FASB TAXONOMY IMPLEMENTATION GUIDE

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Retirement Benefits—Phase 3

(2020 Taxonomy)

FASB US GAAP Financial Reporting Taxonomy (Taxonomy)
Implementation Guide Series

Financial Accounting Standards Board

The Taxonomy Implementation Guide is not authoritative; rather, it is a document that communicates how the US 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—Phase 3

Overview

The purpose of this Taxonomy Implementation Guide (Guide) is to demonstrate the modeling of multiemployer plan 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 US GAAP Financial Reporting Taxonomy (Taxonomy) understand how the modeling for multiemployer plan 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 multiemployer plan disclosures related to retirement benefits under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples are not all inclusive and represent only partial disclosures for illustrative purposes. Analogies of the modeling for retirement benefit disclosures are not intended to be applied to disclosures in other topical areas.

While constituents may find the information in this Guide useful, users looking for guidance to conform to SEC eXtensible Business Reporting Language (XBRL) filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at 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 3 of the Retirement Benefits topical project, which primarily focused on multiemployer plan disclosures. Therefore, certain required disclosures for retirement benefits have been omitted in the examples provided in this Guide. Please see the Retirement Benefits—Phase 1 Guide for single employer defined benefit plan examples; which primarily includes the benefit obligation roll forward, change in plan assets roll forward, funded status and net periodic benefit cost disclosures; and defined contribution plan examples. Also, please see the Retirement Benefits—Phase 2 Guide for single employer defined benefit plan asset examples. Disclosures for financial statement presentation and certain common reporting disclosures related to retirement benefits will be provided in a future Guide.

There are two sections included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling of retirement benefit elements, specifically for multiemployer plan disclosures, in connection with phase 3 of this topical project.

- **Section 2: Modeling of Multiemployer Plan Disclosures:** This section provides examples of modeling certain multiemployer plan disclosures.
    - Example 1—Multiemployer Pension Plan Disclosure
    - Example 2—Alternative Presentations of Multiemployer Pension Plan Cost Information
    - Example 3—Disaggregation of Cost by Type of Multiemployer Plan—only Individually Significant Pension Plans
    - Example 4—Disaggregation of Cost by Type of Multiemployer Plan—only Individually Insignificant Pension Plans

General Information

(1) A legend for dimensions and domain members 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
A5	**Retirement Plan Name [Axis]**	**RetirementPlanNameAxis**
	Retirement Plan Name [Domain]	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]	AbcFund34Member
ExM81	ABC Fund 37 [Member]	AbcFund37Member
ExM82	ABC Fund 40 [Member]	AbcFund40Member
ExM83	ABC Fund 43 [Member]	AbcFund43Member
ExM84	ABC Fund 46 [Member]	AbcFund46Member
ExM85	ABC Fund 49 [Member]	AbcFund49Member
ExM86	ABC Fund 52 [Member]	AbcFund52Member
ExM87	ABC Fund 55 [Member]	AbcFund55Member
ExM88	ABC Fund 61 [Member]	AbcFund61Member
ExM89	ABC Fund 73 [Member]	AbcFund73Member
ExM90	SV Culinary Fund [Member]	SvCulinaryFundMember
ExM91	PX National Fund [Member]	PxNationalFundMember
A10	**Collective-Bargaining Arrangement [Axis]**	**CollectiveBargainingArrangementAxis**
	Collective-Bargaining Arrangement [Domain]	CollectiveBargainingArrangementDomain
ExM92	Agreement D [Member]	AgreementDMember
ExM93	Agreement E [Member]	AgreementEMember
ExM94	Lunch Corp and Hotel LLC Agreements [Member]	LunchCorpAndHotelLlcAgreementsMember
A11	**Statistical Measurement [Axis]**	**RangeAxis**
	Statistical Measurement [Domain]	RangeMember
M95	Maximum [Member]	MaximumMember
M96	Minimum [Member]	MinimumMember

(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) The XBRL report view (Figure x.3 in each example) does not include all the information that may appear in an entity's instance document. The XBRL report view is provided for

illustrative purposes only.

(4) For elements contained in the 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 SEC *EDGAR Filer Manual*.

(5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

(6) Preferred Labels (Figure x.3 in each example) are the labels created and used by the company to show the line item captions in its financial statements.

(7) The values reported using extensible lists are element names in the XBRL report view.

Section 1: Overview of Modeling

Certain elements included in presentation group 730000 - *Disclosure - Compensation Related Costs, Retirement Benefits* under the Multiemployer Plan [Abstract] have been remodeled in connection with phase 3 of the topical project for Retirement Benefits. The remodeling in phase 3 consisted of creating new elements, modifying labels and references for existing elements and deprecating certain elements primarily for multiemployer plan disclosures. Please see the Retirement Benefits—Phase 1 and Phase 2 Guides for other elements modeled for retirement plans in connection with this topical project. Retirement benefit elements for multiemployer plan disclosures are structured as follows:

Line item multiemployer plan elements: Elements intended to be used for multiemployer plan disclosures are modeled with the multiemployer plan characteristic in the line item. The standard label for such elements includes the terminology "multiemployer plan." Line item elements and dimension elements are used together mainly when tagging data that is disaggregated. Therefore, the multiemployer plan characteristic is not also included in the axis and member elements intended to be used with these line items.

Certain multiemployer plan elements have been modeled with both the type characteristic, specifically for pension, and the significance characteristic (significant/insignificant) in the line item. A distinction has been made in modeling these line items about whether a multiemployer pension plan is considered an individually significant plan or individually insignificant plan. The standard labels for such elements include the terminology "multiemployer plan, pension, significant" or "multiemployer plan, pension, insignificant." Separate line item elements have been modeled because there is a finite set of outcomes anticipated in that a multiemployer pension plan could either be significant or insignificant, it cannot be both in the same reporting period, and no entity-specific disclosures are expected for this characteristic. See **Examples 1 and 2** illustrating how the line item elements are intended to be used.

The distinction about whether a plan is significant or insignificant is only required for a multiemployer pension plan and not for an other postretirement benefit plan. Therefore, only the pension component has been modeled in the line items and not the other postretirement benefit component. See **Examples 3 and 4** illustrating how the line item elements are intended to be used when there are both multiemployer pension and other postretirement benefit plans present.

Dimension elements: 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. A dimension is mainly intended to be used for disaggregation, with limited exceptions. Typically, the characteristic or characteristics being disaggregated determine(s) the dimension(s) to apply when tagging a disclosure.

Dimension elements for multiemployer plan disclosures: The dimensions for multiemployer plan disclosures are mainly intended to be used for disaggregations and consist of the following:

1. "Retirement Plan Type [Axis]" (**A1**),
2. "Retirement Plan Sponsor Location [Axis],"
3. "Retirement Plan Name [Axis]" (**A5**), and
4. "Collective-Bargaining Arrangement [Axis]" (**A10**).

The specific dimensions for retirement plan type, name and sponsor location modeled for single employer defined benefit/defined contribution plan disclosures are also intended to be used with multiemployer plan disclosures. Members from one retirement benefit dimension are not intended to be used with the other retirement benefit dimensions because they represent a specific characteristic within the domain for that dimension. If multiemployer plan information is disaggregated by more than one characteristic (plan type, name, sponsor location or collective-bargaining arrangement), then multiple dimensions are intended to be used to tag the disclosure. Please see the Retirement Benefits —Phase 1 Guide for additional information about the retirement plan dimensions.

Characteristic fact elements for multiemployer plan disclosures: Characteristic facts for multiemployer plan disclosures are intended to communicate multiemployer plan information for a characteristic (type, name, etc.) that is not functioning as a disaggregating characteristic. Elements in the Taxonomy for characteristic facts are denoted by having the standard label end in [Extensible List]. The values reported using such extensible list elements are element names in the instance document. When extensible list elements are used in an XBRL filing, it conveys to a 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 multiemployer plans consist of the following:

1. “Multiemployer Plan, Type [Extensible List]” (**XL10**),
2. “Multiemployer Plan, Pension, Significant, Name [Extensible List]” (**XL11**),
3. “Multiemployer Plan, Pension, Insignificant, Name [Extensible List],”
4. “Multiemployer Plan, Sponsor Location [Extensible List],”
5. “Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement [Extensible List],” and
6. “Multiemployer Plan, Pension, Insignificant, Collective-Bargaining Arrangement [Extensible List].”

Please note that analogies of the modeling for retirement benefit disclosures are not intended to be applied to disclosures in other topical areas.

Section 2: Modeling of Multiemployer Plan Disclosures

Example 1—Multiemployer Pension Plan Disclosure

The following example illustrates the modeling of disclosures for multiemployer plans that provide pension benefits only.

> Entity A contributes to a number of multiemployer defined benefit pension plans[1][A][B] under the terms of collective-bargaining agreements that cover its union-represented employees. The risks of participating in these multiemployer plans are different from single-employer plans in the following aspects:
>
> a. Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
> b. If a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers.
> c. If Entity A chooses to stop participating in some of its multiemployer plans, Entity A may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.
>
> Entity A's participation in these plans for the annual period ended December 31, 2020, is outlined in the table below. The "EIN/Pension Plan Number" column provides the Employer Identification Number (EIN) and the three-digit plan number, if applicable. Unless otherwise noted, the most recent Pension Protection Act (PPA) zone status available in 2020 is for the plan's year-end at December 31, 2019[2][3][4][5][6][7][8]. The zone status is based on information that Entity A received from the plan and is certified by the plan's actuary. Among other factors, plans in the red zone are generally less than 65 percent funded, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded. The "FIP/RP Status Pending/Implemented" column indicates plans for which a financial improvement plan (FIP) or a rehabilitation plan (RP) is either pending or has been implemented. The last column lists the expiration date(s) of the collective-bargaining agreement(s) to which the plans are subject. Finally, the number of employees covered by Entity A's multiemployer plans decreased by 5 percent[9] from 2019 to 2020, affecting the period-to-period comparability of the contributions for years 2019 and 2020. The significant reduction in covered employees corresponded to a reduction in overall business. There have been no significant changes that affect the comparability of 2018 and 2019 contributions.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[1]	**XL10**	[4]	**L103, A5:ExM83**	[7]	**L103, A5:ExM86**
[2]	**L103, A5:ExM81**	[5]	**L103, A5:ExM84**	[8]	**L103, A5:ExM87**
[3]	**L103, A5:ExM82**	[6]	**L103, A5:ExM85**	[9]	**L94**

[A] See Figure 1.3a for the 2019 XBRL report view.
[B] See Figure 1.3b for the 2018 XBRL report view.

