



## PROPOSED TAXONOMY IMPLEMENTATION GUIDE

**Version 1.0**

Issued: December 1, 2017  
Comments Due: January 3, 2018

**Fair Value Inputs**  
(Taxonomy Version 2018\*)

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

\*Pending SEC Acceptance. The 2018 Taxonomy is subject to change until published as final.

This draft is issued by the Financial Accounting Standards Board (FASB) to solicit views on this proposed implementation guide.

Written comments should be addressed to:

Chief of Taxonomy Development

File Reference No. 2018-540

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**Financial Accounting Standards Board**

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

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

The FASB invites individuals and organizations to send written comments on all matters in this draft or to send comments using the [electronic feedback form](#). Responses from those wishing to comment on the Proposed Taxonomy Implementation Guide must be received in writing by January 3, 2018. Interested parties should submit their comments by email to [xbrlguide@fasb.org](mailto:xbrlguide@fasb.org), File Reference No. 2018-540. Those without email should send their comments to “Chief of Taxonomy Development, File Reference No. 2018-540, FASB, 401 Merritt 7, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

The FASB will make all comments publicly available by posting them to the [Online Comment Letters XBRL Page](#).

An electronic copy of this proposed 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 Implementation Guide for the U.S. GAAP Financial Reporting Taxonomy (Taxonomy) and, in particular, on the questions below. Respondents need not comment on all of the questions.

Comments are requested from those who agree 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 Taxonomy elements and modeling structure for the reporting of disclosures related to fair value inputs? If not, why are they not sufficient?
2. Are there other examples for the reporting of disclosures related to fair value inputs that would be beneficial to include in the guide? If yes, what are they?
3. Do you agree that the modeling structure within the Taxonomy for the reporting of disclosures related to fair value inputs facilitates data consumption and improves comparability? If not, why not?
4. Do you agree that the implementation guide addresses common reporting practices for the reporting of disclosures related to fair value inputs? 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 of disclosures related to fair value inputs 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 of disclosures related to fair value inputs? If yes, what alternative would you propose?

## Taxonomy Implementation Guide on Fair Value Inputs

### Overview

The purpose of this Taxonomy Implementation Guide is to demonstrate the modeling for disclosures related to fair value inputs. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the Taxonomy understand how the modeling for disclosures of fair value inputs is structured within the Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting fair value inputs under U.S. GAAP and/or SEC authoritative literature. In addition, the reported line items within the examples are not all inclusive and represent only partial statements for illustration purposes.

*While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at [xbrl.sec.gov](http://xbrl.sec.gov).*

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

The Taxonomy Implementation Guide provides the following examples:

- Example 1—[Fair Value—Recurring Fair Value Measurements](#)
- Example 2—[Fair Value Inputs—Single Valuation Technique, Multiple Inputs](#)
- Example 3—[Fair Value Inputs—Multiple Valuation Techniques, Multiple Inputs, Report-wide values](#)
- Example 4—[Fair Value Inputs—Multiple Valuation Techniques, Multiple Inputs](#)

## **Modeling Fair Value Inputs**

In modeling the disclosure requirements within the Taxonomy, the line item elements for the measurement inputs are modeled to include the form of the financial instrument in the line item to be consistent with the related monetary value elements. For example, “Debt Securities, Available-for-sale, Measurement Input” (L2\*) is intended to be used for the inputs for “Debt Securities, Available-for-sale Securities” (L1). The form of the financial instrument is not intended to be conveyed dimensionally. If the form is disaggregated into more specific types, a dimension is used for the disaggregation of the form.

The type of input is modeled as a dimension using the “Measurement Input Type [Axis]” (A4\*) to which input or inputs are used for measurement of the instrument. Also, the measurement inputs have been modeled as a decimalItemType to provide flexibility in their structure in order to use them for a percentage, price, term or other value with the unit providing the specificity.

