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**Employee Benefit Plans (Including Defined Contribution Plans
Filing SEC Form 11-K)**

(2025 GAAP Taxonomy)

**GAAP Financial Reporting Taxonomy, SEC Reporting Taxonomy,
and GAAP Employee Benefit Plan Taxonomy (collectively referred to
as the “GAAP Taxonomy”)
Implementation Guide Series**

Note an Update: Plan-specific member to be used with “Legal Entity [Axis]” is intended to follow simplified format consisting of “EBP” and Plan Number only (for example, standard label would be “EBP 001 [Member]” with element name of EBP001Member). This update will be included in the 2026 GAAP Taxonomy.

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

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GAAP Taxonomy Implementation Guide on Employee Benefit Plans (Including Defined Contribution Plans Filing SEC Form 11-K)

Overview

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for the reporting by employee benefit plans. The examples are not intended to encompass all potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or its financial statements. The examples are provided to help users of the GAAP Financial Reporting Taxonomy (GRT), the SEC Reporting Taxonomy (SRT), and the GAAP Employee Benefit Plan Taxonomy (EBPT) (collectively referred to as the "GAAP Taxonomy") understand how the modeling for employee benefit plans is structured within the GAAP Taxonomy and more specifically within the EBPT. The examples are based on the assumption that the entity meets the criteria for reporting as an employee benefit plan under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial statements and disclosures for illustrative purposes.

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

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

There are three sections included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting by employee benefit plans.
- **Section 2: Examples of Modeling:** This section includes examples of the modeling for the reporting by employee benefit plans.
 - Example 1—[Illustrative Financial Statements and Certain Note Disclosures of a Defined Contribution Plan](#)
 - Example 1a—[Statement of Net Assets Available for Benefits and Statement of Changes in Net Assets Available for Benefits](#)

- Example 1b—[Certain Notes to the Financial Statements](#)
 - Example 1b(1)—[Certain Notes to the Financial Statements—Fair Value Measurements](#)
 - Example 1b(2)—[Certain Notes to the Financial Statements—Fully Benefit-Responsive Investment Contracts](#)
 - Example 1b(3)—[Certain Notes to the Financial Statements—Related-Party Transactions and Party-in-Interest Transactions](#)
 - Example 1b(4)—[Certain Notes to the Financial Statements—Reconciliation of Financial Statements to Form 5500](#)
 - Example 2—[Master Trust](#)
 - Example 2a—[Illustrative Master Trust Disclosures](#)
 - Example 2b—[Plan Interest in Master Trust and Investments Excluding Plan Interest in Master Trust](#)
 - Example 2b(1)—[Plan Interest in Master Trust and Investments Excluding Plan Interest in Master Trust—Primary Statements](#)
 - Example 2b(2)—[Plan Interest in Master Trust and Investments Excluding Plan Interest in Master Trust—Master Trust Note Disclosure](#)
 - Example 2c—[Plan Interest in Master Trust Investment Only](#)
 - Example 2c(1)—[Plan Interest in Master Trust Investment Only—Primary Statements](#)
 - Example 2c(2)—[Plan Interest in Master Trust Investment Only—Master Trust Note Disclosure](#)
 - Example 3—[Nonparticipant-Directed Investments](#)
 - Example 3a—[Nonparticipant-Directed Investments—Note Disclosure Only](#)
 - Example 3b—[Nonparticipant-Directed Investments—Primary Statements](#)
 - Example 4—[Unallocated and Allocated Information](#)
 - Example 5—[Schedule of Assets \(Held at End of Year\)](#)
 - Example 5a—[Schedule of Assets \(Held at End of Year\)—Without Investment Subtotals](#)
 - Example 5b—[Schedule of Assets \(Held at End of Year\)—With Investment Subtotals](#)
 - Example 6—[Participant-Directed, Nonparticipant-Directed, Allocated, and Unallocated Information](#)
 - Example 6a—[Participant-Directed, Nonparticipant-Directed, Allocated, and Unallocated Information—Statement of Net Assets Available for Benefits](#)
 - Example 6b—[Participant-Directed, Nonparticipant-Directed, Allocated, and Unallocated Information—Schedule of Assets \(Held at End of Year\)](#)
- **Section 3: Appendix 1—XBRL Values and Calculations:** This section contains tables illustrating how values for certain examples are intended to be entered in XBRL and how the XBRL calculations sum.

General Information

- (1) A legend for dimensions, domain members, and line-item elements has been provided. 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	Legal Entity [Axis]	LegalEntityAxis
	Entity [Domain]	EntityDomain
ExM1	EBP 001 [Member]	EBP001Member
ExM2	EBP 008 [Member]	EBP008Member
ExM3	EBP 038 [Member]	EBP038Member
ExM4	EBP 006 [Member]	EBP006Member
ExM5	EBP 007 [Member]	EBP007Member
ExM6	EBP 040 [Member]	EBP040Member
ExM7	EBP 018 [Member]	EBP018Member
ExM8	EBP 010 [Member]	EBP010Member
ExM9	EBP 005 [Member]	EBP005Member
ExM10	EBP 011 [Member]	EBP011Member
A2	Investment Type [Axis]	InvestmentTypeAxis
	Investments [Domain]	InvestmentTypeCategorizationMember
M11	Mutual Fund [Member]	MutualFundMember
M12	EBP, Self-Directed Brokerage Account [Member]	EmployeeBenefitPlanSelfDirectedBrokerageAccountMember
M13	EBP, Nonemployer, Common Stock [Member]	EbpNonemployerCommonStockMember
M14	US Treasury and Government [Member]	USTreasuryAndGovernmentMember
M15	Corporate Bond Securities [Member]	CorporateBondSecuritiesMember
M16	EBP, Synthetic Investment Contract [Member]	EmployeeBenefitPlanSyntheticInvestmentContractMember
ExM21	EBP, Synthetic Investment Contract, Fixed Maturity [Member]	EBPSyntheticInvestmentContractFixedMaturityMember
ExM22	EBP, Synthetic Investment Contract, Constant Duration [Member]	EBPSyntheticInvestmentContractConstantDurationMember
M17	EBP, Traditional Guaranteed Investment Contract [Member]	EmployeeBenefitPlanTraditionalGuaranteedInvestmentContractMember
M18	Common Collective Trust [Member]	DefinedBenefitPlanCommonCollectiveTrustMember
ExM19	EBP, Short-Term Investment Fund [Member]	EBPShortTermInvestmentFundMember
M20	EBP, Employer, Common Stock Fund [Member]	EmployeeBenefitPlanEmployerCommonStockFundMember
M23	EBP, Employer, Common Stock [Member]	EmployeeBenefitPlanEmployerCommonStockMember

Legend (continues)

Coding	Standard Label	Element Name
M24	EBP, Employer, Preferred Stock [Member]	EmployeeBenefitPlanEmployerPreferredStockMember
M25	Asset-Backed Securities [Member]	AssetBackedSecuritiesMember
M26	EBP, Pooled Separate Account [Member]	EmployeeBenefitPlanPooledSeparateAccountMember
M27	Interest-Bearing Deposits [Member]	InterestBearingDepositsMember
M28	EBP, Other Investment [Member]	EbpOtherInvestmentMember
A3	Fair Value Hierarchy and NAV [Axis]	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]	FairValueMeasurementsFairValueHierarchyDomain
M29	Fair Value, Inputs, Level 1 [Member]	FairValueInputsLevel1Member
M30	Fair Value, Inputs, Level 2 [Member]	FairValueInputsLevel2Member
M31	Fair Value, Inputs, Level 3 [Member]	FairValueInputsLevel3Member
A4	Measurement Input Type [Axis]	MeasurementInputTypeAxis
	Measurement Input Type [Domain]	MeasurementInputTypeDomain
M32	Measurement Input, Counterparty Credit Risk [Member]	MeasurementInputCounterpartyCreditRiskMember
ExM33	Measurement Input, Counterparty Liquidity Risk [Member]	MeasurementInputCounterpartyLiquidityRiskMember
A5	Statistical Measurement [Axis]	RangeAxis
	Statistical Measurement [Domain]	RangeMember
M34	Minimum [Member]	MinimumMember
M35	Maximum [Member]	MaximumMember
M36	Weighted Average [Member]	WeightedAverageMember
A6	EBP, Related Party and Party-in-Interest [Axis]	EmployeeBenefitPlanRelatedPartyAndPartyInInterestAxis
	EBP, Related Party and Party-in-Interest [Domain]	EmployeeBenefitPlanRelatedPartyAndPartyInInterestDomain
M37	EBP, Trustee [Member]	EmployeeBenefitPlanTrusteeMember
A7	EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]	EmployeeBenefitPlanNonconsolidatedMasterTrustAndPlanInterestInMasterTrustAxis
	EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Domain]	EmployeeBenefitPlanNonconsolidatedMasterTrustAndPlanInterestInMasterTrustDomain
M38	EBP, Nonconsolidated, Master Trust [Member]	EmployeeBenefitPlanNonconsolidatedMasterTrustMember
M39	EBP, Nonconsolidated, Plan Interest in Master Trust [Member]	EmployeeBenefitPlanNonconsolidatedPlanInterestInMasterTrustMember

Legend (continues)

Coding	Standard Label	Element Name
A8	EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]	EmployeeBenefitPlanParticipantDirectedStatusAxis
	EBP, Participant-Directed and Nonparticipant-Directed Status [Domain]	EmployeeBenefitPlanParticipantDirectedStatusDomain
M40	EBP, Participant-Directed [Member]	EmployeeBenefitPlanParticipantDirectedMember
M41	EBP, Nonparticipant-Directed [Member]	EmployeeBenefitPlanNonparticipantDirectedMember
A9	EBP, Allocation Status [Axis]	EmployeeBenefitPlanAllocationStatusAxis
	EBP, Allocation Status [Domain]	EmployeeBenefitPlanAllocationStatusDomain
M42	EBP, Allocated [Member]	EmployeeBenefitPlanAllocatedMember
M43	EBP, Unallocated [Member]	EmployeeBenefitPlanUnallocatedMember
A10	Investment, Identifier [Axis]	InvestmentIdentifierAxis
ENL Guaranteed Income Fund Fully Benefit-Responsive Investment Contract 1.80%		
APN Growth Fund Mutual Fund		
DC Income Fund Mutual Fund		
Web, Inc. Employer Common Stock		
ZWB Inc Employer Common Stock		
VI Inc Nonemployer Common Stock		
VG Target Retirement Income Trust Common Collective Trust		
VG Target Retirement 2065 Trust Plans Common Collective Trust		
FI 500 Index Institutional Registered Investment Companies		
FI International Index Registered Investment Companies		

Legend (continues)

<u>Coding</u>	<u>Standard Label</u>	<u>Element Name</u>
CT Corp Employer Common Stock Allocated Participant-Directed		
CT Corp Employer Common Stock Allocated Nonparticipant-Directed		
CT Corp Employer Common Stock Unallocated		
CT Corp Employer Preferred Stock Unallocated		
ABC, Inc. Asset-Backed Security \$54,000 par 6.50% due 12/01/20X6		
DEF Co Asset-Backed Security \$2,750 par 12.75% due 02/01/20X8		
GHI Corp Asset-Backed Security \$8,250 par 8.00% due 02/01/20X7		
STU Index Fund Mutual Fund		
VWX Total Return Fund Mutual Fund		
PQR Growth Trust Common Collective Trust		
VWX Insurance Co Separate Account		
BBB Fund Synthetic GIC Fixed Income Fund		
CCC Insurance Co Synthetic GIC Wrapper contract No. 123 2.39%		
ZZZ Brokerage Self- Directed Brokerage Accounts		
Fidelity Interest-Bearing Cash		

Legend (continues)

Coding	Standard Label	Element Name
L1	EBP, Net Asset Available for Benefit	EmployeeBenefitPlanNetAssetAvailableForBenefit
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
L3	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
L4	EBP, Employer Contribution, Receivable	EmployeeBenefitPlanEmployerContributionReceivable
L5	EBP, Participant Contribution, Receivable	EmployeeBenefitPlanParticipantContributionReceivable
L6	EBP, Note Receivable from Participant	EmployeeBenefitPlanNoteReceivableFromParticipant
L7	EBP, Receivable	EmployeeBenefitPlanReceivable
L8	EBP, Asset	EmployeeBenefitPlanAsset
L9	EBP, Accrued Expense	EmployeeBenefitPlanAccruedExpense
L10	EBP, Excess Contribution Payable	EmployeeBenefitPlanExcessContributionPayable
L11	EBP, Liability	EmployeeBenefitPlanLiability
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
L13	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant
L17	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContributionCash
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
L21	EBP, Change in Net Asset Available for Benefit, Increase	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
L24	EBP, Change in Net Asset Available for Benefit, Decrease	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
L26	EBP, Change in Net Asset Available for Benefit, Transfer to (from) Plan	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitTransferToFromExternalPlan
L27	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForRealizedGainLoss
L28	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForUnrealizedGainLoss

Legend (continues)

Coding	Standard Label	Element Name
L29	EBP, Investment, Level 3 Reconciliation, Increase from Purchase	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForPurchase
L30	EBP, Investment, Level 3 Reconciliation, Decrease from Sale	EmployeeBenefitPlanInvestmentLevel3ReconciliationDecreaseForSale
L31	EBP, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForTransferToLevel3
L32	EBP, Investment, Measurement Input	EmployeeBenefitPlanInvestmentMeasurementInput
XL33	EBP, Investment, Valuation Technique [Extensible Enumeration]	EmployeeBenefitPlanInvestmentValuationTechniqueExtensibleEnumeration
L34	EBP, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid	EmployeeBenefitPlanReconciliationToForm5500NetAssetAvailableForBenefitAllocationToWithdrawingParticipantNotYetPaid
L35	EBP, Form 5500 Caption, Net Assets	EmployeeBenefitPlanForm5500CaptionNetAssetAvailableForBenefit
L36	EBP, Reconciliation to Form 5500, Payment to Participant, Increase from Allocation to Withdrawing Participant, Not yet Paid	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantIncreaseForAllocationToWithdrawingParticipantNotYetPaid
L37	EBP, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantDecreaseForAllocationToWithdrawingParticipantPaid
L38	EBP, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits	EmployeeBenefitPlanForm5500CaptionPaymentToParticipant
L39	EBP, Investment, Fair Value	EmployeeBenefitPlanInvestmentFairValue
L40	EBP, Investment, Plan Interest in Master Trust, Fair Value	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustFairValue
L41	EBP, Investment Sale, Receivable	EmployeeBenefitPlanReceivableInvestmentSale
L42	EBP, Investment Income, Receivable	EmployeeBenefitPlanInvestmentIncomeReceivable
L43	EBP, Liability for Investment Purchase	EmployeeBenefitPlanLiabilityInvestmentPurchase
L44	EBP, Investment, Plan Interest in Master Trust, Contract Value	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustContractValue
L45	EBP, Investment, Contract Value	EmployeeBenefitPlanInvestmentContractValue
L46	EBP, Investment, Fair and Contract Value	EmployeeBenefitPlanInvestmentFairAndContractValue
L47	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForChangeInPlanInterestInMasterTrust
L48	EBP, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestAndDividendIncomeOnInvestment
L49	EBP, Investment, Plan Interest in Master Trust, Fair and Contract Value	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustFairAndContractValue
L50	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContribution
L51	EBP, Debt	EmployeeBenefitPlanDebt
L52	EBP, Liability to Participant	EmployeeBenefitPlanParticipantLiability
L53	EBP, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForAllocatedSharesForEsop
L54	EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForInterestExpenseOnDebt
L55	EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAllocatedSharesForEsop
L56	Entity Tax Identification Number	EntityTaxIdentificationNumber

Legend (continues)

Coding	Standard Label	Element Name
L57	EBP, Plan Number	EmployeeBenefitPlanPlanNumber
L58	EBP, Asset Held for Investment, Party-in-Interest [true false]	EmployeeBenefitPlanAssetHeldForInvestmentPartyInInterest
XL59	EBP, Investment, Issuer Name [Extensible Enumeration]	EmployeeBenefitPlanInvestmentIssuerNameExtensibleEnumeration
XL60	EBP, Investment, Current Value, Type [Extensible Enumeration]	EmployeeBenefitPlanInvestmentTypeExtensibleEnumeration
L61	EBP, Investment, Number of Shares	EmployeeBenefitPlanInvestmentNumberOfShares
L62	EBP, Investment, Interest Rate	EmployeeBenefitPlanInvestmentInterestRate
XL63	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustParticipationStatusExtensibleEnumeration
L64	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustCurrentValue
L65	EBP, Asset Held for Investment, Participant Loan, Interest Rate	EmployeeBenefitPlanParticipantLoanInterestRate
L66	EBP, Asset Held for Investment, Participant Loan, Maturity Date	EmployeeBenefitPlanParticipantLoanMaturityDate
L67	EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution	EmployeeBenefitPlanAssetHeldForInvestmentParticipantLoanAfterDeemedDistribution
L68	EBP, Asset Held for Investment	EmployeeBenefitPlanAssetHeldForInvestment
L69	EBP, Investment, Excluding Plan Interest in Master Trust, Cost	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustCost
L70	EBP, Noninterest-Bearing Cash	EmployeeBenefitPlanCash
L71	EBP, Investment, Par or Maturity Value	EmployeeBenefitPlanInvestmentParOrMaturityValue
L72	EBP, Investment, Maturity Date	EmployeeBenefitPlanInvestmentMaturityDate
XL73	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustAllocationStatusExtensibleEnumeration

Legend (continued)

- (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, 20XX) and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity's instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, see the *SEC EDGAR Filer Manual*.

- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).
- (6) Preferred labels (Figure x.3 in each example) are the labels created and used by an entity to show the line-item captions in its financial statements.
- (7) Additional information for values reported using extensible enumerations can be found in the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers*.

Section 1: Overview of Modeling

The modeling of elements in the GAAP Taxonomy distinguishes between elements available for tagging the annual reports for employee stock purchase, savings, and similar plans (“employee benefit plans”) filing SEC Form 11-K and elements available for tagging the financial statements, typically filed as SEC Forms 10-K, 10-Q, etc., for the employer of the participants in those plans.

The elements specific to employee benefit plans can be identified by the “EBP” terminology in the standard label and the “(employee benefit plan (EBP))” terminology in the documentation label starting with the 2025 EBPT within the GAAP Taxonomy, and by a “us-gaap-ebp” namespace prefix. These elements are contained in relationship groups beginning with “9611” and consist of elements for the statements as well as note disclosures and schedules that may be included in the annual reports of employee benefit plans filing SEC Form 11-K.

There is a [separate entry point](#) for the EBPT containing the elements, relationships, labels, and references specifically structured for tagging the financial information for employee benefit plans filed with SEC Form 11-K.

Legal Entity [Axis]

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL in every employee benefit plan’s SEC Form 11-K filing. This is needed because every fact for an employer is identified by its unique Central Index Key (CIK) in the SEC EDGAR system for every SEC filing (Form 10-K, Form 10-Q, etc.) tagged in XBRL and an employer’s CIK also is used to identify each of its employee benefit plan(s) Form 11-K filing(s). This is problematic for distinguishing between the values tagged for the employer and the values to be tagged for an employer’s employee benefit plan(s) because there will be no unique entity identifier in the data.

To help facilitate use of the data, “Legal Entity [Axis]” (A1) with a plan-specific member will serve as the unique entity identifier to distinguish the data for an employer’s employee benefit plan(s) from the employer. To help further facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number in the standard label (e.g., standard label would be “EBP 001 [Member]” with an element name of EBP001Member).

While this Guide focuses on detail tagging only (Level 4), “Legal Entity [Axis]” (A1) also is expected to be used for text blocks (Level 1), policy text blocks (Level 2), and table text blocks (Level 3) tagged in every SEC Form 11-K filing.

“Legal Entity [Axis]” (A1) was initially created for mutual fund reporting of risk/reward summary information in SEC Form 485BPOS. For the investment firm reporting on its funds, “Legal Entity [Axis]” (A1) differentiates the reported information for each of the individual funds instead of the unique CIK of the particular fund in the entity identifier. Because the SEC allows for one CIK identifier for all the reported contexts in an instance document, that same principle was then applied for multiple registrants. As an example, a public utility may report four registrants and to distinguish the values of the registrants, “Legal Entity [Axis]” (A1) with a member representing each registrant is used to tag the respective facts. Similarly, “Legal Entity [Axis]” (A1) with a plan-specific member is to be used to distinguish the values for the registrant (employer) and its employee benefit plan(s).

EBPT Modeling

Employee benefit plan elements: Employee benefit plan elements are modeled from the perspective of the plan and not from the perspective of the employer of the participants in those plans. Employee benefit plan elements in the EBPT are structured as follows:

Line-item employee benefit plan elements: Specific line-item elements are modeled and intended to be used for tagging employee benefit plan information filed with SEC Form 11-K. These line-item elements are generally modeled to contain the perspective, measurement (e.g., fair value or contract value), the financial statement account, as well as the characteristics for employer and participant as applicable. The standard label for those elements begins with “EBP,”. For example, the amount of assets held by an employee benefit plan is intended to be tagged with the element, “EBP, Asset” (L8) and the amount of employer cash contributions is intended to be tagged with the element, “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash” (L17). On the other hand, the amount of assets reported in the employer’s financial statements, typically in a Form 10-K filing, is intended to be tagged with the element, “Assets,” which has a namespace prefix of “us-gaap” in the GAAP Taxonomy.

Standard labels and definitions are modeled to indicate when positive and negative XBRL values are intended to be entered. Positive XBRL values are intended to be entered for one-way

elements. Generally, a two-way element has a standard label and definition, or documentation label, which contains certain terms within parentheses (e.g., “increase (decrease)”), along with a Taxonomy Implementation Note with a Value role, identifying separately the intended positive and negative XBRL values. For example, the element “EBP, Change in Net Asset Available for Benefit, Increase (Decrease)” (L25) is a two-way element, for which an increase is intended to be entered as a positive XBRL value and a decrease is intended to be entered as a negative XBRL value.

The employee benefit plan elements for the statement of changes in net assets available for benefits are modeled based on whether they increase or decrease net assets available for benefits. Elements are modeled with a debit balance type if they increase net assets available for benefits and with a credit balance type if they decrease net assets available for benefits. For example, elements for employer or participant contributions and interest and dividend income have debit balance types because they increase net assets available for benefits. However, elements for benefit payments to participants and administrative expenses have credit balance types because they decrease net assets available for benefits. Furthermore, elements for gains (losses) on investments are two-way elements modeled from a positive “or gain” perspective, which means that they have debit balance types because a gain on investment increases net assets available for benefits. When using two-way elements, if net gains on investments are reported, then a positive XBRL value is intended to be entered, and if net losses on investments are reported, then a negative XBRL value is intended to be entered.

Dimension elements: Specific and nonspecific employee benefit plan dimensions are intended to be used for tagging information filed with SEC Form 11-K. The dimensions in the GAAP Taxonomy are denoted by having the standard label end in [Axis]. In this Guide, dimension is the verbiage used to identify an axis. The modeling incorporates explicit dimensions and typed dimensions.

