15								
L19	Plan assets	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L1	Benefit obligation	358	Defined Benefit Plan, Benefit Obligation	Credit				3580000000	-1	-3580000000
L30	Funded status	(358)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-3580000000	Total	-3580000000

Figure 7.4f

The following tables are a continuation of [Figure 8.4](#).

Amounts for the Non-U.S. pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
		A1:M1, A2:M6								
L2	Service cost	32	Defined Benefit Plan, Service Cost	Debit				32	+1	32
L3	Interest cost	212	Defined Benefit Plan, Interest Cost	Debit				212	+1	212
L4	Plan participant contributions'	4	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				4	+1	4
L6	Actuarial gain	(107)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	107	-1	-107
L7	Benefits paid	(260)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				260	-1	-260
L5	Plan amendments	(17)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	(Decrease)	-17	+1	-17
L16	Currency exchange rate changes	(538)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	538	-1	-538
									Possible Total	-674
L20	Actual loss on plan assets	(17)	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	(Decrease) for Actual (Loss)	-17	+1	-17
L21	Employer contributions	132	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				132	+1	132
L22	Plan participant contributions'	4	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				4	+1	4
L23	Benefits paid	(260)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				260	-1	-260
L28	Currency exchange rate changes	(444)	Defined Benefit Plan, Plan Assets, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	(Loss)	-444	+1	-444
									Possible Total	-585
L1	Benefit obligation, December 31	6,465	Defined Benefit Plan, Benefit Obligation	Credit				6465	-1	-6465
L19	Fair value of plan assets, December 31	5,503	Defined Benefit Plan, Fair Value of Plan Assets	Debit				5503	+1	5503
L30	Net funded status at December 31	(962)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-962	Total	-962

Figure 8.4b

Amounts for the Canadian retiree health information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
		A1:M3								
L2	Service cost	7	Defined Benefit Plan, Service Cost	Debit				7	+1	7
L3	Interest cost	34	Defined Benefit Plan, Interest Cost	Debit				34	+1	34
L4	Plan participant contributions'	14	Defined Benefit Plan, Benefit Obligation, Contributions by Plan Participant	Debit				14	+1	14
L6	Actuarial gain	(4)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	4	-1	-4
L7	Benefits paid	(77)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				77	-1	-77
L5	Plan amendments	(31)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	(Decrease)	-31	+1	-31
L16	Currency exchange rate changes	(25)	Defined Benefit Plan, Benefit Obligation, Foreign Currency Translation Gain (Loss)	Credit	Gain	(Loss)	Gain	25	-1	-25
									Possible Total	-82
L21	Employer contributions	63	Defined Benefit Plan, Plan Assets, Contributions by Employer	Debit				63	+1	63
L22	Plan participant contributions'	14	Defined Benefit Plan, Plan Assets, Contributions by Plan Participant	Debit				14	+1	14
L23	Benefits paid	(77)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				77	-1	-77
									Possible Total	0
L1	Benefit obligation, December 31	855	Defined Benefit Plan, Benefit Obligation	Credit				855	-1	-855
L19	Fair value of plan assets, December 31	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L30	Net funded status at December 31	(855)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-855	Total	-855

Figure 8.4c

Amounts for the U.S. funded pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1, A2:M5, A4:M12								
L19	Fair Value of Pension Plan Assets	2.9	Defined Benefit Plan, Fair Value of Plan Assets	Debit				2900	+1	2900
L1	Benefit Obligations	3.9	Defined Benefit Plan, Benefit Obligation	Credit				3900	-1	-3900
L30	Net Funded Status	(1.0)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-1000	Total	-1000

Figure 8.4d

Amounts for the U.S. unfunded pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1, A2:M5, A4:M15								
L19	Fair Value of Pension Plan Assets	—	Defined Benefit Plan, Fair Value of Plan Assets	Debit				0	+1	0
L1	Benefit Obligations	0.3	Defined Benefit Plan, Benefit Obligation	Credit				300	-1	-300
L30	Net Funded Status	(0.3)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-300	Total	-300

Figure 8.4e

Amounts for the U.K. pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1 , A2:M7								
L19	Fair Value of Pension Plan Assets	3.6	Defined Benefit Plan, Fair Value of Plan Assets	Debit				3600	+1	3600
L1	Benefit Obligations	4.0	Defined Benefit Plan, Benefit Obligation	Credit				4000	-1	-4000
L30	Net Funded Status	(0.4)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-400	Total	-400

Figure 8.4f

Amounts for the Canadian pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1 , A2:M8								
L19	Fair Value of Pension Plan Assets	0.7	Defined Benefit Plan, Fair Value of Plan Assets	Debit				700	+1	700
L1	Benefit Obligations	0.7	Defined Benefit Plan, Benefit Obligation	Credit				700	-1	-700
L30	Net Funded Status	—	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	N/A	0	Total	0

Figure 8.4g

Amounts for the pension information in other locations are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1, A2:ExM9								
L19	Fair Value of Pension Plan Assets	1.2	Defined Benefit Plan, Fair Value of Plan Assets	Debit				1200	+1	1200
L1	Benefit Obligations	1.8	Defined Benefit Plan, Benefit Obligation	Credit				1800	-1	-1800
L30	Net Funded Status	(0.6)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-600	Total	-600

Figure 8.4h

Amounts for total pension information are as follows:

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M1								
L19	Fair Value of Pension Plan Assets	8.4	Defined Benefit Plan, Fair Value of Plan Assets	Debit				8400	+1	8400
L1	Benefit Obligations	10.7	Defined Benefit Plan, Benefit Obligation	Credit				10700	-1	-10700
L30	Net Funded Status	(2.3)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-2300	Total	-2300

Figure 8.4i

The following tables are a continuation of [Figure 9.4](#).

