



# PROPOSED GAAP TAXONOMY IMPLEMENTATION GUIDE

**Version 1.0**

Issued: July 26, 2024  
Comments Due: September 24, 2024

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

(2024 GAAP Taxonomy)

## **GAAP Financial Reporting Taxonomy and SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) Implementation Guide Series**

This draft is issued by the Financial Accounting Standards Board (FASB) to solicit views on this proposed GAAP Taxonomy Implementation Guide.

Written comments should be addressed to:  
Chief of Taxonomy Development  
File Reference No. 2025-100

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**Financial Accounting Standards Board**

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

### **Notice to Recipients of This Draft**

The FASB staff invites individuals and organizations to send written comments on all matters in this draft. Responses from those wishing to comment on the proposed GAAP Taxonomy Implementation Guide must be received in writing by 45559. Interested parties should submit their comments by email to [xbrlguide@fasb.org](mailto:xbrlguide@fasb.org), File Reference No. 2025-100. Those without email should send their comments to “Chief of Taxonomy Development, File Reference No. 2025-100, FASB, 801 Main Avenue, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

The FASB will make all comment letters publicly available by posting them to the [FASB Taxonomies Comment Letters](#) page.

An electronic copy of this proposed GAAP Taxonomy Implementation Guide is available on the FASB’s [website](#).

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## Questions for Respondents

The FASB staff invites individuals and organizations to comment on the content in this proposed GAAP Taxonomy Implementation Guide (Guide) for the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the “GAAP Taxonomy”) and, in particular, on the questions below. Respondents need not comment on all of the questions.

Comments are requested from those who agree with the content and those who disagree with the content. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree are asked to describe their suggested alternative(s), supported by specific reasoning and examples, if possible.

1. Do you agree the examples provide sufficient information to apply the GAAP Taxonomy elements and modeling for the reporting by employee benefit plans? If not, why are they not sufficient?
2. Are there other examples for the reporting by employee benefit plans that would be beneficial to include in the Guide? If yes, what are they?
3. Do you agree that the modeling structure within the GAAP Taxonomy for the reporting by employee benefit plans facilitates data consumption and improves comparability? If not, why not?
4. Do you agree that the Guide addresses common reporting practices for the reporting by employee benefit plans? If not, what common reporting practices are not included?
5. Are there difficulties, challenges, or unintended consequences in applying the modeling structure for the reporting by employee benefit plans as illustrated in the Guide? If yes, what are they?
6. Is there another approach that would provide a better modeling structure for the reporting by employee benefit plans? If yes, what alternative would you propose?
7. Do you agree with using “Legal Entity [Axis]” (LegalEntityAxis) with a plan-specific member on every fact tagged in every Employee Benefit Plan filing? If not, what alternative would you propose?

## **Proposed GAAP Taxonomy Implementation Guide on Modeling for Employee Benefit Plans (Including Defined Contribution Plans Filing SEC Form 11-K)**

### **Overview**

The purpose of this proposed 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 Taxonomy understand how the modeling for employee benefit plans is structured within the GAAP Taxonomy. 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](http://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 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 Disclosures](#)
    - [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
<b>A1</b>	<b>Legal Entity [Axis]</b>	<b>LegalEntityAxis</b>
	Entity [Domain]	EntityDomain
<b>ExM1</b>	EBP 77-7777777-001 [Member]	EBP77-7777777-001Member
<b>ExM2</b>	EBP 88-8888888-001 [Member]	EBP88-8888888-001Member
<b>ExM3</b>	EBP 55-6789123-038 [Member]	EBP55-6789123-038Member
<b>ExM4</b>	EBP 33-4567891-006 [Member]	EBP33-4567891-006Member
<b>ExM5</b>	EBP 11-9876543-007 [Member]	EBP11-9876543-007Member
<b>ExM6</b>	EBP 11-1111115-040 [Member]	EBP11-1111115-040Member
<b>ExM7</b>	EBP 11-1111116-008 [Member]	EBP11-1111116-008Member
<b>ExM8</b>	EBP 96-3777778-001 [Member]	EBP96-3777778-001Member
<b>ExM9</b>	EBP 86-3555558-005 [Member]	EBP86-3555558-005Member
<b>ExM10</b>	EBP 96-3777779-001 [Member]	EBP96-3777779-001Member
<b>A2</b>	<b>Investment Type [Axis]</b>	<b>InvestmentTypeAxis</b>
	Investments [Domain]	InvestmentTypeCategorizationMember
<b>M11</b>	Mutual Fund [Member]	MutualFundMember
<b>M12</b>	Employee Benefit Plan, Self-Directed Brokerage Account [Member]	EmployeeBenefitPlanSelfDirectedBrokerageAccountMember
<b>M13*</b>	Employee Benefit Plan, Nonemployer, Common Stock [Member]	EmployeeBenefitPlanNonemployerCommonStockMember
<b>M14</b>	US Treasury and Government [Member]	USTreasuryAndGovernmentMember
<b>M15</b>	Corporate Bond Securities [Member]	CorporateBondSecuritiesMember
<b>M16</b>	Employee Benefit Plan, Synthetic Investment Contract [Member]	EmployeeBenefitPlanSyntheticInvestmentContractMember
<b>ExM21</b>	Employee Benefit Plan, Synthetic Investment Contract, Fixed Maturity [Member]	EmployeeBenefitPlanSyntheticInvestmentContractFixedMaturityMember
<b>ExM22</b>	Employee Benefit Plan, Synthetic Investment Contract, Constant Duration [Member]	EmployeeBenefitPlanSyntheticInvestmentContractConstantDurationMember
<b>M17</b>	Employee Benefit Plan, Traditional Guaranteed Investment Contract [Member]	EmployeeBenefitPlanTraditionalGuaranteedInvestmentContractMember
<b>M18</b>	Common Collective Trust [Member]	DefinedBenefitPlanCommonCollectiveTrustMember
<b>ExM19</b>	Employee Benefit Plan, Short-Term Investment Fund [Member]	EmployeeBenefitPlanShortTermInvestmentFundMember
<b>M20</b>	Employee Benefit Plan, Employer, Common Stock Fund [Member]	EmployeeBenefitPlanEmployerCommonStockFundMember
<b>M23</b>	Employee Benefit Plan, Employer, Common Stock [Member]	EmployeeBenefitPlanEmployerCommonStockMember

Legend (continues)

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

**Legend (continues)**

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

Legend (continues)



Coding	Standard Label	Element Name
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		
PQR Growth Trust Common Collective Trust		
STU Index Fund Mutual Fund		
VWX Total Return Fund Mutual Fund		
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	Employee Benefit Plan, Net Asset Available for Benefit	EmployeeBenefitPlanNetAssetAvailableForBenefit
L2	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
L3	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
L4	Employee Benefit Plan, Employer Contribution Receivable	EmployeeBenefitPlanEmployerContributionReceivable
L5	Employee Benefit Plan, Participant Contribution Receivable	EmployeeBenefitPlanParticipantContributionReceivable
L6	Employee Benefit Plan, Note Receivable from Participant	EmployeeBenefitPlanNoteReceivableFromParticipant
L7	Employee Benefit Plan, Receivable	EmployeeBenefitPlanReceivable
L8	Employee Benefit Plan, Asset	EmployeeBenefitPlanAsset
L9	Employee Benefit Plan, Accrued Expense	EmployeeBenefitPlanAccruedExpense
L10	Employee Benefit Plan, Excess Contribution Payable	EmployeeBenefitPlanExcessContributionPayable
L11	Employee Benefit Plan, Liability	EmployeeBenefitPlanLiability
L12	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
L13	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
L14	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
L15	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
L16	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant
L17	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContributionCash
L18	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
L19	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
L20	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
L21	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
L22	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
L23	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
L24	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
L25	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease

Legend (continues)

<b>Coding</b>	<b>Standard Label</b>	<b>Element Name</b>
<b>L26*</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Transfer to (from) Plan	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitTransferToFromExternalPlan
<b>L27</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForRealizedGainLoss
<b>L28</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForUnrealizedGainLoss
<b>L29</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Purchase	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForPurchase
<b>L30</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Decrease from Sale	EmployeeBenefitPlanInvestmentLevel3ReconciliationDecreaseForSale
<b>L31</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForTransferToLevel3
<b>L32</b>	Employee Benefit Plan, Investment, Measurement Input	EmployeeBenefitPlanInvestmentMeasurementInput
<b>XL33</b>	Employee Benefit Plan, Investment, Valuation Technique [Extensible Enumeration]	EmployeeBenefitPlanInvestmentValuationTechniqueExtensibleEnumeration
<b>L34</b>	Employee Benefit Plan, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid	EmployeeBenefitPlanReconciliationToForm5500NetAssetAvailableForBenefitAllocationToWithdrawingParticipantNotYetPaid
<b>L35</b>	Employee Benefit Plan, Form 5500 Caption, Net Assets	EmployeeBenefitPlanForm5500CaptionNetAssetAvailableForBenefit
<b>L36</b>	Employee Benefit Plan, Reconciliation to Form 5500, Payment to Participant, Increase from Allocation to Withdrawing Participant, Not yet Paid	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantIncreaseForAllocationToWithdrawingParticipantNotYetPaid
<b>L37</b>	Employee Benefit Plan, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantDecreaseForAllocationToWithdrawingParticipantPaid
<b>L38</b>	Employee Benefit Plan, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits	EmployeeBenefitPlanForm5500CaptionPaymentToParticipant
<b>L39</b>	Employee Benefit Plan, Investment, Fair Value	EmployeeBenefitPlanInvestmentFairValue
<b>L40</b>	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustFairValue
<b>L41</b>	Employee Benefit Plan, Receivable for Investment Sale	EmployeeBenefitPlanReceivableInvestmentSale
<b>L42</b>	Employee Benefit Plan, Receivable for Investment Income	EmployeeBenefitPlanInvestmentIncomeReceivable
<b>L43</b>	Employee Benefit Plan, Liability for Investment Purchase	EmployeeBenefitPlanLiabilityInvestmentPurchase
<b>L44</b>	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustContractValue
<b>L45</b>	Employee Benefit Plan, Investment, Contract Value	EmployeeBenefitPlanInvestmentContractValue
<b>L46</b>	Employee Benefit Plan, Investment, Fair and Contract Value	EmployeeBenefitPlanInvestmentFairAndContractValue
<b>L47</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForChangeInPlanInterestInMasterTrust
<b>L48</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestAndDividendIncomeOnInvestment
<b>L49</b>	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair and Contract Value	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustFairAndContractValue

**Legend (continues)**

Coding	Standard Label	Element Name
L50	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContribution
L51	Employee Benefit Plan, Debt	EmployeeBenefitPlanDebt
L52	Employee Benefit Plan, Liability to Participant	EmployeeBenefitPlanParticipantLiability
L53	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForAllocatedSharesForEsop
L54	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForInterestExpenseOnDebt
L55	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAllocatedSharesForEsop
L56	Entity Tax Identification Number	EntityTaxIdentificationNumber
L57	Employee Benefit Plan, Plan Number	EmployeeBenefitPlanPlanNumber
L58	Employee Benefit Plan, Asset Held for Investment, Party-in-Interest [true false]	EmployeeBenefitPlanAssetHeldForInvestmentPartyInInterest
XL59	Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]	EmployeeBenefitPlanInvestmentIssuerNameExtensibleEnumeration
XL60*	Employee Benefit Plan, Investment, Current Value, Type [Extensible Enumeration]	EmployeeBenefitPlanInvestmentTypeExtensibleEnumeration
L61	Employee Benefit Plan, Investment, Number of Shares	EmployeeBenefitPlanInvestmentNumberOfShares
L62	Employee Benefit Plan, Investment, Interest Rate	EmployeeBenefitPlanInvestmentInterestRate
XL63	Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustParticipationStatusExtensibleEnumeration
L64	Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustCurrentValue
L65	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Interest Rate	EmployeeBenefitPlanParticipantLoanInterestRate
L66	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Maturity Date	EmployeeBenefitPlanParticipantLoanMaturityDate
L67	Employee Benefit Plan, Asset Held for Investment, Participant Loan, after Deemed Distribution	EmployeeBenefitPlanAssetHeldForInvestmentParticipantLoanAfterDeemedDistribution
L68	Employee Benefit Plan, Asset Held for Investment	EmployeeBenefitPlanAssetHeldForInvestment
L69	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Cost	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustCost
L70*	Employee Benefit Plan, Noninterest-Bearing Cash	EmployeeBenefitPlanCash
L71	Employee Benefit Plan, Investment, Par or Maturity Value	EmployeeBenefitPlanInvestmentParOrMaturityValue
L72	Employee Benefit Plan, Investment, Maturity Date	EmployeeBenefitPlanInvestmentMaturityDate
XL73	Employee Benefit Plan, 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, 20X1) and duration elements have a starting and ending date as their context (such as January 1 through December 31, 20X1).

- (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*.
- (8) Elements labeled with an asterisk (\*) are under consideration for addition to or change in the final 2025 GAAP Taxonomy.

## 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 containing the “employee benefit plan” terminology in the standard label and by a “us-gAAP-ebp” namespace, or prefix, in the GAAP Taxonomy. They 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 elements, relationships, labels, and references specifically structured for tagging the financial information 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), which 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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number (e.g., standard label would be “EBP 12-3456789-001 [Member]” with an element name of EBP12-3456789-001Member).

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) 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 of 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).

**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 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 characteristic for employer and participant as applicable. The standard label for those elements begins with “Employee Benefit Plan.” For example, the amount of assets held by an employee benefit plan is intended to be tagged with the element, “Employee Benefit Plan, Asset” (L8) and the amount of employer cash contributions is intended to be tagged with the element, “Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash” (L17). While 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, or 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 “Employee Benefit Plan, 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 distinguishes between 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 the report-wide value. Complete disaggregations represent disclosed values that sum to the total report-wide value. Partial disaggregations represent disclosed value or values that contribute to the total report-wide 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. “Employee Benefit Plan, Related Party and Party-in-Interest [Axis]” (A6),
2. “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7),
3. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8),
4. “Employee Benefit Plan, Allocation Status [Axis]” (A9), and
5. “Employee Benefit Plan, Contribution, Participating Employer [Axis].”

Several nonspecific employee benefit plan explicit dimensions, generally intended for tagging disaggregated information in an SEC Form 11-K filing, 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:** A typed dimension is intended to be used when there is specific 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 the specific financial and nonfinancial information disclosed for each issue. The members for the typed dimension are unique for each issue, 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 to enable users of the data to understand what is considered information for each issue and what is not considered disaggregating information. See Examples 5 and 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 “Employee Benefit Plan, 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 Examples 5b and 6 for illustrations.