## General Information

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

<b>Coding</b>	<b>Standard Label</b>	<b>Element Name</b>
<b>A1</b>	<b>Range [Axis]</b>	<b>RangeAxis</b>
	Range [Domain]	RangeMember
<b>M1</b>	Minimum [Member]	MinimumMember
<b>M2</b>	Maximum [Member]	MaximumMember
<b>M3</b>	Weighted Average [Member]	WeightedAverageMember
<b>A2</b>	<b>Financial Instrument [Axis]</b>	<b>FinancialInstrumentAxis</b>
	Financial Instruments [Domain]	TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
<b>M4</b>	Residential Mortgage Backed Securities [Member]	ResidentialMortgageBackedSecuritiesMember
<b>M5</b>	Commercial Mortgage Backed Securities [Member]	CommercialMortgageBackedSecuritiesMember
<b>M6</b>	Collateralized Debt Obligations [Member]	CollateralizedDebtObligationsMember
<b>M7</b>	Collateralized Loan Obligations [Member]	CollateralizedLoanObligationsMember
<b>M8</b>	Commodity Contract [Member]	CommodityContractMember
<b>M9</b>	Corporate Debt Securities [Member]	CorporateDebtSecuritiesMember
<b>M10</b>	US Treasury Securities [Member]	USTreasurySecuritiesMember
<b>M11</b>	Debt Security, Government, Non-US [Member]	ForeignGovernmentDebtSecuritiesMember
<b>M12</b>	Asset-backed Securities [Member]	AssetBackedSecuritiesMember
<b>M13</b>	Interest Rate Contract [Member]	InterestRateContractMember
<b>M14</b>	Credit Risk Contract [Member]	CreditRiskContractMember
<b>M15</b>	Foreign Exchange Contract [Member]	ForeignExchangeContractMember
<b>M16</b>	Equity Contract [Member]	EquityContractMember
<b>M17</b>	Venture Capital Funds [Member]	VentureCapitalFundsMember
<b>M18</b>	Hedge Funds [Member]	HedgeFundsMember
<b>A3</b>	<b>Valuation Approach and Technique [Axis]</b>	<b>ValuationTechniqueAxis</b>
	Valuation Approach and Technique [Domain]	ValuationTechniqueDomain
<b>M19*</b>	Valuation Technique, Matrix Pricing [Member]	ValuationTechniqueMatrixPricingMember
<b>M20*</b>	Valuation Technique, Consensus Pricing Model [Member]	ValuationTechniqueConsensusPricingModelMember
<b>M21*</b>	Valuation Technique, Discounted Cash Flow [Member]	ValuationTechniqueDiscountedCashFlowMember
<b>M22</b>	Valuation, Market Approach [Member]	MarketApproachValuationTechniqueMember
<b>A4*</b>	<b>Measurement Input Type [Axis]</b>	<b>MeasurementInputTypeAxis</b>
	Measurement Input Type [Domain]	MeasurementInputTypeDomain
<b>M23*</b>	Measurement Input, Constant Prepayment Rate [Member]	MeasurementInputConstantPrepaymentRateMember
<b>M24*</b>	Measurement Input, Default Rate [Member]	MeasurementInputDefaultRateMember
<b>M25*</b>	Measurement Input, Loss Severity [Member]	MeasurementInputLossSeverityMember

(Continues)

<b>Coding</b>	<b>Standard Label</b>	<b>Element Name</b>
<b>M26*</b>	Measurement Input, Comparability Adjustment [Member]	MeasurementInputComparabilityAdjustmentMember
<b>M27*</b>	Measurement Input, EBITDA Multiple [Member]	MeasurementInputEbitdaMultipleMember
<b>M28*</b>	Measurement Input, Revenue Multiple [Member]	MeasurementInputRevenueMultipleMember
<b>M29*</b>	Measurement Input, Discount for Lack of Marketability [Member]	MeasurementInputDiscountForLackOfMarketabilityMember
<b>M30*</b>	Measurement Input, Control Premium [Member]	MeasurementInputControlPremiumMember
<b>M31*</b>	Measurement Input, Price Volatility [Member]	MeasurementInputPriceVolatilityMember
<b>M32*</b>	Measurement Input, Counterparty Credit Risk [Member]	MeasurementInputCounterpartyCreditRiskMember
<b>M33*</b>	Measurement Input, Entity Credit Risk [Member]	MeasurementInputEntityCreditRiskMember
<b>M34*</b>	Measurement Input, Prepayment Rate [Member]	MeasurementInputPrepaymentRateMember
<b>M35*</b>	Measurement Input, Discount Rate [Member]	MeasurementInputDiscountRateMember
<b>M36*</b>	Measurement Input, Credit Spread [Member]	MeasurementInputCreditSpreadMember
<b>M37*</b>	Measurement Input, Lapse Rate [Member]	MeasurementInputLapseRateMember
<b>ExM38</b>	Measurement Input, Age 0-40, Mortality Rate [Member]	MeasurementInputAge040MortalityRateMember
<b>ExM39</b>	Measurement Input, Age 41-60, Mortality Rate [Member]	MeasurementInputAge4160MortalityRateMember
<b>ExM40</b>	Measurement Input, Age 61-115, Mortality Rate [Member]	MeasurementInputAge61115MortalityRateMember
<b>M41*</b>	Measurement Input, Offered Price [Member]	MeasurementInputOfferedPriceMember
<b>ExM42</b>	Measurement Input, Interest Rate Correlation [Member]	MeasurementInputInterestRateCorrelationMember
<b>ExM43</b>	Measurement Input, Interest Rate Spread Volatility [Member]	MeasurementInputInterestRateSpreadVolatilityMember
<b>ExM44</b>	Measurement Input, Foreign Exchange Correlation [Member]	MeasurementInputForeignExchangeCorrelationMember
<b>ExM45</b>	Measurement Input, Withdrawal Rate [Member]	MeasurementInputWithdrawalRateMember
<b>ExM46</b>	Measurement Input, Utilization Rate [Member]	MeasurementInputUtilizationRateMember
<b>A5</b>	<b>Fair Value Hierarchy and NAV [Axis]</b>	<b>FairValueByFairValueHierarchyLevelAxis</b>
	Fair Value Hierarchy and NAV [Domain]	FairValueMeasurementsFairValueHierarchyDomain
<b>M47</b>	Fair Value, Inputs, Level 1 [Member]	FairValueInputsLevel1Member
<b>M48</b>	Fair Value, Inputs, Level 2 [Member]	FairValueInputsLevel2Member
<b>M49</b>	Fair Value, Inputs, Level 3 [Member]	FairValueInputsLevel3Member
<b>M50*</b>	Fair Value Measured at Net Asset Value Per Share [Member]	FairValueMeasuredAtNetAssetValuePerShareMember
<b>A6</b>	<b>Industry Sector [Axis]</b>	<b>EquitySecuritiesByIndustryAxis</b>
	Industry Sector [Domain]	EquitySecuritiesIndustryMember
<b>M51</b>	Real Estate Sector [Member]	RealEstateSectorMember
<b>M52</b>	Technology Sector [Member]	TechnologySectorMember