Figure 1.1 (continues)

Pension Fund		EIN/ Pension Plan Number		Pension Protection Act Zone Status 2020	Pension Protection Act Zone Status 2019 [A]	FIP/RP Status Pending/ Implemented		Contributions of Entity A 2020	Contributions of Entity A 2019 [A]	Contributions of Entity A 2018 [B]		Surcharge Imposed		Expiration Date of Collective-Bargaining Agreement	
ABC Fund 34	L98, A5:ExM80	321899999	L102, A5:ExM80 L103, A5:ExM80	Red as of 9/30/2019	Yellow as of 9/30/2018	L104, A5:ExM80	Pending	L96, A5:ExM80	$ 1,883,000	$ 2,309,000	$ 2,226,000	L105, A5:ExM80	Yes	L106, A5:ExM80	12/31/2023
ABC Fund 37	L98, A5:ExM81	525599999 / 002	L102, A5:ExM81	Green	Yellow	L104, A5:ExM81	No	L96, A5:ExM81	3,342,000	3,609,000	3,586,000	L105, A5:ExM81	No	L106, A5:ExM81, A11:M96 L106, A5:ExM81, A11:M95	12/31/2022 to 12/31/2023 (a)
ABC Fund 40	L98, A5:ExM82	923499999	L102, A5:ExM82	Yellow	Yellow	L104, A5:ExM82	No	L96, A5:ExM82	5,798,000	6,435,000	6,374,000	L105, A5:ExM82	No	L106, A5:ExM82	12/31/2025
ABC Fund 43	L98, A5:ExM83	824299999	L102, A5:ExM83	Red	Red	L104, A5:ExM83	Pending	L96, A5:ExM83	3,539,000	3,234,000	3,218,000	L105, A5:ExM83	Yes	L106, A5:ExM83	12/31/2024
ABC Fund 46 (b)	L98, A5:ExM84	826899999	L102, A5:ExM84	Green	Green	L104, A5:ExM84	No	L96, A5:ExM84	778,000	816,000	833,000	L105, A5:ExM84	No	L106, A5:ExM84	12/31/2023
ABC Fund 49	L98, A5:ExM85	526199999	L102, A5:ExM85	Yellow	Yellow	L104, A5:ExM85	No	L96, A5:ExM85	534,000	547,000	491,000	L105, A5:ExM85	No	L106, A5:ExM85	12/31/2022
ABC Fund 52	L98, A5:ExM86	728599999 / 001	L102, A5:ExM86	Red	Green	L104, A5:ExM86	Implemented	L96, A5:ExM86	1,349,000	1,134,000	1,050,000	L105, A5:ExM86	No	L106, A5:ExM86	12/31/2025
ABC Fund 55	L98, A5:ExM87	822999999	L102, A5:ExM87	Green	Green	L104, A5:ExM87	No	L96, A5:ExM87	1,224,000	1,046,000	1,151,000	L105, A5:ExM87	No	L106, A5:ExM87	12/31/2024
Plans for which plan financial information is not publicly available outside Entity A's financial statements															
ABC Fund 61 (c)		N/A	L102, A5:ExM88	N/A	N/A	L104, A5:ExM88	N/A	L96, A5:ExM88	418,000	482,000	491,000	L105, A5:ExM88	N/A	L106, A5:ExM88	12/31/2022
ABC Fund 73 (d)		N/A	L102, A5:ExM89	N/A	N/A	L104, A5:ExM89	N/A	L96, A5:ExM89	1,872,000	1,764,000	1,693,000	L105, A5:ExM89	N/A	L106, A5:ExM89	12/31/2022
Other funds								L97	147,000	160,000	169,000				
						Total Contributions		L95	$ 20,884,000	$21,536,000	$21,282,000				

(a) Entity A is a party to two[10] significant collective-bargaining agreements that require contributions to ABC Fund 37. Agreements D and E expire on December 31, 2022[11], and December 31, 2023[12], respectively. Of the two[10], Agreement D is more significant because 70 percent[13] of Entity A's employee participants in ABC Fund 37 are covered by that agreement. Agreement E also is significant because its participants are involved in multiple projects that Entity A is scheduled to start in 2024. All Entity A's employee participants are in collective-bargaining agreements.

(b) ABC Fund 46 utilized the special 30-year amortization rules provided by Public Law 111-192, Section 211 to amortize its losses from 2008[14]. The plan recertified its zone status after using the amortization provisions of that law.

(c) Plan information for ABC Fund 61 is not publicly available. ABC Fund 61 provides fixed, monthly retirement payments on the basis of the credits earned by the participating employees. To the extent that the plan is underfunded, the future contributions to the plan may increase and may be used to fund retirement benefits for employees related to other employers who have ceased operations. Entity A could be assessed a withdrawal liability in the event that it decides to cease participating in the plan. ABC Fund 61's financial statements for the year ended June 30, 2020[15] and June 30, 2019[15][A] indicated total assets of $62,000,000[16] and $51,000,000[16][A], respectively; total actuarial present value of accumulated plan benefits of $120,000,000[17] and $110,000,000[17][A], respectively; and total contributions for all participating employers of $9,000,000[18] and $8,000,000[18][A], respectively. The plan's financial statements for the plan years ended June 30, 2020[15] and June 30, 2019[15][A] indicate that the plan was less than 65 percent funded[19][A].

(d) Plan information for ABC Fund 73 is not publicly available. ABC Fund 73 provides fixed retirement payments on the basis of the credits earned by the participating employees. However, in the event that the plan is underfunded, the monthly benefit amount can be reduced by the trustees of the plan. Entity A is not responsible for the underfunded status of the plan because ABC Fund 73 operates in a jurisdiction that does not require withdrawing participants to pay a withdrawal liability or other penalty. Entity A is unable to provide additional quantitative information on the plan because Entity A is unable to obtain that information without undue cost and effort.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[10] **ExL107, A5:ExM81**
[11] **L106, A5:ExM81, A10:ExM92**
[12] **L106, A5:ExM81, A10:ExM93**
[13] **L108, A5:ExM81, A10:ExM92**
[14] **L109, A5:ExM84**
[15] **L110, A5:ExM88**
[16] **L111, A5:ExM88**
[17] **L112, A5:ExM88**
[18] **L113, A5:ExM88**
[19] **L114, A5:ExM88**
[A] See Figure 1.3a for the 2019 XBRL report view.
[B] See Figure 1.3b for the 2018 XBRL report view.

Figure 1.1 (continues)

Entity A was listed in its plan's Forms 5500 as providing more than 5 percent of the total contributions for the following plans and plan years:

Pension Fund	Year Contributions to Plan Exceeded More Than 5 Percent of Total Contributions (as of Plan's Year-End Date)	
ABC Fund 34	**L110, A5:ExM80 [A]** **L115, A5:ExM80 [A]**	09/30/2019 and 9/30/2018
	L110, A5:ExM80 [B] **L115, A5:ExM80 [B]**	
ABC Fund 43	**L115, A5:ExM83 [B]** **L110, A5:ExM83 [B]**	12/31/2018
ABC Fund 52	**L115, A5:ExM86 [B]** **L110, A5:ExM86 [B]**	12/31/2018
ABC Fund 61	**L110, A5:ExM88 [A]** **L115, A5:ExM88 [A]**	6/30/2019

At the date the financial statements were issued, Forms 5500 were not available for the plan years ending in 2020.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[A] See Figure 1.3a for the 2019 XBRL report view.

[B] See Figure 1.3b for the 2018 XBRL report view.

Figure 1.1 (continued)

The legend for the elements used to tag the facts in **Example 1** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM82	ABC Fund 40 [Member]		Duration	AbcFund40Member
ExM83	ABC Fund 43 [Member]		Duration	AbcFund43Member
ExM84	ABC Fund 46 [Member]		Duration	AbcFund46Member
ExM85	ABC Fund 49 [Member]		Duration	AbcFund49Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM87	ABC Fund 55 [Member]		Duration	AbcFund55Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
A10	Collective-Bargaining Arrangement [Axis]		Duration	CollectiveBargainingArrangementAxis
	Collective-Bargaining Arrangement [Domain]		Duration	CollectiveBargainingArrangementDomain
ExM92	Agreement D [Member]		Duration	AgreementDMember
ExM93	Agreement E [Member]		Duration	AgreementEMember
A11	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
M95	Maximum [Member]		Duration	MaximumMember
M96	Minimum [Member]		Duration	MinimumMember
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L94	Multiemployer Plan, Employee Increase (Decrease), Percentage		Duration	MultiemployerPlansEmployeesIncreaseDecreasePercentage
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber
L102	Multiemployer Plan, Pension, Significant, Certified Zone Status [Fixed List]		Duration	MultiemployerPlanPensionSignificantCertifiedZoneStatusFixedList
L103	Multiemployer Plan, Pension, Significant, Certified Zone Status, Date		Duration	MultiemployerPlanPensionSignificantCertifiedZoneStatusDate
L104	Multiemployer Plan, Pension, Significant, Funding Improvement or Rehabilitation Plan, Implementation Status [Fixed List]		Duration	MultiemployerPlanPensionSignificantFundingImprovementOrRehabilitationPlanImplementationStatusFixedList
L105	Multiemployer Plan, Pension, Significant, Surcharge [Fixed List]		Duration	MultiemployerPlanPensionSignificantSurchargeFixedList
L106	Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date		Duration	MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate
ExL107	Multiemployer Plan, Pension, Significant, Number of Collective Bargaining Arrangements		Duration	MultiemployerPlanPensionSignificantNumberOfCollectiveBargainingArrangements
L108	Multiemployer Plan, Pension, Significant, Employees Covered by Collective-Bargaining Arrangement (CBA) to All Entity's Employees under CBA, Percentage		Duration	MultiemployerPlanPensionSignificantEmployeesCoveredByCollectiveBargainingArrangementCbaToAllEntitysEmployeesUnderCbaPercentage