**Extensible enumeration elements:** Only specific employee benefit plan extensible enumeration elements are modeled and 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 Examples 1, 5, and 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. “Employee Benefit Plan, Investment, Valuation Technique [Extensible Enumeration]” (XL33),
2. “Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]” (XL59),
3. “Employee Benefit Plan, Investment, Current Value, Type [Extensible Enumeration]” (XL60\*),
4. “Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]” (XL63), and
5. “Employee Benefit Plan, 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 “Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]” (XL59) and “Employee Benefit Plan, 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 Examples 5 and 6 for illustrations.

**Additional Information:** Except for certain [Axis] and [Member] elements, specific employee benefit plan elements are intended to be used for tagging the information filed with SEC Form 11-K. 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, or prefix, in the GAAP Taxonomy, then an extension element is intended to be used starting with the “Employee Benefit Plan” 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 notes to the financial statements. For purposes of illustration, assume that the employer, XYZ Company, has an Employer Identification Number of 77-7777777 and this employee benefit plan, XYZ Company 401(k) Plan, has a Plan Number of 001.

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

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

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

**Figure 1a.1**

## 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 in and/or out of 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 1b(1).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	\$20,000	Discounted cash flow	Credit risk (basis points)	1% L32, A2:M15, A3:M31, A4:M32, A5:M34, A1:ExM1 - 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 - 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 1b(1).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	<b>L3, A2:M16, A1:ExM1</b>	\$ 1,250,000
Traditional investment contract	<b>L3, A2:M17, A1:ExM1</b>	250,000
Total	<b>L3, A1:ExM1</b>	<u>\$ 1,500,000</u>

**Figure 1b(2).1**

### **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 1b(3).1**

### **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	<b>L1, A1:ExM1</b>	\$ 9,238,000
Amounts allocated to the withdrawing participants	<b>L34, A1:ExM1</b>	<u>(50,000)</u>
Net assets available for benefits per the Form 5500	<b>L35, A1:ExM1</b>	<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	<b>L22, A1:ExM1</b>	\$ 526,000
Add: Amounts allocated to withdrawing participants at December 31, 20X1	<b>L36, A1:ExM1</b>	50,000
Less: Amounts allocated to withdrawing participants at December 31, 20X0	<b>L37, A1:ExM1</b>	<u>(35,000)</u>
Benefits paid to participants per Form 5500	<b>L38, A1:ExM1</b>	<u>\$ 541,000</u>

**Figure 1b(4).1**



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>
<b>A1</b>	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
<b>ExM1</b>	EBP 77-7777777-001 [Member]		Duration	EBP77-7777777-001Member
<b>A2</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Mutual Fund [Member]		Duration	MutualFundMember
<b>M12</b>	Employee Benefit Plan, Self-Directed Brokerage Account [Member]		Duration	EmployeeBenefitPlanSelfDirectedBrokerageAccountMember
<b>M13*</b>	Employee Benefit Plan, Nonemployer, Common Stock [Member]		Duration	EmployeeBenefitPlanNonemployerCommonStockMember
<b>M14</b>	US Treasury and Government [Member]		Duration	USTreasuryAndGovernmentMember
<b>M15</b>	Corporate Bond Securities [Member]		Duration	CorporateBondSecuritiesMember
<b>M16</b>	Employee Benefit Plan, Synthetic Investment Contract [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractMember
<b>M17</b>	Employee Benefit Plan, Traditional Guaranteed Investment Contract [Member]		Duration	EmployeeBenefitPlanTraditionalGuaranteedInvestmentContractMember
<b>A3</b>	Fair Value Hierarchy and NAV [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
<b>M29</b>	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
<b>M30</b>	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
<b>M31</b>	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
<b>A4</b>	Measurement Input Type [Axis]		Duration	MeasurementInputTypeAxis
	Measurement Input Type [Domain]		Duration	MeasurementInputTypeDomain
<b>M32</b>	Measurement Input, Counterparty Credit Risk [Member]		Duration	MeasurementInputCounterpartyCreditRiskMember
<b>ExM33</b>	Measurement Input, Counterparty Liquidity Risk [Member]		Duration	MeasurementInputCounterpartyLiquidityRiskMember
<b>A5</b>	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
<b>M34</b>	Minimum [Member]		Duration	MinimumMember
<b>M35</b>	Maximum [Member]		Duration	MaximumMember
<b>M36</b>	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>
<b>A6</b>	Employee Benefit Plan, Related Party and Party-in-Interest [Axis]		Duration	EmployeeBenefitPlanRelatedPartyAndPartyInInterestAxis
	Employee Benefit Plan, Related Party and Party-in-Interest [Domain]		Duration	EmployeeBenefitPlanRelatedPartyAndPartyInInterestDomain
<b>M37</b>	Employee Benefit Plan, Trustee [Member]		Duration	EmployeeBenefitPlanTrusteeMember
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
<b>L2</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
<b>L3</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
<b>L4</b>	Employee Benefit Plan, Employer Contribution Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
<b>L5</b>	Employee Benefit Plan, Participant Contribution Receivable	Debit	Instant	EmployeeBenefitPlanParticipantContributionReceivable
<b>L6</b>	Employee Benefit Plan, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
<b>L7</b>	Employee Benefit Plan, Receivable	Debit	Instant	EmployeeBenefitPlanReceivable
<b>L8</b>	Employee Benefit Plan, Asset	Debit	Instant	EmployeeBenefitPlanAsset
<b>L9</b>	Employee Benefit Plan, Accrued Expense	Credit	Instant	EmployeeBenefitPlanAccruedExpense
<b>L10</b>	Employee Benefit Plan, Excess Contribution Payable	Credit	Instant	EmployeeBenefitPlanExcessContributionPayable
<b>L11</b>	Employee Benefit Plan, Liability	Credit	Instant	EmployeeBenefitPlanLiability
<b>L12</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
<b>L13</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
<b>L14</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
<b>L15</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
<b>L16</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant
<b>L17</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContributionCash
<b>L18</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
<b>L19</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
<b>L20</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
<b>L21</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
<b>L22</b>	Employee Benefit Plan, 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>
<b>L23</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
<b>L24</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
<b>L25</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
<b>L26*</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Transfer to (from) Plan	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitTransferToFromExternalPlan
<b>L27</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForRealizedGainLoss
<b>L28</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseDecreaseForUnrealizedGainLoss
<b>L29</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Purchase	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForPurchase
<b>L30</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Decrease from Sale	Credit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationDecreaseForSale
<b>L31</b>	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3	Debit	Duration	EmployeeBenefitPlanInvestmentLevel3ReconciliationIncreaseForTransferToLevel3
<b>L32</b>	Employee Benefit Plan, Investment, Measurement Input		Instant	EmployeeBenefitPlanInvestmentMeasurementInput
<b>XL33</b>	Employee Benefit Plan, Investment, Valuation Technique [Extensible Enumeration]		Instant	EmployeeBenefitPlanInvestmentValuationTechniqueExtensibleEnumeration
<b>L34</b>	Employee Benefit Plan, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid	Credit	Instant	EmployeeBenefitPlanReconciliationToForm5500NetAssetAvailableForBenefitAllocationToWithdrawingParticipantNotYetPaid
<b>L35</b>	Employee Benefit Plan, Form 5500 Caption, Net Assets	Debit	Instant	EmployeeBenefitPlanForm5500CaptionNetAssetAvailableForBenefit
<b>L36</b>	Employee Benefit Plan, Reconciliation to Form 5500, Payment to Participant, Increase from Allocation to Withdrawing Participant, Not yet Paid	Credit	Duration	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantIncreaseForAllocationToWithdrawingParticipantNotYetPaid
<b>L37</b>	Employee Benefit Plan, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid	Debit	Duration	EmployeeBenefitPlanReconciliationToForm5500PaymentToParticipantDecreaseForAllocationToWithdrawingParticipantPaid
<b>L38</b>	Employee Benefit Plan, 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 77-7777777-001 [Member] ExM1	
Date context		20X0-12-31	20X1-12-31
L2	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments at fair value	7397000
L3	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Investments at contract value	1500000
L4	Employee Benefit Plan, Employer Contribution Receivable	Employer contributions	14000
L5	Employee Benefit Plan, Participant Contribution Receivable	Participant contributions	52000
L6	Employee Benefit Plan, Note Receivable from Participant	Notes receivable from participants	300000
L7	Employee Benefit Plan, Receivable	Total receivables	366000
L8	Employee Benefit Plan, Asset	Total assets	9263000
L9	Employee Benefit Plan, Accrued Expense	Accrued expenses	10000
L10	Employee Benefit Plan, Excess Contribution Payable	Excess contributions payable	15000
L11	Employee Benefit Plan, Liability	Total liabilities	25000
L1	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits	8054000 9238000

  

Standard Label		Preferred Label	
Legal Entity [Axis] A1		EBP 77-7777777-001 [Member] ExM1	
Date context		20X1-01-01 to 20X1-12-31	
L12	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value of investments	280000
L13	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Interest	369000
L14	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends	165000
L15	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income	814000
L16	Employee Benefit Plan, 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	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Employer cash contributions	599000
L18	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Participant contributions	800000
L19	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Rollover contributions	200000
L20	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions	1599000
L21	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Total additions	2433000
L22	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants	526000
L23	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses	10000
L24	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Total deductions	536000
L25	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase	1897000
L26*	Employee Benefit Plan, Change in Net Asset Available for Benefit, Transfer to (from) Plan	Transfer from XYZ plan to GHI plan	-713000

Figure 1a.3

**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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 77-7777777-001 [Member]” (ExM1) with an element name of EBP77-7777777-001Member.

1. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) and “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “Employee Benefit Plan, 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 note.
  - b. “Employee Benefit Plan, Investment, Contract Value” (L45) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3) or “Employee Benefit Plan, 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 note.
2. “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash” (L50) is intended to be used.

3. “Employee Benefit Plan, 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 XBRL value is intended to be entered. When a transfer from the plan is reported, a negative XBRL value is intended to be entered.

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	
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	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Employee Benefit Plan, Investment, Measurement Input	Employee Benefit Plan, Investment, Valuation Technique [Extensible Enumeration]	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Purchase	Employee Benefit Plan, Investment, Level 3 Reconciliation, Decrease from Sale	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3	
EBP 77-7777777 -001 [Member] ExM1	Fair Value, Inputs, Level 1 [Member] M29				6844500								
		Mutual Fund [Member] M11			5859500								
		Employee Benefit Plan, Self-Directed Brokerage Account [Member] M12			25000								
		Employee Benefit Plan, Nonemployer, Common Stock [Member] M13*			960000								
		US Treasury and Government [Member] M14			0								
		Corporate Bond Securities [Member] M15			0								

Figure 1b(1).3 (continues)

Date context					L2	L32	XL33	L27	L28	L29	L30	L31
					20X0-12-31	20X1-12-31						
Legal Entity [Axis]	Fair Value Hierarchy and NAV [Axis]	Investment Type [Axis]	Measurement Input Type [Axis]	Statistical Measurement [Axis]	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Employee Benefit Plan, Investment, Measurement Input	Employee Benefit Plan, Investment, Valuation Technique [Extensible Enumeration]	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Purchase	Employee Benefit Plan, Investment, Level 3 Reconciliation, Decrease from Sale	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3
A1	A3	A2	A4	A5								
EBP 77-7777777-001 [Member] ExM1	Fair Value, Inputs, Level 2 [Member] M30					532500						
		Mutual Fund [Member]										
		M11				0						
		Employee Benefit Plan, Self-Directed Brokerage Account [Member]				0						
		M12										
		Employee Benefit Plan, Nonemployer, Common Stock [Member]				0						
M13*												
US Treasury and Government [Member]						225000						
M14												
Corporate Bond Securities [Member]												
M15						307500						

Figure 1b(1).3 (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]	Fair Value Hierarchy and NAV [Axis]	Investment Type [Axis]	Measurement Input Type [Axis]	Statistical Measurement [Axis]	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value		Employee Benefit Plan, Investment, Measurement Input	Employee Benefit Plan, Investment, Valuation Technique [Extensible Enumeration]	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Purchase	Employee Benefit Plan, Investment, Level 3 Reconciliation, Decrease from Sale	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3	
A1	A3	A2	A4	A5										
EBP 77-7777777 -001 [Member] ExM1	Fair Value, Inputs, Level 3 [Member] M31					20000								
					Mutual Fund [Member] M11		0							
					Employee Benefit Plan, Self-Directed Brokerage Account [Member] M12		0							
					Employee Benefit Plan, 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		<a href="http://fasb.org/us-gaap/20X1#ValuationTechniqueDiscountedCashFlowMember">http://fasb.org/us-gaap/20X1#ValuationTechniqueDiscountedCashFlowMember</a>						
									500	2000	0	1500	0	

Figure 1b(1).3 (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	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Employee Benefit Plan, Investment, Measurement Input	Employee Benefit Plan, Investment, Valuation Technique [Extensible Enumeration]	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Realized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase (Decrease) from Unrealized Gain (Loss)	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Purchase	Employee Benefit Plan, Investment, Level 3 Reconciliation, Decrease from Sale	Employee Benefit Plan, Investment, Level 3 Reconciliation, Increase from Transfer into Level 3
EBP 77-7777777 -001 [Member] ExM1						7397000						
		Mutual Fund [Member] M11				5859500						
		Employee Benefit Plan, Self-Directed Brokerage Account [Member] M12				25000						
		Employee Benefit Plan, Nonemployer, Common Stock [Member] M13*				960000						
		US Treasury and Government [Member] M14				225000						
		Corporate Bond Securities [Member] M15				327500						

Figure 1b(1).3 (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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 77-7777777-001 [Member]” (ExM1) with an element name of EBP77-7777777-001Member.

1. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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 “Employee Benefit Plan, Employer, Common Stock [Member]” (M23) is intended to be used.
  - b. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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.
  - 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. “Employee Benefit Plan, 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 unobservable inputs for measuring the fair value of the level 3 corporate bonds.
- a. “Employee Benefit Plan, 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 “Employee Benefit Plan, 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	EBP 77-7777777-001 [Member]		
Legal Entity [Axis] <b>A1</b>		<b>ExM1</b>		
Investment Type [Axis] <b>A2</b>		Employee Benefit Plan, Synthetic Investment Contract [Member] <b>M16</b>	Employee Benefit Plan, Traditional Guaranteed Investment Contract [Member] <b>M17</b>	
Date context		<b>20X1-12-31</b>		
<b>L3</b> Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Investment contracts	1250000	250000	1500000

**Figure 1b(2).3**

**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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 77-7777777-001 [Member]” (**ExM1**) with an element name of EBP77-7777777-001Member.

1. “Employee Benefit Plan, 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.
  - a. “Employee Benefit Plan, Investment, Contract Value” (**L45**) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value” (**L3**) or “Employee Benefit Plan, 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 note.
2. “Employee Benefit Plan, 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] <b>A1</b>		<b>EBP 77-7777777-001 [Member]</b> <b>ExM1</b>
Employee Benefit Plan, Related Party and Party-in-Interest [Axis] <b>A6</b>		Employee Benefit Plan, Trustee [Member] <b>M37</b>
Date context		<b>20X1-01-01 to 20X1-12-31</b>
<b>L23</b> Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative fees for investment management services	10000

**Figure 1b(3).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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 77-7777777-001 [Member]” (**ExM1**) with an element name of EBP77-7777777-001Member.