Explicit dimensions: An explicit dimension is primarily intended to be used for a disaggregation by a certain characteristic (e.g., investment type). The purpose is to disaggregate the balances of elements representing higher-level concepts into more precise parts of a common domain. Disaggregations could be complete or partial disaggregations of a value, which could be a report-wide value or a total value for a specific characteristic. Complete disaggregations represent disclosed values that sum to a total value. Partial disaggregations represent disclosed value or values that contribute to a total value, for which the other value or

values are not disclosed to complete the aggregation. Using the explicit dimension only for disaggregating total values assists users of the data in understanding the values that are summations.

The specific employee benefit plan explicit dimensions intended for tagging information in an SEC Form 11-K filing consist of the following:

1. “EBP, Related Party and Party-in-Interest [Axis]” (A6),
2. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7),
3. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8),
4. “EBP, Allocation Status [Axis]” (A9), and
5. “EBP, Contribution, Participating Employer [Axis].”

Several nonspecific employee benefit plan explicit dimensions, generally intended for tagging disaggregated information in an SEC Form 11-K filing, that are illustrated in this Guide, consist of the following:

1. “Investment Type [Axis]” (A2) with specific and nonspecific members,
 - a. Specific employee benefit plan member elements are modeled because either the investment characteristic is modeled as line-item elements elsewhere in the GAAP Taxonomy or the employer/nonemployer characteristic has been included for certain stock investment types.
2. “Fair Value Hierarchy and NAV [Axis]” (A3) with nonspecific members,
3. “Measurement Input Type [Axis]” (A4) with nonspecific members, and
4. “Statistical Measurement [Axis]” (A5) with nonspecific members.

While “Legal Entity [Axis]” (A1) also is a nonspecific employee benefit plan explicit dimension, as discussed above, it has a specific use, which is on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing.

Typed dimensions: For employee benefit plans, a typed dimension is intended to be used when there is information for each issue of an investment, typically disclosed in the schedule of assets held for investment purposes included in an employee benefit plan’s SEC Form 11-K filing, to associate all the information disclosed for each issue. The members for the typed dimension are unique for each issue of an investment, included in the instance document, and not present in the extension taxonomy.

A nonspecific employee benefit plan typed dimension, “Investment, Identifier [Axis]” ([A10](#)), is intended to be used for tagging information filed with SEC Form 11-K, specifically for the related information about each investment held. Using a typed dimension associates information disclosed for each issue of an investment to enable users of the data to understand what is considered information for each issue and what is not considered disaggregating information. See [Example 5](#) and [Example 6](#) for illustrations.

Explicit versus typed dimensions: While the typed dimension, “Investment, Identifier [Axis]” ([A10](#)), is intended to be used for each individual investment, the explicit dimension, “Investment Type [Axis]” ([A2](#)), and applicable members are intended to be used to tag investment values disaggregated by investment type, essentially subtotals, of total investment, and is not specific to an individual issue. If an employee benefit plan holds investments in employer common stock, then the “Investment Type [Axis]” ([A2](#)) and “EBP, Employer, Common Stock [Member]” ([M23](#)), along with the applicable line-item element, are intended to be used to tag the total investment amount held in employer common stock. Similarly, if an employee benefit plan holds investments in mutual funds, then the “Investment Type [Axis]” ([A2](#)) and “Mutual Fund [Member]” ([M11](#)), along with the applicable line-item element, are intended to be used to tag the total investment amount held in mutual funds. Using the explicit dimension only for disaggregating total amounts, or subtotals, assists users of the data in understanding the values that are summations, while using the typed dimension assists users of the data in associating the financial and nonfinancial information about each investment. Except for “Legal Entity [Axis]” ([A1](#)), generally the explicit and typed dimensions are not expected to be used on the same fact value in an employee benefit plan SEC Form 11-K filing. See [Example 5b](#) and [Example 6](#) for illustrations.

Extensible enumeration elements: Only the specific employee benefit plan extensible enumeration elements modeled are intended to be used for tagging information filed with SEC Form 11-K.

Extensible enumeration elements in the GAAP Taxonomy are denoted by having the standard label end in [Extensible Enumeration]. Extensible enumeration elements modeled for employee benefit plans are intended to communicate information for a characteristic (e.g., investment type or issuer name) that is not functioning as a disaggregating characteristic. In this Guide, the values reported using extensible enumeration elements are member elements in the instance document. See [Example 1\(b\)\(1\)](#), [Example 5](#), and [Example 6](#) for illustrations. Also, see the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers*, for additional information.

Several specific employee benefit plan extensible enumeration elements, illustrated in this Guide, consist of the following:

1. “EBP, Investment, Valuation Technique [Extensible Enumeration]” ([XL33](#)),
2. “EBP, Investment, Issuer Name [Extensible Enumeration]” ([XL59](#)),
3. “EBP, Investment, Current Value, Type [Extensible Enumeration]” ([XL60](#)),
4. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]” ([XL63](#)), and
5. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]” ([XL73](#)).

Extensible enumerations and typed dimensions: The typed dimension, “Investment, Identifier [Axis]” ([A10](#)), is intended to be used to associate the specific financial and nonfinancial information disclosed for each issue of an investment. Certain extensible enumeration elements, such as “EBP, Investment, Issuer Name [Extensible Enumeration]” ([XL59](#)) and “EBP, Investment, Current Value, Type [Extensible Enumeration]” ([XL60](#)), with a member of the “Investment, Identifier [Axis]” ([A10](#)), communicate to a user of the data the nonfinancial information about each investment issue in a structured data format. For example, if an employee benefit plan holds \$6 million of investments in 37 million shares of mutual funds issued by VGRF, then a member of the “Investment, Identifier [Axis]” ([A10](#)) is intended to be used with the investment amount line-item (monetary), number of shares line-item (shares), investment type line-item (extensible

enumeration), and issuer name line-item (extensible enumeration) elements. See [Example 5](#) and [Example 6](#) for illustrations.

Additional Information: When tagging information in the financial statements or notes filed with SEC Form 11-K, except for certain [Axis] and [Member] elements and, if provided, the dei element for “Entity Tax Identification Number” ([L56](#)), specific employee benefit plan elements are intended to be used. If a line-item element is needed for tagging a disclosure in an employee benefit plan filing, which cannot be identified with a “us-gaap-ebp” namespace prefix in the EBPT within the GAAP Taxonomy, then an extension element is intended to be used starting with the “EBP” terminology.

Section 2: Examples of Modeling

Example 1—Illustrative Financial Statements and Certain Note Disclosures of a Defined Contribution Plan

Example 1 illustrates the modeling for the Statement of Net Assets Available for Benefits, the Statement of Changes in Net Assets Available for Benefits, and certain note disclosures to the financial statements for an employee benefit plan, specifically a defined contribution plan.

[Example 1a](#) illustrates the modeling for the Statement of Net Assets Available for Benefits and Statement of Changes in Net Assets Available for Benefits. [Example 1b](#) illustrates the modeling for certain note disclosures to the financial statements. For purposes of illustration, assume that the XYZ Company 401(k) Plan has a Plan Number of 001. Dashes in these examples are tagged as zero values to ensure users of the data have a complete data set.

Example 1a—Statement of Net Assets Available for Benefits and Statement of Changes in Nets Assets Available for Benefits

XYZ Company 401(k) Plan		December 31, 20X1
Statement of Net Assets Available for Benefits		A1:ExM1
Assets:		
Investments at fair value (See Note C)	L2	\$ 7,397,000
Investments at contract value (See Note D)	L3	1,500,000
Receivables:		
Employer contributions	L4	14,000
Participant contributions	L5	52,000
Notes receivable from participants	L6	300,000
Total receivables	L7	366,000
Total assets	L8	9,263,000
Liabilities:		
Accrued expenses	L9	10,000
Excess contributions payable	L10	15,000
Total liabilities	L11	25,000
Net assets available for benefits	L1	\$ 9,238,000
See accompanying notes to the financial statements.		

XYZ Company 401(k) Plan		Year Ended December 31, 20X1
Statement of Changes in Net Assets Available for Benefits		A1:ExM1
Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation in fair value of investments	L12	\$ 280,000
Interest	L13	369,000
Dividends	L14	165,000
Total investment income	L15	814,000
Interest income on notes receivable from participants	L16	20,000
Contributions:		
Employer	L17	599,000
Participants	L18	800,000
Rollovers	L19	200,000
Total contributions	L20	1,599,000
Total additions	L21	2,433,000
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	L22	526,000
Administrative expenses	L23	10,000
Total deductions	L24	536,000
Net increase	L25	1,897,000
Transfer to GHI plan	L26	713,000
Net assets available for benefits:		
Beginning of the year	L1	8,054,000
End of year	L1	\$ 9,238,000

Figure 1.1a

Example 1b—Certain Notes to the Financial Statements

Example 1b(1)—Certain Notes to the Financial Statements—Fair Value Measurements

C. Fair Value Measurements (excerpts for illustrative purposes only)

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 20X1. Classification within the fair value hierarchy table is based on the lowest level of any input that is significant to the fair value measurement.

Assets at Fair Value as of December 31, 20X1							
		Level 1		Level 2		Level 3	Total
Mutual funds	L2, A2:M11, A3:M29, A1:ExM1	\$ 5,859,500	L2, A2:M11, A3:M30, A1:ExM1	\$ —	L2, A2:M11, A3:M31, A1:ExM1	\$ —	L2, A2:M11, A1:ExM1 \$ 5,859,500
Self-directed brokerage account	L2, A2:M12, A3:M29, A1:ExM1	25,000	L2, A2:M12, A3:M30, A1:ExM1	—	L2, A2:M12, A3:M31, A1:ExM1	—	L2, A2:M12, A1:ExM1 25,000
Common stocks	L2, A2:M13, A3:M29, A1:ExM1	960,000	L2, A2:M13, A3:M30, A1:ExM1	—	L2, A2:M13, A3:M31, A1:ExM1	—	L2, A2:M13, A1:ExM1 960,000
U.S. government securities	L2, A2:M14, A3:M29, A1:ExM1	—	L2, A2:M14, A3:M30, A1:ExM1	225,000	L2, A2:M14, A3:M31, A1:ExM1	—	L2, A2:M14, A1:ExM1 225,000
Corporate bonds (Aaa credit rating & noninvestment grade)	L2, A2:M15, A3:M29, A1:ExM1	—	L2, A2:M15, A3:M30, A1:ExM1	307,500	L2, A2:M15, A3:M31, A1:ExM1	20,000	L2, A2:M15, A1:ExM1 327,500
Investments at fair value	L2, A3:M29, A1:ExM1	\$ 6,844,500	L2, A3:M30, A1:ExM1	\$ 532,500	L2, A3:M31, A1:ExM1	\$ 20,000	L2, A1:ExM1 \$ 7,397,000

Changes in Fair Value of Level 3 Assets and Related Gains and Losses

The following table sets forth a summary of changes in the fair value of the Plan's Level 3 assets for the year ended December 31, 20X1.

	Level 3 Assets Year Ended December 31, 20X1 (Corporate Bonds)
Balance, beginning of year	L2, A2:M15, A3:M31, A1:ExM1 \$ 19,000
Realized gains/(losses)	L27, A2:M15, A1:ExM1 500
Unrealized gains/(losses) relating to instruments still held at the reporting date	L28, A2:M15, A1:ExM1 2,000
Purchases	L29, A2:M15, A1:ExM1 —
Sales	L30, A2:M15, A1:ExM1 (1,500)
Transfers into Level 3	L31, A2:M15, A1:ExM1 —
Balance, end of year	L2, A2:M15, A3:M31, A1:ExM1 \$ 20,000
The amount of total gains or losses for the period attributable to the change in unrealized gains or losses relating to assets still held at the reporting date	L28, A2:M15, A1:ExM1 \$ 2,000

Figure 1.1b(1) (continues)

Quantitative Information about Significant Unobservable Inputs Used in Level 3 Fair Value Measurements

The following table represents the Plan's Level 3 financial instruments, the valuation techniques used to measure the fair value of those financial instruments, and the significant unobservable inputs and the ranges of values for those inputs.

Instrument	Fair Value	Principal Valuation Technique	Unobservable Inputs	Range of Significant Input Values	Weighted Average
Corporate bonds	L2, A2:M15, A3:M31, A1:ExM1 \$20,000	XL33, A2:M15, A3:M31, A1:ExM1 Discounted cash flow	Credit risk (basis points)	1% L32, A2:M15, A3:M31, A4:M32, A5:M34, A1:ExM1 - 5% L32, A2:M15, A3:M31, A4:M32, A5:M35, A1:ExM1	4% L32, A2:M15, A3:M31, A4:M32, A5:M36, A1:ExM1
			Liquidity risk (basis points)	0.5% L32, A2:M15, A3:M31, A4:ExM33, A5:M34, A1:ExM1 - 3% L32, A2:M15, A3:M31, A4:ExM33, A5:M35, A1:ExM1	1.75% L32, A2:M15, A3:M31, A4:ExM33, A5:M36, A1:ExM1

Figure 1.1b(1) (continued)

Example 1b(2)—Certain Notes to the Financial Statements—Fully Benefit-Responsive Investment Contracts

D. Fully Benefit-Responsive Investment Contracts (excerpt for illustrative purposes only)

The following represents the disaggregation of contract value between types of investment contracts held by the Plan.

		<u>December 31, 20X1</u>
Synthetic investment contracts	L3, A2:M16, A1:ExM1	\$ 1,250,000
Traditional investment contract	L3, A2:M17, A1:ExM1	250,000
Total	L3, A1:ExM1	<u>\$ 1,500,000</u>

Figure 1.1b(2)

Example 1b(3)—Certain Notes to the Financial Statements—Related-Party Transactions and Party-in-Interest Transactions

Related-Party Transactions and Party-in-Interest Transactions (excerpt for illustrative purposes only)

Certain Plan investments are shares of mutual funds managed by Prosperity Investments. Prosperity Investments is the trustee as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred and paid directly by the Plan for the investment management services were \$10,000 (**L23, A6:M37, A1:ExM1**).

Figure 1.1b(3)

Example 1b(4)—Certain Notes to the Financial Statements—Reconciliation of Financial Statements to Form 5500

Reconciliation of Financial Statements to Form 5500 (excerpt for illustrative purposes only)

The following is a reconciliation of net assets available for benefits per the financial statements at December 31, 20X1 to Form 5500:

Net assets available for benefits per the financial statements	L1, A1:ExM1	\$ 9,238,000
Amounts allocated to the withdrawing participants	L34, A1:ExM1	(50,000)
Net assets available for benefits per the Form 5500	L35, A1:ExM1	<u>\$ 9,188,000</u>

The following is a reconciliation of benefits paid to participants per the financial statements for the year ended December 31, 20X1, to Form 5500:

Benefits paid to participants per the financial statements	L22, A1:ExM1	\$ 526,000
Add: Amounts allocated to withdrawing participants at December 31, 20X1	L36, A1:ExM1	50,000
Less: Amounts allocated to withdrawing participants at December 31, 20X0	L37, A1:ExM1	(35,000)
Benefits paid to participants per Form 5500	L38, A1:ExM1	<u>\$ 541,000</u>

Figure 1.1b(4)

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
ExM1	EBP 001 [Member]		Duration	EBP001Member
A2	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
M11	Mutual Fund [Member]		Duration	MutualFundMember
M12	EBP, Self-Directed Brokerage Account [Member]		Duration	EmployeeBenefitPlanSelfDirectedBrokerageAccountMember
M13	EBP, Nonemployer, Common Stock [Member]		Duration	EbpNonemployerCommonStockMember
M14	US Treasury and Government [Member]		Duration	USTreasuryAndGovernmentMember
M15	Corporate Bond Securities [Member]		Duration	CorporateBondSecuritiesMember
M16	EBP, Synthetic Investment Contract [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractMember
M17	EBP, Traditional Guaranteed Investment Contract [Member]		Duration	EmployeeBenefitPlanTraditionalGuaranteedInvestmentContractMember
A3	Fair Value Hierarchy and NAV [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
M29	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
M30	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
M31	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
A4	Measurement Input Type [Axis]		Duration	MeasurementInputTypeAxis
	Measurement Input Type [Domain]		Duration	MeasurementInputTypeDomain
M32	Measurement Input, Counterparty Credit Risk [Member]		Duration	MeasurementInputCounterpartyCreditRiskMember
ExM33	Measurement Input, Counterparty Liquidity Risk [Member]		Duration	MeasurementInputCounterpartyLiquidityRiskMember
A5	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
M34	Minimum [Member]		Duration	MinimumMember
M35	Maximum [Member]		Duration	MaximumMember
M36	Weighted Average [Member]		Duration	WeightedAverageMember

Figure 1.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A6	EBP, Related Party and Party-in-Interest [Axis]		Duration	EmployeeBenefitPlanRelatedPartyAndPartyInInterestAxis
	EBP, Related Party and Party-in-Interest [Domain]		Duration	EmployeeBenefitPlanRelatedPartyAndPartyInInterestDomain
M37	EBP, Trustee [Member]		Duration	EmployeeBenefitPlanTrusteeMember
L1	EBP, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
L3	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
L4	EBP, Employer Contribution, Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
L5	EBP, Participant Contribution, Receivable	Debit	Instant	EmployeeBenefitPlanParticipantContributionReceivable
L6	EBP, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
L7	EBP, Receivable	Debit	Instant	EmployeeBenefitPlanReceivable
L8	EBP, Asset	Debit	Instant	EmployeeBenefitPlanAsset
L9	EBP, Accrued Expense	Credit	Instant	EmployeeBenefitPlanAccruedExpense
L10	EBP, Excess Contribution Payable	Credit	Instant	EmployeeBenefitPlanExcessContributionPayable
L11	EBP, Liability	Credit	Instant	EmployeeBenefitPlanLiability
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
L13	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant
L17	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContributionCash
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
L21	EBP, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant

Figure 1.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
L26	EBP, Change in Net Asset Available for Benefit, Transfer to (from) Plan	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitTransferToFromExternalPlan
L27	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForRealizedGainLoss
L28	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForUnrealizedGainLoss
L29	EBP, Investment, Level 3 Reconciliation, Increase from Purchase	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForPurchase
L30	EBP, Investment, Level 3 Reconciliation, Decrease from Sale	Credit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationDecreaseForSale
L31	EBP, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForTransferToLevel3
L32	EBP, Investment, Measurement Input		Instant	EmployeeBenefitPlanInvestmentMeasurementInput
XL33	EBP, Investment, Valuation Technique [Extensible Enumeration]		Instant	EmployeeBenefitPlanInvestmentValuationTechniqueExtensibleEnumeration
L34	EBP, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid	Credit	Instant	EmployeeBenefitPlanReconciliationToForm5500NetAssetAvailableForBenefitAllocationToWithdrawingParticipantNotYetPaid
L35	EBP, Form 5500 Caption, Net Assets	Debit	Instant	EmployeeBenefitPlanForm5500CaptionNetAssetAvailableForBenefit
L36	EBP, Reconciliation to Form 5500, Payment to Participant, Increase from Allocation to Withdrawing Participant, Not yet Paid	Credit	Duration	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantIncreaseForAllocationToWithdrawingParticipantNotYetPaid
L37	EBP, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid	Debit	Duration	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantDecreaseForAllocationToWithdrawingParticipantPaid
L38	EBP, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits	Credit	Duration	EmployeeBenefitPlanForm5500CaptionPaymentToParticipant

Figure 1.2 (continued)

The XBRL report views created using the modeling structure for **Example 1a** are provided here:

Standard Label		Preferred Label	
Legal Entity [Axis] A1			EBP 001 [Member] ExM1
Date context			20X1-12-31
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments at fair value	7397000
L3	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	Investments at contract value	1500000
L4	EBP, Employer Contribution, Receivable	Receivables, Employer contributions	14000
L5	EBP, Participant Contribution, Receivable	Receivables, Participant contributions	52000
L6	EBP, Note Receivable from Participant	Notes receivable from participants	300000
L7	EBP, Receivable	Total receivables	366000
L8	EBP, Asset	Total assets	9263000
L9	EBP, Accrued Expense	Accrued expenses	10000
L10	EBP, Excess Contribution Payable	Excess contributions payable	15000
L11	EBP, Liability	Total liabilities	25000
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, end of year	9238000
Date context			20X0-12-31
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, beginning of the year	8054000

Standard Label		Preferred Label	
Legal Entity [Axis] A1			EBP 001 [Member] ExM1
Date context			20X1-01-01 to 20X1-12-31
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value of investments	280000
L13	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Interest	369000
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends	165000
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income	814000
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Interest income on notes receivable from participants	20000
L17	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Contributions, Employer	599000
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Contributions, Participants	800000
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Contributions, Rollovers	200000
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions	1599000
L21	EBP, Change in Net Asset Available for Benefit, Increase	Total additions	2433000
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants	526000
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses	10000
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Total deductions	536000
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Net assets available for benefits, Net increase	1897000
L26	EBP, Change in Net Asset Available for Benefit, Transfer to (from) Plan	Transfer to GHI plan	-713000

Figure 1.3a

Notes for Example 1a:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 001 [Member]” (ExM1) with an element name of EBP001Member.

1. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) and “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3) are the more specific line-item elements intended to be used when a plan does not hold an interest in a master trust.
 - a. “EBP, Investment, Fair Value” (L39) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40) are also used to tag amounts in the same plan year in the same statement or related notes.
 - b. “EBP, Investment, Contract Value” (L45) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3) or “EBP, Investment, Plan Interest in Master Trust, Contract Value” (L44) are also used to tag amounts in the same plan year in the same statement or related notes.
2. “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash” (L17) is intended to be used because employer contributions consisted only of cash. If employer contributions consist of noncash contributions only, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Noncash” is intended to be used. If employer contributions consist of both cash and noncash contributions, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash” (L50) is intended to be used.
3. “EBP, Change in Net Asset Available for Benefit, Transfer to (from) Plan” (L26) is a two-way element. When a transfer to the plan is reported, a positive value is intended to be entered in XBRL. When a transfer from the plan is reported, a negative value is intended to be entered in XBRL. In this example, a negative value is intended to be entered in XBRL because there is a transfer from the plan to another plan.