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L109	Multiemployer Plan, Pension, Significant, Certified Zone Status, Extended Amortization Provision [true false]		Duration	MultiemployerPlanPensionSignificantCertifiedZoneStatusExtendedAmortizationProvision
L110	Multiemployer Plan, Pension, Significant, Annual Report Date		Duration	MultiemployerPlanPensionSignificantAnnualReportDate
L111	Multiemployer Plan, Pension, Significant, Plan Asset	Debit	Instant	MultiemployerPlanPensionSignificantPlanAsset
L112	Multiemployer Plan, Pension, Significant, Accumulated Benefit Obligation	Credit	Instant	MultiemployerPlanPensionSignificantAccumulatedBenefitObligation
L113	Multiemployer Plan, Pension, Significant, Plan Contribution	Debit	Duration	MultiemployerPlanPensionSignificantPlanContribution
L114	Multiemployer Plan, Pension, Significant, Funded Status [Fixed List]		Duration	MultiemployerPlanPensionSignificantFundedStatusFixedList
L115	Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]		Duration	MultiemployerPlanPensionSignificantEmployerContributionExceedsFivePercent

Figure 1.2 (continued)

The XBRL report view as of and for the year ended December 31, 2020 created using the modeling structure for **Example 1** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81					ABC Fund 40 [Member] ExM82	ABC Fund 43 [Member] ExM83	ABC Fund 46 [Member] ExM84	ABC Fund 49 [Member] ExM85	ABC Fund 52 [Member] ExM86	ABC Fund 55 [Member] ExM87	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
	Collective-Bargaining Arrangement [Axis] A10			Agreement D [Member] ExM92	Agreement E [Member] ExM93												
	Statistical Measurement [Axis] A11					Maximum [Member] M95	Minimum [Member] M96										
L94	Multiemployer Plan, Employee Increase (Decrease), Percentage	Percentage decrease in number of employees covered by multiemployer plans															-0.05
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan															20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	1883000					3342000	5798000	3539000	778000	534000	1349000	1224000	418000	1872000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer plan															147000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999					525599999	923499999	824299999	826899999	526199999	728599999	822999999			
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan						002					001				
L102	Multiemployer Plan, Pension, Significant, Certified Zone Status [Fixed List]	Pension Protection Act zone status for individually significant multiemployer pension plan	Red					Green	Yellow	Red	Green	Yellow	Red	Green	NA	NA	

Figure 1.3 (continues)

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81					ABC Fund 40 [Member] ExM82	ABC Fund 43 [Member] ExM83	ABC Fund 46 [Member] ExM84	ABC Fund 49 [Member] ExM85	ABC Fund 52 [Member] ExM86	ABC Fund 55 [Member] ExM87	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	
	Collective-Bargaining Arrangement [Axis] A10			Agreement D [Member] ExM92	Agreement E [Member] ExM93												Report-Wide Value
	Statistical Measurement [Axis] A11					Maximum [Member] M95	Minimum [Member] M96										
L103	Multiemployer Plan, Pension, Significant, Certified Zone Status, Date	Date of certified zone status for individually significant multiemployer pension plan	2019-09-30					2019-12-31	2019-12-31	2019-12-31	2019-12-31	2019-12-31	2019-12-31	2019-12-31			
L104	Multiemployer Plan, Pension, Significant, Funding Improvement or Rehabilitation Plan, Implementation Status [Fixed List]	Status of funding improvement plan or rehabilitation plan for individually significant multiemployer pension plan	Pending					No	No	Pending	No	No	Implemented	No	NA	NA	
L105	Multiemployer Plan, Pension, Significant, Surcharge [Fixed List]	Surcharge imposed for individually significant multiemployer pension plan	Yes					No	No	Yes	No	No	No	No	NA	NA	
L106	Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date	Expiration date of collective-bargaining agreement for individually significant multiemployer pension plan	2023-12-31	2022-12-31	2023-12-31	2023-12-31	2022-12-31		2025-12-31	2024-12-31	2023-12-31	2022-12-31	2025-12-31	2024-12-31	2022-12-31	2022-12-31	
ExL107	Multiemployer Plan, Pension, Significant, Number of Collective Bargaining Arrangements	Number of collective-bargaining agreements requiring contributions to individually significant multiemployer pension plan						2									

Figure 1.3 (continues)

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81					ABC Fund 40 [Member] ExM82	ABC Fund 43 [Member] ExM83	ABC Fund 46 [Member] ExM84	ABC Fund 49 [Member] ExM85	ABC Fund 52 [Member] ExM86	ABC Fund 55 [Member] ExM87	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
	Collective-Bargaining Arrangement [Axis] A10			Agreement D [Member] ExM92	Agreement E [Member] ExM93												
	Statistical Measurement [Axis] A11					Maximum [Member] M95	Minimum [Member] M96										
L108	Multiemployer Plan, Pension, Significant, Employees Covered by Collective-Bargaining Arrangement (CBA) to All Entity's Employees under CBA, Percentage	Percentage of employees covered by collective-bargaining agreement to all Entity A employees participating in individually significant multiemployer pension plan		0.70													
L109	Multiemployer Plan, Pension, Significant, Certified Zone Status, Extended Amortization Provision [true false]	Extended amortization provisions applied to individually significant multiemployer pension plan									true						
L110	Multiemployer Plan, Pension, Significant, Annual Report Date	Annual report date of most recently available annual report for individually significant multiemployer pension plan													2020-06-30		
L111	Multiemployer Plan, Pension, Significant, Plan Asset	Plan assets for individually significant multiemployer pension plan													62000000		
L112	Multiemployer Plan, Pension, Significant, Accumulated Benefit Obligation	Accumulated benefit obligation for individually significant multiemployer pension plan													120000000		
L113	Multiemployer Plan, Pension, Significant, Plan Contribution	Total plan contributions for individually significant multiemployer pension plan													9000000		

Figure 1.3 (continues)

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81					ABC Fund 40 [Member] ExM82	ABC Fund 43 [Member] ExM83	ABC Fund 46 [Member] ExM84	ABC Fund 49 [Member] ExM85	ABC Fund 52 [Member] ExM86	ABC Fund 55 [Member] ExM87	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
	Collective-Bargaining Arrangement [Axis] A10			Agreement D [Member] ExM92	Agreement E [Member] ExM93												
	Statistical Measurement [Axis] A11					Maximum [Member] M95	Minimum [Member] M96										
L114	Multiemployer Plan, Pension, Significant, Funded Status [Fixed List]	Funded status of individually significant multiemployer pension plan													Less than 65 percent		
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan															us-gaap:PensionPlansDefinedBenefitMember

Figure 1.3 (continued)

The XBRL report view as of and for the year ended December 31, 2019 created using the modeling structure for **Example 1** is provided here:

Date Context	Standard Label	Preferred Label	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019	2019
	Retirement Plan Name [Axis]		ABC Fund 34 [Member]	ABC Fund 37 [Member]	ABC Fund 40 [Member]	ABC Fund 43 [Member]	ABC Fund 46 [Member]	ABC Fund 49 [Member]	ABC Fund 52 [Member]	ABC Fund 55 [Member]	ABC Fund 61 [Member]	ABC Fund 73 [Member]	Report-Wide Value
	A5		ExM80	ExM81	ExM82	ExM83	ExM84	ExM85	ExM86	ExM87	ExM88	ExM89	
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan											21536000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	2309000	3609000	6435000	3234000	816000	547000	1134000	1046000	482000	1764000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer plan											160000
L102	Multiemployer Plan, Pension, Significant, Certified Zone Status [Fixed List]	Pension Protection Act zone status for individually significant multiemployer pension plan	Yellow	Yellow	Yellow	Red	Green	Yellow	Green	Green	NA	NA	
L103	Multiemployer Plan, Pension, Significant, Certified Zone Status, Date	Date of certified zone status for individually significant multiemployer pension plan	2018-09-30										
L110	Multiemployer Plan, Pension, Significant, Annual Report Date	Annual report date of most recently available annual report for individually significant multiemployer pension plan	2019-09-30								2019-06-30		
L111	Multiemployer Plan, Pension, Significant, Plan Asset	Plan assets for individually significant multiemployer pension plan									51000000		
L112	Multiemployer Plan, Pension, Significant, Accumulated Benefit Obligation	Accumulated benefit obligation for individually significant multiemployer pension plan									110000000		
L113	Multiemployer Plan, Pension, Significant, Plan Contribution	Total plan contributions for individually significant multiemployer pension plan									8000000		
L114	Multiemployer Plan, Pension, Significant, Funded Status [Fixed List]	Funded status of individually significant multiemployer pension plan									Less than 65 percent		
L115	Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]	Contributions to individually significant multiemployer pension plan more than 5 percent of total plan contributions	true								true		
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan											us-gaap:PensionPlansDefinedBenefitMember

Figure 1.3a

The XBRL report view for the year ended December 31, 2018 created using the modeling structure for **Example 1** is provided here:

Date Context	Standard Label	Preferred Label	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018	2018
	Retirement Plan Name [Axis]		ABC Fund 34 [Member]	ABC Fund 37 [Member]	ABC Fund 40 [Member]	ABC Fund 43 [Member]	ABC Fund 46 [Member]	ABC Fund 49 [Member]	ABC Fund 52 [Member]	ABC Fund 55 [Member]	ABC Fund 61 [Member]	ABC Fund 73 [Member]	Report-Wide Value
	A5		ExM80	ExM81	ExM82	ExM83	ExM84	ExM85	ExM86	ExM87	ExM88	ExM89	
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan											21282000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	2226000	3586000	6374000	3218000	833000	491000	1050000	1151000	491000	1693000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer plan											169000
L110	Multiemployer Plan, Pension, Significant, Annual Report Date	Annual report date of most recently available annual report for individually significant multiemployer pension plan	2018-09-30			2018-12-31			2018-12-31				
L115	Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]	Contributions to individually significant multiemployer pension plan more than 5 percent of total plan contributions	true			true			true				
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan											us-gaap:PensionPlansDefinedBenefitMember

Figure 1.3b

Notes:

1. The XBRL report view in **Figure 1.3** represents the instant date context as of and the duration date context for the year ended December 31, 2020, which is abbreviated as 2020 for ease of illustration.
    a. Comparative prior-period information is disclosed in **Figure 1.1** for employer contributions; the Pension Protection Act zone status; total multiemployer plan assets, accumulated benefit obligation and contributions; plan funded status; and employer contributions exceeding five percent of total contributions with the applicable plan year-end dates, but has been omitted from the XBRL report view in **Figure 1.3** because this information is tagged with different date contexts.
        i. See **Figure 1.3a** for the XBRL report view for 2019, which represents the instant date context as of and the duration date context for the year ended December 31, 2019, abbreviated as 2019 for ease of illustration.
        ii. See **Figure 1.3b** for the XBRL report view for 2018, which represents the duration date context for the year ended December 31, 2018, abbreviated as 2018 for ease of illustration.
2. Multiemployer plan information for pension plans determined to be individually significant is disaggregated by name, and therefore, the dimension "Retirement Plan Name [Axis]" (**A5**) is used with entity-specific member elements.
3. The disclosure explicitly stated that the multiemployer plans are pension plans, which represents information about the characteristic for the type of multiemployer plans rather than disaggregating information by type. Because the plan type characteristic applies to all report-wide or default values reported for all periods presented, then an extensible list element (**XL10**) is intended to be used. The inclusion of the extensible list element (**XL10**) communicates to a user of the data that all values reported for multiemployer plans are for multiemployer pension 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.
    a. The "Retirement Plan Type [Axis]" (**A1**) with the "Pension Plan [Member]" (**M1**) is not intended to be used with **L95** to tag the total amount for contributions of $20,884,000 in 2020, for example, because this amount represents the report-wide or default value for Entity A. The report-wide or default values for numeric line item elements are important to users of the data.
    b. The values reported using extensible list elements are the member element names in the XBRL report view. While the us-gaap element name includes the words defined benefit, its standard label, definition, and reference indicate the element could be used for either single employer defined benefit/defined contribution plans or multiemployer defined

benefit/defined contribution plans. An element name represents a unique identifier in the Taxonomy and is not a criterion for element selection.

4. The most recent Pension Protection Act zone status available for each plan in 2020 was for a plan year-end date of December 31, 2019, except for ABC Fund 34 which had a plan year-end date of September 30, 2019. This information is intended to be tagged with the line item element, "Multiemployer Plan, Pension, Significant, Certified Zone Status, Date" (**L103**), rather than with a duration date context for the year ended December 31, 2019 (or a duration date context for the year ended September 30, 2019 for ABC Fund 34) because it is the most recent zone status information being reported in 2020 corresponding to all other plan information, such as employer contributions, for 2020. This is why a separate date element, **L103**, is tagged as a fact with the 2020 context in **Figure 1.3**.
    a. The plan year-end date for the Pension Protection Act zone status is intended to be tagged with "Multiemployer Plan, Pension, Significant, Certified Zone Status, Date" (**L103**), as described above, within each dimensional context in the XBRL report view in **Figure 1.3**, yet it appears to be included only for ABC Fund 34 in the table in **Figure 1.1**. This is because that information was provided descriptively in **Figure 1.1** as "unless otherwise noted, the most recent…zone status available in 2020…is for the plan's year-end date at December 31, 2019," and represents multiple facts about the year-end date for each plan.
    b. See **Figure 1.3a** for the information intended be to be tagged with **L103** for 2019.
5. The most recent financial statements for ABC Fund 61 available for 2020 was June 30, 2020. This information is intended to be tagged with the line item element, "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**), rather than with an instant date context as of June 30, 2020 (for plan assets and benefit obligation) or duration date context for the year ended June 30, 2020 (for plan contributions) because it is the most recent financial information being reported in 2020 corresponding to all other plan information, such as employer contributions, for 2020. This is why a separate date element, **L110**, is tagged as a fact with the 2020 context in **Figure 1.3**.
    a. See **Figure 1.3a** for the information intended to be tagged with **L110** for 2019.
6. The element indicating whether employer contributions were more than five percent of total contributions, "Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]" (**L115**), and the corresponding plan year-end date element, "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**), are tagged as facts with the duration date context corresponding to the period in which the employer contributions were made.
    a. For 2020, the disclosure indicated the most recently available annual report (Form 5500) was not available for any plan, and therefore, there is no information about whether

employer contributions were more than five percent of total contributions and nothing is tagged within the 2020 date context for **L115** in **Figure 1.3**.

b. For 2019, employer contributions were more than five percent of total contributions made by all participating employers for ABC Fund 34, which had a plan year-end date of September 30, 2019, and ABC Fund 61, which had a plan year-end date of June 30, 2019. This information is intended to be tagged with the following two line item elements: "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**) and "Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]" (**L115**) with the duration date context for the year ended December 31, 2019. See **Figure 1.3a** for the 2019 XBRL report view.

c. For 2018, employer contributions were more than five percent of total contributions made by all participating employers for ABC Fund 34, which had a plan year-end of September 30, 2018, as well as ABC Fund 43 and ABC Fund 52, each with a plan year-end date of December 31, 2018. This information is intended to be tagged with the following two line item elements: "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**) and "Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]" (**L115**) with the duration date context for the year ended December 31, 2018. See **Figure 1.3b** for the 2018 XBRL report view.

7. The following numeric values are not expected to be tagged in XBRL because they are broadly applicable, rather than entity-specific information, and similar to the examples provided in Compliance and Disclosure Interpretations, specifically Question 146.16, that the SEC staff has indicated are not within the purpose of the current interactive data requirements:

   a. the three in "three-digit plan number,"

   b. the 65 and 80 percent in "the red zone are generally less than 65 percent funded, plans in the yellow zone are less than 80 percent funded, and plans in the green zone are at least 80 percent funded," and

   c. the 5 percent in "Year Contributions to Plan Exceeded More Than 5 Percent of Total Contributions."

8. Similarly, the red, yellow, and green zones in the following disclosure in **Figure 1.1**, "Among other factors, plans in the red zone are generally less than…plans in the yellow zone…plans in the green zone…," are not expected to be tagged in XBRL because this information is broadly applicable to all multiemployer plans, rather than specific plan information for this entity.

9. This example includes elements for reported facts that are not required to be tagged by SEC rules. These facts may be required to be disclosed under GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. For example, the expiration date of the collective-bargaining agreements, "Multiemployer Plan, Pension, Significant, Collective-

Bargaining Arrangement, Expiration Date" (**L106**), is not required to be tagged but may be tagged to the extent the filer chooses. This information is presented for illustrative purposes only.

Example 2—Alternative Presentations of Multiemployer Pension Plan Cost Information

The following examples are alternative presentations of multiemployer pension plan cost information from **Example 1**. All disclosures are for the year ended December 31, 2020. Information for applicable comparative prior periods as well as information for the zone status, funded status, surcharge, collective-bargaining arrangements, and the plan year-end dates when employer contributions were more than five percent of total contributions have been omitted for illustrative purposes only. The following information applies to each disclosure in **Example 2**.

> Entity A contributes to a number of multiemployer defined benefit pension plans[1] under the terms of collective-bargaining agreements that cover its union-represented employees.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[1] **XL10**

Example 2a illustrates the modeling of cost information for multiemployer pension plans considered to be individually significant and insignificant, but no total is provided for the contributions to all significant plans.

Pension Fund		EIN/Pension Plan Number					December 31, 2020	
ABC Fund 34	**L98, A5:ExM80**	321899999				**L96, A5:ExM80**	$	12,532,000
ABC Fund 37	**L98, A5:ExM81**	525599999	/	**L99, A5:ExM81**	002	**L96, A5:ExM81**		3,342,000
ABC Fund 52	**L98, A5:ExM86**	728599999	/	**L99, A5:ExM86**	001	**L96, A5:ExM86**		2,573,000
ABC Fund 61		N/A				**L96, A5:ExM88**		418,000
ABC Fund 73		N/A				**L96, A5:ExM89**		1,872,000
		Contributions for individually insignificant multiemployer plans				**L97**		147,000
		Total contributions				**L95**	$	20,884,000

Figure 2a.1

Example 2b illustrates the modeling of cost information for multiemployer pension plans considered to be individually significant and insignificant, and a total is provided for the contributions to all significant plans.

Pension Fund		EIN/Pension Plan Number					December 31, 2020
ABC Fund 34	L98, A5:ExM80	321899999				L96, A5:ExM80	$ 12,532,000
ABC Fund 37	L98, A5:ExM81	525599999	/	L99, A5:ExM81	002	L96, A5:ExM81	3,342,000
ABC Fund 52	L98, A5:ExM86	728599999	/	L99, A5:ExM86	001	L96, A5:ExM86	2,573,000
ABC Fund 61		N/A				L96, A5:ExM88	418,000
ABC Fund 73		N/A				L96, A5:ExM89	1,872,000
		Contributions for individually significant multiemployer plans				L96	20,737,000
		Contributions for individually insignificant multiemployer plans				L97	147,000
		Total contributions				L95	$ 20,884,000

Figure 2b.1

Example 2c illustrates the modeling of cost information for multiemployer pension plans considered to be individually significant and insignificant, similar to **Example 2a** except that total contributions and contributions to individually insignificant plans are in the text above the table for the contributions to all significant plans. The tagging is the same for **Examples 2a** and **2c**.