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, “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense” (**L23**) and “Employee Benefit Plan, Related Party and Party-in-Interest [Axis]” (**A6**) with “Employee Benefit Plan, 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. “Employee Benefit Plan, 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] <b>A1</b>		<b>EBP 77-7777777-001 [Member] ExM1</b>
	Date context		<b>20X1-12-31</b>
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits per the financial statements	9238000
<b>L34</b>	Employee Benefit Plan, Reconciliation to Form 5500, Net Asset Available for Benefit, Allocation to Withdrawing Participant, Not yet Paid	Amounts allocated to the withdrawing participants	50000
<b>L35</b>	Employee Benefit Plan, Form 5500 Caption, Net Assets	Net assets available for benefits per the Form 5500	9188000

  

	Standard Label	Preferred Label	
	Legal Entity [Axis] <b>A1</b>		<b>EBP 77-7777777-001 [Member] ExM1</b>
	Date context		<b>20X1-01-01 to 20X1-12-31</b>
<b>L22</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants per the financial statements	526000
<b>L36</b>	Employee Benefit Plan, 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
<b>L37</b>	Employee Benefit Plan, Reconciliation to Form 5500, Payment to Participant, Decrease from Allocation to Withdrawing Participant, Paid	Amounts allocated to withdrawing participants at December 31, 20X0	35000
<b>L38</b>	Employee Benefit Plan, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits	Benefits paid to participants per Form 5500	541000

**Figure 1b(4).3**

**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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 77-7777777-001 [Member]” (**ExM1**) with an element name of EBP77-7777777-001Member.

1. Even though the HTML amount appears with parentheses, a positive value is intended to be entered in XBRL for “Employee Benefit Plan, 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 “Employee Benefit Plan, 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, “Employee Benefit Plan, Form 5500 Caption, Net Assets” (L35), which has a debit balance type. See [Figure 1b\(4\).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 “Employee Benefit Plan, 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 “Employee Benefit Plan, 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, “Employee Benefit Plan, Form 5500 Caption, Benefit Payment and Payments to Provide Benefits” (L38), which has a credit balance type. See [Figure 1b\(4\).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.

### 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. For purposes of illustration, assume that the employer, ABC Company, has an Employer Identification Number of 88-8888888 and this employee benefit plan, ABC Company 401(k) Plan, has a Plan Number of 001.

The plan's interest in the master trust, as presented in the statement of net assets available for benefits, is \$8,540,000 (L40, A1:ExM2).

	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 2a.1

**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 employer, CT Inc., has an Employer Identification Number of 55-6789123 and this employee benefit plan, 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
Investments, at fair value:					
Registered investment companies	L2, A2:M11	\$ 31,812,000	Investment income:		
Common collective trust	L2, A2:M18	488,000	Appreciation in fair value of investments	L12	\$ 3,348,000
Interest in CT Master Trust	L40	260,000	Dividends	L14	969,000
Total investments at fair value	L39	32,560,000	Interest in CT Master Trust income	L47	92,000
Investments, at contract value:			Total investment income	L15	4,409,000
Interest in CT Master Trust	L44	3,488,000	Interest income from notes receivable from participants	L16	18,000
Total investments at contract value	L45	3,488,000	Contributions:		
Total investments	L46	36,048,000	Participant	L18	1,441,000
Notes receivable from participants	L6	602,000	Participant rollover	L19	155,000
Total assets	L8	36,650,000	Employer	L17	234,000
Accrued expenses	L9	150,000	Total contributions	L20	1,830,000
Total liabilities	L11	150,000	Benefits paid to participants	L22	(2,865,000)
Net assets available for benefits	L1	\$ 36,500,000	Administrative expenses	L23	(2,000)
			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 2b(1).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:		
Appreciation in fair value of investment	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 2b(2).1**

**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 employer, NP Corp, has an Employer Identification Number of 33-4567891 and this employee benefit plan, 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		NP Corp 401(k) Plan Statement of Changes in Net Assets Available for Benefits	
December 31, 20X1		Year Ended December 31, 20X1	
		A1:ExM4	
Plan interest in Master Trust:		Additions:	
Investments at fair value	L40 \$ 50,663,244	Plan interest in Master Trust investment income	L47 \$ 8,416,133
Investments at contract value	L44 19,560,980	Interest income on notes receivable from participants	L16 215,088
Plan interest in Master Trust	L49 70,224,224	Total additions	L21 8,631,221
Receivables:		Deductions:	
Notes receivable from participants	L6 4,988,088	Distributions to participants	L22 5,518,377
Total receivables	L7 4,988,088	Administrative expenses	L23 3,698
Net assets available for benefits	L1 \$ 75,212,312	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 2c(1).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 net investment income	L47, A1:ExM4	\$ 8,416,133		

**Figure 2c(2).1**

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>
<b>A1</b>	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
<b>ExM2</b>	EBP 88-8888888-001 [Member]		Duration	EBP88-8888888-001Member
<b>ExM3</b>	EBP 55-6789123-038 [Member]		Duration	EBP55-6789123-038Member
<b>ExM4</b>	EBP 33-4567891-006 [Member]		Duration	EBP33-4567891-006Member
<b>A2</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Mutual Fund [Member]		Duration	MutualFundMember
<b>M13*</b>	Employee Benefit Plan, Nonemployer, Common Stock [Member]		Duration	EmployeeBenefitPlanNonemployerCommonStockMember
<b>M14</b>	US Treasury and Government [Member]		Duration	USTreasuryAndGovernmentMember
<b>M15</b>	Corporate Bond Securities [Member]		Duration	CorporateBondSecuritiesMember
<b>M16</b>	Employee Benefit Plan, Synthetic Investment Contract [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractMember
<b>ExM21</b>	Employee Benefit Plan, Synthetic Investment Contract, Fixed Maturity [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractFixedMaturityMember
<b>ExM22</b>	Employee Benefit Plan, Synthetic Investment Contract, Constant Duration [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractConstantDurationMember
<b>M18</b>	Common Collective Trust [Member]		Duration	DefinedBenefitPlanCommonCollectiveTrustMember
<b>ExM19</b>	Employee Benefit Plan, Short-Term Investment Fund [Member]		Duration	EmployeeBenefitPlanShortTermInvestmentFundMember
<b>M20</b>	Employee Benefit Plan, Employer, Common Stock Fund [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockFundMember
<b>M23</b>	Employee Benefit Plan, Employer, Common Stock [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockMember
<b>A7</b>	Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]		Duration	EmployeeBenefitPlanNonconsolidatedMasterTrustAndPlanInterestInMasterTrustAxis
	Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Domain]		Duration	EmployeeBenefitPlanNonconsolidatedMasterTrustAndPlanInterestInMasterTrustDomain
<b>M38</b>	Employee Benefit Plan, Nonconsolidated, Master Trust [Member]		Duration	EmployeeBenefitPlanNonconsolidatedMasterTrustMember
<b>M39</b>	Employee Benefit Plan, 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>
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
<b>L2</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
<b>L6</b>	Employee Benefit Plan, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
<b>L7</b>	Employee Benefit Plan, Receivable	Debit	Instant	EmployeeBenefitPlanReceivable
<b>L8</b>	Employee Benefit Plan, Asset	Debit	Instant	EmployeeBenefitPlanAsset
<b>L9</b>	Employee Benefit Plan, Accrued Expense	Credit	Instant	EmployeeBenefitPlanAccruedExpense
<b>L11</b>	Employee Benefit Plan, Liability	Credit	Instant	EmployeeBenefitPlanLiability
<b>L12</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
<b>L13</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
<b>L14</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
<b>L15</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
<b>L16</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant
<b>L17</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContributionCash
<b>L18</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
<b>L19</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
<b>L20</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
<b>L21</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
<b>L22</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
<b>L23</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
<b>L24</b>	Employee Benefit Plan, 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>
<b>L25</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
<b>L39</b>	Employee Benefit Plan, Investment, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentFairValue
<b>L40</b>	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustFairValue
<b>L41</b>	Employee Benefit Plan, Receivable for Investment Sale	Debit	Instant	EmployeeBenefitPlanReceivableInvestmentSale
<b>L42</b>	Employee Benefit Plan, Receivable for Investment Income	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
<b>L43</b>	Employee Benefit Plan, Liability for Investment Purchase	Credit	Instant	EmployeeBenefitPlanLiabilityInvestmentPurchase
<b>L44</b>	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentPlanInterestInMasterTrustContractValue
<b>L45</b>	Employee Benefit Plan, Investment, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentContractValue
<b>L46</b>	Employee Benefit Plan, Investment, Fair and Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentFairAndContractValue
<b>L47</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForChangeInPlanInterestInMasterTrust
<b>L48</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestAndDividendIncomeOnInvestment
<b>L49</b>	Employee Benefit Plan, 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	EBP 88-888888-001 [Member]											
Legal Entity [Axis]		ExM2											
Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]		Employee Benefit Plan, Nonconsolidated, Master Trust [Member]						Employee Benefit Plan, Nonconsolidated, Plan Interest in Master Trust [Member]					
		M38						M39					
Investment Type [Axis]		Mutual Fund [Member]	Employee Benefit Plan, Nonemployer, Common Stock [Member]	US Treasury and Government [Member]	Corporate Bond Securities [Member]		Mutual Fund [Member]	Employee Benefit Plan, Nonemployer, Common Stock [Member]	US Treasury and Government [Member]	Corporate Bond Securities [Member]			
		M11	M13*	M14	M15		M11	M13*	M14	M15			
Date context		20X1-12-31											
L40	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value	Plan's interest in the master trust											8540000
L39	Employee Benefit Plan, Investment, Fair Value	Investments at fair value	13560000	2245000	575000	327500	16707500	6816800	1638200	0	0	8455000	
L41	Employee Benefit Plan, Receivable for Investment Sale	Due from broker for securities sold					225000					100000	
L42	Employee Benefit Plan, Receivable for Investment Income	Accrued interest and dividends					125000					50000	
L43	Employee Benefit Plan, Liability for Investment Purchase	Due to broker for securities purchased					95000					50000	
L9	Employee Benefit Plan, Accrued Expense	Accrued expenses					30000					15000	
L1	Employee Benefit Plan, Net Asset Available for Benefit	Total net assets					16932500					8540000	

Figure 2a.3

**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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 88-8888888-001 [Member]” (ExM2) with an element name of EBP88-8888888-001Member.

1. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value” (L40) is intended to be used to tag the plan’s interest in a master trust in the Statement of Net Assets Available for Benefits.
2. “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “Employee Benefit Plan, Nonconsolidated, Master Trust [Member]” (M38) and applicable line-item elements are intended to be used to tag the amounts for the master trust. “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) and “Employee Benefit Plan, 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. “Employee Benefit Plan, 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 “Employee Benefit Plan, Employer, Common Stock [Member]” (M23) is intended to be used.

4. Even though the HTML amounts appear with parentheses, a positive value is intended to be entered in XBRL for both “Employee Benefit Plan, Liability for Investment Purchase” (L43) and “Employee Benefit Plan, 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 “Employee Benefit Plan, Liability for Investment Purchase” (L43) and “Employee Benefit Plan, Accrued Expense” (L9) because these elements, which have credit balance types, participate as children in a calculation relationship with a parent (total) element, “Employee Benefit Plan, 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 “Employee Benefit Plan, Liability for Investment Purchase” (L43) and “Employee Benefit Plan, Accrued Expense” (L9) because these elements, which have credit balance types, would participate as children in a calculation relationship with a parent (total) element, “Employee Benefit Plan, Liability” (L11), which also has a credit balance type.
  - c. See [Figure 2a.4](#) 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 55-6789123-038 [Member] ExM3		
Investment Type [Axis] A2		Mutual Fund [Member] M11	Common Collective Trust [Member] M18	
Date context		20X1-12-31		
L2	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments, excluding plan interest in master trust, at fair value	31812000	488000
L40	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value	Interest in CT Master Trust		260000
L39	Employee Benefit Plan, Investment, Fair Value	Total investments at fair value		32560000
L44	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value	Investments, excluding plan interest in master trust, at contract value		3488000
L45	Employee Benefit Plan, Investment, Contract Value	Total investments at contract value		3488000
L46	Employee Benefit Plan, Investment, Fair and Contract Value	Total investments at fair and contract value		36048000
L6	Employee Benefit Plan, Note Receivable from Participant	Notes receivable from participants		602000
L8	Employee Benefit Plan, Asset	Total assets		36650000
L9	Employee Benefit Plan, Accrued Expense	Accrued expenses		150000
L11	Employee Benefit Plan, Liability	Total liabilities		150000
L1	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits, end of year		36500000
Date context		20X0-12-31		
L1	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits, beginning of year		33110000

  

Standard Label		Preferred Label		
Legal Entity [Axis] A1		EBP 55-6789123-038 [Member] ExM3		
Date context		20X1-01-01 to 20X1-12-31		
L12	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Appreciation in fair value of investments		3348000
L14	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends		969000
L47	Employee Benefit Plan, 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	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income		4409000
L16	Employee Benefit Plan, 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	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Participant contributions		1441000
L19	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Participant rollover contributions		155000
L17	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash	Employer cash contributions		234000
L20	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions		1830000
L22	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants		2865000
L23	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses		2000
L25	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase in net assets available for benefits		3390000

Figure 2b(1).3

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

Standard Label	Preferred Label	EBP 55-6789123-038 [Member]									
<b>Legal Entity [Axis]</b> A1		ExM3									
<b>Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]</b> A7		Employee Benefit Plan, Nonconsolidated, Master Trust [Member] M38					Employee Benefit Plan, Nonconsolidated, Plan Interest in Master Trust [Member] M39				
<b>Investment Type [Axis]</b> A2		Employee Benefit Plan, Short-Term Investment Fund [Member] ExM19	Employee Benefit Plan, Employer, Common Stock Fund [Member] M20	Employee Benefit Plan, Synthetic Investment Contract, Fixed Maturity [Member] ExM21	Employee Benefit Plan, Synthetic Investment Contract, Constant Duration [Member] ExM22		Employee Benefit Plan, Short-Term Investment Fund [Member] ExM19	Employee Benefit Plan, Employer, Common Stock Fund [Member] M20	Employee Benefit Plan, Synthetic Investment Contract, Fixed Maturity [Member] ExM21	Employee Benefit Plan, Synthetic Investment Contract, Constant Duration [Member] ExM22	
<b>Date context</b>		20X1-12-31									
L39 <b>Employee Benefit Plan, Investment, Fair Value</b>	<b>Investments, at fair value</b>	1696000	15887000			17583000	117000	143000			260000
L45 <b>Employee Benefit Plan, Investment, Contract Value</b>	<b>Investments, at contract value</b>			3360000	45859000	49219000			232000	3256000	3488000
L1 <b>Employee Benefit Plan, Net Asset Available for Benefit</b>	<b>Net assets in Master Trust</b>					66802000					3748000
<b>Date context</b>		20X0-12-31									
L1 <b>Employee Benefit Plan, Net Asset Available for Benefit</b>	<b>Net assets available for benefits, beginning of year</b>					75186000					

Figure 2b(2).3 (continues)

Standard Label	Preferred Label	EBP 55-6789123-038 [Member]				
Legal Entity [Axis] A1		ExM3				
Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis] A7		Employee Benefit Plan, Nonconsolidated, Master Trust [Member] M38				
Investment Type [Axis] A2		Employee Benefit Plan, Short-Term Investment Fund [Member] ExM19	Employee Benefit Plan, Employer, Common Stock Fund [Member] M20	Employee Benefit Plan, Synthetic Investment Contract, Fixed Maturity [Member] ExM21	Employee Benefit Plan, Synthetic Investment Contract, Constant Duration [Member] ExM22	
Date context		20X1-01-01 to 20X1-12-31				
L12 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Appreciation in fair value of investment					1140000
L13 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Interest income					809000
L14 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividend income	20000	451000			
L48 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Interest and dividends					1280000
L15 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income					2420000
L22 Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants					10804000
L25 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Net decrease in net assets available for benefits					-8384000

Figure 2b(2).3 (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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 55-6789123-038 [Member]” (ExM3) with an element name of EBP55-6789123-038Member.