Amounts for the other postretirement benefit information are as follows:

	HTML Disclosure	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL	XBRL Calculation Weight	How values sum in XBRL
	(in thousands)	A1:M2								
L2	Service cost	222	Defined Benefit Plan, Service Cost	Debit				222000	+1	222000
L3	Interest cost	967	Defined Benefit Plan, Interest Cost	Debit				967000	+1	967000
L5	Plan amendments	(793)	Defined Benefit Plan, Benefit Obligation, Increase (Decrease) for Plan Amendment	Credit	Increase	(Decrease)	(Decrease)	-793000	+1	-793000
L6	Actuarial gains	(1,988)	Defined Benefit Plan, Benefit Obligation, Actuarial Gain (Loss)	Credit	Gain	(Loss)	Gain	1988000	-1	-1988000
L7	Benefits paid	(1,239)	Defined Benefit Plan, Benefit Obligation, Benefits Paid	Credit				1239000	-1	-1239000
L14	Acquisition	20	Defined Benefit Plan, Benefit Obligation, Business Combination	Credit				20000	+1	20000
									Possible Total	-2811000
L20	Actual return on plan assets	64	Defined Benefit Plan, Plan Assets, Increase (Decrease) for Actual Return (Loss)	Debit	Increase for Actual Return	(Decrease) for Actual (Loss)	Increase for Actual Return	64000	+1	64000
L23	Benefits paid	(1,239)	Defined Benefit Plan, Plan Assets, Benefits Paid	Credit				1239000	-1	-1239000
									Possible Total	-1175000
L1	Benefit obligation at end of year	27,898	Defined Benefit Plan, Benefit Obligation	Credit				27898000	-1	-27898000
L19	Fair value of plan assets at end of year	6,671	Defined Benefit Plan, Fair Value of Plan Assets	Debit				6671000	+1	6671000
L30	Net funded status of plans	(21,227)	Defined Benefit Plan, Funded (Unfunded) Status of Plan	Debit	Funded	(Unfunded)	(Unfunded)	-21227000	Total	-21227000

Figure 9.4b (continues)

	<u>HTML Disclosure</u>	<u>HTML Value</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>Value to be entered in XBRL</u>	<u>XBRL Calculation Weight</u>	<u>How values sum in XBRL</u>
	(in thousands)	A1:M2								
L2	Service cost-benefits earned during the period	222	Defined Benefit Plan, Service Cost	Debit				222000	+1	222000
L3	Interest cost on benefit obligation	967	Defined Benefit Plan, Interest Cost	Debit				967000	+1	967000
L39	Expected return on plan assets	(421)	Defined Benefit Plan, Expected Return (Loss) on Plan Assets	Credit	Expected Return	Expected (Loss)	Expected Return	421000	-1	-421000
L41	Amortization of prior service credit	(1,278)	Defined Benefit Plan, Amortization of Prior Service Cost (Credit)	Debit	Cost Amortization	(Credit) Amortization	(Credit) Amortization	-1278000	+1	-1278000
L42	Actuarial gain	(1,632)	Defined Benefit Plan, Actuarial Gain (Loss), Immediate Recognition as Component in Net Periodic Benefit (Cost) Credit	Credit	Gain	(Loss)	Gain	1632000	-1	-1632000
L43	Net pension and postretirement credit	(2,142)	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	(Credit)	-2142000	Total	-2142000
L45	Prior service credit - before tax	72	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), before Tax	Debit	Other Comprehensive Loss for Prior Service Cost	Other Comprehensive (Income) for Prior Service (Credit)	Other Comprehensive (Income) for Prior Service (Credit)	-72000	+1	-72000
L46	Amortization of prior service credit - before tax	(1,278)	Other Comprehensive (Income) Loss, Defined Benefit Plan, Prior Service Cost (Credit), Reclassification Adjustment from AOCI, before Tax	Credit	Other Comprehensive Loss for Prior Service Cost Reclassification	Other Comprehensive (Income) for Prior Service (Credit) Reclassification	Other Comprehensive (Income) for Prior Service (Credit) Reclassification	-1278000	-1	1278000
L47	Total recognized in other comprehensive loss - before tax	(1,206)	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive Loss	1206000	Total	1206000
L43	Net pension and postretirement credit	(2,142)	Defined Benefit Plan, Net Periodic Benefit Cost (Credit)	Debit	Cost	(Credit)	(Credit)	-2142000	+1	-2142000
L47	Total recognized in other comprehensive loss - before tax	(1,206)	Other Comprehensive (Income) Loss, Defined Benefit Plan, after Reclassification Adjustment, before Tax	Debit	Other Comprehensive Loss	Other Comprehensive (Income)	Other Comprehensive Loss	1206000	+1	1206000
L48	Total recognized in net periodic pension and postretirement credit and other comprehensive loss	(936)	Defined Benefit Plan, Amount Recognized in Net Periodic Benefit Cost (Credit) and Other Comprehensive (Income) Loss, before Tax	Debit	Cost and Loss	(Credit) and (Income)	(Credit) and (Income)	-936000	Total	-936000

Figure 9.4b (continued)