> The total contributions made to all plans was $20.9 million[2], of which $147,000[3] is related to plans that are not individually significant. The following table outlines the Company's participation in multiemployer plans considered to be individually significant:

Pension Fund		EIN/Pension Plan Number					December 31, 2020
ABC Fund 34	L98, A5:ExM80	321899999				L96, A5:ExM80	$ 12,532,000
ABC Fund 37	L98, A5:ExM81	525599999	/	L99, A5:ExM81	002	L96, A5:ExM81	$ 3,342,000
ABC Fund 52	L98, A5:ExM86	728599999	/	L99, A5:ExM86	001	L96, A5:ExM86	$ 2,573,000
ABC Fund 61		N/A				L96, A5:ExM88	$ 418,000
ABC Fund 73		N/A				L96, A5:ExM89	$ 1,872,000

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[2] L95

[3] L97

Figure 2c.1

Example 2d illustrates the modeling of cost information for multiemployer pension plans considered to be individually significant and insignificant, similar to **Example 2b** except that total contributions and contributions to individually significant and insignificant plans appear in a separate table above the table for contributions to all significant plans. The tagging is the same for **Examples 2b** and **2d**.

Multiemployer plans						**December 31, 2020**
Contributions for individually significant multiemployer plans					L96	$ 20,737,000
Contributions for individually insignificant multiemployer plans					L97	147,000
Total employer contributions					L95	$ 20,884,000
The Company participates in the following individually significant multiemployer plans:						
Pension Fund		**EIN/Pension Plan Number**				**December 31, 2020**
ABC Fund 34	L98, A5:ExM80	321899999			L96, A5:ExM80	$ 12,532,000
ABC Fund 37	L98, A5:ExM81	525599999	/	L99, A5:ExM81 002	L96, A5:ExM81	$ 3,342,000
ABC Fund 52	L98, A5:ExM86	728599999	/	L99, A5:ExM86 001	L96, A5:ExM86	$ 2,573,000
ABC Fund 61		N/A			L96, A5:ExM88	$ 418,000
ABC Fund 73		N/A			L96, A5:ExM89	$ 1,872,000

Figure 2d.1

Example 2e illustrates the modeling of cost information for multiemployer pension plans considered to be individually significant only.

The following table outlines the Company's participation in multiemployer plans. All plans are considered to be individually significant to the Company.

Pension Fund		**EIN/Pension Plan Number**				**December 31, 2020**
ABC Fund 34	L98, A5:ExM80	321899999			L96, A5:ExM80	$ 12,532,000
ABC Fund 37	L98, A5:ExM81	525599999	/	L99, A5:ExM81 002	L96, A5:ExM81	3,342,000
ABC Fund 52	L98, A5:ExM86	728599999	/	L99, A5:ExM86 001	L96, A5:ExM86	2,573,000
ABC Fund 61		N/A			L96, A5:ExM88	418,000
ABC Fund 73		N/A			L96, A5:ExM89	2,019,000
				Total contributions	L96 L95	$ 20,884,000

Figure 2e.1

Example 2f illustrates the modeling of cost information for multiemployer pension plans considered to be individually insignificant only.

The following table outlines the Company's participation in all multiemployer plans. The Company does not consider any plan to be individually significant.

Pension Fund		**EIN/Pension Plan Number**				**December 31, 2020**
ABC Fund 34	L100, A5:ExM80	321899999			L97, A5:ExM80	$ 12,532,000
ABC Fund 37	L100, A5:ExM81	525599999	/	L101, A5:ExM81 002	L97, A5:ExM81	3,342,000
ABC Fund 52	L100, A5:ExM86	728599999	/	L101, A5:ExM86 001	L97, A5:ExM86	2,573,000
ABC Fund 61		N/A			L97, A5:ExM88	418,000
ABC Fund 73		N/A			L97, A5:ExM89	2,019,000
				Total contributions	L97 L95	$ 20,884,000

Figure 2f.1

Example 2g illustrates the modeling of cost information for multiemployer pension plans considered to be individually significant and insignificant, with subtotals provided for both plans.

The following table outlines the Company's participation in all multiemployer plans.

Pension Fund		EIN/Pension Plan Number					December 31, 2020	
ABC Fund 34	L98, A5:ExM80	321899999				L96, A5:ExM80	$	12,532,000
ABC Fund 37	L98, A5:ExM81	525599999	/	L99, A5:ExM81	002	L96, A5:ExM81		3,342,000
Total contributions for individually significant multiemployer plans						L96		15,874,000
ABC Fund 52	L100, A5:ExM86	728599999	/	L101, A5:ExM86	001	L97, A5:ExM86		2,573,000
ABC Fund 61				N/A		L97, A5:ExM88		418,000
ABC Fund 73				N/A		L97, A5:ExM89		2,019,000
Total contributions for individually insignificant multiemployer plans						L97		5,010,000
Total contributions						L95	$	20,884,000

Figure 2g.1

Example 2h illustrates the modeling of cost information for multiemployer pension plans considered to be individually significant and insignificant, where only one plan is considered to be individually significant.

The following table outlines the Company's participation in all multiemployer plans.

	Pension Fund		EIN/Pension Plan Number					December 31, 2020	
XL11	ABC Fund 34	L98	321899999	/	L99	002	L96	$	20,737,000
	Other plans[(a)]					N/A	L97		147,000
					Total contributions		L95	$	20,884,000

(a) None of these plans are considered individually significant to the Company.

Figure 2h.1

Example 2i illustrates the modeling of cost information for a multiemployer pension plan considered to be individually significant, where a total for employer contributions is also provided.

The Company participates in one multiemployer plan, considered to be individually significant.

	Pension Fund		EIN/Pension Plan Number					December 31, 2020	
XL11	ABC Fund 34	L98	321899999	/	L99	002	L96	$	20,884,000
					Total contributions		L95	$	20,884,000

Figure 2i.1

Example 2j illustrates the modeling of cost information for a multiemployer pension plan considered to be individually significant, but a separate total for employer contributions is not provided. The tagging is the same for **Examples 2i** and **2j**.

The Company participates in one multiemployer plan, considered to be individually significant.

	Pension Fund		EIN/Pension Plan Number					December 31, 2020	
XL11	ABC Fund 34	L98	321899999	/	L99	002	L96 L95	$	20,884,000

Figure 2j.1

The legend for the elements used to tag all facts in **Example 2a** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2a.2

The legend for the elements used to tag all facts in **Example 2b** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2b.2

The legend for the elements used to tag all facts in **Example 2c** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2c.2

The legend for the elements used to tag all facts in **Example 2d** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2d.2

The legend for the elements used to tag all facts in **Example 2e** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2e.2

The legend for the elements used to tag all facts in **Example 2f** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L100	Multiemployer Plan, Pension, Insignificant, Employer Identification Number		Duration	MultiemployerPlanPensionInsignificantEmployerIdentificationNumber
L101	Multiemployer Plan, Pension, Insignificant, Plan Number		Duration	MultiemployerPlanPensionInsignificantPlanNumber

Figure 2f.2

The legend for the elements used to tag all facts in **Example 2g** is:

	Standard Label	Balance Type	Period Type	Element Name
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM80	ABC Fund 34 [Member]		Duration	AbcFund34Member
ExM81	ABC Fund 37 [Member]		Duration	AbcFund37Member
ExM86	ABC Fund 52 [Member]		Duration	AbcFund52Member
ExM88	ABC Fund 61 [Member]		Duration	AbcFund61Member
ExM89	ABC Fund 73 [Member]		Duration	AbcFund73Member
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber
L100	Multiemployer Plan, Pension, Insignificant, Employer Identification Number		Duration	MultiemployerPlanPensionInsignificantEmployerIdentificationNumber
L101	Multiemployer Plan, Pension, Insignificant, Plan Number		Duration	MultiemployerPlanPensionInsignificantPlanNumber

Figure 2g.2

The legend for the elements used to tag all facts in **Example 2h** is:

	Standard Label	Balance Type	Period Type	Element Name
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
XL11	Multiemployer Plan, Pension, Significant, Name [Extensible List]		Duration	MultiemployerPlanPensionSignificantNameExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2h.2

The legend for the elements used to tag all facts in **Example 2i** is:

	Standard Label	Balance Type	Period Type	Element Name
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
XL11	Multiemployer Plan, Pension, Significant, Name [Extensible List]		Duration	MultiemployerPlanPensionSignificantNameExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2i.2

The legend for the elements used to tag all facts in **Example 2j** is:

	Standard Label	Balance Type	Period Type	Element Name
XL10	Multiemployer Plan, Type [Extensible List]		Duration	MultiemployerPlanTypeExtensibleList
XL11	Multiemployer Plan, Pension, Significant, Name [Extensible List]		Duration	MultiemployerPlanPensionSignificantNameExtensibleList
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber

Figure 2j.2

The XBRL report view created using the modeling structure for **Example 2a** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81	ABC Fund 52 [Member] ExM86	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	12532000	3342000	2573000	418000	1872000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer pension plan						147000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999	525599999	728599999			
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan		002	001			
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan						us-gaap:PensionPlansDefinedBenefitMember

Figure 2a.3

The XBRL report view created using the modeling structure for **Example 2b** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81	ABC Fund 52 [Member] ExM86	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	12532000	3342000	2573000	418000	1872000	20737000
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer pension plan						147000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999	525599999	728599999			
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan		002	001			
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan						us-gaap:PensionPlansDefinedBenefitMember