1. “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value” (L40), “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value” (L44), and “Employee Benefit Plan, 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. “Employee Benefit Plan, 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 plan’s interest in a master trust in the Statement of Changes in Net Assets Available for Benefits.
  - a. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair and Contract Value” is expected to be used when “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value” (L40) or “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value” (L44) also are used to tag amounts in the same plan year.
3. “Employee Benefit Plan, Investment, Fair and Contract Value” (L46) is expected to be used only when “Employee Benefit Plan, Investment, Fair Value” (L39) or “Employee Benefit Plan, Investment, Contract Value” (L45) are also used to tag amounts in the same plan year in the same statement or note.
4. “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash” (L50) is intended to be used.

5. “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “Employee Benefit Plan, Nonconsolidated, Master Trust [Member]” (M38) and applicable line-item elements are intended to be used to tag amounts for the master trust. “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value” (L40),
    - ii. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value” (L44),
    - iii. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair and Contract Value” (L49),
    - iv. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2),
    - v. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3),
    - vi. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair and Contract Value,” and
    - vii. “Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust” (L47).
  - b. “Employee Benefit Plan, 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), “Employee Benefit Plan, Investment, Fair Value” (L39) and “Employee Benefit Plan, 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. Similarly, “Employee Benefit Plan, Investment, Contract Value” (L45) and “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) and “Employee Benefit Plan, Investment, Contract Value” (L45) are the only investment debit, instant line-item elements expected to be used with the “Employee Benefit Plan, 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. “Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment” (L14) and “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “Employee Benefit Plan, Nonconsolidated, Master Trust [Member]” (M38), and “Investment Type [Axis]” (A2) with applicable members are intended to be used to tag the 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 “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22) and “Employee Benefit Plan, 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 “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22) and “Employee Benefit Plan, 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, “Employee Benefit Plan, 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 “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22) and “Employee Benefit Plan, 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, “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease” (L24), which also has a credit balance type.
  - c. See [Figure 2b\(1\).4](#) 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, 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, “Employee Benefit Plan, 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 “Employee Benefit Plan, 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, “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease” (L24), which also has a credit balance type.
  - c. See [Figure 2b\(2\).4](#) in [Appendix 1](#) for additional information.

9. “Employee Benefit Plan, 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 XBRL value is intended to be entered.
  
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 “Employee Benefit Plan, 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] A1		EBP 33-4567891-006 [Member] ExM4
	Date context		20X1-12-31
L40	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value	Plan interest in Master Trust at fair value	50663244
L44	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value	Plan interest in Master Trust at contract value	19560980
L49	Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair and Contract Value	Plan interest in Master Trust at fair and contract value	70224224
L6	Employee Benefit Plan, Note Receivable from Participant	Notes receivable from participants	4988088
L7	Employee Benefit Plan, Receivable	Total receivables	4988088
L1	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits, beginning of year	75212312
	Date context		20X0-12-31
L1	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits, end of year	72103166

	Standard Label	Preferred Label	
	Legal Entity [Axis] A1		EBP 33-4567891-006 [Member] ExM4
	Date context		20X1-01-01 to 20X1-12-31
L47	Employee Benefit Plan, 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	Employee Benefit Plan, 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	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Total additions	8631221
L22	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Distributions to participants	5518377
L23	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses	3698
L24	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Total deductions	5522075
L25	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase in net assets	3109146

Figure 2c(1).3

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

Standard Label	Preferred Label	EBP 33-4567891-006 [Member]										
Legal Entity [Axis] A1		ExM4										
Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis] A7		Employee Benefit Plan, Nonconsolidated, Master Trust [Member] M38					Employee Benefit Plan, Nonconsolidated, Plan Interest in Master Trust [Member] M39					
Investment Type [Axis] A2		Employee Benefit Plan, Nonemployer, Common Stock [Member] M13*	Employee Benefit Plan, Employer, Common Stock [Member] M23	Mutual Fund [Member] M11	Common Collective Trust [Member] M18		Employee Benefit Plan, Nonemployer, Common Stock [Member] M13*	Employee Benefit Plan, Employer, Common Stock [Member] M23	Mutual Fund [Member] M11	Common Collective Trust [Member] M18		
Date context		20X1-12-31										
L39 Employee Benefit Plan, Investment, Fair Value	Investments at fair value	877791206	6398231	1816627484	1976998808	4677815729	5218554	56025	28141243	17247422	50663244	
L45 Employee Benefit Plan, Investment, Contract Value	Investments at contract value					365402405					19560980	
L1 Employee Benefit Plan, Net Asset Available for Benefit	Total master trust net assets					5043218134					70224224	
Date context		20X1-01-01 to 20X1-12-31										
L12 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value					600851879						
L48 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Interest and dividends					101388394						
L15 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Net investment income					702240273						
L47 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust	Plan interest in master trust net investment income											8416133

Figure 2c(2).3

**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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 33-4567891-006 [Member]” (ExM4) with an element name of EBP33-4567891-006Member.

1. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value” (L40), “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value” (L44), and “Employee Benefit Plan, 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. “Employee Benefit Plan, 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 plan’s interest in a master trust in the Statement of Changes in Net Assets Available for Benefits.
  - a. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair and Contract Value” (L49) is expected to be used when “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value” (L40) or “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value” (L44) are also used to tag amounts in the same plan year.
2. “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “Employee Benefit Plan, Nonconsolidated, Master Trust [Member]” (M38) and applicable line-item elements are intended to be used to tag amounts for the master trust. “Employee Benefit Plan, Nonconsolidated, Master Trust and Plan Interest in Master Trust [Axis]” (A7) with “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair Value” (L40),
    - ii. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Contract Value” (L44),
    - iii. “Employee Benefit Plan, Investment, Plan Interest in Master Trust, Fair and Contract Value” (L49),
    - iv. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2),
    - v. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3),
    - vi. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair and Contract Value,” and
    - vii. “Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Change in Plan Interest in Master Trust” (L47).
  - b. “Employee Benefit Plan, 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(1), “Employee Benefit Plan, Investment, Fair Value” (L39), “Employee Benefit Plan, 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. Similarly, “Employee Benefit Plan, Investment, Contract Value” (L45), “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) and “Employee Benefit Plan, Investment, Contract Value” (L45) are the only investment debit, instant line-item elements expected to be used with the “Employee Benefit Plan, 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 “Employee Benefit Plan, 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.

### 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 employer, EL Company, has an Employer Identification Number of 11-9876543 and this employee benefit plan, EL Company Profit Sharing Plan, has a Plan Number of 007.

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

**Figure 3a.1**



**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 employer, TBI Co., has an Employer Identification Number of 11-111115 and this employee benefit plan, TBI Employee Stock Ownership & 401(k) Plan, has a Plan Number of 040.

<b>TBI Employee Stock Ownership &amp; 401(k) Plan</b>			
<b>Statement of Net Assets Available for Benefits</b>			
<b>December 31, 20X1</b>			
	<b>Participant Directed</b>	<b>Nonparticipant Directed</b>	<b>Total</b>
	<b>A8:M40, A1:ExM6</b>	<b>A8:M41, A1:ExM6</b>	<b>A1:ExM6</b>
<b>Assets:</b>			
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

<b>TBI Employee Stock Ownership &amp; 401(k) Plan</b>			
<b>Statement of Changes in Net Assets Available for Benefits</b>			
<b>Year Ended December 31, 20X1</b>			
	<b>Participant Directed</b>	<b>Nonparticipant Directed</b>	<b>Total</b>
	<b>A8:M40, A1:ExM6</b>	<b>A8:M41, A1:ExM6</b>	<b>A1:ExM6</b>
<b>Additions:</b>			
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 —	L18 1,033,025
Participant rollovers	L19 61,060	L19 —	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 3b.1**

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>
<b>A1</b>	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
<b>ExM5</b>	EBP 11-9876543-007 [Member]		Duration	EBP11-9876543-007Member
<b>ExM6</b>	EBP 11-1111115-040 [Member]		Duration	EBP11-1111115-040Member
<b>A2</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Mutual Fund [Member]		Duration	MutualFundMember
<b>M23</b>	Employee Benefit Plan, Employer, Common Stock [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockMember
<b>A8</b>	Employee Benefit Plan, Participant-Directed Status [Axis]		Duration	EmployeeBenefitPlanParticipantDirectedStatusAxis
	Employee Benefit Plan, Participant-Directed Status [Domain]		Duration	EmployeeBenefitPlanParticipantDirectedStatusDomain
<b>M40</b>	Employee Benefit Plan, Participant-Directed [Member]		Duration	EmployeeBenefitPlanParticipantDirectedMember
<b>M41</b>	Employee Benefit Plan, Nonparticipant-Directed [Member]		Duration	EmployeeBenefitPlanNonparticipantDirectedMember
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
<b>L2</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
<b>L4</b>	Employee Benefit Plan, Employer Contribution Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
<b>L8</b>	Employee Benefit Plan, Asset	Debit	Instant	EmployeeBenefitPlanAsset
<b>L12</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
<b>L14</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
<b>L15</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
<b>L18</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
<b>L19</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover

**Figure 3.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L20</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
<b>L21</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
<b>L22</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
<b>L23</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
<b>L24</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
<b>L25</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
<b>L42</b>	Employee Benefit Plan, Receivable for Investment Income	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
<b>L48</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestAndDividendIncomeOnInvestment
<b>L50</b>	Employee Benefit Plan, 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] <b>A1</b>		EBP 11-9876543-007 [Member] <b>ExM5</b>	
	Employee Benefit Plan, Participant-Directed Status [Axis] <b>A8</b>		Employee Benefit Plan, Nonparticipant-Directed [Member] <b>M41</b>	
	Investment Type [Axis] <b>A2</b>		Employee Benefit Plan, Employer, Common Stock [Member] <b>M23</b>	
	Date context		<b>20X1-12-31</b>	
<b>L2</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments, excluding master trust, at fair value	8042203	
<b>L4</b>	Employee Benefit Plan, Employer Contribution Receivable	Company contributions receivable		1792797
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Net Assets		9835000

	Standard Label	Preferred Label		
	Legal Entity [Axis] <b>A1</b>		EBP 11-9876543-007 [Member] <b>ExM5</b>	
	Employee Benefit Plan, Participant-Directed Status [Axis] <b>A8</b>		Employee Benefit Plan, Nonparticipant-Directed [Member] <b>M41</b>	
	Investment Type [Axis] <b>A2</b>		Employee Benefit Plan, Employer, Common Stock [Member] <b>M23</b>	
	Date context		<b>20X1-01-01 to 20X1-12-31</b>	
<b>L50</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Company cash and noncash contributions		1795030
<b>L12</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Net appreciation in fair value of company common stock	1865031	
<b>L14</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends on company common stock	2022	
<b>L22</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits payments		1830797
<b>L25</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Changes in net assets		1831286

**Figure 3a.3**

**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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 11-9876543-007 [Member]” (ExM5) with an element name of EBP11-9876543-007Member.

1. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Nonparticipant-Directed [Member]” (M41) and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information.
  - a. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “Employee Benefit Plan, 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 note.
  - b. “Employee Benefit Plan, 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 “Employee Benefit Plan, Nonemployer, Common Stock [Member]” (M23) is intended to be used.

3. “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, 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, “Employee Benefit Plan, 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 “Employee Benefit Plan, 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, “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease” (L24), which also has a credit balance type.
  - c. See [Figure 3a.4](#) 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] <b>A1</b>		EBP 11-111115-040 [Member] <b>ExM6</b>								
Employee Benefit Plan, Participant-Directed Status [Axis] <b>A8</b>		Employee Benefit Plan, Participant-Directed [Member] <b>M40</b>			Employee Benefit Plan, Nonparticipant-Directed [Member] <b>M41</b>					
Investment Type [Axis] <b>A2</b>		Mutual Fund [Member] <b>M11</b>	Employee Benefit Plan, Employer, Common Stock [Member] <b>M23</b>		Mutual Fund [Member] <b>M11</b>	Employee Benefit Plan, Employer, Common Stock [Member] <b>M23</b>		Mutual Fund [Member] <b>M11</b>	Employee Benefit Plan, Employer, Common Stock [Member] <b>M23</b>	
Date context		20X1-12-31								
<b>L2</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments, excluding master trust, at fair value								
		22174310	5278821	27453131	0	11507234	11507234	22174310	16786055	38960365
<b>L42</b>	Employee Benefit Plan, Receivable for Investment Income	Interest and dividends receivable			121988			1129		123117
<b>L8</b>	Employee Benefit Plan, Asset	Total assets			27575119			11508363		39083482
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits, end of year			27575119			11508363		39083482
Date context		20X0-12-31								
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefits, beginning of year			20936794			7497849		28434643

**Figure 3b.3 (continues)**



Standard Label	Preferred Label	EBP 11-111115-040 [Member]							
<b>A1</b>		<b>ExM6</b>							
<b>A8</b>		<b>M40</b>			<b>M41</b>				
<b>A2</b>		Mutual Fund [Member]	Employee Benefit Plan, Employer, Common Stock [Member]		Mutual Fund [Member]	Employee Benefit Plan, Employer, Common Stock [Member]		Mutual Fund [Member]	Employee Benefit Plan, Employer, Common Stock [Member]
		<b>M11</b>	<b>M23</b>		<b>M11</b>	<b>M23</b>		<b>M11</b>	<b>M23</b>
		<b>20X1-01-01 to 20X1-12-31</b>							
<b>L12</b>	Employee Benefit Plan, 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
<b>L48</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest and Dividend Income on Investment	Interest and dividends			651722		420255		1071977
<b>L15</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income, net			6025651		4944717		10970368
<b>L50</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Employer cash and noncash contributions			932077		0		932077
<b>L18</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Participant deferral contributions			1033025				1033025
<b>L19</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Participant rollover contributions			61060				61060
<b>L20</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions			2026162		0		2026162
<b>L21</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Total additions			8051813		4944717		12996530
<b>L22</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefit payments			1346675		934203		2280878
<b>L23</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative expenses			66813		0		66813
<b>L24</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Total deductions			1413488		934203		2347691
<b>L25</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase			6638325		4010514		10648839

Figure 3b.3 (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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 11-1111115-040 [Member]” (ExM6) with an element name of EBP11-1111115-040Member.

1. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Nonparticipant-Directed [Member]” (M41) and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information.
  - a. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Participant-Directed [Member]” (M40) and applicable line-item elements are intended to be used to tag the amounts for participant-directed investment information.
  - a. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master

Trust, Fair Value” (L2) or “Employee Benefit Plan, 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 note.

- b. “Employee Benefit Plan, 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 “Employee Benefit Plan, Nonemployer, Common Stock [Member]” (M13\*) is intended to be used.
4. “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Noncash” is intended to be used.

**Example 4—Unallocated and Allocated Disclosures**

The following example illustrates the modeling of unallocated and allocated disclosures 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 employer, MB Company, has an Employer Identification Number of 11-1111116 and this employee benefit plan, MB Employee Stock Ownership Plan, has a Plan Number of 008.

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

**Figure 4.1 (continues)**

**MB Employee Stock Ownership Plan**  
**Statement of Changes in Net Assets Available for Benefits**

**Year Ended December 31, 20X1**

	<u>Unallocated</u>		<u>Allocated</u>		<u>Total</u>
	<u>A9:M43, A1:ExM7</u>		<u>A9:M42, A1:ExM7</u>		<u>A1:ExM7</u>
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>
<b>A1</b>	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
<b>ExM7</b>	EBP 11-1111116-008 [Member]		Duration	EBP11-1111116-008Member
<b>A9</b>	Employee Benefit Plan, Allocation Status [Axis]		Duration	EmployeeBenefitPlanAllocationStatusAxis
	Employee Benefit Plan, Allocation Status [Domain]		Duration	EmployeeBenefitPlanAllocationStatusDomain
<b>M42</b>	Employee Benefit Plan, Allocated [Member]		Duration	EmployeeBenefitPlanAllocatedMember
<b>M43</b>	Employee Benefit Plan, Unallocated [Member]		Duration	EmployeeBenefitPlanUnallocatedMember
<b>L1</b>	Employee Benefit Plan, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
<b>L2</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
<b>L3</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
<b>L4</b>	Employee Benefit Plan, Employer Contribution Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
<b>L5</b>	Employee Benefit Plan, Participant Contribution Receivable	Debit	Instant	EmployeeBenefitPlanParticipantContributionReceivable
<b>L6</b>	Employee Benefit Plan, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
<b>L8</b>	Employee Benefit Plan, Asset	Debit	Instant	EmployeeBenefitPlanAsset
<b>L12</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForGainLossOnInvestment
<b>L13</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnInvestment
<b>L14</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForDividendIncomeOnInvestment
<b>L15</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecreaseForIncomeLossOnInvestment
<b>L16</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForInterestIncomeOnNoteReceivableFromParticipant

**Figure 4.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L18</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionExcludingRollover
<b>L19</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForParticipantContributionRollover
<b>L20</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForContribution
<b>L21</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncrease
<b>L22</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForPaymentToParticipant
<b>L23</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForAdministrativeExpense
<b>L24</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecrease
<b>L25</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseDecrease
<b>L26*</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Transfer to (from) Plan	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitTransferToFromExternalPlan
<b>L41</b>	Employee Benefit Plan, Receivable for Investment Sale	Debit	Instant	EmployeeBenefitPlanReceivableInvestmentSale
<b>L42</b>	Employee Benefit Plan, Receivable for Investment Income	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
<b>L50</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForEmployerContribution
<b>L51</b>	Employee Benefit Plan, Debt	Credit	Instant	EmployeeBenefitPlanDebt
<b>L52</b>	Employee Benefit Plan, Liability to Participant	Credit	Instant	EmployeeBenefitPlanParticipantLiability
<b>L53</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	Debit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitIncreaseForAllocatedSharesForEsop
<b>L54</b>	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Credit	Duration	EmployeeBenefitPlanChangeInNetAssetAvailableForBenefitDecreaseForInterestExpenseOnDebt
<b>L55</b>	Employee Benefit Plan, 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			
Legal Entity [Axis] A1		EBP 11-1111116-008 [Member] ExM7			
Employee Benefit Plan, Allocation Status [Axis] A9		Employee Benefit Plan, Unallocated [Member] M43	Employee Benefit Plan, Allocated [Member] M42		
Date context		20X1-12-31			
L2	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Investments at fair value	4949597	104755019	109704616
L3	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Fully-benefit responsive investment contract at contract value	0	20229990	20229990
L4	Employee Benefit Plan, Employer Contribution Receivable	Company contributions receivable	0	2835100	2835100
L5	Employee Benefit Plan, Participant Contribution Receivable	Employee contributions receivable	0	127368	127368
L41	Employee Benefit Plan, Receivable for Investment Sale	Pending trades	0	242790	242790
L42	Employee Benefit Plan, Receivable for Investment Income	Interest and dividends receivable	2028	8552	10580
L6	Employee Benefit Plan, Note Receivable from Participant	Notes receivable from participants	0	1315057	1315057
L8	Employee Benefit Plan, Asset	Total assets	4951625	129513876	134465501
L51	Employee Benefit Plan, Debt	Notes payable	460793	0	460793
L52	Employee Benefit Plan, Liability to Participant	Benefits payable	0	389267	389267
L1	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefit at end of year	4490832	129124609	133615441
Date context		20X0-12-31			
L1	Employee Benefit Plan, Net Asset Available for Benefit	Net assets available for benefit at beginning of year	4430773	128204578	132635351

Figure 4.3 (continues)



Standard Label	Preferred Label	EBP 11-111116-008 [Member]		
Legal Entity [Axis] A1		ExM7		
Employee Benefit Plan, Allocation Status [Axis] A9		Employee Benefit Plan, Unallocated [Member] M43	Employee Benefit Plan, Allocated [Member] M42	
Date context		20X1-01-01 to 20X1-12-31		
L12 Employee Benefit Plan, 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 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Interest	8892	578266	587158
L14 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Dividends	32073	1337020	1369093
L15 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Total investment income (loss)	116697	-4120841	-4004144
L50 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Company cash and noncash contributions	1169871	2973563	4143434
L19 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Rollover	Rollover contributions		1151746	1151746
L18 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Participant Contribution, Excluding Rollover	Participant contributions		4874189	4874189
L20 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Total contributions	1169871	8999498	10169369
L16 Employee Benefit Plan, 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 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Shares Allocated for ESOP	Allocation of shares-additions		1210278	1210278
L21 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Total additions	1286568	6139731	7426299
L22 Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Benefits paid to participants		10053496	10053496
L54 Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Interest expense	16231	0	16231
L23 Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Administrative fees	0	2282	2282
L55 Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	Allocation of shares-deductions	1210278	0	1210278
L24 Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Total deductions	1226509	10055778	11282287
L25 Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Net increase (decrease)	60059	-3916047	-3855988
L26* Employee Benefit Plan, 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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 11-1111116-008 [Member]” (ExM7) with an element name of EBP11-1111116-008Member.

1. “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) and “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “Employee Benefit Plan, 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 note.
  - b. “Employee Benefit Plan, Investment, Contract Value” (L45) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value” (L3) or “Employee Benefit Plan, 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 note.
4. “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, 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 “Employee Benefit Plan, Debt” (L51) and “Employee Benefit Plan, 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 “Employee Benefit Plan, Debt” (L51) and “Employee Benefit Plan, Liability to Participant” (L52) because these elements, which have credit balance types, participate as children in a calculation relationship with a parent (total) element, “Employee Benefit Plan, 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 “Employee Benefit Plan, Debt” (L51) and “Employee Benefit Plan, 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, “Employee Benefit Plan, Liability” (L11), which also has a credit balance type.
  - c. See [Figure 4.4](#) in [Appendix 1](#) for additional information.
6. “Employee Benefit Plan, 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 XBRL value is intended to be entered. When a net depreciation in the fair value of investments amount is reported, a negative XBRL value is intended to be entered.
7. “Employee Benefit Plan, 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 XBRL value is intended to be entered. When a total investment loss amount is reported, a negative XBRL value is intended to be entered.
8. “Employee Benefit Plan, 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 XBRL value is intended to be entered. When a net decrease, or deduction, in net assets available for benefits amount is reported, a negative XBRL value is intended to be entered.

9. Even though the HTML amounts appear with parentheses, a positive value is intended to be entered in XBRL for “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22), “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense” (L23), “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt” (L54), and “Employee Benefit Plan, 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 “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant” (L22), “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense” (L23), “Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt” (L54), and “Employee Benefit Plan, 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, “Employee Benefit Plan, 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, “Employee Benefit Plan, 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 “Employee Benefit Plan, 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, “Employee Benefit Plan, 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. Example 5b illustrates the modeling with investment subtotals.

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

WEB Inc. 401(k) SAVINGS PLAN				
EIN: 96-377778 (L56, A1:ExM8) Plan Number: 001 (L57, A1:ExM8)				
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	
<b>A10:ENL Guaranteed Income Fund Fully Benefit-Responsive Investment Contract 1.80%, A1:ExM8</b>				
<b>L58</b> ^	<b>XL59</b> ENL Guaranteed Income Fund	Guaranteed fully benefit-responsive investment contract ( <b>XL60*</b> ) - 3,118,060 units ( <b>L61</b> ) at 1.80% ( <b>L62</b> )	<b>XL63</b> **	<b>L64</b> \$ 79,004,896
<b>A10:APN Growth Fund Mutual Fund, A1:ExM8</b>				
	<b>XL59</b> APN Growth Fund	Mutual fund ( <b>XL60*</b> ) - 678,501 shares ( <b>L61</b> )	<b>XL63</b> **	<b>L64</b> 58,363,875
<b>A10:DC Income Fund Mutual Fund, A1:ExM8</b>				
	<b>XL59</b> DC Income Fund	Mutual fund ( <b>XL60*</b> ) - 580,556 shares ( <b>L61</b> )	<b>XL63</b> **	<b>L64</b> 27,394,369
<b>A10:Web, Inc. Employer Common Stock, A1:ExM8</b>				
<b>L58</b> ^	<b>XL59</b> WEB, Inc.	Employer Common Stock ( <b>XL60*</b> ) - 736,579 shares ( <b>L61</b> )	<b>XL63</b> **	<b>L64</b> 45,857,780
			<b>Total investments</b>	<b>L64, A1:ExM8</b> <b>210,620,920</b>
^	Participant Loans	Participant loans - interest rates of 4.25% ( <b>L65, A5:M34, A1:ExM8</b> ) to 5.75% ( <b>L65, A5:M35, A1:ExM8</b> ) - various maturities through 20X5-06-30 ( <b>L66, A5:M35, A1:ExM8</b> )	<b>L67, A1:ExM8</b>	<b>3,483,769</b>
			<b>Total assets</b>	<b>L68, A1:ExM8</b> <b>\$ 214,104,689</b>
^	Party-in-interest, as defined by ERISA.			
**	The cost of participant-directed investments is not required to be disclosed.			

**Figure 5a.1**

**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
<b>Investments:</b>				
<b>A10:ZWB Inc Employer Common Stock, A1:ExM9</b>				
L58 ^	XL59	ZWB Inc. Employer Common Stock (XL60*), 6,586,369 shares (L61)	L69, XL63 \$ 237,159,621	L64 \$ 341,879,831
<b>A10:VI Inc Nonemployer Common Stock, A1:ExM9</b>				
	XL59	VI Inc. Common Stock (XL60*), 750,357 shares (L61)	XL63 **	L64 72,999,307
<b>Common collective trusts:</b>				
<b>A10:VG Target Retirement Income Trust Common Collective Trust, A1:ExM9</b>				
	XL59	VG Target Retirement Income Trust Common collective trust (XL60*), 153,835,046 units (L61)	XL63 **	L64 153,835,046
<b>A10:VG Target Retirement 2065 Trust Plans Common Collective Trust, A1:ExM9</b>				
	XL59	VG Target Retirement 2065 Trust Plus Common collective trust (XL60*), 941,258 units (L61)	XL63 **	L64 941,258
<b>Total common collective trusts</b>			<b>L64, A2:M18, A1:ExM9</b>	<b>154,776,304</b>
<b>Registered investment companies:</b>				
<b>A10:FI 500 Index Institutional Registered Investment Companies, A1:ExM9</b>				
L58 ^	XL59	FI 500 Index Institutional Registered investment companies (XL60*), 939,788 shares (L61)	XL63 **	L64 95,349,250
<b>A10:FI International Index Registered Investment Companies, A1:ExM9</b>				
L58 ^	XL59	FI International Index Registered investment companies (XL60*), 653,272 shares (L61)	XL63 **	L64 35,991,567
<b>Total registered investment companies</b>			<b>L64, A2:M11, A1:ExM9</b>	<b>131,340,817</b>
<b>Total investments</b>			<b>L64, A1:ExM9</b>	<b>700,996,259</b>
<b>Receivables:</b>				
^		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 20X7-12-31 (L66, A5:M35, A1:ExM9)	L67, A1:ExM9	3,483,769
<b>Total assets</b>			<b>L68, A1:ExM9</b>	<b>\$704,480,028</b>
^ Indicates party-in-interest to the Plan.				
** Only provided for nonparticipant-directed investments.				