The XBRL report views created using the modeling structure for **Example 1b(1)** are provided here:

Date context					L2	L32	XL33	L27	L28	L29	L30	L31
					20X0-12-31	20X1-12-31			20X1-01-01 to 20X1-12-31			
Legal Entity [Axis] A1	Fair Value Hierarchy and NAV [Axis] A3	Investment Type [Axis] A2	Measurement Input Type [Axis] A4	Statistical Measurement [Axis] A5	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	EBP, Investment, Measurement Input	EBP, Investment, Valuation Technique [Extensible Enumeration]	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase from Purchase	EBP, Investment, Level 3 Reconciliation, Decrease from Sale	EBP, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3
EBP 001 [Member] ExM1	Fair Value, Inputs, Level 1 [Member] M29					6844500						
		Mutual Fund [Member] M11				5859500						
		EBP, Self-Directed Brokerage Account [Member] M12				25000						
		EBP, Nonemployer, Common Stock [Member] M13				960000						
		US Treasury and Government [Member] M14				0						
		Corporate Bond Securities [Member] M15				0						

Figure 1.3b(1) (continues)

Date context					L2	L32	XL33	L27	L28	L29	L30	L31	
					20X0-12-31	20X1-12-31			20X1-01-01 to 20X1-12-31				
Legal Entity [Axis] A1	Fair Value Hierarchy and NAV [Axis] A3	Investment Type [Axis] A2	Measurement Input Type [Axis] A4	Statistical Measurement [Axis] A5	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value		EBP, Investment, Measurement Input	EBP, Investment, Valuation Technique [Extensible Enumeration]	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase from Purchase	EBP, Investment, Level 3 Reconciliation, Decrease from Sale	EBP, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3
EBP 001 [Member] ExM1	Fair Value, Inputs, Level 2 [Member] M30					532500							
		Mutual Fund [Member] M11				0							
		EBP, Self-Directed Brokerage Account [Member] M12				0							
		EBP, Nonemployer, Common Stock [Member] M13				0							
		US Treasury and Government [Member] M14				225000							
		Corporate Bond Securities [Member] M15				307500							

Figure 1.3b(1) (continues)

Date context					L2	L32	XL33	L27	L28	L29	L30	L31	
					20X0-12-31	20X1-12-31			20X1-01-01 to 20X1-12-31				
Legal Entity [Axis] A1	Fair Value Hierarchy and NAV [Axis] A3	Investment Type [Axis] A2	Measurement Input Type [Axis] A4	Statistical Measurement [Axis] A5	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value		EBP, Investment, Measurement Input	EBP, Investment, Valuation Technique [Extensible Enumeration]	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase from Purchase	EBP, Investment, Level 3 Reconciliation, Decrease from Sale	EBP, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3
EBP 001 [Member] ExM1	Fair Value, Inputs, Level 3 [Member] M31					20000							
		Mutual Fund [Member] M11				0							
		EBP, Self-Directed Brokerage Account [Member] M12				0							
		EBP, Nonemployer, Common Stock [Member] M13				0							
		US Treasury and Government [Member] M14				0							
		Corporate Bond Securities [Member] M15	Measurement Input, Counterparty Credit Risk [Member] M32	Minimum [Member] M34			0.0100						
				Maximum [Member] M35			0.0500						
				Weighted Average [Member] M36			0.0400						
			Measurement Input, Counterparty Liquidity Risk [Member] ExM33	Minimum [Member] M34			0.0050						
				Maximum [Member] M35			0.0300						
				Weighted Average [Member] M36			0.0175						
				19000	20000		http://fasb.org/us-gaap/20X1#ValuationTechniqueDiscountedCashFlowMember						
							500	2000	0	1500	0		

Figure 1.3b(1) (continues)

					L2	L32	XL33	L27	L28	L29	L30	L31	
Date context					20X0-12-31	20X1-12-31			20X1-01-01 to 20X1-12-31				
Legal Entity [Axis] A1	Fair Value Hierarchy and NAV [Axis] A3	Investment Type [Axis] A2	Measurement Input Type [Axis] A4	Statistical Measurement [Axis] A5	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value		EBP, Investment, Measurement Input	EBP, Investment, Valuation Technique [Extensible Enumeration]	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	EBP, Investment, Level 3 Reconciliation, Increase from Purchase	EBP, Investment, Level 3 Reconciliation, Decrease from Sale	EBP, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3
EBP 001 [Member] ExM1						7397000							
		Mutual Fund [Member] M11				5859500							
		EBP, Self-Directed Brokerage Account [Member] M12				25000							
		EBP, Nonemployer, Common Stock [Member] M13				960000							
		US Treasury and Government [Member] M14				225000							
		Corporate Bond Securities [Member] M15				327500							

Figure 1.3b(1) (continued)

Notes for Example 1b(1):

“Legal Entity [Axis]” (**A1**) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 001 [Member]” (**ExM1**) with an element name of EBP001Member.

1. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (**L2**), “Investment Type [Axis]” (**A2**) with applicable members, and “Fair Value Hierarchy and NAV [Axis]” (**A3**) with applicable members are intended to be used to tag the investments at fair value disaggregated by investment type and by level within the fair value hierarchy.
 - a. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (**L2**) and “Investment Type [Axis]” (**A2**) with applicable members are intended to be used to tag the investments at fair value disaggregated by investment type.
 - i. “EBP, Nonemployer, Common Stock [Member]” (**M13**) is intended to be used for the investments held in common stock by this plan because the common stock is not issued by the employer of participants in this plan. If the common stock held by a plan is issued by the employer of participants in that plan, then “EBP, Employer, Common Stock [Member]” (**M23**) is intended to be used.
 - b. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (**L2**) and “Fair Value Hierarchy and NAV [Axis]” (**A3**) with applicable members are intended to be used to tag the investments at fair value disaggregated by level within the fair value hierarchy.
2. “EBP, Investment, Valuation Technique [Extensible Enumeration]” (**XL33**), “Investment Type [Axis]” (**A2**) with “Corporate Bond Securities [Member]” (**M15**), and “Fair Value Hierarchy and NAV [Axis]” (**A3**) with “Fair Value, Inputs, Level 3 [Member]” (**M31**) are intended to be used to communicate the valuation technique for measuring the fair value of the level 3 corporate bonds because there is only one technique that applies.

- a. The value of this extensible enumeration element is the member representing the valuation technique. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
 - b. If inputs were instead disaggregated by valuation technique, then the “Valuation Approach and Technique [Axis]” with applicable members would be used to tag the different techniques applied.
3. “EBP, Investment, Measurement Input” (**L32**), “Investment Type [Axis]” (**A2**) with “Corporate Bond Securities [Member]” (**M15**), “Fair Value Hierarchy and NAV [Axis]” (**A3**) with “Fair Value, Inputs, Level 3 [Member]” (**M31**), and “Measurement Input Type [Axis]” (**A4**) and “Statistical Measurement [Axis]” (**A5**) with respective members are intended to be used to tag the range of different inputs for measuring the fair value of the level 3 corporate bonds.
 - a. “EBP, Investment, Measurement Input” (**L32**) is modeled as a decimalItemType to provide flexibility so that it could be used for a percentage, price, term, or other value with the unit providing the specificity. See the Units Registry issued by XBRL International, Inc. for additional information.
4. Even though the Hypertext Markup Language (HTML) amount appears with parentheses, a positive value is intended to be entered in XBRL for “EBP, Investment, Level 3 Reconciliation, Decrease from Sale” (**L30**) because this is a one-way element.
 - a. In this example, there is no XBRL calculation relationship for the changes in the beginning and ending balances of the level 3 assets because the elements used for the activity have a duration period type, the elements for the beginning and ending balances have an instant period type, and the element for the beginning balance is in a different date context.

The XBRL report view created using the modeling structure for **Example 1b(2)** is provided here:

Standard Label	Preferred Label			
Legal Entity [Axis] A1		EBP 001 [Member] ExM1		
Investment Type [Axis] A2		EBP, Synthetic Investment Contract [Member] M16	EBP, Traditional Guaranteed Investment Contract [Member] M17	
Date context		20X1-12-31		
L3 EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	Investment contracts	1250000	250000	1500000

Figure 1.3b(2)

Notes for Example 1b(2):

“Legal Entity [Axis]” (**A1**) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 001 [Member]” (**ExM1**) with an element name of EBP001Member.

- “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (**L3**) is the more specific line-item element intended to be used when a plan does not hold an interest in a master trust.
 - “EBP, Investment, Contract Value” (**L45**) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (**L3**) or “EBP, Investment, Plan Interest in Master Trust, Contract Value” (**L44**) are also used to tag amounts in the same plan year in the same statement or related notes.
- “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (**L3**) and “Investment Type [Axis]” (**A2**) with applicable members are intended to be used to tag the investments at contract value disaggregated by investment type.

The XBRL report view created using the modeling structure for **Example 1b(3)** is provided here:

Standard Label	Preferred Label	
Legal Entity [Axis] A1		EBP 001 [Member] ExM1
EBP, Related Party and Party-in-Interest [Axis] A6		EBP, Trustee [Member] M37
Date context		20X1-01-01 to 20X1-12-31
L23 EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative fees for investment management services	10000

Figure 1.3b(3)

Notes for Example 1b(3):

“Legal Entity [Axis]” (**A1**) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 001 [Member]” (**ExM1**) with an element name of EBP001Member.

1. While total administrative expenses consisted only of fees for management services provided by the trustee in the related-party and party-in-interest transactions note, “EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense” (**L23**) and “EBP, Related Party and Party-in-Interest [Axis]” (**A6**) with “EBP, Trustee [Member]” (**M37**) are intended to be used to tag the \$10,000 to communicate the disaggregation of total administrative expenses by a party-in-interest to the plan, which is the trustee in this example.
 - a. “EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense” (**L23**) is intended to be used to tag administrative expenses of \$10,000 presented in the Statement of Changes in Net Assets Available for Benefits because it represents the total amount of administrative expenses and communicates a report-wide value to users of the data.

The XBRL report views created using the modeling structure for **Example 1b(4)** are provided here:

Standard Label		Preferred Label	
Legal Entity [Axis] A1			EBP 001 [Member] ExM1
Date context			20X1-12-31
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits per the financial statements	9238000
L34	EBP, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid	Amounts allocated to the withdrawing participants	50000
L35	EBP, Form 5500 Caption, Net Assets	Net assets available for benefits per the Form 5500	9188000

Standard Label		Preferred Label	
Legal Entity [Axis] A1			EBP 001 [Member] ExM1
Date context			20X1-01-01 to 20X1-12-31
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants per the financial statements	526000
L36	EBP, Reconciliation to Form 5500, Payment to Participant, Increase from Allocation to Withdrawing Participant, Not yet Paid	Amounts allocated to withdrawing participants at December 31, 20X1	50000
L37	EBP, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid	Amounts allocated to withdrawing participants at December 31, 20X0	35000
L38	EBP, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits	Benefits paid to participants per Form 5500	541000

Figure 1.3b(4)

Notes for Example 1b(4):

“Legal Entity [Axis]” (**A1**) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 001 [Member]” (**ExM1**) with an element name of EBP001Member.

1. Even though the HTML amount appears with parentheses, a positive value is intended to be entered in XBRL for “EBP, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid” (**L34**) because this is a one-way element.

- a. In this example, the calculation weight to be entered in XBRL is -1 for “EBP, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid” (L34) because this element, which has a credit balance type, participates as a child in a calculation relationship with a parent (total) element, “EBP, Form 5500 Caption, Net Assets” (L35), which has a debit balance type. See [Figure 1.4b\(4\)](#) in [Appendix 1](#) for additional information.
2. Even though the HTML amount appears with parentheses, a positive value is intended to be entered in XBRL for “EBP, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid” (L37) because this is a one-way element.
 - a. In this example, the calculation weight to be entered in XBRL is -1 for “EBP, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid” (L37) because this element, which has a debit balance type, participates as a child in a calculation relationship with a parent (total) element, “EBP, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits” (L38), which has a credit balance type. See [Figure 1.4b\(4\)](#) in [Appendix 1](#) for additional information.

Example 2—Master Trust

Example 2 illustrates the modeling of master trust disclosures for employee benefit plans. [Example 2a](#) illustrates the modeling for an employee benefit plan, specifically a defined contribution plan, with a divided interest in the master trust. [Example 2b](#) illustrates the modeling when an employee benefit plan has an interest in a master trust, which has investments measured at fair value and contract value, as well as investments, that are not in a master trust, measured at fair value. [Example 2c](#) illustrates the modeling when an employee benefit plan only has an interest in a master trust, which has investments measured at fair value and contract value. Dashes in these examples are tagged as zero values to ensure users of the data have a complete data set.

Example 2a—Illustrative Master Trust Disclosures

This example illustrates the modeling of master trust disclosures for an employee benefit plan, specifically a defined contribution plan, with a divided interest in the master trust. The plan's interest in the master trust, as presented in the statement of net assets available for benefits, is \$8,540,000. For purposes of illustration, assume that the ABC Company 401(k) Plan has a Plan Number of 008.

	Master Trust Balances		Plan's Interest in Master Trust Balances	
		A7:M38, A1:ExM2		A7:M39, A1:ExM2
Mutual funds	L39, A2:M11	\$ 13,560,000	L39, A2:M11	\$ 6,816,800
Common stocks	L39, A2:M13	2,245,000	L39, A2:M13	1,638,200
U.S. government securities	L39, A2:M14	575,000	L39, A2:M14	—
Corporate bonds	L39, A2:M15	327,500	L39, A2:M15	—
Total investments at fair value	L39	16,707,500	L39	8,455,000
Plus:				
Due from broker for securities sold	L41	225,000	L41	100,000
Accrued interest and dividends	L42	125,000	L42	50,000
Less:				
Due to broker for securities purchased	L43	(95,000)	L43	(50,000)
Accrued expenses	L9	(30,000)	L9	(15,000)
Total	L1	\$ 16,932,500	L1	\$ 8,540,000

Figure 2.1a

Example 2b—Plan Interest in Master Trust and Investments Excluding Plan Interest in Master Trust

This example illustrates the modeling of master trust disclosures when an employee benefit plan has an interest in a master trust, which has investments measured at fair value and contract value, as well as investments, that are not in a master trust, measured at fair value.

[Example 2b\(1\)](#) illustrates the modeling for the primary statement amounts. [Example 2b\(2\)](#) illustrates the modeling for the information in the master trust note to the financial statements. For purposes of illustration, assume that the CT Inc. 401(k) Plan has a Plan Number of 038.

Example 2b(1)—Plan Interest in Master Trust and Investments Excluding Plan Interest in Master Trust—Primary Statements

CT Inc. 401(k) Plan Statement of Net Assets Available for Benefits			CT Inc. 401(k) Plan Statement of Changes in Net Assets Available for Benefits		
		December 31, 20X1			Year Ended December 31, 20X1
		A1:ExM3			A1:ExM3
Investments, at fair value:			Investment income:		
Registered investment companies	L2, A2:M11	\$ 31,812,000	Net appreciation in fair value of investments	L12	\$ 3,348,000
Common collective trust	L2, A2:M18	488,000	Dividends	L14	969,000
Interest in CT Master Trust	L40	260,000	Interest in CT Master Trust income	L47	92,000
Total investments at fair value	L39	32,560,000	Total investment income	L15	4,409,000
Investments, at contract value:			Interest income from notes receivable from participants	L16	18,000
Interest in CT Master Trust	L44	3,488,000	Contributions:		
Total investments at contract value	L45	3,488,000	Participant	L18	1,441,000
Total investments	L46	36,048,000	Participant rollover	L19	155,000
Notes receivable from participants	L6	602,000	Employer	L17	234,000
Total assets	L8	36,650,000	Total contributions	L20	1,830,000
Accrued expenses	L9	150,000	Benefits paid to participants	L22	(2,865,000)
Total liabilities	L11	150,000	Administrative expenses	L23	(2,000)
Net assets available for benefits	L1	\$ 36,500,000	Net increase in net assets available for benefits	L25	3,390,000
			Net assets available for benefits, beginning of year	L1	33,110,000
			Net assets available for benefits, end of year	L1	\$ 36,500,000

Figure 2.1b(1)

Example 2b(2)—Plan Interest in Master Trust and Investments Excluding Plan Interest in Master Trust—Master Trust Note Disclosure

Note X. Master Trust (Excerpts)

The net assets of the Master Trust and the Plan's divided interest in the Master Trust are as follows:

		December 31, 20X1	
		Master Trust	Plan's Divided Interest
		A7:M38, A1:ExM3	A7:M39, A1:ExM3
Investments, at fair value:			
Short-Term Investment Fund	L39, A2:ExM19	\$ 1,696,000	L39, A2:ExM19 \$ 117,000
CT Inc. Stock Fund	L39, A2:M20	15,887,000	L39, A2:M20 143,000
Total investments at fair value	L39	17,583,000	L39 260,000
Investments, at contract value:			
Fixed maturity synthetic GIC	L45, A2:ExM21	3,360,000	L45, A2:ExM21 232,000
Constant duration synthetic GIC	L45, A2:ExM22	45,859,000	L45, A2:ExM22 3,256,000
Total investments at contract value	L45	49,219,000	L45 3,488,000
Net assets in Master Trust	L1	\$ 66,802,000	L1 \$ 3,748,000

The change in net assets of the Master Trust was as follows:

		Year Ended December 31, 20X1
		Master Trust
		A7:M38, A1:ExM3
Investment income:		
Net appreciation in fair value of investments	L12	\$ 1,140,000
Interest and dividends:		
Interest income	L13	809,000
Dividend income-CT Inc. Stock Fund	L14, A2:M20	451,000
Dividend income-Short-Term Investment Fund	L14, A2:ExM19	20,000
Interest and dividends	L48	1,280,000
Total investment income	L15	2,420,000
Benefits paid to participants	L22	(10,804,000)
Net decrease in net assets available for benefits	L25	(8,384,000)
Net assets available for benefits, beginning of year	L1	75,186,000
Net assets available for benefits, end of year	L1	\$ 66,802,000

Figure 2.1b(2)

Example 2c—Plan Interest in Master Trust Investment Only

This example illustrates the modeling of master trust disclosures when an employee benefit plan only has an interest in a master trust, which has investments measured at fair value and contract value. [Example 2c\(1\)](#) illustrates the modeling for the primary statement amounts. [Example 2c\(2\)](#) illustrates the modeling for the information in the master trust note to the financial statements. For purposes of illustration, assume that the NP Corp 401(k) Plan has a Plan Number of 006.

Example 2c(1)—Plan Interest in Master Trust Investment Only—Primary Statements

NP Corp 401(k) Plan Statement of Net Assets Available for Benefits		December 31, 20X1
		A1:ExM4
Plan interest in Master Trust:		
Investments at fair value	L40	\$ 50,663,244
Investments at contract value	L44	19,560,980
Plan interest in Master Trust	L49	70,224,224
Receivables:		
Notes receivable from participants	L6	4,988,088
Total receivables	L7	4,988,088
Net assets available for benefits	L1	\$ 75,212,312

NP Corp 401(k) Plan Statement of Changes in Net Assets Available for Benefits		Year Ended December 31, 20X1
		A1:ExM4
Additions:		
Plan interest in Master Trust investment income	L47	\$ 8,416,133
Interest income on notes receivable from participants	L16	215,088
Total additions	L21	8,631,221
Deductions:		
Distributions to participants	L22	5,518,377
Administrative expenses	L23	3,698
Total deductions	L24	5,522,075
Net increase in net assets	L25	3,109,146
Net assets available for benefits:		
Beginning of year	L1	72,103,166
End of year	L1	\$ 75,212,312

Figure 2.1c(1)

Example 2c(2)—Plan Interest in Master Trust Investment Only—Master Trust Note Disclosure

Note XX. Master Trust (Excerpts)

The Plan's interest in the Master Trust is presented in the following table:

		December 31, 20X1	
		Master Trust	Plan Interest
		A7:M38, A1:ExM4	A7:M39, A1:ExM4
Investments at fair value:			
Common Stock	L39, A2:M13	\$ 877,791,206	L39, A2:M13 \$ 5,218,554
Employer Common Stock	L39, A2:M23	6,398,231	L39, A2:M23 56,025
Mutual Funds	L39, A2:M11	1,816,627,484	L39, A2:M11 28,141,243
Common/Collective Trusts	L39, A2:M18	1,976,998,808	L39, A2:M18 17,247,422
Investments at fair value	L39	4,677,815,729	L39 50,663,244
Investments at contract value	L45	365,402,405	L45 19,560,980
Total master trust net assets	L1	\$ 5,043,218,134	L1 \$ 70,224,224
Net investment income for the Master Trust is as follows:			
		Year Ended December 31, 20X1	
		Master Trust	
		A7:M38, A1:ExM4	
Net appreciation in fair value	L12	\$ 600,851,879	
Interest and dividends	L48	101,388,394	
Net investment income	L15	\$ 702,240,273	
Plan interest in Master Trust investment income	L47, A1:ExM4	\$ 8,416,133	

Figure 2.1c(2)

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
ExM2	EBP 008 [Member]		Duration	EBP008Member
ExM3	EBP 038 [Member]		Duration	EBP038Member
ExM4	EBP 006 [Member]		Duration	EBP006Member
A2	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
M11	Mutual Fund [Member]		Duration	MutualFundMember
M13	EBP, Nonemployer, Common Stock [Member]		Duration	EbpNonemployerCommonStockMember
M14	US Treasury and Government [Member]		Duration	USTreasuryAndGovernmentMember
M15	Corporate Bond Securities [Member]		Duration	CorporateBondSecuritiesMember
M16	EBP, Synthetic Investment Contract [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractMember
ExM21	EBP, Synthetic Investment Contract, Fixed Maturity [Member]		Duration	EBPSyntheticInvestmentContractFixedMaturityMember
ExM22	EBP, Synthetic Investment Contract, Constant Duration [Member]		Duration	EBPSyntheticInvestmentContractConstantDurationMember
M18	Common Collective Trust [Member]		Duration	DefinedBenefitPlanCommonCollectiveTrustMember
ExM19	EBP, Short-Term Investment Fund [Member]		Duration	EBPShortTermInvestmentFundMember
M20	EBP, Employer, Common Stock Fund [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockFundMember
M23	EBP, Employer, Common Stock [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockMember
A7	EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]		Duration	EmployeeBenefitPlanNonconsolidatedMasterTrustAndPlanInterestInMasterTrustAxis
	EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Domain]		Duration	EmployeeBenefitPlanNonconsolidatedMasterTrustAndPlanInterestInMasterTrustDomain
M38	EBP, Nonconsolidated, Master Trust [Member]		Duration	EmployeeBenefitPlanNonconsolidatedMasterTrustMember
M39	EBP, Nonconsolidated, Plan Interest in Master Trust [Member]		Duration	EmployeeBenefitPlanNonconsolidatedPlanInterestInMasterTrustMember

Figure 2.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L1	EBP, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
L6	EBP, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
L7	EBP, Receivable	Debit	Instant	EmployeeBenefitPlanReceivable
L8	EBP, Asset	Debit	Instant	EmployeeBenefitPlanAsset
L9	EBP, Accrued Expense	Credit	Instant	EmployeeBenefitPlanAccruedExpense
L11	EBP, Liability	Credit	Instant	EmployeeBenefitPlanLiability
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
L13	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant
L17	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContributionCash
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
L21	EBP, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease

Figure 2.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
L39	EBP, Investment, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentFairValue
L40	EBP, Investment, Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustFairValue
L41	EBP, Investment Sale, Receivable	Debit	Instant	EmployeeBenefitPlanReceivableInvestmentSale
L42	EBP, Investment Income, Receivable	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
L43	EBP, Liability for Investment Purchase	Credit	Instant	EmployeeBenefitPlanLiabilityInvestmentPurchase
L44	EBP, Investment, Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustContractValue
L45	EBP, Investment, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentContractValue
L46	EBP, Investment, Fair and Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentFairAndContractValue
L47	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForChangeInPlanInterestInMasterTrust
L48	EBP, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestAndDividendIncomeOnInvestment
L49	EBP, Investment, Plan Interest in Master Trust, Fair and Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustFairAndContractValue

Figure 2.2 (continued)

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

Standard Label		Preferred Label											
Legal Entity [Axis]		EBP 008 [Member]											
A1		ExM2											
EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]		EBP, Nonconsolidated, Master Trust [Member]						EBP, Nonconsolidated, Plan Interest in Master Trust [Member]					
A7		M38						M39					
Investment Type [Axis]		Mutual Fund [Member]	EBP, Nonemployer, Common Stock [Member]	US Treasury and Government [Member]	Corporate Bond Securities [Member]		Mutual Fund [Member]	EBP, Nonemployer, Common Stock [Member]	US Treasury and Government [Member]	Corporate Bond Securities [Member]			
A2		M11	M13	M14	M15		M11	M13	M14	M15			
Date context		20X1-12-31											
L39	EBP, Investment, Fair Value	Investments at fair value	13560000	2245000	575000	327500	16707500	6816800	1638200	0	0	8455000	
L41	EBP, Investment Sale, Receivable	Due from broker for securities sold					225000					100000	
L42	EBP, Investment Income, Receivable	Accrued interest and dividends					125000					50000	
L43	EBP, Liability for Investment Purchase	Due to broker for securities purchased					95000					50000	
L9	EBP, Accrued Expense	Accrued expenses					30000					15000	
L1	EBP, Net Asset Available for Benefit	Total net assets					16932500					8540000	

Figure 2.3a

Notes for Example 2a:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 008 [Member]” (ExM2) with an element name of EBP008Member.

1. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “EBP, Nonconsolidated, Master Trust [Member]” (M38) and applicable line-item elements are intended to be used to tag the amounts for the master trust. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “EBP, Nonconsolidated, Plan Interest in Master Trust [Member]” (M39) and the same line-item elements are intended to be used to tag the corresponding amounts for the share of the plan’s interest in that master trust.
 - a. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) and applicable members are not expected to be used to tag amounts in the Statement of Net Assets Available for Benefits or the Statement of Changes in Net Assets Available for Benefits.
2. “EBP, Investment, Fair Value” (L39), “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with applicable members, and “Investment Type [Axis]” (A2) with applicable members are intended to be used to tag the investments at fair value, disaggregated by investment type, held by the master trust, and the corresponding amounts disclosed for the plan’s interest in that master trust.
 - a. “EBP, Nonemployer, Common Stock [Member]” (M13) is intended to be used for the investments held in common stock by this master trust because the common stock is not issued by the employer of participants in this master trust. If the common stock held by a master trust is issued by the employer of participants in that master trust, then “EBP, Employer, Common Stock [Member]” (M23) is intended to be used.

3. Even though the HTML amounts appear with parentheses, a positive value is intended to be entered in XBRL for both “EBP, Liability for Investment Purchase” (**L43**) and “EBP, Accrued Expense” (**L9**) because these are both one-way elements.
 - a. In this example, the calculation weight to be entered in XBRL is -1 for both “EBP, Liability for Investment Purchase” (**L43**) and “EBP, Accrued Expense” (**L9**) because these elements, which have credit balance types, participate as children in a calculation relationship with a parent (total) element, “EBP, Net Asset Available for Benefit” (**L1**), which has a debit balance type.
 - b. If an amount for total liabilities was reported, then the calculation weight to be entered in XBRL would be +1 for both “EBP, Liability for Investment Purchase” (**L43**) and “EBP, Accrued Expense” (**L9**) because these elements, which have credit balance types, would participate as children in a calculation relationship with a parent (total) element, “EBP, Liability” (**L11**), which also has a credit balance type.
 - c. See [Figure 2.4a](#) in [Appendix 1](#) for additional information.

The XBRL report views created using the modeling structure for **Example 2b(1)** are provided here:

Standard Label		Preferred Label		
Legal Entity [Axis] A1			EBP 038 [Member] ExM3	
Investment Type [Axis] A2			Mutual Fund [Member] M11	Common Collective Trust [Member] M18
Date context			20X1-12-31	
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments, at fair value	31812000	488000
L40	EBP, Investment, Plan Interest in Master Trust, Fair Value	Investments, at fair value, Interest in CT Master Trust		260000
L39	EBP, Investment, Fair Value	Total investments at fair value		32560000
L44	EBP, Investment, Plan Interest in Master Trust, Contract Value	Investments, at contract value, Interest in CT Master Trust		3488000
L45	EBP, Investment, Contract Value	Total investments at contract value		3488000
L46	EBP, Investment, Fair and Contract Value	Total investments		36048000
L6	EBP, Note Receivable from Participant	Notes receivable from participants		602000
L8	EBP, Asset	Total assets		36650000
L9	EBP, Accrued Expense	Accrued expenses		150000
L11	EBP, Liability	Total liabilities		150000
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, end of year		36500000
Date context			20X0-12-31	
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, beginning of year		33110000

Standard Label		Preferred Label	
Legal Entity [Axis] A1			EBP 038 [Member] ExM3
Date context			20X1-01-01 to 20X1-12-31
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value of investments	3348000
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends	969000
L47	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	Interest in CT Master Trust income	92000
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income	4409000
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Interest income from notes receivable from participants	18000
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Contributions, Participant	1441000
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Contributions, Participant rollover	155000
L17	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Contributions, Employer	234000
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions	1830000
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants	2865000
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses	2000
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase in net assets available for benefits	3390000

Figure 2.3b(1)

The XBRL report views created using the modeling structure for **Example 2b(2)** are provided here:

Standard Label		Preferred Label									
Legal Entity [Axis] A1		EBP 038 [Member] ExM3									
EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis] A7		EBP, Nonconsolidated, Master Trust [Member] M38					EBP, Nonconsolidated, Plan Interest in Master Trust [Member] M39				
Investment Type [Axis] A2		EBP, Short-Term Investment Fund [Member] ExM19	EBP, Employer, Common Stock Fund [Member] M20	EBP, Synthetic Investment Contract, Fixed Maturity [Member] ExM21	EBP, Synthetic Investment Contract, Constant Duration [Member] ExM22		EBP, Short-Term Investment Fund [Member] ExM19	EBP, Employer, Common Stock Fund [Member] M20	EBP, Synthetic Investment Contract, Fixed Maturity [Member] ExM21	EBP, Synthetic Investment Contract, Constant Duration [Member] ExM22	
Date context		20X1-12-31									
L39	EBP, Investment, Fair Value	Investments, at fair value	1696000	15887000			17583000	117000	143000		260000
L45	EBP, Investment, Contract Value	Investments, at contract value			3360000	45859000	49219000			232000	3488000
L1	EBP, Net Asset Available for Benefit	Net assets in Master Trust, end of year					66802000				3748000
Date context		20X0-12-31									
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, beginning of year					75186000				

Figure 2.3b(2) (continues)

Standard Label		Preferred Label				
Legal Entity [Axis] A1		EBP 038 [Member] ExM3				
	EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis] A7	EBP, Nonconsolidated, Master Trust [Member] M38				
Investment Type [Axis] A2		EBP, Short-Term Investment Fund [Member] ExM19	EBP, Employer, Common Stock Fund [Member] M20	EBP, Synthetic Investment Contract, Fixed Maturity [Member] ExM21	EBP, Synthetic Investment Contract, Constant Duration [Member] ExM22	
Date context		20X1-01-01 to 20X1-12-31				
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value of investments				1140000
L13	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Interest income				809000
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividend income	20000	451000		
L48	EBP, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Interest and dividends				1280000
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income				2420000
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants				10804000
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Net decrease in net assets available for benefits				-8384000

Figure 2.3b(2) (continued)

Notes for Example 2b:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 038 [Member]” (ExM3) with an element name of EBPO38Member.

1. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) and “Investment Type [Axis]” (A2) with applicable members are intended to be used to tag the investments, not in the master trust, at fair value disaggregated by investment type.
2. “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40) and “EBP, Investment, Plan Interest in Master Trust, Contract Value” (L44) are intended to be used to tag the plan’s interest in a master trust in the Statement of Net Assets Available for Benefits. “EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust” (L47) is intended to be used to tag the change in plan’s interest in a master trust in the Statement of Changes in Net Assets Available for Benefits.
3. “EBP, Investment, Fair and Contract Value” (L46) is expected to be used only when “EBP, Investment, Fair Value” (L39) or “EBP, Investment, Contract Value” (L45) are also used to tag amounts in the same plan year in the same statement or related notes.
4. “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash” (L17) is intended to be used because employer contributions consisted only of cash. If employer contributions consist of noncash contributions only, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Noncash” is intended to be used. If employer contributions consist of both cash and noncash contributions, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash” (L50) is intended to be used.
5. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “EBP, Nonconsolidated, Master Trust [Member]” (M38) and applicable line-item elements are intended to be used to tag amounts for the master trust. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “EBP, Nonconsolidated, Plan Interest in Master Trust [Member]” (M39) and the same line-item

elements are intended to be used to tag the corresponding amounts for the share of the plan's interest in that master trust.

- a. "EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]" (A7) and applicable members are not expected to be used with the following line-item elements:
 - i. "EBP, Investment, Plan Interest in Master Trust, Fair Value" (L40),
 - ii. "EBP, Investment, Plan Interest in Master Trust, Contract Value" (L44),
 - iii. "EBP, Investment, Plan Interest in Master Trust, Fair and Contract Value" (L49),
 - iv. "EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value" (L2),
 - v. "EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value" (L3),
 - vi. "EBP, Investment, Excluding Plan Interest in Master Trust, Fair and Contract Value," and
 - vii. "EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust" (L47).
 - b. "EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]" (A7) and applicable members are not expected to be used to tag amounts in the Statement of Net Assets Available for Benefits or the Statement of Changes in Net Assets Available for Benefits.
6. In Example 2b(2), "EBP, Investment, Fair Value" (L39) and "EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]" (A7) with applicable members, and "Investment Type [Axis]" (A2) with applicable members are intended to be used to tag the investments at fair value, disaggregated by investment type, held by the master trust, and the corresponding amounts disclosed for the share of the plan's interest in that master trust. Similarly, "EBP, Investment, Contract Value" (L45) and "EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]" (A7) with applicable members, and "Investment Type [Axis]" (A2) with applicable members are intended to be used to tag the investments at contract value, disaggregated by investment type, held by the master trust, and the corresponding amounts disclosed for the share of the plan's interest in that master trust.
- a. "EBP, Investment, Fair Value" (L39), "EBP, Investment, Contract Value" (L45), and "EBP, Investment, Fair and Contract Value" (L46) are the only investment debit, instant line-item elements expected to be used with the "EBP,

Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]" (A7) and applicable members to tag the investment assets held by the master trust.

- b. "EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment" (L14), "EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]" (A7) with "EBP, Nonconsolidated, Master Trust [Member]" (M38), and "Investment Type [Axis]" (A2) with applicable members are intended to be used to tag dividend income, disaggregated by investment type, for the master trust.
7. In Example 2b(1), even though the HTML amounts appear with parentheses, a positive value is intended to be entered in XBRL for both "EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant" (L22) and "EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense" (L23) because these are one-way elements.
- a. In this example, the calculation weight to be entered in XBRL is -1 for both "EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant" (L22) and "EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense" (L23) because these elements, which have credit balance types, participate as children in a calculation relationship with a parent (total) element, "EBP, Change in Net Asset Available for Benefit, Increase (Decrease)" (L25), which has a debit balance type.
 - b. If an amount for total decreases was reported, then the calculation weight to be entered in XBRL would be +1 for both "EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant" (L22) and "EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense" (L23) because these elements, which have credit balance types, would participate as children in a calculation relationship with a parent (total) element, "EBP, Change in Net Asset Available for Benefit, Decrease" (L24), which also has a credit balance type.
 - c. See [Figure 2.4b\(1\)](#) in [Appendix 1](#) for additional information.
8. In Example 2(b)(2), even though the HTML amount appears with parentheses, a positive value is intended to be entered in XBRL for "EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant" (L22) because this is a one-way element.

- a. In this example, the calculation weight to be entered in XBRL is -1 for “EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22) because this element, which has a credit balance type, participates as a child in a calculation relationship with a parent (total) element, “EBP, Change in Net Asset Available for Benefit, Increase (Decrease)” (L25), which has a debit balance type.
 - b. If an amount for total decreases was reported, then the calculation weight to be entered in XBRL would be +1 for “EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22) because this element, which has a credit balance type, would participate as a child in a calculation relationship with a parent (total) element, “EBP, Change in Net Asset Available for Benefit, Decrease” (L24), which also has a credit balance type.
 - c. See [Figure 2.4b\(2\)](#) in [Appendix 1](#) for additional information.
9. “EBP, Change in Net Asset Available for Benefit, Increase (Decrease)” (L25) is a two-way element. When a net increase, or addition, in net assets available for benefits amount is reported, a positive value is intended to be entered in XBRL. When a net decrease, or deduction, in net assets available for benefits amount is reported, a negative value is intended to be entered in XBRL. In Example 2(b)(1), a positive value is intended to be entered in XBRL because there is a net increase, or addition, in net assets available for benefits. In Example 2(b)(2), a negative value is intended to be entered in XBRL because there is a net decrease, or deduction, in net assets available for benefits.
10. If the percentage interest in a master trust is reported (i.e., when a plan has a proportionate, rather than a specific interest, in a master trust), then “EBP, Interest in Master Trust, Percentage” is intended to be used.

The XBRL report views created using the modeling structure for **Example 2c(1)** are provided here:

	Standard Label	Preferred Label	
	Legal Entity [Axis]		EBP 006 [Member]
	A1		ExM4
	Date context		20X1-12-31
L40	EBP, Investment, Plan Interest in Master Trust, Fair Value	Plan interest in Master Trust, Investment at fair value	50663244
L44	EBP, Investment, Plan Interest in Master Trust, Contract Value	Plan interest in Master Trust, Investments at contract value	19560980
L49	EBP, Investment, Plan Interest in Master Trust, Fair and Contract Value	Plan interest in Master Trust	70224224
L6	EBP, Note Receivable from Participant	Notes receivable from participants	4988088
L7	EBP, Receivable	Total receivables	4988088
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, end of year	75212312
	Date context		20X0-12-31
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, beginning of year	72103166

	Standard Label	Preferred Label	
	Legal Entity [Axis]		EBP 006 [Member]
	A1		ExM4
	Date context		20X1-01-01 to 20X1-12-31
L47	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	Plan interest in Master Trust investment income	8416133
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Interest income on notes receivable from participants	215088
L21	EBP, Change in Net Asset Available for Benefit, Increase	Total additions	8631221
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Distributions to participants	5518377
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses	3698
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Total deductions	5522075
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase in net assets	3109146

Figure 2.3c(1)

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

Standard Label		Preferred Label											
Legal Entity [Axis] A1		EBP 006 [Member] ExM4											
	EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis] A7	EBP, Nonconsolidated, Master Trust [Member] M38						EBP, Nonconsolidated, Plan Interest in Master Trust [Member] M39					
Investment Type [Axis] A2		EBP, Nonemployer, Common Stock [Member] M13	EBP, Employer, Common Stock [Member] M23	Mutual Fund [Member] M11	Common Collective Trust [Member] M18		EBP, Nonemployer, Common Stock [Member] M13	EBP, Employer, Common Stock [Member] M23	Mutual Fund [Member] M11	Common Collective Trust [Member] M18			
Date context		20X1-12-31											
L39	EBP, Investment, Fair Value	Investments at fair value	877791206	6398231	1816627484	1976998808	4677815729	5218554	56025	28141243	17247422	50663244	
L45	EBP, Investment, Contract Value	Investments at contract value					365402405					19560980	
L1	EBP, Net Asset Available for Benefit	Total master trust net assets					5043218134					70224224	
Date context		20X1-01-01 to 20X1-12-31											
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value					600851879						
L48	EBP, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Interest and dividends					101388394						
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Net investment income					702240273						
L47	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	Plan interest in Master Trust investment income											8416133

Figure 2.3c(2)

Notes for Example 2c:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 006 [Member]” (ExM4) with an element name of EBP006Member.

1. “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40), “EBP, Investment, Plan Interest in Master Trust, Contract Value” (L44), and “EBP, Investment, Plan Interest in Master Trust, Fair and Contract Value” (L49) are intended to be used to tag the plan’s interest in a master trust in the Statement of Net Assets Available for Benefits. “EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust” (L47) is intended to be used to tag the change in the plan’s interest in a master trust in the Statement of Changes in Net Assets Available for Benefits.
 - a. “EBP, Investment, Plan Interest in Master Trust, Fair and Contract Value” (L49) is expected to be used when “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40) or “EBP, Investment, Plan Interest in Master Trust, Contract Value” (L44) are also used to tag amounts in the same plan year.
2. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “EBP, Nonconsolidated, Master Trust [Member]” (M38) and applicable line-item elements are intended to be used to tag amounts for the master trust. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “EBP, Nonconsolidated, Plan Interest in Master Trust [Member]” (M39) and the same line-item elements are intended to be used to tag the corresponding amounts for the share of the plan’s interest in that master trust.
 - a. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) and applicable members are not expected to be used with the following line-item elements:
 - i. “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40),
 - ii. “EBP, Investment, Plan Interest in Master Trust, Contract Value” (L44),
 - iii. “EBP, Investment, Plan Interest in Master Trust, Fair and Contract Value” (L49),
 - iv. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2),

- v. “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3),
 - vi. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair and Contract Value,” and
 - vii. “EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust” (L47).
 - b. “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) and applicable members are not expected to be used to tag amounts in the Statement of Net Assets Available for Benefits or the Statement of Changes in Net Assets Available for Benefits.
3. In Example 2c(2), “EBP, Investment, Fair Value” (L39), “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with applicable members, and “Investment Type [Axis]” (A2) with applicable members are intended to be used to tag the investments at fair value, disaggregated by investment type, held by the master trust and the corresponding amounts disclosed for the share of the plan’s interest in that master trust.
- a. “EBP, Investment, Fair Value” (L39), “EBP, Investment, Contract Value” (L45), and “EBP, Investment, Fair and Contract Value” (L46) are the only investment debit, instant line-item elements expected to be used with the “EBP, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) and applicable members to tag the investment assets held by the master trust.
4. If the percentage interest in a master trust is reported (i.e., when a plan has a proportionate, rather than a specific interest, in a master trust), then “EBP, Interest in Master Trust, Percentage” is intended to be used.

Example 3—Nonparticipant-Directed Investments

Example 3 illustrates the modeling of nonparticipant-directed investment information for employee benefit plans. [Example 3a](#) illustrates the modeling of nonparticipant-directed investment information disclosed in the notes to the financial statements. [Example 3b](#) illustrates the modeling of nonparticipant-directed as well as participant-directed investment information in the primary statements. Dashes in these examples are tagged as zero values to ensure users of the data have a complete data set.

Example 3a—Nonparticipant-Directed Investments—Note Disclosure Only

The following example illustrates the modeling of nonparticipant-directed investment information disclosed in the notes to the financial statements for an employee benefit plan. For purposes of illustration, assume that the EL Company Profit Sharing Plan has a Plan Number of 007.

Note X. Nonparticipant-Directed Investments		
Information about the net assets and the significant components of the changes in net assets relating to the nonparticipant-directed investments are as follows:		
		December 31, 20X1
		A8:M41, A1:ExM5
Net Assets:		
Company common stock, at fair value	L2, A2:M23	\$ 8,042,203
Company contributions receivable	L4	1,792,797
Net Assets	L1	\$ 9,835,000
		Year Ended December 31, 20X1
Changes in Net Assets:		
Company cash and noncash contributions	L50	\$ 1,795,030
Net appreciation in fair value of company common stock	L12, A2:M23	1,865,031
Dividends on company common stock	L14, A2:M23	2,022
Benefits payments	L22	(1,830,797)
Changes in net assets	L25	\$ 1,831,286

Figure 3.1a

Example 3b—Nonparticipant-Directed Investments—Primary Statements

The following example illustrates the modeling of nonparticipant-directed and participant-directed information in the Statement of Net Assets Available for Benefits and the Statement of Changes in Net Assets Available for Benefits for an employee benefit plan. For purposes of illustration, assume that the TBI Employee Stock Ownership & 401(k) Plan has a Plan Number of 040.

TBI Employee Stock Ownership & 401(k) Plan Statement of Net Assets Available for Benefits						
December 31, 20X1						
	Participant Directed		Nonparticipant Directed		Total	
	A8:M40, A1:ExM6		A8:M41, A1:ExM6		A1:ExM6	
Assets:						
Investments at fair value:						
Mutual funds	L2, A2:M11	\$ 22,174,310	L2, A2:M11	\$ —	L2, A2:M11	\$ 22,174,310
TBI common stock	L2, A2:M23	5,278,821	L2, A2:M23	11,507,234	L2, A2:M23	16,786,055
Total investments	L2	27,453,131	L2	11,507,234	L2	38,960,365
Interest and dividends receivable	L42	121,988	L42	1,129	L42	123,117
Total assets	L8	27,575,119	L8	11,508,363	L8	39,083,482
Net assets available for benefits	L1	\$ 27,575,119	L1	\$ 11,508,363	L1	\$ 39,083,482

TBI Employee Stock Ownership & 401(k) Plan Statement of Changes in Net Assets Available for Benefits						
Year Ended December 31, 20X1						
	Participant Directed		Nonparticipant Directed		Total	
	A8:M40, A1:ExM6		A8:M41, A1:ExM6		A1:ExM6	
Additions:						
Investment income (loss):						
Net appreciation in fair value of investments:						
Mutual funds	L12, A2:M11	\$ 3,215,446	L12, A2:M11	\$ —	L12, A2:M11	\$ 3,215,446
TBI common stock	L12, A2:M23	2,158,483	L12, A2:M23	4,524,462	L12, A2:M23	6,682,945
Interest and dividends	L48	651,722	L48	420,255	L48	1,071,977
Total investment income, net	L15	6,025,651	L15	4,944,717	L15	10,970,368
Contributions:						
Employer	L50	932,077	L50	—	L50	932,077
Participant deferrals	L18	1,033,025			L18	1,033,025
Participant rollovers	L19	61,060			L19	61,060
Total contributions	L20	2,026,162	L20	—	L20	2,026,162
Total additions	L21	8,051,813	L21	4,944,717	L21	12,996,530
Deductions:						
Benefit payments	L22	1,346,675	L22	934,203	L22	2,280,878
Administrative expenses	L23	66,813	L23	—	L23	66,813
Total deductions	L24	1,413,488	L24	934,203	L24	2,347,691
Net increase	L25	6,638,325	L25	4,010,514	L25	10,648,839
Net assets available for benefits:						
Beginning of year	L1	20,936,794	L1	7,497,849	L1	28,434,643
End of year	L1	\$ 27,575,119	L1	\$ 11,508,363	L1	\$ 39,083,482

Figure 3.1b

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
ExM5	EBP 007 [Member]		Duration	EBP007Member
ExM6	EBP 040 [Member]		Duration	EBP040Member
A2	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
M11	Mutual Fund [Member]		Duration	MutualFundMember
M23	EBP, Employer, Common Stock [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockMember
A8	EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]		Duration	EmployeeBenefitPlanParticipantDirectedStatusAxis
	EBP, Participant-Directed and Nonparticipant-Directed Status [Domain]		Duration	EmployeeBenefitPlanParticipantDirectedStatusDomain
M40	EBP, Participant-Directed [Member]		Duration	EmployeeBenefitPlanParticipantDirectedMember
M41	EBP, Nonparticipant-Directed [Member]		Duration	EmployeeBenefitPlanNonparticipantDirectedMember
L1	EBP, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
L4	EBP, Employer Contribution, Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
L8	EBP, Asset	Debit	Instant	EmployeeBenefitPlanAsset
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover

Figure 3.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
L21	EBP, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
L42	EBP, Investment Income, Receivable	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
L48	EBP, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestAndDividendIncomeOnInvestment
L50	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContribution

Figure 3.2 (continued)

The XBRL report view created using the modeling structure for **Example 3a** is provided here:

	Standard Label	Preferred Label		
	Legal Entity [Axis] A1		EBP 007 [Member] ExM5	
	EBP, Participant-Directed and Nonparticipant-Directed Status [Axis] A8		EBP, Nonparticipant-Directed [Member] M41	
	Investment Type [Axis] A2		EBP, Employer, Common Stock [Member] M23	
	Date context		20X1-12-31	
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Company common stock, at fair value	8042203	
L4	EBP, Employer Contribution, Receivable	Company contributions receivable		1792797
L1	EBP, Net Asset Available for Benefit	Net Assets		9835000

	Standard Label	Preferred Label		
	Legal Entity [Axis] A1		EBP 007 [Member] ExM5	
	EBP, Participant-Directed and Nonparticipant-Directed Status [Axis] A8		EBP, Nonparticipant-Directed [Member] M41	
	Investment Type [Axis] A2		EBP, Employer, Common Stock [Member] M23	
	Date context		20X1-01-01 to 20X1-12-31	
L50	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Company cash and noncash contributions		1795030
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value of company common stock	1865031	
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends on company common stock	2022	
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits payments		1830797
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Changes in net assets		1831286

Figure 3.3a

Notes for Example 3a:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 007 [Member]” (ExM5) with an element name of EBP007Member.

1. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41) and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information.
 - a. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41), “Investment Type [Axis]” (A2) with “EBP, Employer, Common Stock [Member]” (M23), and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information disaggregated by type of investment, which is employer common stock. In this example, even though there is not a separate disclosure illustrated for the other investments held by the plan, there are investments other than employer stock that are tagged elsewhere with “Investment Type [Axis]” (A2) and applicable members for this plan in the same plan year.
2. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) is the more specific element intended to be used when a plan does not hold an interest in a master trust.
 - a. “EBP, Investment, Fair Value” (L39) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40) are also used to tag amounts in the same plan year in the same statement or related notes.
 - b. “EBP, Employer, Common Stock [Member]” (M23) with “Investment Type [Axis]” (A2) are intended to be used for the investments held in common stock because the common stock is issued by the employer of participants in this plan. If the common stock held by a plan is not issued by the employer of participants in

that plan, then “EBP, Nonemployer, Common Stock [Member]” (**M13**) is intended to be used.

3. “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash” (**L50**) is intended to be used because employer contributions consisted of both cash and noncash contributions. If employer contributions consist of cash contributions only, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash” (**L17**) is intended to be used. If employer contributions consist of noncash contributions only, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Noncash” is intended to be used.
4. Even though the HTML amount appears with parentheses, a positive value is intended to be entered in XBRL for “EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (**L22**) because this is a one-way element.
 - a. In this example, the calculation weight to be entered in XBRL is -1 for “EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (**L22**) because this element, which has a credit balance type, participates as a child in a calculation relationship with a parent (total) element, “EBP, Change in Net Asset Available for Benefit, Increase (Decrease)” (**L25**), which has a debit balance type.
 - b. If a total decrease amount was reported, then the calculation weight to be entered in XBRL would be +1 for “EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (**L22**) because this element, which has a credit balance type, would participate as a child in a calculation relationship with a parent (total) element, “EBP, Change in Net Asset Available for Benefit, Decrease” (**L24**), which also has a credit balance type.
 - c. See [Figure 3.4a](#) in [Appendix 1](#) for additional information.

The XBRL report views created using the modeling structure for **Example 3b** are provided here:

Standard Label		Preferred Label									
Legal Entity [Axis]			EBP o4o [Member]								
A1			ExM6								
EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]			EBP, Participant-Directed [Member]			EBP, Nonparticipant-Directed [Member]					
A8			M4o			M41					
Investment Type [Axis]			Mutual Fund [Member]	EBP, Employer, Common Stock [Member]		Mutual Fund [Member]	EBP, Employer, Common Stock [Member]		Mutual Fund [Member]	EBP, Employer, Common Stock [Member]	
A2			M11	M23		M11	M23		M11	M23	
Date context			20X1-12-31								
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments at fair value	22174310	5278821	27453131	0	11507234	11507234	22174310	16786055	38960365
	L42 EBP, Investment Income, Receivable	Interest and dividends receivable			121988			1129			123117
L8	EBP, Asset	Total assets			27575119			11508363			39083482
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, end of year			27575119			11508363			39083482
Date context			20X0-12-31								
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits, beginning of year			20936794			7497849			28434643

Figure 3.3b (continues)

Standard Label		Preferred Label									
Legal Entity [Axis]				EBP 040 [Member]							
A1				ExM6							
EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]				EBP, Participant-Directed [Member]			EBP, Nonparticipant-Directed [Member]				
A8				M40			M41				
Investment Type [Axis]				Mutual Fund [Member]	EBP, Employer, Common Stock [Member]		Mutual Fund [Member]	EBP, Employer, Common Stock [Member]			
A2				M11	M23		M11	M23			
Date context				20X1-01-01 to 20X1-12-31							
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value of investments		3215446	2158483		0	4524462		3215446	6682945
L48	EBP, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Interest and dividends				651722			420255		1071977
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income, net				6025651			4944717		10970368
L50	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Contributions, Employer				932077			0		932077
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Contributions, Participant deferrals				1033025					1033025
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Contributions, Participant rollover				61060					61060
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions				2026162			0		2026162
L21	EBP, Change in Net Asset Available for Benefit, Increase	Total additions				8051813			4944717		12996530
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefit payments				1346675			934203		2280878
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses				66813			0		66813
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Total deductions				1413488			934203		2347691
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase				6638325			4010514		10648839

Figure 3.3b (continued)

Notes for Example 3b:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 040 [Member]” (ExM6) with an element name of EBPO40Member.

1. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41) and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information.
 - a. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41), “Investment Type [Axis]” (A2) with respective members, and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information disaggregated by investment type.
2. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Participant-Directed [Member]” (M40) and applicable line-item elements are intended to be used to tag the amounts for participant-directed investment information.
 - a. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Participant-Directed [Member]” (M40), “Investment Type [Axis]” (A2) with respective members, and applicable line-item elements are intended to be used to tag the amounts for participant-directed investment information disaggregated by investment type.
3. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) is the more specific element intended to be used when a plan does not hold an interest in a master trust.
 - a. “EBP, Investment, Fair Value” (L39) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40) are also used to tag amounts in the same plan year in the same statement or related notes.

- b. “EBP, Employer, Common Stock [Member]” (M23) with “Investment Type [Axis]” (A2) are intended to be used for the investments held in common stock because the common stock is issued by the employer of participants in this plan. If the common stock held by a plan is not issued by the employer of participants in that plan, then “EBP, Nonemployer, Common Stock [Member]” (M13) is intended to be used.
- 4. “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash” (L50) is intended to be used because employer contributions consisted of both cash and noncash contributions. If employer contributions consist of cash contributions only, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash” (L17) is intended to be used. If employer contributions consist of noncash contributions only, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Noncash” is intended to be used.

Example 4—Unallocated and Allocated Information

The following example illustrates the modeling of unallocated and allocated information presented in the Statement of Net Assets Available for Benefits and Statement of Changes in Net Assets Available for Benefits for an employee benefit plan, with an employee stock ownership feature. For purposes of illustration, assume that the MB Employee Stock Ownership Plan has a Plan Number of 018. Dashes in these examples are tagged as zero values to ensure users of the data have a complete data set.

MB Employee Stock Ownership Plan					
Statement of Net Assets Available for Benefits					
December 31, 20X1					
	Unallocated		Allocated		Total
	A9:M43, A1:ExM7		A9:M42, A1:ExM7		A1:ExM7
Assets:					
Investments at fair value	L2	\$ 4,949,597	L2	\$ 104,755,019	L2 \$ 109,704,616
Fully-benefit responsive investment contract at contract value	L3	—	L3	20,229,990	L3 20,229,990
Company contributions receivable	L4	—	L4	2,835,100	L4 2,835,100
Employee contributions receivable	L5	—	L5	127,368	L5 127,368
Pending trades	L41	—	L41	242,790	L41 242,790
Interest and dividends receivable	L42	2,028	L42	8,552	L42 10,580
Notes receivable from participants	L6	—	L6	1,315,057	L6 1,315,057
Total assets	L8	4,951,625	L8	129,513,876	L8 134,465,501
Liabilities:					
Notes payable	L51	(460,793)	L51	—	L51 (460,793)
Benefits payable	L52	—	L52	(389,267)	L52 (389,267)
Net assets available for benefits	L1	\$ 4,490,832	L1	\$ 129,124,609	L1 \$ 133,615,441

Figure 4.1 (continues)

MB Employee Stock Ownership Plan Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 20X1						
	Unallocated		Allocated		Total	
	A9:M43, A1:ExM7		A9:M42, A1:ExM7		A1:ExM7	
Additions:						
Investment income (loss):						
Net appreciation (depreciation) in fair value of investments	L12	\$ 75,732	L12	\$ (6,036,127)	L12	\$ (5,960,395)
Interest	L13	8,892	L13	578,266	L13	587,158
Dividends	L14	32,073	L14	1,337,020	L14	1,369,093
Total investment income (loss)	L15	116,697	L15	(4,120,841)	L15	(4,004,144)
Contributions:						
Company	L50	1,169,871	L50	2,973,563	L50	4,143,434
Rollovers			L19	1,151,746	L19	1,151,746
Participants			L18	4,874,189	L18	4,874,189
Total contributions	L20	1,169,871	L20	8,999,498	L20	10,169,369
Interest income on notes receivable from participants			L16	50,796	L16	50,796
Allocation of shares			L53	1,210,278	L53	1,210,278
Total additions	L21	1,286,568	L21	6,139,731	L21	7,426,299
Deductions:						
Benefits paid to participants			L22	(10,053,496)	L22	(10,053,496)
Interest expense	L54	(16,231)	L54	—	L54	(16,231)
Administrative fees	L23	—	L23	(2,282)	L23	(2,282)
Allocation of shares	L55	(1,210,278)	L55	—	L55	(1,210,278)
Total deductions	L24	(1,226,509)	L24	(10,055,778)	L24	(11,282,287)
Net increase (decrease)	L25	60,059	L25	(3,916,047)	L25	(3,855,988)
Asset transfer into plan	L26	—	L26	4,836,078	L26	4,836,078
Net assets available for benefits:						
Balance at beginning of year	L1	4,430,773	L1	128,204,578	L1	132,635,351
Balance at end of year	L1	\$ 4,490,832	L1	\$ 129,124,609	L1	\$ 133,615,441

Figure 4.1 (continued)

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
ExM7	EBP 018 [Member]		Duration	EBP018Member
A9	EBP, Allocation Status [Axis]		Duration	EmployeeBenefitPlanAllocationStatusAxis
	EBP, Allocation Status [Domain]		Duration	EmployeeBenefitPlanAllocationStatusDomain
M42	EBP, Allocated [Member]		Duration	EmployeeBenefitPlanAllocatedMember
M43	EBP, Unallocated [Member]		Duration	EmployeeBenefitPlanUnallocatedMember
L1	EBP, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
L3	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
L4	EBP, Employer Contribution, Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
L5	EBP, Participant Contribution, Receivable	Debit	Instant	EmployeeBenefitPlanParticipantContributionReceivable
L6	EBP, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
L8	EBP, Asset	Debit	Instant	EmployeeBenefitPlanAsset
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
L13	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover

Figure 4.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
L21	EBP, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
L26	EBP, Change in Net Asset Available for Benefit, Transfer to (from) Plan	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitTransferToFromExternalPlan
L41	EBP, Investment Sale, Receivable	Debit	Instant	EmployeeBenefitPlanReceivableInvestmentSale
L42	EBP, Investment Income, Receivable	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
L50	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContribution
L51	EBP, Debt	Credit	Instant	EmployeeBenefitPlanDebt
L52	EBP, Liability to Participant	Credit	Instant	EmployeeBenefitPlanParticipantLiability
L53	EBP, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForAllocatedSharesForEsop
L54	EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForInterestExpenseOnDebt
L55	EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAllocatedSharesForEsop

Figure 4.2 (continued)

The XBRL report views created using the modeling structure for **Example 4** are provided here:

Standard Label		Preferred Label		EBP 018 [Member]	
Legal Entity [Axis]				EBP 018 [Member]	
A1				ExM7	
EBP, Allocation Status [Axis]				EBP, Unallocated [Member]	EBP, Allocated [Member]
A9				M43	M42
Date context				20X1-12-31	
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments at fair value	4949597	104755019	109704616
L3	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	Fully-benefit responsive investment contract at contract value	0	20229990	20229990
L4	EBP, Employer Contribution, Receivable	Company contributions receivable	0	2835100	2835100
L5	EBP, Participant Contribution, Receivable	Employee contributions receivable	0	127368	127368
L41	EBP, Investment Sale, Receivable	Pending trades	0	242790	242790
L42	EBP, Investment Income, Receivable	Interest and dividends receivable	2028	8552	10580
L6	EBP, Note Receivable from Participant	Notes receivable from participants	0	1315057	1315057
L8	EBP, Asset	Total assets	4951625	129513876	134465501
L51	EBP, Debt	Notes payable	460793	0	460793
L52	EBP, Liability to Participant	Benefits payable	0	389267	389267
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits at end of year	4490832	129124609	133615441
Date context				20X0-12-31	
L1	EBP, Net Asset Available for Benefit	Net assets available for benefits at beginning of year	4430773	128204578	132635351

Figure 4.3 (continues)

Standard Label		Preferred Label			
Legal Entity [Axis] A1		EBP 018 [Member] ExM7			
		EBP, Unallocated [Member] M43	EBP, Allocated [Member] M42		
Date context		20X1-01-01 to 20X1-12-31			
L12	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation (depreciation) in fair value of investments	75732	-6036127	-5960395
L13	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Interest	8892	578266	587158
L14	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends	32073	1337020	1369093
L15	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income (loss)	116697	-4120841	-4004144
L50	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Contributions, Company cash and noncash	1169871	2973563	4143434
L19	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Contributions, Rollover		1151746	1151746
L18	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Contributions, Participant		4874189	4874189
L20	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions	1169871	8999498	10169369
L16	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Interest income on notes receivable from participants		50796	50796
L53	EBP, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	Additions, Allocation of shares		1210278	1210278
L21	EBP, Change in Net Asset Available for Benefit, Increase	Total additions	1286568	6139731	7426299
L22	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants		10053496	10053496
L54	EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Interest expense	16231	0	16231
L23	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative fees	0	2282	2282
L55	EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	Deductions, Allocation of shares	1210278	0	1210278
L24	EBP, Change in Net Asset Available for Benefit, Decrease	Total deductions	1226509	10055778	11282287
L25	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase (decrease)	60059	-3916047	-3855988
L26	EBP, Change in Net Asset Available for Benefit, Transfer to (from) Plan	Asset transfer into plan	0	4836078	4836078

Figure 4.3 (continued)

Notes for Example 4:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 018 [Member]” (ExM7) with an element name of EBP018Member.

1. “EBP, Allocation Status [Axis]” (A9) with “EBP, Allocated [Member]” (M42) and applicable line-item elements are intended to be used to tag the amounts allocated to participants in an employee benefit plan.
2. “EBP, Allocation Status [Axis]” (A9) with “EBP, Unallocated [Member]” (M43) and applicable line-item elements are intended to be used to tag the amounts not allocated to participants in an employee benefit plan.
3. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) and “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3) are the more specific line-item elements intended to be used when a plan does not hold an interest in a master trust.
 - a. “EBP, Investment, Fair Value” (L39) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40) are also used to tag amounts in the same plan year in the same statement or related notes.
 - b. “EBP, Investment, Contract Value” (L45) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3) or “EBP, Investment, Plan Interest in Master Trust, Contract Value” (L44) are also used to tag amounts in the same plan year in the same statement or related notes.
4. “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash” (L50) is intended to be used because employer contributions consisted of both cash and noncash contributions. If employer contributions consist of cash contributions only, then “EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash” (L17) is intended to be used. If employer contributions consist of noncash contributions only, then “EBP, Change in Net Asset

Available for Benefit, Increase from Employer Contribution, Noncash” is intended to be used.

5. Even though the HTML amounts appear with parentheses, a positive value is intended to be entered in XBRL for both “EBP, Debt” (L51) and “EBP, Liability to Participant” (L52) because these are one-way elements.
 - a. In this example, the calculation weight to be entered in XBRL is -1 for both “EBP, Debt” (L51) and “EBP, Liability to Participant” (L52) because these elements, which have credit balance types, participate as children in a calculation relationship with a parent (total) element, “EBP, Net Asset Available for Benefit” (L1), which has a debit balance type.
 - b. If a total liabilities amount was reported, then the calculation weight to be entered in XBRL would be +1 for both “EBP, Debt” (L51) and “EBP, Liability to Participant” (L52) because these elements, which have credit balance types, would participate as children in a calculation relationship with a parent (total) element, “EBP, Liability” (L11), which also has a credit balance type.
 - c. See [Figure 4.4](#) in [Appendix 1](#) for additional information.
6. “EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment” (L12) is a two-way element. When a net appreciation in the fair value of investments amount is reported, a positive value is intended to be entered in XBRL. When a net depreciation in the fair value of investments amount is reported, a negative value is intended to be entered in XBRL.
7. “EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment” (L15) is a two-way element. When a total investment income amount is reported, a positive value is intended to be entered in XBRL. When a total investment loss amount is reported, a negative value is intended to be entered in XBRL.
8. “EBP, Change in Net Asset Available for Benefit, Increase (Decrease)” (L25) is a two-way element. When a net increase, or addition, in net assets available for benefits amount is reported, a positive value is intended to be entered in XBRL. When a net decrease, or deduction, in net assets available for benefits amount is reported, a negative value is intended to be entered in XBRL.

9. Even though the HTML amounts appear with parentheses, a positive value is intended to be entered in XBRL for “EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22), “EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense” (L23), “EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt” (L54), and “EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP” (L55) because these are all one-way elements.
 - a. In this example, the calculation weight to be entered in XBRL is +1 for “EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22), “EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense” (L23), “EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt” (L54), and “EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP” (L55) because these elements, which have credit balance types, participate as children in a calculation relationship with a parent (total) element, “EBP, Change in Net Asset Available for Benefit, Decrease” (L24), which also has a credit balance type.
 - i. Even though the HTML amount appears with parentheses for the parent (total) element, “EBP, Change in Net Asset Available for Benefit, Decrease” (L24), a positive value is intended to be entered in XBRL because it is a one-way element.
 1. In this example, the calculation weight to be entered in XBRL is -1 for “EBP, Change in Net Asset Available for Benefit, Decrease” (L24) because this element, which has a credit balance type, participates as a child in a calculation relationship with a parent (total) element, “EBP, Change in Net Asset Available for Benefit, Increase (Decrease)” (L25), which has a debit balance type. See [Figure 4.4](#) in [Appendix 1](#) for additional information.

Example 5—Schedule of Assets (Held at End of Year)

The following examples illustrate the modeling of the schedule of assets (held at end of year) for employee benefit plans. [Example 5a](#) illustrates the modeling without investment subtotals. For purposes of illustration, assume that the WEB Inc. 401(K) Savings Plan has a Plan Number of 010. [Example 5b](#) illustrates the modeling with investment subtotals. For purposes of illustration, assume that the ZWB Inc. 401(K) Plan has a Plan Number of 005. Dashes in these examples are tagged as zero values to ensure users of the data have a complete data set.

Example 5a—Schedule of Assets (Held at End of Year)—Without Investment Subtotals

WEB Inc. 401(K) Savings Plan				
EIN: 96-3777778 (L56, A1:ExM8) Plan Number: 010 (L57, A1:ExM8)				
SCHEDULE H, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 20X1				
(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
A10:ENL Guaranteed Income Fund Fully Benefit-Responsive Investment Contract 1.80%, A1:ExM8				
L58 ^	XL59 ENL Guaranteed Income Fund	Guaranteed fully benefit-responsive investment contract (XL60) - 3,118,060 units (L61) at 1.80% (L62)	XL63 **	L64 \$ 79,004,896
A10:APN Growth Fund Mutual Fund, A1:ExM8				
	XL59 APN Growth Fund	Mutual fund (XL60) - 678,501 shares (L61)	XL63 **	L64 58,363,875
A10:DC Income Fund Mutual Fund, A1:ExM8				
	XL59 DC Income Fund	Mutual fund (XL60) - 580,556 shares (L61)	XL63 **	L64 27,394,369
A10:Web, Inc. Employer Common Stock, A1:ExM8				
L58 ^	XL59 WEB, Inc.	Employer Common Stock (XL60) - 736,579 shares (L61)	XL63 **	L64 45,857,780
Total investments			L64, A1:ExM8	210,620,920
^	Participant Loans	Participant loans - interest rates of 4.25% (L65, A5:M34, A1:ExM8) to 5.75% (L65, A5:M35, A1:ExM8) - various maturities through L66, A5:M35, A1:ExM8) 20X5-06-30	L67, A1:ExM8	3,483,769
Total assets			L68, A1:ExM8	\$ 214,104,689
^	Party-in-interest, as defined by ERISA.			
**	The cost of participant-directed investments is not required to be disclosed.			

Figure 5.1a

Example 5b—Schedule of Assets (Held at End of Year)—With Investment Subtotals

ZWB Inc. 401(K) Plan EIN: 86-3555558 (L56, A1:ExM9) Plan Number: 005 (L57, A1:ExM9) SCHEDULE H, LINE 4i — SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 20X1				
(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
Investments:				
A10:ZWB Inc Employer Common Stock, A1:ExM9				
L58	XL59		L69, XL63	L64
^	ZWB Inc.	Employer Common Stock (XL60), 6,586,369 shares (L61)	\$ 237,159,621	\$ 341,879,831
A10:VI Inc Nonemployer Common Stock, A1:ExM9				
	XL59		XL63	L64
	VI Inc.	Common Stock (XL60), 750,357 shares (L61)	**	72,999,307
Common collective trusts:				
A10:VG Target Retirement Income Trust Common Collective Trust, A1:ExM9				
	XL59		XL63	L64
	VG Target Retirement Income Trust	Common collective trust (XL60), 153,835,046 units (L61)	**	153,835,046
A10:VG Target Retirement 2065 Trust Plans Common Collective Trust, A1:ExM9				
	XL59		XL63	L64
	VG Target Retirement 2065 Trust Plus	Common collective trust (XL60), 941,258 units (L61)	**	941,258
Total common collective trusts			L64, A2:M18, A1:ExM9	154,776,304
Registered investment companies:				
A10:FI 500 Index Institutional Registered Investment Companies, A1:ExM9				
L58	XL59		XL63	L64
^	FI 500 Index Institutional	Registered investment companies (XL60), 939,788 shares (L61)	**	95,349,250
A10:FI International Index Registered Investment Companies, A1:ExM9				
L58	XL59		XL63	L64
^	FI International Index	Registered investment companies (XL60), 653,272 shares (L61)	**	35,991,567
Total registered investment companies			L64, A2:M11, A1:ExM9	131,340,817
Total investments			L64, A1:ExM9	700,996,259
Receivables:				
^	Participant Loans	Loans to participants, interest rates of 5.25% (L65, A5:M34, A1:ExM9) to 9.25% (L65, A5:M35, A1:ExM9) with various maturities through (L66, A5:M35, A1:ExM9) 20X7-12-31	L67, A1:ExM9	3,483,769
Total assets			L68, A1:ExM9	\$704,480,028
^ Indicates party-in-interest to the Plan.				
** Only provided for nonparticipant-directed investments.				