Figure 2b.3

The XBRL report view created using the modeling structure for **Example 2c** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81	ABC Fund 52 [Member] ExM86	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	12532000	3342000	2573000	418000	1872000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer pension plan						147000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999	525599999	728599999			
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan		002	001			
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan						us-gaap:PensionPlansDefinedBenefitMember

Figure 2c.3

The XBRL report view created using the modeling structure for **Example 2d** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81	ABC Fund 52 [Member] ExM86	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	12532000	3342000	2573000	418000	1872000	20737000
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer pension plan						147000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999	525599999	728599999			
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan		002	001			
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan						us-gaap:PensionPlansDefinedBenefitMember

Figure 2d.3

The XBRL report view created using the modeling structure for **Example 2e** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81	ABC Fund 52 [Member] ExM86	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	12532000	3342000	2573000	418000	2019000	20884000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999	525599999	728599999			
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan		002	001			
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan						us-gaap:PensionPlansDefinedBenefitMember

Figure 2e.3

The XBRL report view created using the modeling structure for **Example 2f** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81	ABC Fund 52 [Member] ExM86	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						20884000
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer pension plan	12532000	3342000	2573000	418000	2019000	20884000
L100	Multiemployer Plan, Pension, Insignificant, Employer Identification Number	Employer identification number for individually insignificant multiemployer pension plan	321899999	525599999	728599999			
L101	Multiemployer Plan, Pension, Insignificant, Plan Number	Pension plan number for individually insignificant multiemployer pension plan		002	001			
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan						us-gaap:PensionPlansDefinedBenefitMember

Figure 2f.3

The XBRL report view created using the modeling structure for **Example 2g** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020
	Retirement Plan Name [Axis] A5		ABC Fund 34 [Member] ExM80	ABC Fund 37 [Member] ExM81	ABC Fund 52 [Member] ExM86	ABC Fund 61 [Member] ExM88	ABC Fund 73 [Member] ExM89	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	12532000	3342000				15874000
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer pension plan			2573000	418000	2019000	5010000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999	525599999				
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan		002				
L100	Multiemployer Plan, Pension, Insignificant, Employer Identification Number	Employer identification number for individually insignificant multiemployer pension plan			728599999			
L101	Multiemployer Plan, Pension, Insignificant, Plan Number	Pension plan number for individually insignificant multiemployer pension plan			001			
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan						us-gaap:PensionPlansDefinedBenefitMember

Figure 2g.3

The XBRL report view created using the modeling structure for **Example 2h** is provided here:

Date Context	Standard Label	Preferred Label	2020
			Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan	20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	20737000
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer pension plan	147000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan	002
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan	us-gaap:PensionPlansDefinedBenefitMember
XL11	Multiemployer Plan, Pension, Significant, Name [Extensible List]	Name of individually significant multiemployer pension plan	abc:AbcFund34Member

Figure 2h.3

The XBRL report view created using the modeling structure for **Example 2i** is provided here:

Date Context	Standard Label	Preferred Label	2020
			Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan	20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	20884000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan	002
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan	us-gaap:PensionPlansDefinedBenefitMember
XL11	Multiemployer Plan, Pension, Significant, Name [Extensible List]	Name of individually significant multiemployer pension plan	abc:AbcFund34Member

Figure 2i.3

The XBRL report view created using the modeling structure for **Example 2j** is provided here:

Date Context	Standard Label	Preferred Label	2020
			Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan	20884000
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	20884000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan	321899999
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan	002
XL10	Multiemployer Plan, Type [Extensible List]	Type of multiemployer plan	us-gaap:PensionPlansDefinedBenefitMember
XL11	Multiemployer Plan, Pension, Significant, Name [Extensible List]	Name of individually significant multiemployer pension plan	abc:AbcFund34Member

Figure 2j.3

Notes:

1. Employer contributions to significant multiemployer pension plans and certain insignificant multiemployer pension plans are disaggregated by name, and therefore, the dimension "Retirement Plan Name [Axis]" (**A5**) is intended to be used to tag the disaggregation of cost information with entity-specific member elements for **Examples 2a** to **2g**.
2. The amount for total contributions in **Example 2e** and **Example 2j** is tagged with two line item elements, "Multiemployer Plan, Employer Contribution, Cost" (**L95**) and "Multiemployer Plan, Pension, Significant, Employer Contribution, Cost" (**L96**) because it represents two distinct facts: the total amount of cost for all multiemployer plans (**L95**) and the total amount of cost just for all individually significant multiemployer pension plans (**L96**).
3. The amount for total contributions in **Example 2f** is tagged with two line item elements, "Multiemployer Plan, Employer Contribution, Cost" (**L95**) and "Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost" (**L97**) because it represents two distinct facts: the total amount of cost for all multiemployer plans (**L95**) and the total amount of cost just for all individually insignificant multiemployer pension plans (**L97**).
4. **Examples 2h, 2i,** and **2j** explicitly stated the name of the individually significant multiemployer pension plan, which represents information about the characteristic for the name of the multiemployer plans rather than disaggregating information by name. Because the plan name characteristic applies to the values reported for individually significant multiemployer pension plans, the extensible list element "Multiemployer Plan, Pension, Significant, Name [Extensible List]" (**XL11**) is intended to be used. The inclusion of the extensible list element (**XL11**) communicates to a user of the data that all values reported for individually significant multiemployer pension plans are for the plan named ABC Fund 34. 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.
    a. The "Retirement Plan Name [Axis]" (**A5**) with the **ExM80** member for ABC Fund 34 is not intended to be used with the **L96** line item element, "Multiemployer Plan, Pension, Significant, Employer Contribution, Cost," to tag the amount of contributions of $20,737,000 in **Example 2h** or $20,884,000 in **Examples 2i** and **2j** because these amounts represent the report-wide or default values for Entity A. The report-wide or default values for numeric line item elements are important to users of the data.
5. The disclosure for **Example 2** explicitly stated that the multiemployer plans are pension plans, which represents information about the characteristic for the type of multiemployer plans rather than disaggregating information by type. Because the plan type characteristic applies to all report-wide or default values reported, then an extensible list element "Multiemployer Plan, Type [Extensible List]" (**XL10**) is intended to be used. The inclusion of the extensible list element (**XL10**)

communicates to a user of the data that all values reported for multiemployer plans are for multiemployer pension 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.

a. The "Retirement Plan Type [Axis]" (**A1**) with the "Pension Plan [Member]" (**M1**) is not intended to be used with **L95** to tag the total amount for contributions of $20,884,000 in each disclosure in **Example 2** because this amount represents the report-wide or default value for Entity A. The report-wide or default values for numeric line item elements are important to users of the data.

b. The values reported using extensible list elements are the member element names in the XBRL report view. While the us-gaap element name includes the words defined benefit, its standard label, definition, and reference indicate the element could be used for either single employer defined benefit/defined contribution plans or multiemployer defined benefit/defined contribution plans. An element name represents a unique identifier in the Taxonomy and is not a criterion for element selection.

6. This example includes elements for reported facts that are not required to be tagged by SEC rules. These facts may be required to be disclosed under GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. For example, the plan number, "Multiemployer Plan, Pension, Significant, Plan Number" (**L98**), is not required to be tagged but may be tagged to the extent the filer chooses. This information is presented for illustrative purposes only.

Example 3—Disaggregation of Cost by Type of Multiemployer Plan—only Individually Significant Pension Plans

The following example illustrates the modeling of disclosures for multiemployer plans that provide a disaggregation of cost by type of plan, pension and other postretirement benefits, where all the multiemployer pension plans are considered to be individually significant.

Multiemployer benefit pension plans. The Company currently participates in multiemployer pension plans in which the risks of participating differs from single-employer plans in the following aspects: (i) assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers; (ii) if a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers; (iii) if an entity chooses to stop participating in some of its multiemployer plans, the entity may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability; and (iv) if the plan is terminated by withdrawal of all employers and if the value of the nonforfeitable benefits exceeds plan assets and withdrawal liability payments, employers are required by law to make up the insufficient difference. The following table provides information regarding the Company's participation in individually significant multiemployer pension plans:

Pension Fund	(a)	EIN/Pension Plan Number			Pension Protection Act Zone Status 2020		Pension Protection Act Zone Status 2019 [C]		FIP/RP Status		Company Contributions (in thousands) 2020	2019 [C]	2018 [D]	(b)	Surcharge Imposed		Expiration Date of Collective-Bargaining Agreements		(c)
SV Culinary Fund	L98, A5:ExM90	888888889	/	L99, A5:ExM90	002	L102, A5:ExM90 L103, A5:ExM90	Green 12/31/2019	as of	Yellow 12/31/2018	as of	L104, A5:ExM90	NA	L96, A5:ExM90	$ 58,936	$ 56,308	$ 55,002	L105, A5:ExM90	No	L106, A5:ExM90, A11:M96 L106, A5:ExM90, A11:M95	5/31/2021 5/31/2025	to
PX National Fund	L98, A5:ExM91	77777777	/	L99, A5:ExM91	003	L102, A5:ExM91 L103, A5:ExM91	Red 6/30/2020	as of	Red 6/30/2019	as of	L104, A5:ExM91	Implemented	L96, A5:ExM91	10,005	9,827	9,816	L105, A5:ExM91	Yes	L106, A5:ExM91	03/31/2022	
													L96 L95, A1:M1	$ 68,941	$ 66,135	$ 64,818					
									Total employer contributions												

(a) The Company was listed in the plan's Form 5500 as providing more than five percent of the total contributions for the plan years ended December 31, 2019[1][2][C] and December 31, 2018[1][2][D] for the SV Culinary Fund and for the plan years ended June 30, 2020[3][4] and June 30, 2018[3][4][D] for the PX National Fund. At the date the financial statements were issued, Form 5500 was not available for the SV Culinary Fund for the year ended December 31, 2020.