**Figure 5b.1**

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>
<b>A1</b>	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
<b>ExM8</b>	EBP 96-377778-001 [Member]		Duration	EBP96-377778-001Member
<b>ExM9</b>	EBP 86-355558-005 [Member]		Duration	EBP86-355558-005Member
<b>A2</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Mutual Fund [Member]		Duration	MutualFundMember
<b>M18</b>	Common Collective Trust [Member]		Duration	DefinedBenefitPlanCommonCollectiveTrustMember
<b>A5</b>	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
<b>M34</b>	Minimum [Member]		Duration	MinimumMember
<b>M35</b>	Maximum [Member]		Duration	MaximumMember
<b>A10</b>	Investment, Identifier [Axis]		Duration	InvestmentIdentifierAxis
<b>ENL Guaranteed Income Fund Fully Benefit-Responsive Investment Contract 1.80%</b>				
<b>APN Growth Fund Mutual Fund</b>				
<b>DC Income Fund Mutual Fund</b>				
<b>Web, Inc. Employer Common Stock</b>				
<b>ZWB Inc Employer Common Stock</b>				
<b>VI Inc Nonemployer Common Stock</b>				

**Figure 5.2 (continues)**

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

**Figure 5.2 (continues)**



	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L66</b>	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Maturity Date		Duration	EmployeeBenefitPlanParticipantLoanMaturityDate
<b>L67</b>	Employee Benefit Plan, Asset Held for Investment, Participant Loan, after Deemed Distribution	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestmentParticipantLoanAfterDeemedDistribution
<b>L68</b>	Employee Benefit Plan, Asset Held for Investment	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestment
<b>L69</b>	Employee Benefit Plan, 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	EBP 96-377778-001 [Member]						
Legal Entity [Axis] A1		ExM8						
Statistical Measurement [Axis] A5						Minimum [Member] M34	Maximum [Member] M35	
Investment, Identifier [Axis] A10		ENL Guaranteed Income Fund Fully Benefit-Responsive Investment	APN Growth Fund Mutual Fund	DC Income Fund Mutual Fund	Web, Inc. Employer Common Stock			
Date context		20X1-12-31						
L58 Employee Benefit Plan, Asset Held for Investment, Party-in-Interest [true false]	Investment party-in-interest	true				true		
L61 Employee Benefit Plan, Investment, Number of Shares	Investment number of shares/units	3118060	678501	580556	736579			
XL63 Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	Investment participation status	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>			
L64 Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Investment at current value	79004896	58363875	27394369	45857780			210620920
L67 Employee Benefit Plan, Asset Held for Investment, Participant Loan, after Deemed Distribution	Participant loans after deemed distributions							3483769
L68 Employee Benefit Plan, Asset Held for Investment	Total assets held for investments							214104689
Date context		20X1-01-01 to 20X1-12-31						
L56 Entity Tax Identification Number	Entity Identification Number							96-377778
L57 Employee Benefit Plan, Plan Number	Employee Benefit Plan Number							001
XL59 Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]	Investment issuer name	<a href="http://www.web.com/20X11231#ENLGuaranteedIncomeFund">http://www.web.com/20X11231#ENLGuaranteedIncomeFund</a>	<a href="http://www.web.com/20X11231#APNGrowthFund">http://www.web.com/20X11231#APNGrowthFund</a>	<a href="http://www.web.com/20X11231#DCIncomeFund">http://www.web.com/20X11231#DCIncomeFund</a>	<a href="http://www.web.com/20X11231#WEBInc">http://www.web.com/20X11231#WEBInc</a>			
XL60* Employee Benefit Plan, Investment, Current Value, Type [Extensible Enumeration]	Investment type	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanTraditionalGuaranteedInvestmentContractMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanTraditionalGuaranteedInvestmentContractMember</a>	<a href="http://fasb.org/us-gaap/20X1#MutualFundMember">http://fasb.org/us-gaap/20X1#MutualFundMember</a>	<a href="http://fasb.org/us-gaap/20X1#MutualFundMember">http://fasb.org/us-gaap/20X1#MutualFundMember</a>	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanEmployerCommonStockMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanEmployerCommonStockMember</a>			
L62 Employee Benefit Plan, Investment, Interest Rate	Investment interest rate	0.0180						
L65 Employee Benefit Plan, Asset Held for Investment, Participant Loan, Interest Rate	Participant loan interest rate					0.0425	0.0575	
L66 Employee Benefit Plan, Asset Held for Investment, Participant Loan, Maturity Date	Participant loan maturity date							20X5-06-30

Figure 5a.3

**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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 96-3777778-001 [Member]” (ExM8) with an element name of EBP96-3777778-001Member.

1. Current value investment line-item elements, such as “Employee Benefit Plan, 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 “Employee Benefit Plan, 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. “Employee Benefit Plan, 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 these illustrations, 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. “Employee Benefit Plan, 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.
6. “Employee Benefit Plan, 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.
7. “Employee Benefit Plan, 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.
8. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. "Employee Benefit Plan, 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.

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

Standard Label	Preferred Label	EBP 86-355558-005 [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 Employee Benefit Plan, Asset Held for Investment, Party-in-Interest [true false]	Investment party-in-interest	true					true	true				
L61 Employee Benefit Plan, Investment, Number of Shares	Investment number of shares/units	6586369	750357	153835046	941258	939788	653272					
XL63 Employee Benefit Plan, Asset Held for 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 Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Investment at current value	341879831	72999307	153835046	941258	95349250	35991567			131340817	154776304	700996259
L67 Employee Benefit Plan, Asset Held for Investment, Participant Loan, after Deemed Distribution	Participant loans after deemed distributions											3483769
L68 Employee Benefit Plan, Asset Held for Investment	Total assets held for investments											704480028
L69 Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Cost	Investment cost	237159621										

Figure 5b.3 (continues)

Standard Label	Preferred Label											
Legal Entity [Axis] A1		EBP 86-355558-005 [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	Entity Identification Number											86-355558
L57 Employee Benefit Plan, Plan Number	Employee Benefit Plan Number											005
XL59 Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]	Investment issuer name	<a href="http://www.zwb.com/20X11231#ZWBInc">http://www.zwb.com/20X11231#ZWBInc</a>	<a href="http://www.zwb.com/20X11231#VIInc">http://www.zwb.com/20X11231#VIInc</a>	<a href="http://www.zwb.com/20X11231#VGTARGETRetirementIncomeTrust">http://www.zwb.com/20X11231#VGTARGETRetirementIncomeTrust</a>	<a href="http://www.zwb.com/20X11231#VanguardGroupTargetRetirement2065TrustPlus">http://www.zwb.com/20X11231#VanguardGroupTargetRetirement2065TrustPlus</a>	<a href="http://www.zwb.com/20X11231#FI500IndexInstitutional">http://www.zwb.com/20X11231#FI500IndexInstitutional</a>	<a href="http://www.zwb.com/20X11231#FIInternationalIndex">http://www.zwb.com/20X11231#FIInternationalIndex</a>					
XL60* Employee Benefit Plan, Investment, Current Value, Type [Extensible Enumeration]	Investment type	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployerCommonStockMember">http://fasb.org/us-gaap-ebp/20X1#EmployerCommonStockMember</a>	<a href="http://fasb.org/us-gaap-ebp/20X1#NonemployerCommonStockMember">http://fasb.org/us-gaap-ebp/20X1#NonemployerCommonStockMember</a>	<a href="http://fasb.org/us-gaap/20X1#DefinedBenefitPlanCommonCollectiveTrustMember">http://fasb.org/us-gaap/20X1#DefinedBenefitPlanCommonCollectiveTrustMember</a>	<a href="http://fasb.org/us-gaap/20X1#DefinedBenefitPlanCommonCollectiveTrustMember">http://fasb.org/us-gaap/20X1#DefinedBenefitPlanCommonCollectiveTrustMember</a>	<a href="http://fasb.org/us-gaap/20X1#MutualFundMember">http://fasb.org/us-gaap/20X1#MutualFundMember</a>	<a href="http://fasb.org/us-gaap/20X1#MutualFundMember">http://fasb.org/us-gaap/20X1#MutualFundMember</a>					
L65 Employee Benefit Plan, Asset Held for Investment, Participant Loan, Interest Rate	Participant loan interest rate							0.0525	0.0925			
L66 Employee Benefit Plan, Asset Held for Investment, Participant Loan, Maturity Date	Participant loan maturity date										20X7-12-31	

Figure 5b.3 (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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 86-3555558-005 [Member]” (ExM9) with an element name of EBP86-3555558-005Member.

1. Current value investment line-item elements, such as “Employee Benefit Plan, 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 “Employee Benefit Plan, 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],” 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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 together in the Schedule of Assets (Held at End of Year).
4. “Employee Benefit Plan, 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 these illustrations, 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. “Employee Benefit Plan, 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.
7. “Employee Benefit Plan, 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.

8. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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.

**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 employer, CT Corp., has an Employer Identification Number of 96-3777779 and this employee benefit plan, CT Corp. Employee Savings Plan, has a Plan Number of 001.

**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
<b>ASSETS:</b>				
Noninterest-bearing cash	L70* \$ 5,000	L70* \$ —	L70* \$ —	L70* \$ 5,000
<b>Investments, at fair value:</b>				
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 —	L2, A2:M12 —	L2, A2:M12 3,000
Interest-bearing cash	L2, A2:M27 1,500	L2, A2:M27 —	L2, A2:M27 —	L2, A2:M27 1,500
<b>Total fair value investments</b>	L2 350,364	L2 8,000	L2 8,740	L2 367,104
<b>Investments, at contract value</b>	L3 55,000	L3 2,300	L3 —	L3 57,300
<b>Receivables:</b>				
Contributions from employers	L4 —	L4 13,062	L4 3,829	L4 16,891
Note receivable from participants	L6 25,000	L6 —	L6 —	L6 25,000
Accrued interest and dividends	L42 —	L42 —	L42 152	L42 152
<b>Total receivables</b>	L7 25,000	L7 13,062	L7 3,981	L7 42,043
<b>TOTAL ASSETS</b>	L8 435,364	L8 23,362	L8 12,721	L8 471,447
<b>LIABILITIES:</b>				
Notes payable	L9 —	L9 1,279	L51 984	L51 984
Administrative expenses	L9 —	L9 1,279	L9 —	L9 1,279
<b>TOTAL LIABILITIES</b>	L11 —	L11 1,279	L11 984	L11 2,263
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	L1 \$ 435,364	L1 \$ 22,083	L1 \$ 11,737	L1 \$ 469,184

Figure 6a.1

**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: 001 (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
<b>A10:CT Corp Employer Common Stock Allocated Participant-Directed, A1:ExM10</b>				
L58 ^	XL59 CT Corp	Employer Common Stock (XL60*), 80,930 shares (L61), Allocated (XL73)	XL63 **	L64 \$ 45,000
<b>A10:CT Corp Employer Common Stock Allocated Nonparticipant-Directed, A1:ExM10</b>				
L58 ^	XL59 CT Corp	Employer Common Stock (XL60*), 14,290 shares (L61), Allocated (XL73)	L69, XL63 \$ 7,500	L64 8,000
<b>A10:CT Corp Employer Common Stock Unallocated, A1:ExM10</b>				
L58 ^	XL59 CT Corp	Employer Common Stock (XL60*), 6,250 shares (L61), Unallocated (XL73)	L69, XL63 3,475	L64 3,500
<b>Total employer common stock</b>			<b>L64, A2:M23, A1:ExM10</b>	<b>56,500</b>
<b>A10:CT Corp Employer Preferred Stock Unallocated, A1:ExM10</b>				
L58 ^	XL59 CT Corp	Employer Preferred Stock (XL60*), 9,360 shares (L61), Unallocated (XL73)	L69, XL63 4,460	L64 5,240
<b>Total employer preferred stock</b>			<b>L64, A2:M24, A1:ExM10</b>	<b>5,240</b>
<b>A10:ABC, Inc. Asset-Backed Security \$54,000 par 6.50% due 12/01/20X6, A1:ExM10</b>				
	XL59 ABC, Inc.	Asset-Backed Security (XL60*), \$54,000 par (L71), 6.50% (L62), due 20X6-12-01 (L72)	XL63 **	L64 54,000
<b>A10:DEF Co Asset-Backed Security \$2,750 par 12.75% due 02/01/20X8, A1:ExM10</b>				
	XL59 DEF Co	Asset-Backed Security (XL60*), \$2,750 par (L71), 12.75% (L62), due 20X8-02-01 (L72)	XL63 **	L64 2,750
<b>A10:GHI Corp Asset-Backed Security \$8,250 par 8.00% due 02/01/20X7, A1:ExM10</b>				
	XL59 GHI Corp	Asset-Backed Security (XL60*), \$8,250 par (L71), 8.00% (L62), due 20X7-02-01 (L72)	XL63 **	L64 8,250
<b>Total asset-back securities</b>			<b>L64, A2:M25, A1:ExM10</b>	<b>65,000</b>

**Figure 6b.1 (continues)**

CT Corp. Employee Savings Plan				
EIN: 96-3777779 (L56, A1:ExM10)		Plan Number: 001 (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
<b>A10:STU Index Fund Mutual Fund, A1:ExM10</b>				
	<b>XL59</b>		<b>XL63</b>	<b>L64</b>
	STU Index Fund	Mutual Fund (XL60*), 7,104 shares (L61)	**	7,633
<b>A10:VWX Total Return Fund Mutual Fund, A1:ExM10</b>				
	<b>XL59</b>		<b>XL63</b>	<b>L64</b>
	VWX Total Return Fund	Mutual Fund (XL60*), 97,833 shares (L61)	**	110,900
<b>Total mutual funds</b>			<b>L64, A2:M11, A1:ExM10</b>	<b>118,533</b>
<b>A10:PQR Growth Trust Common Collective Trust, A1:ExM10</b>				
	<b>XL59</b>		<b>XL63</b>	<b>L64</b>
	PQR Growth Trust	Common Collective Trust (XL60*), 30,425 shares (L61)	**	37,331
<b>Total common collective trusts</b>			<b>L64, A2:M18, A1:ExM10</b>	<b>37,331</b>
<b>A10:VWX Insurance Co Separate Account, A1:ExM10</b>				
	<b>XL59</b>		<b>XL63</b>	<b>L64</b>
	VWX Insurance Co	Separate Account (XL60*), 55,000 shares (L61)	**	80,000
<b>Total separate accounts</b>			<b>L64, A2:M26, A1:ExM10</b>	<b>80,000</b>
<b>A10:BBB Fund Synthetic GIC Fixed Income Fund, A1:ExM10</b>				
	<b>XL59</b>		<b>XL63</b>	<b>L64</b>
	BBB Fund	Synthetic GIC; Fixed Income Fund (XL60*), 65,000 shares (L61)	**	60,000
<b>A10:CCC Insurance Co Synthetic GIC Wrapper contract No. 123 2.39%, A1:ExM10</b>				
	<b>XL59</b>		<b>L69, XL63</b>	<b>L64</b>
	CCC Insurance Co	Synthetic GIC; Wrapper contract No. 123 (XL60*), 2.39% (L62)	1,800	2,200
<b>Total synthetic GICs</b>			<b>L64, A2:M16, A1:ExM10</b>	<b>62,200</b>

**Figure 6b.1 (continues)**

CT Corp. Employee Savings Plan				
EIN: 96-3777779 (L56, A1:ExM10)		Plan Number: 001 (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
<b>A10:ZZZ Brokerage Self-Directed Brokerage Accounts, A1:ExM10</b>				
	<b>XL59</b>		<b>XL63</b>	<b>L64</b>
	ZZZ Brokerage	Self-Directed Brokerage Accounts (XL60*)	**	3,000
<b>A10:Fidelity Interest-Bearing Cash, A1:ExM10</b>				
	<b>XL59</b>		<b>XL63</b>	<b>L64</b>
	Fidelity	Interest-bearing cash (XL60*)	**	1,500
<b>Total other investments</b>			<b>L64, A2:M28*, A1:ExM10</b>	<b>4,500</b>
<b>Total investments</b>			<b>L64, A1:ExM10</b>	<b>429,304</b>
^	<b>Participant Loans</b>	Loans to participants, interest rates of 2.36% (L65, A5:M34, A1:ExM10) to 10.5% (L65, A5:M35, A1:ExM10), with maturities 20X5-01-01 (L66, A5:M34, A1:ExM10) to 20X9-12-31 (L66, A5:M35, A1:ExM10)	<b>L67, A1:ExM10</b>	<b>20,000</b>
<b>Total assets held</b>			<b>L68, A1:ExM10</b>	<b>\$ 449,304</b>
^	Indicates party-in-interest to the Plan.			
**	Cost information not required for participant-directed investment			