Figure 5.1b

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
ExM8	EBP 010 [Member]		Duration	EBP010Member
ExM9	EBP 005 [Member]		Duration	EBP005Member
A2	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
M11	Mutual Fund [Member]		Duration	MutualFundMember
M18	Common Collective Trust [Member]		Duration	DefinedBenefitPlanCommonCollectiveTrustMember
A5	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
M34	Minimum [Member]		Duration	MinimumMember
M35	Maximum [Member]		Duration	MaximumMember
A10	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
ENL Guaranteed Income Fund Fully Benefit-Responsive Investment Contract 1.80% APN Growth Fund Mutual Fund DC Income Fund Mutual Fund Web, Inc. Employer Common Stock ZWB Inc Employer Common Stock VI Inc Nonemployer Common Stock VG Target Retirement Income Trust Common Collective Trust				

Figure 5.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
VG Target Retirement 2065 Trust Plans Common Collective Trust				
FI 500 Index Institutional Registered Investment Companies				
FI International Index Registered Investment Companies				
L56	Entity Tax Identification Number		Duration	EntityTaxIdentificationNumber
L57	EBP, Plan Number		Duration	EmployeeBenefitPlanPlanNumber
L58	EBP, Asset Held for Investment, Party-in-Interest [true false]		Instant	EmployeeBenefitPlanAssetHeldForInvestmentPartyInInterest
XL59	EBP, Investment, Issuer Name [Extensible Enumeration]		Duration	EmployeeBenefitPlanInvestmentIssuerNameExtensibleEnumeration
XL60	EBP, Investment, Current Value, Type [Extensible Enumeration]		Duration	EmployeeBenefitPlanInvestmentTypeExtensibleEnumeration
L61	EBP, Investment, Number of Shares		Instant	EmployeeBenefitPlanInvestmentNumberOfShares
L62	EBP, Investment, Interest Rate		Duration	EmployeeBenefitPlanInvestmentInterestRate
XL63	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]		Instant	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustParticipationStatusExtensibleEnumeration
L64	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustCurrentValue
L65	EBP, Asset Held for Investment, Participant Loan, Interest Rate		Duration	EmployeeBenefitPlanParticipantLoanInterestRate
L66	EBP, Asset Held for Investment, Participant Loan, Maturity Date		Duration	EmployeeBenefitPlanParticipantLoanMaturityDate
L67	EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestmentParticipantLoanAfterDeemedDistribution
L68	EBP, Asset Held for Investment	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestment
L69	EBP, Investment, Excluding Plan Interest in Master Trust, Cost	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustCost

Figure 5.2 (continued)

The XBRL report view created using the modeling structure for **Example 5a** is provided here:

Standard Label		Preferred Label						
Legal Entity [Axis] A1		EBP 010 [Member] ExM8						
Statistical Measurement [Axis] A5						Minimum [Member] M34	Maximum [Member] M35	
Investment, Identifier [Axis] A10		ENL Guaranteed Income Fund Fully Benefit- Responsive Investment Contract 1.80%	APN Growth Fund Mutual Fund	DC Income Fund Mutual Fund	Web, Inc. Employer Common Stock			
Date context		20X1-12-31						
L58 EBP, Asset Held for Investment, Party-in-Interest [true false]	Investment party-in-interest	true			true			
L61 EBP, Investment, Number of Shares	Investment number of shares/units	3118060	678501	580556	736579			
XL63 EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	Investment participation status	http://fasb.org/us-gaap- ebp/20X1#EmployeeBenefitPla nParticipantDirectedMember	http://fasb.org/us- gaap- ebp/20X1#EmployeeBe nefitPlanParticipantDir ectedMember	http://fasb.org/us- gaap- ebp/20X1#EmployeeB enefitPlanParticipantDi rectedMember	http://fasb.org/us- gaap- ebp/20X1#EmployeeB enefitPlanParticipantDi rectedMember			
L64 EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Investments, Current Value	79004896	58363875	27394369	45857780			210620920
L67 EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution	Participant Loans							3483769
L68 EBP, Asset Held for Investment	Total assets held for investments							214104689
Date context		20X1-01-01 to 20X1-12-31						
L56 Entity Tax Identification Number	EIN							96-3777778
L57 EBP, Plan Number	Plan Number							010
XL59 EBP, Investment, Issuer Name [Extensible Enumeration]	Investment issuer name	http:// www.web.com/20X11231#ENLG uaranteedIncomeFund	http:// www.web.com/20X112 31#APNGrowthFund	http:// www.web.com/20X112 31#DCIncomeFund	http:// www.web.com/20X112 31#WEBInc			
XL60 EBP, Investment, Current Value, Type [Extensible Enumeration]	Investment type	http://fasb.org/us-gaap- ebp/20X1#EmployeeBenefitPla nTraditionalGuaranteedInvestm entContractMember	http://fasb.org/us- gaap/20X1#MutualFun dMember	http://fasb.org/us- gaap/20X1#MutualFun dMember	http://fasb.org/us- gaap- ebp/20X1#EmployeeB enefitPlanEmployerCo mmonStockMember			
L62 EBP, Investment, Interest Rate	Investment interest rate	0.0180						
L65 EBP, Asset Held for Investment, Participant Loan, Interest Rate	Participant loans, interest rates					0.0425	0.0575	
L66 EBP, Asset Held for Investment, Participant Loan, Maturity Date	Participant loans, maturities						20X5-06-30	

Figure 5.3a

Notes for Example 5a:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 010 [Member]” (ExM8) with an element name of EBPO10Member.

1. Current value investment line-item elements, such as “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value” (L64), are expected to be used in the Schedule of Assets (Held at End of Year) regardless of whether the current value of the investment is the same as its fair value or contract value in the Statement of Net Assets Available for Benefits or related note to the financial statements.
 - a. If the plan interest in master trust is reported in the Schedule of Assets (Held at End of Year), then “EBP, Asset Held for Investment, Plan Interest in Master Trust, Current Value,” is expected to be used regardless of whether the current value of the plan’s interest in the master trust is the same as its fair value or contract value in the Statement of Net Assets Available for Benefits or related note to the financial statements.
2. “Investment, Identifier [Axis]” (A10) is intended to be used to tag each issue of assets held for investment and its related information. The members used under this typed dimension are unique for each issue and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each issue together, such as current value, cost, number of shares, principal amount, and interest rate.
 - a. Except for “Legal Entity [Axis]” (A1), no other axis element is expected to be used with “Investment, Identifier [Axis]” (A10) in the Schedule of Assets (Held at End of Year).
3. “EBP, Asset Held for Investment, Party-in-Interest [true false]” (L58) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate whether the investment issuer for each individual issue of assets held for investment is a party-in-interest to the plan. While this true/false element is tagged when

the value is true, in this example, to communicate only the investment issuers that are a party-in-interest to the plan, a value of false could be reported to communicate that an issuer is not a party-in-interest.

4. While participant loans are identified as a party-in-interest to the plan, this information is not tagged separately in XBRL because all participants are considered to be a party-in-interest.
5. “EBP, Investment, Issuer Name [Extensible Enumeration]” (XL59) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the name of the issuer for each individual issue of assets held for investment.
 - a. The value of this extensible enumeration element is the member element representing the issuer name. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
6. “EBP, Investment, Current Value, Type [Extensible Enumeration]” (XL60) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the investment type for each individual issue of assets held for investment.
 - a. The value of this extensible enumeration element is the member element representing the investment type. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
7. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]” (XL63) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the participation status (i.e., participant-directed or nonparticipant-directed) for each individual issue of assets held for investment.
 - a. The value of this extensible enumeration element is the member element representing the participation status. See the GAAP Taxonomy Implementation

Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.

8. “EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution” (**L67**) is expected to be used in the Schedule of Assets (Held at End of Year) regardless of whether the participant loan amount is the same as the amount of notes receivable from participants in the Statement of Net Assets Available for Benefits or related note to the financial statements.
9. “EBP, Asset Held for Investment, Participant Loan, Interest Rate” (**L65**) and “Statistical Measurement [Axis]” (**A5**) with “Minimum [Member]” (**M34**) and “Maximum [Member]” (**M35**) are intended to be used to tag the range of interest rates applicable to the participant loans held by the employee benefit plan.
10. “EBP, Asset Held for Investment, Participant Loan, Maturity Date” (**L66**) and “Statistical Measurement [Axis]” (**A5**) with “Maximum [Member]” (**M35**) are intended to be used to tag the longest maturity date applicable to the participant loans held by the employee benefit plan.
11. For additional information about typed dimension and extensible enumeration elements, see the “Typed dimensions” and “Extensible enumeration elements” discussions in the [Overview of Modeling](#) section.

The XBRL report view created using the modeling structure for **Example 5b** is provided here:

Standard Label	Preferred Label	EBP 005 [Member]										
Legal Entity [Axis] A1		ExM9										
Investment Type [Axis] A2										Mutual Fund [Member] M11	Common Collective Trust [Member] M18	
Statistical Measurement [Axis] A5								Minimum [Member] M34	Maximum [Member] M35			
Investment, Identifier [Axis] A10		ZWB Inc Employer Common Stock	VI Inc Nonemployer Common Stock	VG Target Retirement Income Trust Common Collective Trust	VG Target Retirement 2065 Trust Plans Common Collective Trust	FI 500 Index Institutional Registered Investment Companies	FI International Index Registered Investment Companies					
Date context		20X1-12-31										
L58 EBP, Asset Held for Investment, Party-in-Interest [true false]	Investment party-in-interest	true				true	true					
L61 EBP, Investment, Number of Shares	Investment number of shares/units	6586369	750357	153835046	941258	939788	653272					
XL63 EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	Investment participation status	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember					
L64 EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Investments, Current Value	341879831	72999307	153835046	941258	95349250	35991567			131340817	154776304	700996259
L67 EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution	Participant Loans											3483769
L68 EBP, Asset Held for Investment	Total assets held for investments											704480028
L69 EBP, Investment, Excluding Plan Interest in Master Trust, Cost	Investments, Cost	237159621										

Figure 5.3b (continues)

	Standard Label	Preferred Label											
	Legal Entity [Axis] A1		EBP 005 [Member] ExM9										
	Investment Type [Axis] A2										Mutual Fund [Member] M11	Common Collective Trust [Member] M18	
	Statistical Measurement [Axis] A5								Minimum [Member] M34	Maximum [Member] M35			
	Investment, Identifier [Axis] A10		ZWB Inc Employer Common Stock	VI Inc Nonemployer Common Stock	VG Target Retirement Income Trust Common Collective Trust	VG Target Retirement 2065 Trust Plans Common Collective Trust	FI 500 Index Institutional Registered Investment Companies	FI International Index Registered Investment Companies					
	Date context		20X1-01-01 to 20X1-12-31										
L56	Entity Tax Identification Number	EIN											86-3555558
L57	EBP, Plan Number	Plan Number											005
XL59	EBP, Investment, Issuer Name [Extensible Enumeration]	Investment issuer name	http://www.zwb.com/20X11231#ZWBInc	http://www.zwb.com/20X11231#VIIInc	http://www.zwb.com/20X11231#VGTargetRetirementIncomeTrust	http://www.zwb.com/20X11231#VanguardGroupTargetRetirement2065TrustPlus	http://www.zwb.com/20X11231#FI500IndexInstitutional	http://www.zwb.com/20X11231#FIInternationalIndex					
XL60	EBP, Investment, Current Value, Type [Extensible Enumeration]	Investment type	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanEmployerCommonStockMember	http://fasb.org/us-gaap-ebp/20X1#EbpNonemployerCommonStockMember	http://fasb.org/us-gaap/20X1#DefinedBenefitPlanCommonCollectiveTrustMember	http://fasb.org/us-gaap/20X1#DefinedBenefitPlanCommonCollectiveTrustMember	http://fasb.org/us-gaap/20X1#MutualFundMember	http://fasb.org/us-gaap/20X1#MutualFundMember					
L65	EBP, Asset Held for Investment, Participant Loan, Interest Rate	Loans to participants, interest rates							0.0525	0.0925			
L66	EBP, Asset Held for Investment, Participant Loan, Maturity Date	Loans to participants, maturities								20X7-12-31			

Figure 5.3b (continued)

Notes for Example 5b:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 005 [Member]” (ExM9) with an element name of EBP005Member.

1. Current value investment line-item elements, such as “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value” (L64), are expected to be used in the Schedule of Assets (Held at End of Year) regardless of whether the current value of the investment is the same as its fair value or contract value in the Statement of Net Assets Available for Benefits or related note to the financial statements.
 - a. If the plan interest in the master trust is reported in the Schedule of Assets (Held at End of Year), then “EBP, Asset Held for Investment, Plan Interest in Master Trust, Current Value” is expected to be used regardless of whether the current value of the plan’s interest in the master trust is the same as its fair value or contract value in the Statement of Net Assets Available for Benefits or related note to the financial statements.
2. “Investment, Identifier [Axis]” (A10) is intended to be used to tag each issue of assets held for investment and its related information. The members used under this typed dimension are unique for each issue and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each issue together, such as current value, cost, number of shares, principal amount, and interest rate.
 - a. Except for “Legal Entity [Axis]” (A1), no other axis element is expected to be used with “Investment, Identifier [Axis]” (A10) in the Schedule of Assets (Held at End of Year).
3. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value” (L64) and “Investment Type [Axis]” (A2) with “Mutual Fund [Member]” (M11) and “Common Collective Trust [Member]” (M18) are intended to be used to tag the total current value of assets held for investment disaggregated by investment type. “EBP, Investment, Current Value, Type [Extensible

Enumeration]” (XL60) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the investment type for each issue of assets held for investment. Using the explicit dimension, “Investment Type [Axis]” (A2), only for disaggregating totals (subtotals for each investment type) provides users of the data with relevant summations.

- a. “Investment, Identifier [Axis]” (A10) and “Investment Type [Axis]” (A2) are not expected to be used on the same fact in the Schedule of Assets (Held at End of Year).
 - b. The value of this extensible enumeration element is the member element representing the investment type. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
4. “EBP, Asset Held for Investment, Party-in-Interest [true false]” (L58) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate whether the investment issuer for each individual issue of assets held for investment is a party-in-interest to the plan. While this true/false element is tagged when the value is true, in this example, to communicate only the issuers that are a party-in-interest to the plan, a value of false could be reported to communicate that an issuer is not a party-in-interest.
5. While participant loans are identified as a party-in-interest to the plan, this information is not tagged separately in XBRL because all participants are considered to be a party-in-interest.
6. “EBP, Investment, Issuer Name [Extensible Enumeration]” (XL59) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the name of the issuer for each individual issue of assets held for investment.
 - a. The value of this extensible enumeration element is the member element representing the issuer name. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
7. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]” (XL63) and “Investment, Identifier

[Axis]” (A10) with the applicable unique member are intended to be used to communicate the participation status (i.e., participant-directed or nonparticipant-directed) for each individual issue of assets held for investment.

- a. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]” (XL63) is tagged for each investment issue, in this example, for consistency to ensure users of the data have a complete data set that includes the metadata for the participation status characteristic, which could be “participant-directed” or “nonparticipant-directed.”
 - b. The value of this extensible enumeration element is the member element representing the participation status. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
8. “EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution” (L67) is expected to be used in the Schedule of Assets (Held at End of Year) regardless of whether the participant loan amount is the same as the amount of notes receivable from participants in the Statement of Net Assets Available for Benefits or related note to the financial statements.
 9. “EBP, Asset Held for Investment, Participant Loan, Interest Rate” (L65) and “Statistical Measurement [Axis]” (A5) with “Minimum [Member]” (M34) and “Maximum [Member]” (M35) are intended to be used to tag the range of interest rates applicable to the participant loans held by the employee benefit plan.
 10. “EBP, Asset Held for Investment, Participant Loan, Maturity Date” (L66) and “Statistical Measurement [Axis]” (A5) with “Maximum [Member]” (M35) are intended to be used to tag the longest maturity date applicable to the participant loans held by the employee benefit plan.
 11. For additional information about typed dimension and extensible enumeration elements, see the “Typed dimensions” and “Extensible enumeration elements” discussions in the [Overview of Modeling](#) section.

Example 6—Participant-Directed, Nonparticipant-Directed, Allocated, and Unallocated Information

Example 6 illustrates the modeling for participant-directed, non-participant directed, allocated, and unallocated information in the Statement of Net Assets Available for Benefits and the Schedule of Assets (Held at End of Year) for an employee benefit plan. [Example 6a](#) illustrates the modeling in the Statement of Net Assets Available for Benefits. [Example 6b](#) illustrates the modeling in the Schedule of Assets (Held at End of Year). For purposes of illustration, assume that the CT Corp. Employee Savings Plan has a Plan Number of 011. Dashes in these examples are tagged as zero values to ensure users of the data have a complete data set.

Example 6a—Participant-Directed, Nonparticipant-Directed, Allocated, and Unallocated Information—Statement of Net Assets Available for Benefits

CT Corp. Employee Savings Plan							
Statement of Net Assets Available for Benefits							
	<u>Participant Directed Account</u>		<u>Non-Participant Directed Account</u>		<u>Unallocated Account</u>		<u>Combined Account</u>
	A8:M40, A9:M42, A1:ExM10		A8:M41, A9:M42, A1:ExM10		A8:M41, A9:M43, A1:ExM10		A1:ExM10
ASSETS:							
Noninterest-bearing cash	L70	\$ 5,000	L70	\$ —	L70	\$ —	L70 \$ 5,000
Investments, at fair value:							
CT Corp common shares	L2, A2:M23	45,000	L2, A2:M23	8,000	L2, A2:M23	3,500	L2, A2:M23 56,500
CT Corp preferred stock	L2, A2:M24	—	L2, A2:M24	—	L2, A2:M24	5,240	L2, A2:M24 5,240
Mutual funds	L2, A2:M11	118,533	L2, A2:M11	—	L2, A2:M11	—	L2, A2:M11 118,533
Asset-backed securities	L2, A2:M25	65,000	L2, A2:M25	—	L2, A2:M25	—	L2, A2:M25 65,000
Common collective trusts	L2, A2:M18	37,331	L2, A2:M18	—	L2, A2:M18	—	L2, A2:M18 37,331
Separate account	L2, A2:M26	80,000	L2, A2:M26	—	L2, A2:M26	—	L2, A2:M26 80,000
Self-directed brokerage	L2, A2:M12	3,000					L2, A2:M12 3,000
Interest-bearing cash	L2, A2:M27	1,500	L2, A2:M27	—	L2, A2:M27	—	L2, A2:M27 1,500
Total fair value investments	L2	350,364	L2	8,000	L2	8,740	L2 367,104
Investments, at contract value	L3	55,000	L3	2,300	L3	—	L3 57,300
Receivables:							
Contributions from employers	L4	—	L4	13,062	L4	3,829	L4 16,891
Note receivable from participants	L6	25,000					L6 25,000
Accrued interest and dividends	L42	—	L42	—	L42	152	L42 152
Total receivables	L7	25,000	L7	13,062	L7	3,981	L7 42,043
TOTAL ASSETS	L8	435,364	L8	23,362	L8	12,721	L8 471,447
LIABILITIES:							
Notes payable					L51	984	L51 984
Administrative expenses	L9	—	L9	1,279	L9	—	L9 1,279
TOTAL LIABILITIES	L11	—	L11	1,279	L11	984	L11 2,263
NET ASSETS AVAILABLE FOR BENEFITS	L1	\$ 435,364	L1	\$ 22,083	L1	\$ 11,737	L1 \$ 469,184

Figure 6.1a

Example 6b—Participant-Directed, Nonparticipant-Directed, Allocated, and Unallocated Information—Schedule of Assets (Held at End of Year)

CT Corp. Employee Savings Plan				
EIN: 96-3777779 (L56, A1:ExM10)		Plan Number: 011 (L57, A1:ExM10)		
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 20X1				
(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
A10:CT Corp Employer Common Stock Allocated Participant-Directed, A1:ExM10				
L58 ^	XL59 CT Corp	Employer Common Stock (XL60), 80,930 shares (L61), Allocated (XL73)	XL63 **	L64 \$ 45,000
A10:CT Corp Employer Common Stock Allocated Nonparticipant-Directed, A1:ExM10				
L58 ^	XL59 CT Corp	Employer Common Stock (XL60), 14,290 shares (L61), Allocated (XL73)	L69, XL63 \$ 7,500	L64 8,000
A10:CT Corp Employer Common Stock Unallocated, A1:ExM10				
L58 ^	XL59 CT Corp	Employer Common Stock (XL60), 6,250 shares (L61), Unallocated (XL73)	L69, XL63 3,475	L64 3,500
Total employer common stock			L64, A2:M23, A1:ExM10	56,500
A10:CT Corp Employer Preferred Stock Unallocated, A1:ExM10				
L58 ^	XL59 CT Corp	Employer Preferred Stock (XL60), 9,360 shares (L61), Unallocated (XL73)	L69, XL63 4,460	L64 5,240
Total employer preferred stock			L64, A2:M24, A1:ExM10	5,240
A10:ABC, Inc. Asset-Backed Security \$54,000 par 6.50% due 12/01/20X6, A1:ExM10				
	XL59 ABC, Inc.	Asset-Backed Security (XL60), \$54,000 par (L71), 6.50% (L62), due (L72) 20X6-12-01	XL63 **	L64 54,000
A10:DEF Co Asset-Backed Security \$2,750 par 12.75% due 02/01/20X8, A1:ExM10				
	XL59 DEF Co	Asset-Backed Security (XL60), \$2,750 par (L71), 12.75% (L62), due (L72) 20X8-02-01	XL63 **	L64 2,750
A10:GHI Corp Asset-Backed Security \$8,250 par 8.00% due 02/01/20X7, A1:ExM10				
	XL59 GHI Corp	Asset-Backed Security (XL60), \$8,250 par (L71), 8.00% (L62), due (L72) 20X7-02-01	XL63 **	L64 8,250
Total asset-back securities			L64, A2:M25, A1:ExM10	65,000

Figure 6.1b (continues)

CT Corp. Employee Savings Plan EIN: 96-3777779 (L56, A1:ExM10) Plan Number: 011 (L57, A1:ExM10) SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 20X1				
(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
A10:STU Index Fund Mutual Fund, A1:ExM10				
XL59	STU Index Fund	Mutual Fund (XL60), 7,104 shares (L61)	XL63 **	L64 7,633
A10:VWX Total Return Fund Mutual Fund, A1:ExM10				
XL59	VWX Total Return Fund	Mutual Fund (XL60), 97,833 shares (L61)	XL63 **	L64 110,900
Total mutual funds			L64, A2:M11, A1:ExM10	118,533
A10:PQR Growth Trust Common Collective Trust, A1:ExM10				
XL59	PQR Growth Trust	Common Collective Trust (XL60), 30,425 shares (L61)	XL63 **	L64 37,331
Total common collective trusts			L64, A2:M18, A1:ExM10	37,331
A10:VWX Insurance Co Separate Account, A1:ExM10				
XL59	VWX Insurance Co	Separate Account (XL60), 55,000 shares (L61)	XL63 **	L64 80,000
Total separate accounts			L64, A2:M26, A1:ExM10	80,000
A10:BBB Fund Synthetic GIC Fixed Income Fund, A1:ExM10				
XL59	BBB Fund	Synthetic GIC; Fixed Income Fund (XL60), 65,000 shares (L61)	XL63 **	L64 60,000
A10:CCC Insurance Co Synthetic GIC Wrapper contract No. 123 2.39%, A1:ExM10				
XL59	CCC Insurance Co	Synthetic GIC; Wrapper contract No. 123 (XL60), 2.39% (L62)	L69, XL63 1,800	L64 2,200
Total synthetic GICs			L64, A2:M16, A1:ExM10	62,200