(b) There were no significant changes affecting the comparability of employer contributions.

(c) The Company is a party to ten[5] collective bargaining agreements that require contributions with the Culinary Board, which is made up of the culinary unions. The Lunch Corp and Hotel, LLC agreements are the most significant because about 60%[6] of the Company's employee participants in this plan are covered by these agreements. All employee participants are in collective-bargaining agreements.

Multiemployer benefit plans other than pensions. The Company also contributed to several multiemployer health and welfare plans that cover both active and retired members. Healthcare benefits are provided to participants who meet certain eligibility requirements as covered under the applicable collective-bargaining agreements. The Company contributed $91 million[7], $87 million[7][C], and $83 million[7][D] in the years ended December 31, 2020, 2019, and 2018, respectively.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[1] **L110, A5:ExM90** [2] **L115, A5:ExM90** [3] **L110, A5:ExM91** [4] **L115, A5:ExM91** [5] **ExL107, A5:ExM90** [6] **L108, A5:ExM90, A10: ExM94** [7] **L95, A1:M2**

[C] See Figure 3.3a for the 2019 XBRL report view.

[D] See Figure 3.3b for the 2018 XBRL report view.

Figure 3.1

The legend for the elements used to tag all facts in **Example 3** is provided here:

	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
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A5	Retirement Plan Name [Axis]		Duration	RetirementPlanNameAxis
	Retirement Plan Name [Domain]		Duration	RetirementPlanNameDomain
ExM90	SV Culinary Fund [Member]		Duration	SvCulinaryFundMember
ExM91	PX National Fund [Member]		Duration	PxNationalFundMember
A10	Collective-Bargaining Arrangement [Axis]		Duration	CollectiveBargainingArrangementAxis
	Collective-Bargaining Arrangement [Domain]		Duration	CollectiveBargainingArrangementDomain
ExM94	Lunch Corp and Hotel LLC Agreements [Member]		Duration	LunchCorpAndHotelLlcAgreementsMember
A11	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
M95	Maximum [Member]		Duration	MaximumMember
M96	Minimum [Member]		Duration	MinimumMember
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionSignificantEmployerContributionCost
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number		Duration	MultiemployerPlanPensionSignificantEmployerIdentificationNumber
L99	Multiemployer Plan, Pension, Significant, Plan Number		Duration	MultiemployerPlanPensionSignificantPlanNumber
L102	Multiemployer Plan, Pension, Significant, Certified Zone Status [Fixed List]		Duration	MultiemployerPlanPensionSignificantCertifiedZoneStatusFixedList
L103	Multiemployer Plan, Pension, Significant, Certified Zone Status, Date		Duration	MultiemployerPlanPensionSignificantCertifiedZoneStatusDate
L104	Multiemployer Plan, Pension, Significant, Funding Improvement or Rehabilitation Plan, Implementation Status [Fixed List]		Duration	MultiemployerPlanPensionSignificantFundingImprovementOrRehabilitationPlanImplementationStatusFixedList
L105	Multiemployer Plan, Pension, Significant, Surcharge [Fixed List]		Duration	MultiemployerPlanPensionSignificantSurchargeFixedList
L106	Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date		Duration	MultiemployerPlanPensionSignificantCollectiveBargainingArrangementExpirationDate
ExL107	Multiemployer Plan, Pension, Significant, Number of Collective Bargaining Arrangements		Duration	MultiemployerPlanPensionSignificantNumberOfCollectiveBargainingArrangements
L108	Multiemployer Plan, Pension, Significant, Employees Covered by Collective-Bargaining Arrangement (CBA) to All Entity's Employees under CBA, Percentage		Duration	MultiemployerPlanPensionSignificantEmployeesCoveredByCollectiveBargainingArrangementCbaToAllEntitysEmployeesUnderCbaPercentage
L110	Multiemployer Plan, Pension, Significant, Annual Report Date		Duration	MultiemployerPlanPensionSignificantAnnualReportDate
L115	Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]		Duration	MultiemployerPlanPensionSignificantEmployerContributionExceedsFivePercent

Figure 3.2

The XBRL report view for the year ended December 31, 2020 created using the modeling structure for **Example 3** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020	2020	2020
	Retirement Plan Type [Axis] A1							Pension Plan [Member] M1	Other Postretirement Benefits Plan [Member] M2	Report-Wide Value
	Retirement Plan Name [Axis] A5		SV Culinary Fund [Member] ExM90				PX National Fund [Member] ExM91			
	Collective-Bargaining Arrangement [Axis] A10				Lunch Corp and Hotel LLC Agreements [Member] ExM94					
	Statistical Measurement [Axis] A11		Maximum [Member] M95	Minimum [Member] M96						
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan						68941000	91000000	
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan				58936000	10005000			68941000
L98	Multiemployer Plan, Pension, Significant, Employer Identification Number	Employer identification number for individually significant multiemployer pension plan				888888889	777777778			
L99	Multiemployer Plan, Pension, Significant, Plan Number	Pension plan number for individually significant multiemployer pension plan				002	003			
L102	Multiemployer Plan, Pension, Significant, Certified Zone Status [Fixed List]	Pension Protection Act zone status for individually significant multiemployer pension plan				Green	Red			
L103	Multiemployer Plan, Pension, Significant, Certified Zone Status, Date	Date of certified zone status for individually significant multiemployer pension plan				2019-12-31	2020-06-30			
L104	Multiemployer Plan, Pension, Significant, Funding Improvement or Rehabilitation Plan, Implementation Status [Fixed List]	Status of funding improvement plan or rehabilitation plan for individually significant multiemployer pension plan				NA	Implemented			
L105	Multiemployer Plan, Pension, Significant, Surcharge [Fixed List]	Surcharge imposed for individually significant multiemployer pension plan				No	Yes			
L106	Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date	Expiration date of collective-bargaining agreement for individually significant multiemployer pension plan	2025-05-31	2021-05-31			2022-03-31			

Figure 3.3 (continued)

Date Context	Standard Label	Preferred Label	2020	2020	2020	2020	2020	2020	2020	2020
	Retirement Plan Type [Axis] A1							Pension Plan [Member] M1	Other Postretirement Benefits Plan [Member] M2	Report-Wide Value
	Retirement Plan Name [Axis] A5		SV Culinary Fund [Member] ExM90				PX National Fund [Member] ExM91			
	Collective-Bargaining Arrangement [Axis] A10				Lunch Corp and Hotel LLC Agreements [Member] ExM94					
	Statistical Measurement [Axis] A11		Maximum [Member] M95	Minimum [Member] M96						
ExL107	Multiemployer Plan, Pension, Significant, Number of Collective Bargaining Arrangements	Number of collective-bargaining agreements requiring contributions to individually significant multiemployer pension plan				10				
L108	Multiemployer Plan, Pension, Significant, Employees Covered by Collective-Bargaining Arrangement (CBA) to All Entity's Employees under CBA, Percentage	Percentage of employees covered by collective-bargaining agreement to all ABC employees participating in individually significant multiemployer pension plan			0.60					
L110	Multiemployer Plan, Pension, Significant, Annual Report Date	Annual report date of most recently available annual report for individually significant multiemployer pension plan					2020-06-30			
L115	Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]	Contributions to individually significant multiemployer pension plan more than 5 percent of total plan contributions					true			

Figure 3.3 (continued)

The XBRL report view for the year ended December 31, 2019 created using the modeling structure for **Example 3** is provided here:

Date Context	Standard Label	Preferred Label	2019	2019	2019	2019	2019
	Retirement Plan Type [Axis] A1				Pension Plan [Member] M1	Other Postretirement Benefits Plan [Member] M2	Report-Wide Value
	Retirement Plan Name [Axis] A5		SV Culinary Fund [Member] ExM90	PX National Fund [Member] ExM91			
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan			66135000	87000000	
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	56308000	9827000			66135000
L102	Multiemployer Plan, Pension, Significant, Certified Zone Status [Fixed List]	Pension Protection Act zone status for individually significant multiemployer pension plan	Yellow	Red			
L103	Multiemployer Plan, Pension, Significant, Certified Zone Status, Date	Date of certified zone status for individually significant multiemployer pension plan	2018-12-31	2019-06-30			
L110	Multiemployer Plan, Pension, Significant, Annual Report Date	Annual report date of most recently available annual report for individually significant multiemployer pension plan	2019-12-31				
L115	Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]	Contributions to individually significant multiemployer pension plan more than 5 percent of total plan contributions	true				

Figure 3.3a

The XBRL report view for the year ended December 31, 2018 created using the modeling structure for **Example 3** is provided here:

Date Context	Standard Label	Preferred Label	2018	2018	2018	2018	2018
	Retirement Plan Type [Axis] A1				Pension Plan [Member] M1	Other Postretirement Benefits Plan [Member] M2	Report-Wide Value
	Retirement Plan Name [Axis] A5		SV Culinary Fund [Member] ExM90	PX National Fund [Member] ExM91			
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan			64818000	83000000	
L96	Multiemployer Plan, Pension, Significant, Employer Contribution, Cost	Contributions to individually significant multiemployer pension plan	55002000	9816000			64818000
L110	Multiemployer Plan, Pension, Significant, Annual Report Date	Annual report date of most recently available annual report for individually significant multiemployer pension plan	2018-12-31	2018-06-30			
L115	Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]	Contributions to individually significant multiemployer pension plan more than 5 percent of total plan contributions	true	true			

Figure 3.3b

Notes:

1. The XBRL report view in **Figure 3.3** represents the duration date context for the year ended December 31, 2020, which is abbreviated as 2020 for ease of illustration.
    a. Comparative prior-period information is disclosed in **Figure 3.1** for employer contributions, the Pension Protection Act zone status, and employer contributions exceeding five percent of total contributions with the applicable plan year-end dates, but has been omitted from the XBRL report view in **Figure 3.3** because this information is tagged with different date contexts.
        i. See **Figure 3.3a** for the XBRL report view for 2019, which represents the duration date context for the year ended December 31, 2019, abbreviated as 2019 for ease of illustration.
        ii. See **Figure 3.3b** for the XBRL report view for 2018, which represents the duration date context for the year ended December 31, 2018, abbreviated as 2018 for ease of illustration.
2. Employer contributions of $68.9 million for the pension plans and $91 million for the other postretirement benefit plans represent a disaggregation of cost information by type of plan, and therefore, the **L95** line item element, "Multiemployer Plan, Employer Contribution, Cost," is used to tag both amounts along with the "Retirement Plan Type [Axis]" (**A1**) and the "Pension Plan [Member]" (**M1**) and the "Other Postretirement Benefits Plan [Member]" (**M2**), respectively.
    a. While a total amount for employer contributions to multiemployer plans is not disclosed, a user of the data could determine the report-wide or default value for the Company, $159.9 million for 2020, based on how this information is tagged.
3. In addition to using the **L95** line item element discussed in Note 2, the $68.9 million of employer contributions is also tagged with the **L96** line item element, "Multiemployer Plan, Pension, Significant, Employer Contribution, Cost," because this amount represents two distinct facts: the total amount of cost for all multiemployer pension plans (**L95**) and the total amount of cost just for all individually significant multiemployer pension plans (**L96**).
4. The most recent Pension Protection Act zone status available in 2020 for the SV Culinary Fund was for the plan's year-end date of December 31, 2019. This information is intended to be tagged with the line item element, "Multiemployer Plan, Pension, Significant, Certified Zone Status, Date" (**L103**), rather than with a duration date context for the year ended December 31, 2019 because it is the most recent zone status information being reported in

2020 corresponding to all other plan information, such as employer contributions, for 2020. This is why a separate date element, **L103**, is tagged as a fact within the 2020 date context in **Figure 3.3**. See **Figure 3.3a** for the information intended to be tagged with **L103** for 2019.

5. The most recent Pension Protection Act zone status available in 2020 for the PX National Fund was for the plan's year-end date of June 30, 2020. This information is intended to be tagged with the line item element, "Multiemployer Plan, Pension, Significant, Certified Zone Status, Date" (**L103**), rather than with a duration date context for the year ended June 30, 2020 because it is the most recent zone status information being reported in 2020 corresponding to all other plan information, such as employer contributions, for 2020. This is why a separate date element, **L103**, is tagged as a fact within the 2020 date context in **Figure 3.3**. See **Figure 3.3a** for the information intended to be tagged with **L103** for 2019.
6. The element indicating whether employer contributions were more than five percent of total contributions, "Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]" (**L115**), and the corresponding plan year-end date element, "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**), are tagged as facts with the duration date context corresponding to the period in which the employer contributions were made.
    a. For 2020, employer contributions were more than five percent of total contributions made by all participating employers only for the PX National Fund, which had a plan year-end date of June 30, 2020. This information is intended to be tagged with the following two line item elements: "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**) and "Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]" (**L115**) with the duration date context for the year ended December 31, 2020. See **Figure 3.3** for the 2020 XBRL report view.
    b. For 2019, employer contributions were more than five percent of total contributions made by all participating employers for SV Culinary Fund, which had a plan year-end date of December 31, 2019. This information is intended to be tagged with the following two line item elements: "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**) and "Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]" (**L115**) with the duration

date context for the year ended December 31, 2019. See **Figure 3.3a** for the 2019 XBRL report view.

c. For 2018, employer contributions were more than five percent of total contributions made by all participating employers for the SV Culinary Fund and PX National Fund, which had plan year-end dates of December 31, 2018 and June 30, 2018, respectively. This information is intended to be tagged with the following two line item elements: "Multiemployer Plan, Pension, Significant, Annual Report Date" (**L110**) and "Multiemployer Plan, Pension, Significant, Employer Contribution Exceeds Five Percent [true false]" (**L115**) with the duration date context for the year ended December 31, 2018. See **Figure 3.3b** for the 2018 XBRL report view.

7. The five percent in footnote (a) to the table in **Figure 3.1** is not expected to be tagged in XBRL because it is broadly applicable, rather than entity-specific information, and similar to the examples provided in Compliance and Disclosure Interpretations, specifically Question 146.16, that the SEC staff has indicated are not within the purpose of the current interactive data requirements.

8. This example includes elements for reported facts that are not required to be tagged by SEC rules. These facts may be required to be disclosed under GAAP or may be disclosed as a common reporting practice and appear in the registrant's filing. For example, the expiration date of the collective bargaining agreements, "Multiemployer Plan, Pension, Significant, Collective-Bargaining Arrangement, Expiration Date" (**L106**), is not required to be tagged but may be tagged to the extent the filer chooses. This information is presented for illustrative purposes only.

Example 4—Disaggregation of Cost by Type of Multiemployer Plan—only Individually Insignificant Pension Plans

The following example illustrates the modeling of disclosures for multiemployer plans that provide a disaggregation of cost by type of plan, pension and other postretirement benefits, where all the multiemployer pension plans are considered to be individually insignificant.

> **Multiemployer Benefit Plans**
> We contribute to various multiemployer pension plans under the terms of collective-bargaining agreements that cover its union-represented employees. The risks of participating in these multiemployer plans are different from single-employer plans such that (i) contributions made by us to these plans may be used to provide benefits to employees of other participating employers; (ii) if a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers; and (iii) if we choose to stop participating in some of our multiemployer plans, we may be required to pay those plans an amount based on the underfunded status of the plan, referred to as a withdrawal liability.
>
> While no multiemployer pension plan that we contributed to is considered individually significant to us, we were listed on certain Form 5500s as providing more than five percent of total contributions to the plan based on current information available. Total contributions that we made to these multiemployer pension plans were $51 million[1][2] in 2020, $39 million[1][2][E] in 2019, and $38 million[1][2][F] in 2018.
>
> We also contribute to various other multiemployer benefit plans that provide health and welfare benefits to active and retired participants. Total contributions that we made to these non-pension multiemployer benefit plans were $179 million[3] in 2020, $167 million[3][E] in 2019, and $163 million[3][F] in 2018.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[1] **L95, A1:M1** [2] **L97** [3] **L95, A1:M2**

[E] See Figure 4.3a for the 2019 XBRL report view.

[F] See Figure 4.3b for the 2018 XBRL report view.

Figure 4.1

The legend for the elements used to tag all facts in **Example 4** is provided here:

	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
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
L95	Multiemployer Plan, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanEmployerContributionCost
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Debit	Duration	MultiemployerPlanPensionInsignificantEmployerContributionCost

Figure 4.2

The XBRL report view for the year ended December 31, 2020 created using the modeling structure for **Example 4** is provided here:

Date Context	Standard Label	Preferred Label	2020	2020	2020
	Retirement Plan Type [Axis] A1		Pension Plan [Member] M1	Other Postretirement Benefits Plan [Member] M2	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan	51000000	179000000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer plan			51000000

Figure 4.3

The XBRL report view for the year ended December 31, 2019 created using the modeling structure for **Example 4** is provided here:

Date Context	Standard Label	Preferred Label	2019	2019	2019
	Retirement Plan Type [Axis] A1		Pension Plan [Member] M1	Other Postretirement Benefits Plan [Member] M2	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan	39000000	167000000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer plan			39000000

Figure 4.3a

The XBRL report view for the year ended December 31, 2018 created using the modeling structure for **Example 4** is provided here:

Date Context	Standard Label	Preferred Label	2018	2018	2018
	Retirement Plan Type [Axis] A1		Pension Plan [Member] M1	Other Postretirement Benefits Plan [Member] M2	Report-Wide Value
L95	Multiemployer Plan, Employer Contribution, Cost	Total employer contributions to multiemployer plan	38000000	163000000	
L97	Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost	Contributions to individually insignificant multiemployer plan			38000000

Figure 4.3b

Notes:

1. The XBRL report view in **Figure 4.3** represents the duration date context for the year ended December 31, 2020, which is abbreviated as 2020 for ease of illustration.
    a. Comparative prior-period information is disclosed in **Figure 4.1** for employer contributions, but has been omitted from the XBRL report view in **Figure 4.3** because this information is tagged with different date contexts.
        i. See **Figure 4.3a** for the XBRL report view for 2019, which represents the duration date context for the year ended December 31, 2019, abbreviated as 2019 for ease of illustration.
        ii. See **Figure 4.3b** for the XBRL report view for 2018, which represents the duration date context for the year ended December 31, 2018, abbreviated as 2018 for ease of illustration.
2. Employer contributions of $51 million for pension plans and $179 million for other postretirement benefit plans represent a disaggregation of cost information by type of plan, and therefore, the **L95** line item element, "Multiemployer Plan, Employer Contribution, Cost," is used to tag both amounts along with the "Retirement Plan Type [Axis]" (**A1**) and the "Pension Plan [Member]" (**M1**) and the "Other Postretirement Benefits Plan [Member]" (**M2**), respectively.
    a. While a total amount for employer contributions to multiemployer plans is not disclosed, a user of the data could determine the report-wide or default value for the Company, $230 million for 2020, based on how this information is tagged.
3. In addition to using the **L95** line item element discussed in Note 2, the $51 million of employer contributions is also tagged with the **L97** line item element, "Multiemployer Plan, Pension, Insignificant, Employer Contribution, Cost," because this amount represents two distinct facts: the total amount of cost for all multiemployer pension plans (**L95**) and the total amount of cost just for all individually insignificant multiemployer pension plans (**L97**).
4. The five in "five percent of total contributions" disclosed in **Figure 4.1** is not expected to be tagged in XBRL because it is broadly applicable, rather than entity-specific information, and similar to the examples provided in Compliance and Disclosure Interpretations, specifically Question 146.16, that the SEC staff has indicated are not within the purpose of the current interactive data requirements.