**Figure 6b.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>
<b>A1</b>	Legal Entity [Axis]		Duration	LegalEntityAxis
	Entity [Domain]		Duration	EntityDomain
<b>ExM10</b>	EBP 96-377779-001 [Member]		Duration	EBP96-377779-001Member
<b>A2</b>	Investment Type [Axis]		Duration	InvestmentTypeAxis
	Investments [Domain]		Duration	InvestmentTypeCategorizationMember
<b>M11</b>	Mutual Fund [Member]		Duration	MutualFundMember
<b>M12</b>	Employee Benefit Plan, Self-Directed Brokerage Account [Member]		Duration	EmployeeBenefitPlanSelfDirectedBrokerageAccountMember
<b>M16</b>	Employee Benefit Plan, Synthetic Investment Contract [Member]		Duration	EmployeeBenefitPlanSyntheticInvestmentContractMember
<b>M18</b>	Common Collective Trust [Member]		Duration	DefinedBenefitPlanCommonCollectiveTrustMember
<b>M23</b>	Employee Benefit Plan, Employer, Common Stock [Member]		Duration	EmployeeBenefitPlanEmployerCommonStockMember
<b>M24</b>	Employee Benefit Plan, Employer, Preferred Stock [Member]		Duration	EmployeeBenefitPlanEmployerPreferredStockMember
<b>M25</b>	Asset-Backed Securities [Member]		Duration	AssetBackedSecuritiesMember
<b>M26</b>	Employee Benefit Plan, Pooled Separate Account [Member]		Duration	EmployeeBenefitPlanPooledSeparateAccountMember
<b>M27</b>	Interest-Bearing Deposits [Member]		Duration	InterestBearingDepositsMember
<b>M28*</b>	Employee Benefit Plan, Other Investment [Member]		Duration	EmployeeBenefitPlanOtherInvestmentMember
<b>A5</b>	Statistical Measurement [Axis]		Duration	RangeAxis
	Statistical Measurement [Domain]		Duration	RangeMember
<b>M34</b>	Minimum [Member]		Duration	MinimumMember
<b>M35</b>	Maximum [Member]		Duration	MaximumMember
<b>A8</b>	Employee Benefit Plan, Participant-Directed Status [Axis]		Duration	EmployeeBenefitPlanParticipantDirectedStatusAxis
	Employee Benefit Plan, Participant-Directed Status [Domain]		Duration	EmployeeBenefitPlanParticipantDirectedStatusDomain
<b>M40</b>	Employee Benefit Plan, Participant-Directed [Member]		Duration	EmployeeBenefitPlanParticipantDirectedMember
<b>M41</b>	Employee Benefit Plan, Nonparticipant-Directed [Member]		Duration	EmployeeBenefitPlanNonparticipantDirectedMember
<b>A9</b>	Employee Benefit Plan, Allocation Status [Axis]		Duration	EmployeeBenefitPlanAllocationStatusAxis
	Employee Benefit Plan, Allocation Status [Domain]		Duration	EmployeeBenefitPlanAllocationStatusDomain
<b>M42</b>	Employee Benefit Plan, Allocated [Member]		Duration	EmployeeBenefitPlanAllocatedMember
<b>M43</b>	Employee Benefit Plan, 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			
	PQR Growth Trust Common Collective Trust			
	STU Index Fund Mutual Fund			
	VWX Total Return Fund Mutual Fund			
	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 Employee Benefit Plan, Net Asset Available for Benefit	Debit	Instant	EmployeeBenefitPlanNetAssetAvailableForBenefit
	L2 Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustFairValue
	L3 Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustContractValue
	L4 Employee Benefit Plan, Employer Contribution Receivable	Debit	Instant	EmployeeBenefitPlanEmployerContributionReceivable
	L6 Employee Benefit Plan, Note Receivable from Participant	Debit	Instant	EmployeeBenefitPlanNoteReceivableFromParticipant
	L7 Employee Benefit Plan, Receivable	Debit	Instant	EmployeeBenefitPlanReceivable
	L8 Employee Benefit Plan, Asset	Debit	Instant	EmployeeBenefitPlanAsset

Figure 6.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L9</b>	Employee Benefit Plan, Accrued Expense	Credit	Instant	EmployeeBenefitPlanAccruedExpense
<b>L11</b>	Employee Benefit Plan, Liability	Credit	Instant	EmployeeBenefitPlanLiability
<b>L42</b>	Employee Benefit Plan, Receivable for Investment Income	Debit	Instant	EmployeeBenefitPlanInvestmentIncomeReceivable
<b>L51</b>	Employee Benefit Plan, Debt	Credit	Instant	EmployeeBenefitPlanDebt
<b>L56</b>	Entity Tax Identification Number		Duration	EntityTaxIdentificationNumber
<b>L57</b>	Employee Benefit Plan, Plan Number		Duration	EmployeeBenefitPlanPlanNumber
<b>L58</b>	Employee Benefit Plan, Asset Held for Investment, Party-in-Interest [true false]		Instant	EmployeeBenefitPlanAssetHeldForInvestmentPartyInInterest
<b>XL59</b>	Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]		Duration	EmployeeBenefitPlanInvestmentIssuerNameExtensibleEnumeration
<b>XL60*</b>	Employee Benefit Plan, Investment, Current Value, Type [Extensible Enumeration]		Duration	EmployeeBenefitPlanInvestmentTypeExtensibleEnumeration
<b>L61</b>	Employee Benefit Plan, Investment, Number of Shares		Instant	EmployeeBenefitPlanInvestmentNumberOfShares
<b>L62</b>	Employee Benefit Plan, Investment, Interest Rate		Duration	EmployeeBenefitPlanInvestmentInterestRate
<b>XL63</b>	Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]		Instant	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustParticipationStatusExtensibleEnumeration
<b>L64</b>	Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestmentInvestmentExcludingPlanInterestInMasterTrustCurrentValue
<b>L65</b>	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Interest Rate		Duration	EmployeeBenefitPlanParticipantLoanInterestRate
<b>L66</b>	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Maturity Date		Duration	EmployeeBenefitPlanParticipantLoanMaturityDate
<b>L67</b>	Employee Benefit Plan, Asset Held for Investment, Participant Loan, after Deemed Distribution	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestmentParticipantLoanAfterDeemedDistribution
<b>L68</b>	Employee Benefit Plan, Asset Held for Investment	Debit	Instant	EmployeeBenefitPlanAssetHeldForInvestment
<b>L69</b>	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Cost	Debit	Instant	EmployeeBenefitPlanInvestmentExcludingPlanInterestInMasterTrustCost
<b>L70*</b>	Employee Benefit Plan, Noninterest-Bearing Cash	Debit	Instant	EmployeeBenefitPlanCash
<b>L71</b>	Employee Benefit Plan, Investment, Par or Maturity Value	Debit	Duration	EmployeeBenefitPlanInvestmentParOrMaturityValue
<b>L72</b>	Employee Benefit Plan, Investment, Maturity Date		Duration	EmployeeBenefitPlanInvestmentMaturityDate
<b>XL73</b>	Employee Benefit Plan, 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]	Employee Benefit Plan, Allocation Status [Axis]	Employee Benefit Plan, Participant-Directed Status [Axis]	Investment Type [Axis]	Employee Benefit Plan, Noninterest-Bearing Cash	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Employee Benefit Plan, Employer Contribution Receivable	Employee Benefit Plan, Note Receivable from Participant	Employee Benefit Plan, Receivable for Investment Income	Employee Benefit Plan, Receivable	Employee Benefit Plan, Asset	Employee Benefit Plan, Debt	Employee Benefit Plan, Accrued Expense	Employee Benefit Plan, Liability	Employee Benefit Plan, Net Asset Available for Benefit		
A1	A9	A8	A2														
EBP 96-3777779 -001 [Member] ExM10	Employee Benefit Plan, Allocated [Member] M42	Employee Benefit Plan, Participant-Directed [Member] M40	Employee Benefit Plan, Employer, Common Stock [Member] M23		45000												
			Employee Benefit Plan, Employer, Preferred Stock [Member] M24		0												
			Mutual Fund [Member] M11		118533												
			Asset-Backed Securities [Member] M25		65000												
			Common Collective Trust [Member] M18		37331												
			Employee Benefit Plan, Pooled Separate Account [Member] M26		80000												
			Employee Benefit Plan, 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 6a.3 (continues)

Date context				L70*	L2	L3	L4	L6	L42	L7	L8	L51	L9	L11	L1			
				20X1-12-31														
Legal Entity [Axis]	Employee Benefit Plan, Allocation Status [Axis]	Employee Benefit Plan, Participant-Directed Status [Axis]	Investment Type [Axis]	Employee Benefit Plan, Noninterest-Bearing Cash	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Employee Benefit Plan, Employer Contribution Receivable	Employee Benefit Plan, Note Receivable from Participant	Employee Benefit Plan, Receivable for Investment Income	Employee Benefit Plan, Receivable	Employee Benefit Plan, Asset	Employee Benefit Plan, Debt	Employee Benefit Plan, Accrued Expense	Employee Benefit Plan, Liability	Employee Benefit Plan, Net Asset Available for Benefit			
A1	A9	A8	A2															
EBP 96-377779 -001 [Member] ExM10	Employee Benefit Plan, Allocated [Member] M42	Employee Benefit Plan, Nonparticipant-Directed [Member] M41	Employee Benefit Plan, Employer, Common Stock [Member] M23		8000													
			Employee Benefit Plan, Employer, Preferred Stock [Member] M24		0													
			Mutual Fund [Member] M11		0													
			Asset-Backed Securities [Member] M25		0													
			Common Collective Trust [Member] M18		0													
			Employee Benefit Plan, Pooled Separate Account [Member] M26		0													
			Employee Benefit Plan, Self-Directed Brokerage Account [Member] M12															
			Interest-Bearing Deposits [Member] M27		0													
							0	8000	2300	13062		0	13062	23362			1279	1279

Figure 6a.3 (continues)

Date context				L70*	L2	L3	L4	L6	L42	L7	L8	L51	L9	L11	L1		
				20X1-12-31													
Legal Entity [Axis]	Employee Benefit Plan, Allocation Status [Axis]	Employee Benefit Plan, Participant-Directed Status [Axis]	Investment Type [Axis]	Employee Benefit Plan, Noninterest-Bearing Cash	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Employee Benefit Plan, Employer Contribution Receivable	Employee Benefit Plan, Note Receivable from Participant	Employee Benefit Plan, Receivable for Investment Income	Employee Benefit Plan, Receivable	Employee Benefit Plan, Asset	Employee Benefit Plan, Debt	Employee Benefit Plan, Accrued Expense	Employee Benefit Plan, Liability	Employee Benefit Plan, Net Asset Available for Benefit		
A1	A9	A8	A2														
EBP 96-377779 -001 [Member] ExM10	Employee Benefit Plan, Unallocated [Member] M43	Employee Benefit Plan, Nonparticipant-Directed [Member] M41	Employee Benefit Plan, Employer, Common Stock [Member] M23		3500												
			Employee Benefit Plan, Employer, Preferred Stock [Member] M24		5240												
			Mutual Fund [Member] M11		0												
			Asset-Backed Securities [Member] M25		0												
			Common Collective Trust [Member] M18		0												
			Employee Benefit Plan, Pooled Separate Account [Member] M26		0												
			Employee Benefit Plan, Self-Directed Brokerage Account [Member] M12														
			Interest-Bearing Deposits [Member] M27		0												
						0	8740	0	3829		152	3981	12721	984	0	984	11737

Figure 6a.3 (continues)

Date context				L70*	L2	L3	L4	L6	L42	L7	L8	L51	L9	L11	L1			
				20X1-12-31														
Legal Entity [Axis]	Employee Benefit Plan, Allocation Status [Axis]	Employee Benefit Plan, Participant-Directed Status [Axis]	Investment Type [Axis]	Employee Benefit Plan, Noninterest-Bearing Cash	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Contract Value	Employee Benefit Plan, Employer Contribution Receivable	Employee Benefit Plan, Note Receivable from Participant	Employee Benefit Plan, Receivable for Investment Income	Employee Benefit Plan, Receivable	Employee Benefit Plan, Asset	Employee Benefit Plan, Debt	Employee Benefit Plan, Accrued Expense	Employee Benefit Plan, Liability	Employee Benefit Plan, Net Asset Available for Benefit			
A1	A9	A8	A2															
EBP 96-377779 -001 [Member] ExM10			Employee Benefit Plan, Employer, Common Stock [Member] M23		56500													
			Employee Benefit Plan, Employer, Preferred Stock [Member] M24		5240													
			Mutual Fund [Member] M11		118533													
			Asset-Backed Securities [Member] M25		65000													
			Common Collective Trust [Member] M18		37331													
			Employee Benefit Plan, Pooled Separate Account [Member] M26		80000													
			Employee Benefit Plan, 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 6a.3 (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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 96-3777779-001 [Member]” (ExM10) with an element name of EBP96-3777779-001Member.

1. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Participant-Directed [Member]” (M40) and applicable line-item elements are intended to be used to tag the amounts for participant-directed investment information. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Nonparticipant-Directed [Member]” (M41) and applicable line-item elements are intended to be used to tag the amounts for nonparticipant-directed investment information.
  - a. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Participant-Directed [Member]” (M40), “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Nonparticipant-Directed [Member]” (M41), “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, Unallocated [Member]” (M43), “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, Unallocated [Member]” (M43) and “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Participant-Directed [Member]” (M40) are not expected to be used together.
3. “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Fair Value” (L39) is expected to be used only when “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2) or “Employee Benefit Plan, 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 note.
4. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2), “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Participant-Directed [Member]” (M40), “Employee Benefit Plan, Allocation Status [Axis]” (A9) with “Employee Benefit Plan, 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. “Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value” (L2), “Employee Benefit Plan, Participant-Directed Status [Axis]” (A8) with “Employee Benefit Plan, Nonparticipant-Directed [Member]” (M41), “Employee Benefit



Plan, Allocation Status [Axis]" (A9) with "Employee Benefit Plan, 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. "Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Fair Value" (L2), "Employee Benefit Plan, Participant-Directed Status [Axis]" (A8) with "Employee Benefit Plan, Nonparticipant-Directed [Member]" (M41), "Employee Benefit Plan, Allocation Status [Axis]" (A9) with "Employee Benefit Plan, 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	Employee Benefit Plan, Asset Held for Investment, Party-in-Interest [true false]	Employee Benefit Plan, Investment, Number of Shares	Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value	Employee Benefit Plan, Asset Held for Investment, Participant Loan, after Deemed Distribution	Employee Benefit Plan, Asset Held for Investment	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Cost	Employee Benefit Plan, Asset Held for Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]
EBP 96-377779-001 [Member] ExM10		CT Corp Employer Common Stock Allocated Participant-Directed	true	80930	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	45000				<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanAllocatedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanAllocatedMember</a>
		CT Corp Employer Common Stock Allocated Nonparticipant-Directed	true	14290	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember</a>	8000			7500	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanAllocatedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanAllocatedMember</a>
		CT Corp Employer Common Stock Unallocated	true	6250	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember</a>	3500			3475	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanUnallocatedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanUnallocatedMember</a>
		CT Corp Employer Preferred Stock Unallocated	true	9360	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanNonparticipantDirectedMember</a>	5240			4460	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanUnallocatedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanUnallocatedMember</a>
		ABC, Inc. Asset-Backed Security \$54,000 par 6.50% due 12/01/20X6			<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	54000				
		DEF Co Asset-Backed Security \$2,750 par 12.75% due 02/01/20X8			<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	2750				
		GHI Corp Asset-Backed Security \$8,250 par 8.00% due 02/01/20X7			<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	8250				
		STU Index Fund Mutual Fund		7104	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	7633				
		VWX Total Return Fund Mutual Fund		97833	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	110900				
		PQR Growth Trust Common Collective Trust		30425	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	37331				
		VWX Insurance Co Separate Account		55000	<a href="http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember">http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlanParticipantDirectedMember</a>	80000				

Figure 6b.3 (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	Employee Benefit Plan, Asset Held for Investment, Party-in-Interest [true false]	Employee Benefit Plan, Investment, Number of Shares	Employee Benefit Plan, Asset Held for Investment, Excluding Plan Interest in Master Trust, Participation Status [Extensible Enumeration]	Employee Benefit Plan, Asset Held for Investment, Excluding Plan Interest in Master Trust, Current Value	Employee Benefit Plan, Asset Held for Investment, Participant Loan, after Deemed Distribution	Employee Benefit Plan, Asset Held for Investment	Employee Benefit Plan, Investment, Excluding Plan Interest in Master Trust, Cost	Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Allocation Status [Extensible Enumeration]
EBP 96-377779-001 [Member] ExM10	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			65000	http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan ParticipantDirectedMember	60000				
					http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan NonparticipantDirectedMember	2200		1800		
					http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan ParticipantDirectedMember	3000				
					http://fasb.org/us-gaap-ebp/20X1#EmployeeBenefitPlan ParticipantDirectedMember	1500				
	Employee Benefit Plan, Employer, Common Stock [Member] M23					56500				
	Employee Benefit Plan, Employer, Preferred Stock [Member] M24					5240				
	Asset-Backed Securities [Member] M25					65000				
	Mutual Fund [Member] M11					118533				
	Common Collective Trust [Member] M18					37331				
	Employee Benefit Plan, Pooled Separate Account [Member] M26					80000				
Employee Benefit Plan, Synthetic Investment Contract [Member] M16					62200					
Employee Benefit Plan, Other Investment [Member] M28*					4500					
						429304	20000	449304		

Figure 6b.3 (continues)

Date context			L56	L57	XL59	XL60*	L62	L65	L66	L71	L72
			20X1-01-01 to 20X1-12-31								
Legal Entity [Axis]	Statistical Measurement [Axis]	Investment, Identifier [Axis]	Entity Tax Identification Number	Employee Benefit Plan, Plan Number	Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]	Employee Benefit Plan, Investment, Current Value, Type [Extensible Enumeration]	Employee Benefit Plan, Investment, Interest Rate	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Interest Rate	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Maturity Date	Employee Benefit Plan, Investment, Par or Maturity Value	Employee Benefit Plan, Investment, Maturity Date
A1	A5	A10									
EBP 96-377779-001 [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#EmployeeBenefitPlanSyntheticInvestmentContractFixedIncomeFundMember					
		CCC Insurance Co Synthetic GIC Wrapper contract No. 123 2.39%			http://www.ct.com/20X11231#CCCInsuranceCo	http://www.ct.com/20X11231#EmployeeBenefitPlanSyntheticInvestmentContractWrapperMember	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					

Figure 6b.3 (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	Employee Benefit Plan, Plan Number	Employee Benefit Plan, Investment, Issuer Name [Extensible Enumeration]	Employee Benefit Plan, Investment, Current Value, Type [Extensible Enumeration]	Employee Benefit Plan, Investment, Interest Rate	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Interest Rate	Employee Benefit Plan, Asset Held for Investment, Participant Loan, Maturity Date	Employee Benefit Plan, Investment, Par or Maturity Value	Employee Benefit Plan, Investment, Maturity Date
EBP 96-3777779 -001 [Member] ExM10	Minimum [Member] M34							0.0236	20X5-01-01		
	Maximum [Member] M35							0.1050	20X9-12-31		
			96-3777779	001							

Figure 6b.3 (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 nine-digit Employer Identification Number with a dash after the first two digits, another dash after the next seven digits, and the Plan Number. For this plan, the standard label would be “EBP 96-3777779-001 [Member]” (ExM10) with an element name of EBP96-3777779-001Member.

1. Current value investment line-item elements, such as “Employee Benefit Plan, 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 “Employee Benefit Plan, 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],” 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. “Employee Benefit Plan, Asset Held for Investment, Investment, Excluding Plan Interest in Master Trust, Current Value” (L64) and “Investment Type [Axis]” (A2) with “Employee Benefit Plan, Employer, Common Stock [Member]” (M23), “Employee Benefit Plan, Employer, Preferred Stock [Member]” (M24), “Asset-Backed Securities [Member]” (M25), “Mutual Fund [Member]” (M11), “Common Collective Trust [Member]” (M18), “Employee Benefit Plan, Pooled Separate Account [Member]” (M26), “Employee Benefit Plan, Synthetic Investment Contract [Member]” (M16), and “Employee Benefit Plan, Other Investment [Member]” (M28\*) are intended to be used to tag the total current value of assets held for investment disaggregated by investment type. “Employee Benefit Plan, 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 together in the Schedule of Assets (Held at End of Year).
4. “Employee Benefit Plan, 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 these illustrations, 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. “Employee Benefit Plan, 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.

7. “Employee Benefit Plan, 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.
8. “Employee Benefit Plan, 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.
9. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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. “Employee Benefit Plan, 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.



### 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 <b>A</b>	XBRL Calculation Weight <b>B</b>	How values sum in XBRL <b>A*B</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
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.

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

**Figure 1b(4).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	Employee Benefit Plan, Investment, Fair Value	Debit				16707500	+1	16707500
L41	Due from broker for securities sold	225,000	Employee Benefit Plan, Receivable for Investment Sale	Debit				225000	+1	225000
L42	Accrued interest and dividends	125,000	Employee Benefit Plan, Receivable for Investment Income	Debit				125000	+1	125000
L43	Due to broker for securities purchased	(95,000)	Employee Benefit Plan, Liability for Investment Purchase	Credit				95000	-1	-95000
L9	Accrued expenses	(30,000)	Employee Benefit Plan, Accrued Expense	Credit				30000	-1	-30000
			Employee Benefit Plan, Liability	Credit						
L1	Total	16,932,500	Employee Benefit Plan, Net Asset Available for Benefit	Debit				16932500		16932500
		A7:M39, A1:ExM2								
L39	Total investments at fair value	8,455,000	Employee Benefit Plan, Investment, Fair Value	Debit				8455000	+1	8455000
L41	Due from broker for securities sold	100,000	Employee Benefit Plan, Receivable for Investment Sale	Debit				100000	+1	100000
L42	Accrued interest and dividends	50,000	Employee Benefit Plan, Receivable for Investment Income	Debit				50000	+1	50000
L43	Due to broker for securities purchased	(50,000)	Employee Benefit Plan, Liability for Investment Purchase	Credit				50000	-1	-50000
L9	Accrued expenses	(15,000)	Employee Benefit Plan, Accrued Expense	Credit				15000	-1	-15000
			Employee Benefit Plan, Liability	Credit						
L1	Total	8,540,000	Employee Benefit Plan, Net Asset Available for Benefit	Debit				8540000		8540000

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 2a.4

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											Alternative Disclosure				
	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	HTML Value		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	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Income (Loss) on Investment	Debit	Increase	Decrease	Increase	4409000	+1	4409000	4,409,000		4409000	+1	4409000
L16	Interest income from notes receivable from participants	18,000	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Note Receivable from Participant	Debit				18000	+1	18000	18,000		18000	+1	18000
L20	Total contributions	1,830,000	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Debit				1830000	+1	1830000	1,830,000		1830000	+1	1830000
L22	Benefits paid to participants	(2,865,000)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				2865000	-1	-2865000	(2,865,000)		2865000	+1	2865000
L23	Administrative expenses	(2,000)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit				2000	-1	-2000	(2,000)		2000	+1	2000
			Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Credit							(2,867,000)	L24	2867000	-1	-2867000
L25	Net increase in net assets available for benefits	3,390,000	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	Decrease	Increase	3390000		3390000	3,390,000		3390000		3390000

Figure 2b(1).4

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	Employee Benefit Plan, 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)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				10804000	-1	-10804000
			Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Credit						
L25	Net decrease in net assets available for benefits	(8,384,000)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	Decrease	Decrease	-8384000		-8384000

Figure 2b(2).4

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

Total decreases

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	Employee Benefit Plan, 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	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease) from Gain (Loss) on Investment	Debit				1865031	+1	1865031
L14, A2:M23	Dividends on company common stock	2,022	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit				2022	+1	2022
L22	Benefits payments	(1,830,797)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Payment to Participant	Credit				1830797	-1	-1830797
			Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Credit						
L25	Changes in net assets	\$ 1,831,286	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	Decrease	Increase	1831286		1831286

Figure 3a.4

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

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											Alternative Disclosure				
	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	HTML Value	Value to be Entered in XBRL	XBRL Calculation Weight B	How Values Sum in XBRL A*B	
		<b>A9:M43, A1:ExM7</b>													
<b>L8</b>	Total assets	4,951,625	Employee Benefit Plan, Asset	Debit				4951625	+1	<b>4951625</b>	4,951,625	4951625	+1	<b>4951625</b>	
<b>L51</b>	Notes payable	(460,793)	Employee Benefit Plan, Debt	Credit				460793	-1	<b>-460793</b>	(460,793)	460793	+1	460793	
<b>L52</b>	Benefits payable	—	Employee Benefit Plan, Liability to Participant	Credit				0	-1	<b>0</b>	—	0	+1	0	
			Employee Benefit Plan, Liability	Credit							(460,793)	<b>L11</b>	460793	-1	<b>-460793</b>
<b>L1</b>	Net assets available for benefits	\$ 4,490,832	Employee Benefit Plan, Net Asset Available for Benefit	Debit				4490832		<b>4490832</b>	\$ 4,490,832	4490832		<b>4490832</b>	
		<b>A9:M42, A1:ExM7</b>													
<b>L8</b>	Total assets	129,513,876	Employee Benefit Plan, Asset	Debit				129513876	+1	<b>129513876</b>	129,513,876	129513876	+1	<b>129513876</b>	
<b>L51</b>	Notes payable	—	Employee Benefit Plan, Debt	Credit				0	-1	<b>0</b>	—	0	+1	0	
<b>L52</b>	Benefits payable	(389,267)	Employee Benefit Plan, Liability to Participant	Credit				389267	-1	<b>-389267</b>	(389,267)	389267	+1	389267	
			Employee Benefit Plan, Liability	Credit							(389,267)	<b>L11</b>	389267	-1	<b>-389267</b>
<b>L1</b>	Net assets available for benefits	\$129,124,609	Employee Benefit Plan, Net Asset Available for Benefit	Debit				129124609		<b>129124609</b>	129,124,609	129124609		<b>129124609</b>	
		<b>A1:ExM7</b>													
<b>L8</b>	Total assets	134,465,501	Employee Benefit Plan, Asset	Debit				134465501	+1	<b>134465501</b>	134,465,501	134465501	+1	<b>134465501</b>	
<b>L51</b>	Notes payable	(460,793)	Employee Benefit Plan, Debt	Credit				460793	-1	<b>-460793</b>	(460,793)	460793	+1	460793	
<b>L52</b>	Benefits payable	(389,267)	Employee Benefit Plan, Liability to Participant	Credit				389267	-1	<b>-389267</b>	(389,267)	389267	+1	389267	
			Employee Benefit Plan, Liability	Credit							(850,060)	<b>L11</b>	850060	-1	<b>-850060</b>
<b>L1</b>	Net assets available for benefits	\$ 133,615,441	Employee Benefit Plan, Net Asset Available for Benefit	Debit				133615441		<b>133615441</b>	133,615,441	133615441		<b>133615441</b>	

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:	<b>A9:M43, A1:ExM7</b>								
	Investment income (loss):									
<b>L12</b>	Net appreciation (depreciation) in fair value of investments	\$ 75,732	Employee Benefit Plan, 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
<b>L13</b>	Interest	8,892	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Interest Income on Investment	Debit				8892	+1	8892
<b>L14</b>	Dividends	32,073	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Dividend Income on Investment	Debit				32073	+1	32073
<b>L15</b>	Total investment income (loss)	116,697	Employee Benefit Plan, 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:									
<b>L50</b>	Company	1,169,871	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Employer Contribution, Cash and Noncash	Debit				1169871	+1	1169871
<b>L19</b>	Rollovers									
<b>L18</b>	Participants									
<b>L20</b>	Total contributions	1,169,871	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase from Contribution	Debit				1169871	+1	1169871
<b>L16</b>	Interest income on notes receivable from participants									
<b>L53</b>	Allocation of shares									
<b>L21</b>	Total additions	1,286,568	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase	Debit				1286568	+1	<b>1286568</b>
	Deductions:									
<b>L22</b>	Benefits paid to participants									
<b>L54</b>	Interest expense	(16,231)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Interest Expense on Debt	Credit				16231	+1	16231
<b>L23</b>	Administrative fees	—	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Administrative Expense	Credit				0	+1	0
<b>L55</b>	Allocation of shares	(1,210,278)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease from Shares Allocated for ESOP	Credit				1210278	+1	1210278
<b>L24</b>	Total deductions	(1,226,509)	Employee Benefit Plan, Change in Net Asset Available for Benefit, Decrease	Credit				1226509	-1	<b>-1226509</b>
<b>L25</b>	Net increase (decrease)	60,059	Employee Benefit Plan, Change in Net Asset Available for Benefit, Increase (Decrease)	Debit	Increase	(Decrease)	Increase	60059		<b>60059</b>

**Figure 4.4 (continues)**



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

**Figure 4.4 (continues)**

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

**Figure 4.4 (continued)**