Figure 6.1b (continues)

CT Corp. Employee Savings Plan				
EIN: 96-3777779 (L56, A1:ExM10)		Plan Number: 011 (L57, A1:ExM10)		
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR) AS OF DECEMBER 31, 20X1				
(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
A10:ZZZ Brokerage Self-Directed Brokerage Accounts, A1:ExM10				
XL59	ZZZ Brokerage	Self-Directed Brokerage Accounts (XL60)	XL63 **	L64 3,000
A10:Fidelity Interest-Bearing Cash, A1:ExM10				
XL59	Fidelity	Interest-bearing cash (XL60)	XL63 **	L64 1,500
Total other investments			L64, A2:M28, A1:ExM10	4,500
Total investments			L64, A1:ExM10	429,304
^	Participant Loans	Loans to participants, interest rates of 2.36% (L65, A5:M34, A1:ExM10) to 10.5% (L65, A5:M35, A1:ExM10), with maturities (L66, A5:M34, A1:ExM10) 20X5-01-01 to (L66, A5:M35, A1:ExM10) 20X9-12-31	L67, A1:ExM10	20,000
Total assets held			L68, A1:ExM10	\$ 449,304
^ Indicates party-in-interest to the Plan.				
** Cost information not required for participant-directed investment				

Figure 6.1b (continued)

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
ExM10	EBP 011 [Member]		Duration	EBP011Member
A2	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
M11	Mutual Fund [Member]		Duration	MutualFundMember
M16	EBP, Synthetic Investment Contract [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractMember
M18	Common Collective Trust [Member]		Duration	DefinedBenefitPlanCommonCollectiveTrustMember
M23	EBP, Employer, Common Stock [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockMember
M24	EBP, Employer, Preferred Stock [Member]		Duration	EmployeeBenefitPlanEmployerPreferredStockMember
M25	Asset-Backed Securities [Member]		Duration	AssetBackedSecuritiesMember
M26	EBP, Pooled Separate Account [Member]		Duration	EmployeeBenefitPlanPooledSeparateAccountMember
M28	EBP, Other Investment [Member]		Duration	EbpOtherInvestmentMember
M12	EBP, Self-Directed Brokerage Account [Member]		Duration	EmployeeBenefitPlanSelfDirectedBrokerageAccountMember
M27	Interest-Bearing Deposits [Member]		Duration	InterestBearingDepositsMember
A5	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
M34	Minimum [Member]		Duration	MinimumMember
M35	Maximum [Member]		Duration	MaximumMember
A8	EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]		Duration	EmployeeBenefitPlanParticipantDirectedStatusAxis
	EBP, Participant-Directed and Nonparticipant-Directed Status [Domain]		Duration	EmployeeBenefitPlanParticipantDirectedStatusDomain
M40	EBP, Participant-Directed [Member]		Duration	EmployeeBenefitPlanParticipantDirectedMember
M41	EBP, Nonparticipant-Directed [Member]		Duration	EmployeeBenefitPlanNonparticipantDirectedMember
A9	EBP, Allocation Status [Axis]		Duration	EmployeeBenefitPlanAllocationStatusAxis
	EBP, Allocation Status [Domain]		Duration	EmployeeBenefitPlanAllocationStatusDomain
M42	EBP, Allocated [Member]		Duration	EmployeeBenefitPlanAllocatedMember
M43	EBP, Unallocated [Member]		Duration	EmployeeBenefitPlanUnallocatedMember

Figure 6.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
	A10 Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
	CT Corp Employer Common Stock Allocated Participant-Directed			
	CT Corp Employer Common Stock Allocated Nonparticipant-Directed			
	CT Corp Employer Common Stock Unallocated			
	CT Corp Employer Preferred Stock Unallocated			
	ABC, Inc. Asset-Backed Security \$54,000 par 6.50% due 12/01/20X6			
	DEF Co Asset-Backed Security \$2,750 par 12.75% due 02/01/20X8			
	GHI Corp Asset-Backed Security \$8,250 par 8.00% due 02/01/20X7			
	STU Index Fund Mutual Fund			
	VWX Total Return Fund Mutual Fund			
	PQR Growth Trust Common Collective Trust			
	VWX Insurance Co Separate Account			
	BBB Fund Synthetic GIC Fixed Income Fund			
	CCC Insurance Co Synthetic GIC Wrapper contract No. 123 2.39%			
	ZZZ Brokerage Self-Directed Brokerage Accounts			
	Fidelity Interest-Bearing Cash			
L1	EBP, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
L2	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
L3	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
L4	EBP, Employer Contribution, Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
L6	EBP, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
L7	EBP, Receivable	Debit	Instant	EmployeeBenefitPlanReceivable
L8	EBP, Asset	Debit	Instant	EmployeeBenefitPlanAsset

Figure 6.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L9	EBP, Accrued Expense	Credit	Instant	EmployeeBenefitPlanAccruedExpense
L11	EBP, Liability	Credit	Instant	EmployeeBenefitPlanLiability
L42	EBP, Investment Income, Receivable	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
L51	EBP, Debt	Credit	Instant	EmployeeBenefitPlanDebt
L56	Entity Tax Identification Number		Duration	EntityTaxIdentificationNumber
L57	EBP, Plan Number		Duration	EmployeeBenefitPlanPlanNumber
L58	EBP, Asset Held for Investment, Party-in-Interest [true false]		Instant	EmployeeBenefitPlanAssetHeldForInvestmentPartyInInterest
XL59	EBP, Investment, Issuer Name [Extensible Enumeration]		Duration	EmployeeBenefitPlanInvestmentIssuerNameExtensibleEnumeration
XL60	EBP, Investment, Current Value, Type [Extensible Enumeration]		Duration	EmployeeBenefitPlanInvestmentTypeExtensibleEnumeration
L61	EBP, Investment, Number of Shares		Instant	EmployeeBenefitPlanInvestmentNumberOfShares
L62	EBP, Investment, Interest Rate		Duration	EmployeeBenefitPlanInvestmentInterestRate
XL63	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]		Instant	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustParticipationStatusExtensibleEnumeration
L64	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustCurrentValue
L65	EBP, Asset Held for Investment, Participant Loan, Interest Rate		Duration	EmployeeBenefitPlanParticipantLoanInterestRate
L66	EBP, Asset Held for Investment, Participant Loan, Maturity Date		Duration	EmployeeBenefitPlanParticipantLoanMaturityDate
L67	EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestmentParticipantLoanAfterDeemedDistribution
L68	EBP, Asset Held for Investment	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestment
L69	EBP, Investment, Excluding Plan Interest in Master Trust, Cost	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustCost
L70	EBP, Noninterest-Bearing Cash	Debit	Instant	EmployeeBenefitPlanCash
L71	EBP, Investment, Par or Maturity Value	Debit	Duration	EmployeeBenefitPlanInvestmentParOrMaturityValue
L72	EBP, Investment, Maturity Date		Duration	EmployeeBenefitPlanInvestmentMaturityDate
XL73	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]		Instant	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustAllocationStatusExtensibleEnumeration

Figure 6.2 (continued)

The XBRL report view created using the modeling structure for **Example 6a** is provided here:

Date context				L70	L2	L3	L4	L6	L42	L7	L8	L51	L9	L11	L1
				20X1-12-31											
Legal Entity [Axis] A1	EBP, Allocation Status [Axis] A9	EBP, Participant-Directed and Nonparticipant-Directed Status [Axis] A8	Investment Type [Axis] A2	EBP, Noninterest-Bearing Cash	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	EBP, Employer Contribution, Receivable	EBP, Note Receivable from Participant	EBP, Investment Income, Receivable	EBP, Receivable	EBP, Asset	EBP, Debt	EBP, Accrued Expense	EBP, Liability	EBP, Net Asset Available for Benefit
EBP 011 [Member] ExM10	EBP, Allocated [Member] M42	EBP, Participant-Directed [Member] M40	EBP, Employer, Common Stock [Member] M23		45000										
			EBP, Employer, Preferred Stock [Member] M24		0										
			Mutual Fund [Member] M11		118533										
			Asset-Backed Securities [Member] M25		65000										
			Common Collective Trust [Member] M18		37331										
			EBP, Pooled Separate Account [Member] M26		80000										
			EBP, Self-Directed Brokerage Account [Member] M12		3000										
			Interest-Bearing Deposits [Member] M27		1500										
				5000	350364	55000	0	25000	0	25000	435364		0	0	435364

Figure 6.3a (continues)

Date context				L70	L2	L3	L4	L6	L42	L7	L8	L51	L9	L11	L1
				20X1-12-31											
Legal Entity [Axis] A1	EBP, Allocation Status [Axis] A9	EBP, Participant- Directed and Nonpartici- pant- Directed Status [Axis] A8	Investment Type [Axis] A2	EBP, Noninterest -Bearing Cash	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	EBP, Employer Contribution, Receivable	EBP, Note Receivable from Participant	EBP, Investment Income, Receivable	EBP, Receivable	EBP, Asset	EBP, Debt	EBP, Accrued Expense	EBP, Liability	EBP, Net Asset Available for Benefit
EBP 011 [Member] ExM10	EBP, Allocated [Member] M42	EBP, Nonpartici- pant- Directed [Member] M41	EBP, Employer, Common Stock [Member] M23		8000										
			EBP, Employer, Preferred Stock [Member] M24		0										
			Mutual Fund [Member] M11		0										
			Asset-Backed Securities [Member] M25		0										
			Common Collective Trust [Member] M18		0										
			EBP, Pooled Separate Account [Member] M26		0										
			EBP, Self- Directed Brokerage Account [Member] M12												
			Interest-Bearing Deposits [Member] M27		0										
				0	8000	2300	13062		0	13062	23362		1279	1279	22083

Figure 6.3a (continues)

Date context				L70	L2	L3	L4	L6	L42	L7	L8	L51	L9	L11	L1
				20X1-12-31											
Legal Entity [Axis] A1	EBP, Allocation Status [Axis] A9	EBP, Participant- Directed and Nonpartici- pant- Directed Status [Axis] A8	Investment Type [Axis] A2	EBP, Noninterest -Bearing Cash	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	EBP, Employer Contribution, Receivable	EBP, Note Receivable from Participant	EBP, Investment Income, Receivable	EBP, Receivable	EBP, Asset	EBP, Debt	EBP, Accrued Expense	EBP, Liability	EBP, Net Asset Available for Benefit
EBP 011 [Member] ExM10	EBP, Unallocated [Member] M43	EBP, Nonpartici- pant- Directed [Member] M41	EBP, Employer, Common Stock [Member] M23		3500										
			EBP, Employer, Preferred Stock [Member] M24		5240										
			Mutual Fund [Member] M11		0										
			Asset-Backed Securities [Member] M25		0										
			Common Collective Trust [Member] M18		0										
			EBP, Pooled Separate Account [Member] M26		0										
			EBP, Self- Directed Brokerage Account [Member] M12												
			Interest-Bearing Deposits [Member] M27		0										
				0	8740	0	3829		152	3981	12721	984	0	984	11737

Figure 6.3a (continues)

Date context				L70	L2	L3	L4	L6	L42	L7	L8	L51	L9	L11	L1
				20X1-12-31											
Legal Entity [Axis] A1	EBP, Allocation Status [Axis] A9	EBP, Participant- Directed and Nonpartici- pant- Directed Status [Axis] A8	Investment Type [Axis] A2	EBP, Noninterest -Bearing Cash	EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value	EBP, Investment, Excluding Plan Interest in Master Trust, Contract Value	EBP, Employer Contribution, Receivable	EBP, Note Receivable from Participant	EBP, Investment Income, Receivable	EBP, Receivable	EBP, Asset	EBP, Debt	EBP, Accrued Expense	EBP, Liability	EBP, Net Asset Available for Benefit
EBP 011 [Member] ExM10			EBP, Employer, Common Stock [Member] M23		56500										
			EBP, Employer, Preferred Stock [Member] M24		5240										
			Mutual Fund [Member] M11		118533										
			Asset-Backed Securities [Member] M25		65000										
			Common Collective Trust [Member] M18		37331										
			EBP, Pooled Separate Account [Member] M26		80000										
			EBP, Self- Directed Brokerage Account [Member] M12		3000										
			Interest-Bearing Deposits [Member] M27		1500										
				5000	367104	57300	16891	25000	152	42043	471447	984	1279	2263	469184

Figure 6.3a (continued)

Notes for Example 6a:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 011 [Member]” (ExM10) with an element name of EBPO11Member.

1. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Participant-Directed [Member]” (M40) and applicable line-item elements are intended to be used to tag the amounts for participant-directed investment information. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41) and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information.
 - a. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Participant-Directed [Member]” (M40), “EBP, Allocation Status [Axis]” (A9) with “EBP, Allocated [Member]” (M42), and applicable line-item elements are intended to be used to tag participant-directed investment information that is allocated to plan participants.
 - b. “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41), “EBP, Allocation Status [Axis]” (A9) with “EBP, Allocated [Member]” (M42), and applicable line-item elements are intended to be used to tag nonparticipant-directed investment information that is allocated to plan participants.
2. “EBP, Allocation Status [Axis]” (A9) with “EBP, Allocated [Member]” (M42) and applicable line-item elements are intended to be used to tag the amounts allocated to participants in an employee benefit plan. “EBP, Allocation Status [Axis]” (A9) with “EBP, Unallocated [Member]” (M43) and applicable line-item elements are intended to be used to tag the amounts not allocated to participants in an employee benefit plan.
 - a. “EBP, Allocation Status [Axis]” (A9) with “EBP, Unallocated [Member]” (M43), “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41), and applicable line-item

elements are intended to be used to tag the amounts not allocated to participants and that are nonparticipant-directed.

- b. “EBP, Allocation Status [Axis]” (A9) with “EBP, Unallocated [Member]” (M43) and “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Participant-Directed [Member]” (M40) are not expected to be used on the same fact.
3. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) is the more specific line-item element intended to be used when a plan does not hold an interest in a master trust.
 - a. “EBP, Investment, Fair Value” (L39) is expected to be used only when “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “EBP, Investment, Plan Interest in Master Trust, Fair Value” (L40) are also used to tag amounts in the same plan year in the same statement or related notes.
4. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2), “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Participant-Directed [Member]” (M40), “EBP, Allocation Status [Axis]” (A9) with “EBP, Allocated [Member]” (M42), and “Investment Type [Axis]” (A2) with respective members are intended to be used to tag participant-directed investment information, allocated to plan participants, disaggregated by investment type.
5. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2), “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41), “EBP, Allocation Status [Axis]” (A9) with “EBP, Allocated [Member]” (M42), and “Investment Type [Axis]” (A2) with respective members are intended to be used to tag nonparticipant-directed investment information, allocated to plan participants, disaggregated by investment type.
6. “EBP, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2), “EBP, Participant-Directed and Nonparticipant-Directed Status [Axis]” (A8) with “EBP, Nonparticipant-Directed [Member]” (M41), “EBP, Allocation Status [Axis]” (A9) with “EBP, Unallocated [Member]” (M43), and “Investment Type [Axis]” (A2) with respective members are intended to be used to tag nonparticipant-directed investment information, not allocated to plan participants, disaggregated by investment type.

The XBRL report view created using the modeling structure for **Example 6b** is provided here:

Date context			L58	L61	XL63	L64	L67	L68	L69	XL73
			20X1-12-31							
Legal Entity [Axis] A1	Investment Type [Axis] A2	Investment, Identifier [Axis] A10	EBP, Asset Held for Investment, Party-in- Interest [true false]	EBP, Investment, Number of Shares	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution	EBP, Asset Held for Investment	EBP, Investment, Excluding Plan Interest in Master Trust, Cost	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]
EBP 011 [Member] ExM10		CT Corp Employer Common Stock Allocated Participant-Directed	true	80930	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	45000				http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanAllocatedMember
		CT Corp Employer Common Stock Allocated Nonparticipant-Directed	true	14290	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember	8000			7500	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanAllocatedMember
		CT Corp Employer Common Stock Unallocated	true	6250	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember	3500			3475	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanUnallocatedMember
		CT Corp Employer Preferred Stock Unallocated	true	9360	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember	5240			4460	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanUnallocatedMember
		ABC, Inc. Asset-Backed Security \$54,000 par 6.50% due 12/01/20X6			http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	54000				
		DEF Co Asset-Backed Security \$2,750 par 12.75% due 02/01/20X8			http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	2750				
		GHI Corp Asset-Backed Security \$8,250 par 8.00% due 02/01/20X7			http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	8250				
		STU Index Fund Mutual Fund		7104	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	7633				
		VWX Total Return Fund Mutual Fund		97833	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	110900				
		PQR Growth Trust Common Collective Trust		30425	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	37331				
		VWX Insurance Co Separate Account		55000	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember	80000				

Figure 6.3b (continues)

Date context			L58	L61	XL63	L64	L67	L68	L69	XL73
			20X1-12-31							
Legal Entity [Axis] A1	Investment Type [Axis] A2	Investment, Identifier [Axis] A10	EBP, Asset Held for Investment, Party-in-Interest [true false]	EBP, Investment, Number of Shares	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution	EBP, Asset Held for Investment	EBP, Investment, Excluding Plan Interest in Master Trust, Cost	EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]
EBP 011 [Member] ExM10		BBB Fund Synthetic GIC Fixed Income Fund		65000	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan ParticipantDirectedMember	60000				
		CCC Insurance Co Synthetic GIC Wrapper contract No. 123 2.39%			http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan NonparticipantDirectedMember	2200			1800	
		ZZZ Brokerage Self-Directed Brokerage Accounts			http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan ParticipantDirectedMember	3000				
		Fidelity Interest-Bearing Cash			http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan ParticipantDirectedMember	1500				
	EBP, Employer, Common Stock [Member] M23					56500				
	EBP, Employer, Preferred Stock [Member] M24					5240				
	Asset-Backed Securities [Member] M25					65000				
	Mutual Fund [Member] M11					118533				
	Common Collective Trust [Member] M18					37331				
	EBP, Pooled Separate Account [Member] M26					80000				
	EBP, Synthetic Investment Contract [Member] M16					62200				
	EBP, Other Investment [Member] M28					4500				
						429304	20000	449304		

Figure 6.3b (continues)

Date context			L56	L57	XL59	XL60	L62	L65	L66	L71	L72
			20X1-01-01 to 20X1-12-31								
Legal Entity [Axis] A1	Statistical Measurement [Axis] A5	Investment, Identifier [Axis] A10	Entity Tax Identification Number	EBP, Plan Number	EBP, Investment, Issuer Name [Extensible Enumeration]	EBP, Investment, Current Value, Type [Extensible Enumeration]	EBP, Investment, Interest Rate	EBP, Asset Held for Investment, Participant Loan, Interest Rate	EBP, Asset Held for Investment, Participant Loan, Maturity Date	EBP, Investment, Par or Maturity Value	EBP, Investment, Maturity Date
EBP 011 [Member] ExM10		CT Corp Employer Common Stock Allocated Participant-Directed			http://www.ct.com/20X11231#CTCorp	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanEmployerCommonStockMember					
		CT Corp Employer Common Stock Allocated Nonparticipant-Directed			http://www.ct.com/20X11231#CTCorp	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanEmployerCommonStockMember					
		CT Corp Employer Common Stock Unallocated			http://www.ct.com/20X11231#CTCorp	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanEmployerCommonStockMember					
		CT Corp Employer Preferred Stock Unallocated			http://www.ct.com/20X11231#CTCorp	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanEmployerPreferredStockMember					
		ABC, Inc. Asset-Backed Security \$54,000 par 6.50% due 12/01/20X6			http://www.ct.com/20X11231#ABCInc	http://fasb.org/us-gaap/20X1#AssetBackedSecuritiesMember	0.0650			54000	20X6-12-01
		DEF Co Asset-Backed Security \$2,750 par 12.75% due 02/01/20X8			http://www.ct.com/20X11231#DEFCo	http://fasb.org/us-gaap/20X1#AssetBackedSecuritiesMember	0.1275			2750	20X8-02-01
		GHI Corp Asset-Backed Security \$8,250 par 8.00% due 02/01/20X7			http://www.ct.com/20X11231#GHICorp	http://fasb.org/us-gaap/20X1#AssetBackedSecuritiesMember	0.0800			8250	20X7-02-01
		STU Index Fund Mutual Fund			http://www.ct.com/20X11231#STUIndexFund	http://fasb.org/us-gaap/20X1#MutualFundMember					
		VWX Total Return Fund Mutual Fund			http://www.ct.com/20X11231#VWXTotalReturnFund	http://fasb.org/us-gaap/20X1#MutualFundMember					
		PQR Growth Trust Common Collective Trust			http://www.ct.com/20X11231#PQRGrowthTrust	http://fasb.org/us-gaap/20X1#DefinedBenefitPlanCommonCollectiveTrustMember					
		VWX Insurance Co Separate Account			http://www.ct.com/20X11231#VWXInsuranceCo	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanPooledSeparateAccountMember					
		BBB Fund Synthetic GIC Fixed Income Fund			http://www.ct.com/20X11231#BBBFund	http://www.ct.com/20X11231#EBPSyntheticInvestmentContractFixedIncomeFundMember					
		CCC Insurance Co Synthetic GIC Wrapper contract No. 123 2.39%			http://www.ct.com/20X11231#CCCInsuranceCo	http://www.ct.com/20X11231#EBPSyntheticInvestmentContractWrapperMember	0.0239				
		ZZZ Brokerage Self-Directed Brokerage Accounts			http://www.ct.com/20X11231#ZZZBrokerage	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanSelfDirectedBrokerageAccountMember					
		Fidelity Interest-Bearing Cash			http://www.ct.com/20X11231#Fidelity	http://fasb.org/us-gaap/20X1#InterestBearingDepositsMember					
EBP 011 [Member] ExM10	Minimum [Member] M34							0.0236	20X5-01-01		
	Maximum [Member] M35							0.1050	20X9-12-31		
			96-3777779	011							

Figure 6.3b (continued)

Notes for Example 6b:

“Legal Entity [Axis]” (A1) with a plan-specific member is expected to be used on every fact tagged in XBRL for every employee benefit plan’s SEC Form 11-K filing. To help facilitate data consumption, plan-specific members are to be created using a format that starts with “EBP” followed by the Plan Number. For this plan, the standard label would be “EBP 011 [Member]” (ExM10) with an element name of EBPO11Member.

1. Current value investment line-item elements, such as “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value” (L64), are expected to be used in the Schedule of Assets (Held at End of Year) regardless of whether the current value of the investment is the same as its fair value or contract value in the Statement of Net Assets Available for Benefits or related note to the financial statements.
 - a. If the plan interest in the master trust is reported in the Schedule of Assets (Held at End of Year), then “EBP, Asset Held for Investment, Plan Interest in Master Trust, Current Value” is expected to be used regardless of whether the current value of the plan’s interest in the master trust is the same as its fair value or contract value in the Statement of Net Assets Available for Benefits or related note to the financial statements.
2. “Investment, Identifier [Axis]” (A10) is intended to be used to tag each issue of assets held for investment and its related information. The members used under this typed dimension are unique for each issue and are part of the instance document and not in the extension taxonomy. The typed dimension is intended to be used to associate the discrete information for each issue together, such as current value, cost, number of shares, principal amount, and interest rate.
 - a. Except for “Legal Entity [Axis]” (A1), no other axis element is expected to be used with “Investment, Identifier [Axis]” (A10) in the Schedule of Assets (Held at End of Year).
3. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value” (L64) and “Investment Type [Axis]” (A2) with “EBP, Employer, Common Stock [Member]” (M23), “EBP, Employer, Preferred Stock [Member]” (M24), “Asset-Backed Securities [Member]” (M25), “Mutual Fund [Member]” (M11), “Common

Collective Trust [Member]” (M18), “EBP, Pooled Separate Account [Member]” (M26), “EBP, Synthetic Investment Contract [Member]” (M16), and “EBP, Other Investment [Member]” (M28) are intended to be used to tag total current value of assets held for investment disaggregated by investment type. “EBP, Investment, Current Value, Type [Extensible Enumeration]” (XL60) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the investment type for each issue of assets held for investment. Using the explicit dimension, “Investment Type [Axis]” (A2), only for disaggregating totals (subtotals for each investment type) provides users of the data with relevant summations.

- a. “Investment, Identifier [Axis]” (A10) and “Investment Type [Axis]” (A2) are not expected to be used on the same fact in the Schedule of Assets (Held at End of Year).
 - b. The value of this extensible enumeration element is the member element representing the investment type. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
4. “EBP, Asset Held for Investment, Party-in-Interest [true false]” (L58) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate whether the investment issuer for each individual issue of assets held for investment is a party-in-interest to the plan. While this true/false element is tagged when the value is true, in this example, to communicate only the issuers that are a party-in-interest to the plan, a value of false could be reported to communicate that an issuer is not a party-in-interest.
5. While participant loans are identified as a party-in-interest to the plan, this information is not tagged separately in XBRL because all participants are considered to be a party-in-interest.
6. “EBP, Investment, Issuer Name [Extensible Enumeration]” (XL59) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the name of the issuer for each individual issue of assets held for investment.

- a. The value of this extensible enumeration element is the member element representing the issuer name. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
7. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]” (XL63) and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the participation status (i.e., participant-directed or nonparticipant-directed) for each individual issue of assets held for investment.
 - a. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]” (XL63) is tagged for each investment issue, in this example, because this characteristic is the distinguishing characteristic between certain investment issues and for consistency to ensure users of the data have a complete data set that includes the metadata for the participation characteristic, which could be “participant-directed” or “nonparticipant-directed.”
 - b. The value of this extensible enumeration element is the member element representing the participation status. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
8. “EBP, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]” (XL73), and “Investment, Identifier [Axis]” (A10) with the applicable unique member are intended to be used to communicate the allocation status (i.e., allocated or not allocated) for each individual issue of assets held for investment.
 - a. The value of this extensible enumeration element is the member element representing the allocation status. See the GAAP Taxonomy Implementation Guide, *Extensible Enumerations: A Guide for Preparers* for additional information.
9. “EBP, Asset Held for Investment, Participant Loan, after Deemed Distribution” (L67) is expected to be used in the Schedule of Assets (Held at End of Year) regardless of whether

the participant loan amount is the same as the amount of notes receivable from participants in the Statement of Net Assets Available for Benefits or related note to the financial statements.

10. “EBP, Asset Held for Investment, Participant Loan, Interest Rate” (**L65**) and “Statistical Measurement [Axis]” (**A5**) with “Minimum [Member]” (**M34**) and “Maximum [Member]” (**M35**) are intended to be used to tag the range of interest rates applicable to the participant loans held by the employee benefit plan.
11. “EBP, Asset Held for Investment, Participant Loan, Maturity Date” (**L66**) and “Statistical Measurement [Axis]” (**A5**) with “Minimum [Member]” (**M34**) and “Maximum [Member]” (**M35**) are intended to be used to tag the range of maturity dates applicable to the participant loans held by the employee benefit plan.
12. For additional information about typed dimension and extensible enumeration elements, see the “Typed dimensions” and “Extensible enumeration elements” discussions in the [**Overview of Modeling**](#) section.
13. It is important for users of the data that the member elements for the “Investments [Domain]” be structured consistently within the same filing, hierarchically if applicable, when member elements are used with the explicit dimension, “Investment Type [Axis]” (**A2**), or as values using the same domain for an extensible enumeration element, such as “EBP, Investment, Current Value, Type [Extensible Enumeration]” (**XL60**).

Section 3: Appendix 1—XBRL Values and Calculations

The following tables illustrate how values reported in the HTML document for certain examples are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, how values sum in XBRL calculation relationships for the example as illustrated in this Guide, and how values would sum in XBRL calculation relationships if alternative disclosures are provided, as applicable.

Unless indicated otherwise, a value is expected to be entered as a positive value in XBRL. The calculation weight to be applied to that value is based on the balance type of the element and its parent. Here are the variations in how HTML values, XBRL values, calculation weights, and how values sum in XBRL could be provided.

HTML Value	One-Way or Two-Way Element	Balance Type of Child	Balance Type of Parent	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL A	XBRL Calculation Weight B	How values sum in XBRL A*B
Positive	One-Way	Debit	Debit				Positive	+1	Add
Positive	One-Way	Debit	Credit				Positive	-1	Subtract
Positive	One-Way	Credit	Credit				Positive	+1	Add
Positive	One-Way	Credit	Debit				Positive	-1	Subtract
Negative	One-Way	Debit	Credit				Positive	-1	Subtract
Negative	One-Way	Credit	Debit				Positive	-1	Subtract
Negative	One-Way	Debit	Debit				Positive	+1	Add
Negative	One-Way	Credit	Credit				Positive	+1	Add
Positive	Two-Way	Debit	Debit	Increase	Decrease	Increase	Positive	+1	Add
Negative	Two-Way	Debit	Debit	Increase	Decrease	Decrease	Negative	+1	Subtract
Positive	Two-Way	Debit	Credit	Increase	Decrease	Increase	Positive	-1	Subtract
Negative	Two-Way	Debit	Credit	Increase	Decrease	Decrease	Negative	-1	Add
Positive	Two-Way	Credit	Credit	Increase	Decrease	Increase	Positive	+1	Add
Negative	Two-Way	Credit	Credit	Increase	Decrease	Decrease	Negative	+1	Subtract
Positive	Two-Way	Credit	Debit	Increase	Decrease	Increase	Positive	-1	Subtract
Negative	Two-Way	Credit	Debit	Increase	Decrease	Decrease	Negative	-1	Add

The following table illustrates how values reported in the HTML document for [Example 1b\(4\)](#) are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, and how values sum in XBRL calculation relationships (**L35=L1+L34** and **L38=L22+L36+L37**) for the example as illustrated in this Guide.

	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
		A1:ExM1								
L1	Net assets available for benefits per the Form 5500	9,238,000	EBP, Net Asset Available for Benefit	Debit				9238000	+1	9238000
L34	Amounts allocated to the withdrawing participants	(50,000)	EBP, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid	Credit				50000	-1	-50000
L35	Net assets available for benefits per the Form 5500	9,188,000	EBP, Form 5500 Caption, Net Assets	Debit				9188000		9188000
		A1:ExM1								
L22	Benefits paid to participants per the financial statements	526,000	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				526000	+1	526000
L36	Add: Amounts allocated to withdrawing participants at December 31, 20X1	50,000	EBP, Reconciliation to Form 5500, Payment to Participant, Increase from Allocation to Withdrawing Participant, Not yet Paid	Credit				50000	+1	50000
L37	Less: Amounts allocated to withdrawing participants at December 31, 20X0	(35,000)	EBP, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid	Debit				35000	-1	-35000
L38	Benefits paid to participants per Form 5500	541,000	EBP, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits	Credit				541000		541000

Figure 1.4b(4)

The following table illustrates how values reported in the HTML document for [Example 2a](#) are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, how values sum in XBRL calculation relationships ($L1=L39+L41+L42+L43+L9$) for the example as illustrated in this Guide, and how values would sum in XBRL calculation relationships ($L1=L39+L41+L42+L11$, where $L11=L43+L9$) if an alternative disclosure is provided for total liabilities.

Example 2a As Illustrated in this Guide										
	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
		A7:M38, A1:ExM2								
L39	Total investments at fair value	16,707,500	EBP, Investment, Fair Value	Debit				16707500	+1	16707500
L41	Due from broker for securities sold	225,000	EBP, Investment Sale, Receivable	Debit				225000	+1	225000
L42	Accrued interest and dividends	125,000	EBP, Investment Income, Receivable	Debit				125000	+1	125000
L43	Due to broker for securities purchased	(95,000)	EBP, Liability for Investment Purchase	Credit				95000	-1	-95000
L9	Accrued expenses	(30,000)	EBP, Accrued Expense	Credit				30000	-1	-30000
			EBP, Liability	Credit						
L1	Total	16,932,500	EBP, Net Asset Available for Benefit	Debit				16932500		16932500
		A7:M39, A1:ExM2								
L39	Total investments at fair value	8,455,000	EBP, Investment, Fair Value	Debit				8455000	+1	8455000
L41	Due from broker for securities sold	100,000	EBP, Investment Sale, Receivable	Debit				100000	+1	100000
L42	Accrued interest and dividends	50,000	EBP, Investment Income, Receivable	Debit				50000	+1	50000
L43	Due to broker for securities purchased	(50,000)	EBP, Liability for Investment Purchase	Credit				50000	-1	-50000
L9	Accrued expenses	(15,000)	EBP, Accrued Expense	Credit				15000	-1	-15000
			EBP, Liability	Credit						
L1	Total	8,540,000	EBP, Net Asset Available for Benefit	Debit				8540000		8540000

Total liabilities

Total liabilities

Alternative Disclosure				
HTML Value		Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
16,707,500		16707500	+1	16707500
225,000		225000	+1	225000
125,000		125000	+1	125000
(95,000)		95000	+1	95000
(30,000)		30000	+1	30000
(125,000)	L11	125000	-1	-125000
16,932,500		16932500		16932500
8,455,000		8455000	+1	8455000
100,000		100000	+1	100000
50,000		50000	+1	50000
(50,000)		50000	+1	50000
(15,000)		15000	+1	15000
(65,000)	L11	65000	-1	-65000
8,540,000		8540000		8540000

Figure 2.4a

The following table illustrates how values reported in the HTML document for [Example 2b\(1\)](#) are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, how values sum in XBRL calculation relationships ($L25=L15+L16+L20+L22+L23$) for the example as illustrated in this Guide, and how values would sum in XBRL calculation relationships ($L25=L15+L16+L20+L24$, where $L24=L22+L23$) if an alternative disclosure is provided for total decreases.

Example 2b(1) As Illustrated in this Guide										
	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
		A1:ExM3								
L15	Total investment income	4,409,000	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Increase	Decrease	Increase	4409000	+1	4409000
L16	Interest income from notes receivable from participants	18,000	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit				18000	+1	18000
L20	Total contributions	1,830,000	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit				1830000	+1	1830000
L22	Benefits paid to participants	(2,865,000)	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				2865000	-1	-2865000
L23	Administrative expenses	(2,000)	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit				2000	-1	-2000
			EBP, Change in Net Asset Available for Benefit, Decrease	Credit						
L25	Net increase in net assets available for benefits	3,390,000	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	Decrease	Increase	3390000		3390000

Total decreases

Alternative Disclosure				
HTML Value		Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
4,409,000		4409000	+1	4409000
18,000		18000	+1	18000
1,830,000		1830000	+1	1830000
(2,865,000)		2865000	+1	2865000
(2,000)		2000	+1	2000
(2,867,000)	L24	2867000	-1	-2867000
3,390,000		3390000		3390000

Figure 2.4b(1)

The following table illustrates how values reported in the HTML document for [Example 2b\(2\)](#) are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, how values sum in XBRL calculation relationships (**L25=L15+L22**) for the example as illustrated in this Guide, and how values would sum in XBRL calculation relationships (**L25=L15+L24**, where **L24=L22**) if an alternative disclosure is provided for total decreases.

Example 2b(2) As Illustrated in this Guide										
	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
		A7:M38, A1:ExM3								
L15	Total investment income	2,420,000	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Increase	Decrease	Increase	2420000	+1	2420000
L22	Benefits paid to participants	(10,804,000)	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				10804000	-1	-10804000
			EBP, Change in Net Asset Available for Benefit, Decrease	Credit						
L25	Net decrease in net assets available for benefits	(8,384,000)	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	Decrease	Decrease	-8384000		-8384000

Total decreases

Alternative Disclosure				
HTML Value		Value to be entered in XBRL A	XBRL Calculation Weight B	How values sum in XBRL A*B
2,420,000		2420000	+1	2420000
(10,804,000)		10804000	+1	10804000
(10,804,000)	L24	10804000	-1	-10804000
\$ (8,384,000)		-8384000		-8384000

Figure 2.4b(2)

The following table illustrates how values reported in the HTML document for [Example 3a](#) are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, how values sum in XBRL calculation relationships (**L25=L50+L12+L14+L22**) for the example as illustrated in this Guide, and how values would sum in XBRL calculation relationships (**L25=L50+L12+L14+L24**, where **L24=L22**) if an alternative disclosure is provided for total decreases.

Example 3a As Illustrated in this Guide										
	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
		A8:M41, A1:ExM5								
L50	Company cash and noncash contributions	\$ 1,795,030	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit				1795030	+1	1795030
L12, A2:M23	Net appreciation in fair value of company common stock	1,865,031	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Increase	Decrease	Increase	1865031	+1	1865031
L14, A2:M23	Dividends on company common stock	2,022	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit				2022	+1	2022
L22	Benefits payments	(1,830,797)	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				1830797	-1	-1830797
			EBP, Change in Net Asset Available for Benefit, Decrease	Credit						
L25	Changes in net assets	\$ 1,831,286	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	Decrease	Increase	1831286		1831286

Alternative Disclosure				
HTML Value		Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
\$ 1,795,030		1795030	+1	1795030
1,865,031		1865031	+1	1865031
2,022		2022	+1	2022
(1,830,797)		1830797	+1	1830797
(1,830,797)	L24	1830797	-1	-1830797
\$ 1,831,286		1831286		1831286

Total decreases

Figure 3.4a

The following table illustrates how values reported in the HTML document for the Statement of Net Assets Available for Benefits in [Example 4](#) are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, how values sum in XBRL calculation relationships ($L1=L8+L51+L52$) for the example as illustrated in this Guide, and how values would sum in XBRL calculation relationships ($L1=L8+L11$, where $L11=L51+L52$) if an alternative disclosure is provided for total liabilities.

Example 4 As Illustrated in this Guide										
	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
		A9:M43, A1:ExM7								
L8	Total assets	4,951,625	EBP, Asset	Debit				4951625	+1	4951625
L51	Notes payable	(460,793)	EBP, Debt	Credit				460793	-1	-460793
L52	Benefits payable	—	EBP, Liability to Participant	Credit				0	-1	0
			EBP, Liability	Credit						
L1	Net assets available for benefits	\$ 4,490,832	EBP, Net Asset Available for Benefit	Debit				4490832		4490832
Total liabilities										
		A9:M42, A1:ExM7								
L8	Total assets	129,513,876	EBP, Asset	Debit				129513876	+1	129513876
L51	Notes payable	—	EBP, Debt	Credit				0	-1	0
L52	Benefits payable	(389,267)	EBP, Liability to Participant	Credit				389267	-1	-389267
			EBP, Liability	Credit						
L1	Net assets available for benefits	\$129,124,609	EBP, Net Asset Available for Benefit	Debit				129124609		129124609
Total liabilities										
		A1:ExM7								
L8	Total assets	134,465,501	EBP, Asset	Debit				134465501	+1	134465501
L51	Notes payable	(460,793)	EBP, Debt	Credit				460793	-1	-460793
L52	Benefits payable	(389,267)	EBP, Liability to Participant	Credit				389267	-1	-389267
			EBP, Liability	Credit						
L1	Net assets available for benefits	\$ 133,615,441	EBP, Net Asset Available for Benefit	Debit				133615441		133615441
Total liabilities										

Alternative Disclosure				
HTML Value		Value to be Entered in XBRL	XBRL Calculation Weight B	How Values Sum in XBRL A*B
4,951,625		4951625	+1	4951625
(460,793)		460793	+1	460793
—		0	+1	0
(460,793)	L11	460793	-1	-460793
\$ 4,490,832		4490832		4490832
Total liabilities				
129,513,876		129513876	+1	129513876
—		0	+1	0
(389,267)		389267	+1	389267
(389,267)	L11	389267	-1	-389267
129,124,609		129124609		129124609
Total liabilities				
134,465,501		134465501	+1	134465501
(460,793)		460793	+1	460793
(389,267)		389267	+1	389267
(850,060)	L11	850060	-1	-850060
133,615,441		133615441		133615441
Total liabilities				

Figure 4.4 (continues)

The following tables illustrate how values reported in the HTML document for the Statement of Changes in Net Assets Available for Benefits in [Example 4](#) are intended to be entered in the XBRL filing, when to enter positive or negative XBRL values, XBRL calculation weights, and how values sum in the XBRL calculation relationships (**L25=L21+L24**, where **L21=L15+L20+L16+L53**, **L15=L12+L13+L14**, **L20=L50+L19+L18**, and **L24=L22+L54+L23+L55**) for the example as illustrated in this Guide.

	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL A	XBRL Calculation Weight B	How values sum in XBRL A*B
	Additions:	A9:M43, A1:ExM7								
	Investment income (loss):									
L12	Net appreciation (depreciation) in fair value of investments	\$ 75,732	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Increase from Gain	(Decrease) from (Loss)	Increase from Gain	75732	+1	75732
L13	Interest	8,892	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit				8892	+1	8892
L14	Dividends	32,073	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit				32073	+1	32073
L15	Total investment income (loss)	116,697	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Increase from Income	(Decrease) from (Loss)	Increase from Income	116697	+1	116697
	Contributions:									
L50	Company	1,169,871	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit				1169871	+1	1169871
L19	Rollovers									
L18	Participants									
L20	Total contributions	1,169,871	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit				1169871	+1	1169871
L16	Interest income on notes receivable from participants									
L53	Allocation of shares									
L21	Total additions	1,286,568	EBP, Change in Net Asset Available for Benefit, Increase	Debit				1286568	+1	1286568
	Deductions:									
L22	Benefits paid to participants									
L54	Interest expense	(16,231)	EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Credit				16231	+1	16231
L23	Administrative fees	—	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit				0	+1	0
L55	Allocation of shares	(1,210,278)	EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	Credit				1210278	+1	1210278
L24	Total deductions	(1,226,509)	EBP, Change in Net Asset Available for Benefit, Decrease	Credit				1226509	-1	-1226509
L25	Net increase (decrease)	60,059	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	(Decrease)	Increase	60059		60059

Figure 4.4 (continues)

	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be entered in XBRL A	XBRL Calculation Weight B	How values sum in XBRL A*B
	Additions:	A9:M42, A1:ExM7								
	Investment income (loss):									
L12	Net appreciation (depreciation) in fair value of investments	\$ (6,036,127)	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Increase from Gain	(Decrease) from (Loss)	(Decrease) from (Loss)	-6036127	+1	-6036127
L13	Interest	578,266	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit				578266	+1	578266
L14	Dividends	1,337,020	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit				1337020	+1	1337020
L15	Total investment income (loss)	(4,120,841)	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Increase from Income	(Decrease) from (Loss)	(Decrease) from (Loss)	-4120841	+1	-4120841
	Contributions:									
L50	Company	2,973,563	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit				2973563	+1	2973563
L19	Rollovers	1,151,746	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit				1151746	+1	1151746
L18	Participants	4,874,189	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit				4874189	+1	4874189
L20	Total contributions	8,999,498	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit				8999498	+1	8999498
L16	Interest income on notes receivable from participants	50,796	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit				50796	+1	50796
L53	Allocation of shares	1,210,278	EBP, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	Debit				1210278	+1	1210278
L21	Total additions	6,139,731	EBP, Change in Net Asset Available for Benefit, Increase	Debit				6139731	+1	6139731
	Deductions:									
L22	Benefits paid to participants	(10,053,496)	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				10053496	+1	10053496
L54	Interest expense	—	EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Credit				0	+1	0
L23	Administrative fees	(2,282)	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit				2282	+1	2282
L55	Allocation of shares	—	EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	Credit				0	+1	0
L24	Total deductions	(10,055,778)	EBP, Change in Net Asset Available for Benefit, Decrease	Credit				10055778	-1	-10055778
L25	Net increase (decrease)	\$ (3,916,047)	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	(Decrease)	(Decrease)	-3916047		-3916047

Figure 4.4 (continues)

	HTML Document	HTML Value	Standard Label	Balance Type	Positive XBRL Value for:	Negative XBRL Value for:	Reported as	Value to be Entered in XBRL A	XBRL Calculation Weight B	How Values Sum in XBRL A*B
	Additions:	A1:ExM7								
	Investment income (loss):									
L12	Net appreciation (depreciation) in fair value of investments	\$ (5,960,395)	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Increase from Gain	(Decrease) from (Loss)	(Decrease) from (Loss)	-5960395	+1	-5960395
L13	Interest	587,158	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit				587158	+1	587158
L14	Dividends	1,369,093	EBP, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit				1369093	+1	1369093
L15	Total investment income (loss)	(4,004,144)	EBP, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Increase from Income	(Decrease) from (Loss)	(Decrease) from (Loss)	-4004144	+1	-4004144
	Contributions:									
L50	Company	4,143,434	EBP, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit				4143434	+1	4143434
L19	Rollovers	1,151,746	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit				1151746	+1	1151746
L18	Participants	4,874,189	EBP, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit				4874189	+1	4874189
L20	Total contributions	10,169,369	EBP, Change in Net Asset Available for Benefit, Increase from Contribution	Debit				10169369	+1	10169369
L16	Interest income on notes receivable from participants	50,796	EBP, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit				50796	+1	50796
L53	Allocation of shares	1,210,278	EBP, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	Debit				1210278	+1	1210278
L21	Total additions	7,426,299	EBP, Change in Net Asset Available for Benefit, Increase	Debit				7426299	+1	7426299
	Deductions:									
L22	Benefits paid to participants	(10,053,496)	EBP, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				10053496	+1	10053496
L54	Interest expense	(16,231)	EBP, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Credit				16231	+1	16231
L23	Administrative fees	(2,282)	EBP, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit				2282	+1	2282
L55	Allocation of shares	(1,210,278)	EBP, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	Credit				1210278	+1	1210278
L24	Total deductions	(11,282,287)	EBP, Change in Net Asset Available for Benefit, Decrease	Credit				11282287	-1	-11282287
L25	Net increase (decrease)	\$ (3,855,988)	EBP, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	(Decrease)	(Decrease)	-3855988		-3855988

Figure 4.4 (continued)