(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) while duration elements have a starting and ending date as their context (such as January 1, 20X1 to December 31, 20X1).

- (3) Instance documents (Figure x.3 in each example) do not include all the information that may appear in an entity's instance document. The instance documents are provided for illustrative purposes only.
- (4) For elements contained in the Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the *EDGAR Filer Manual*.
- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).
- (6) Elements labeled with an asterisk (\*) are under consideration for the final 2018 Taxonomy.



## Example 1—Fair Value—Recurring Fair Value Measurements

This example illustrates the modeling for disclosures reporting information about recurring fair value measurements by fair value level and net asset value.

(\$ in millions)	Total	Level 1	Level 2	Level 3	NAV
<b>Recurring fair value measurements</b>					
Equity securities					
Equity securities—real estate sector	<b>L28*, A6:M51</b> \$ 93	<b>L28*, A5:M47, A6:M51</b> \$ 70	<b>L28*, A5:M48, A6:M51</b> \$ 23		
Equity securities—technology sector	<b>L28*, A6:M52</b> 45	<b>L28*, A5:M47, A6:M52</b> 45	<b>L28*, A5:M48, A6:M52</b> —		
Total equity securities	<b>L28*</b> 138	<b>L28*, A5:M47</b> 115	<b>L28*, A5:M48</b> 23		
Available-for-sale securities					
Residential mortgage-backed securities	<b>L1, A2:M4</b> 149	<b>L1, A5:M47, A2:M4</b> —	<b>L1, A5:M48, A2:M4</b> 24	<b>L1, A5:M49, A2:M4</b> 125	
Commercial mortgage-backed securities	<b>L1, A2:M5</b> 50	<b>L1, A5:M47, A2:M5</b> —	<b>L1, A5:M48, A2:M5</b> —	<b>L1, A5:M49, A2:M5</b> 50	
Collateralized debt obligations	<b>L1, A2:M6</b> 35	<b>L1, A5:M47, A2:M6</b> —	<b>L1, A5:M48, A2:M6</b> —	<b>L1, A5:M49, A2:M6</b> 35	
U.S. Treasury securities	<b>L1, A2:M10</b> 85	<b>L1, A5:M47, A2:M10</b> 85	<b>L1, A5:M48, A2:M10</b> —	<b>L1, A5:M49, A2:M10</b> —	
Corporate bonds	<b>L1, A2:M9</b> 93	<b>L1, A5:M47, A2:M9</b> —	<b>L1, A5:M48, A2:M9</b> 93	<b>L1, A5:M49, A2:M9</b> —	
Total available-for-sale securities	<b>L1</b> 412	<b>L1, A5:M47</b> 85	<b>L1, A5:M48</b> 117	<b>L1, A5:M49</b> 210	
Other investments					
Venture capital investment	<b>L5*, A2:M17</b> 53	<b>L5*, A5:M47, A2:M17</b> —	<b>L5*, A5:M48, A2:M17</b> —	<b>L5*, A5:M49, A2:M17</b> 53	<b>L5*, A5:M50*, A2:M17</b> —
Hedge fund investments at net asset value	<b>L5*, A2:M18</b> 30	<b>L5*, A5:M47, A2:M18</b> —	<b>L5*, A5:M48, A2:M18</b> —	<b>L5*, A5:M49, A2:M18</b> —	<b>L5*, A5:M50*, A2:M18</b> 30
Total other investments	<b>L5*</b> 83	<b>L5*, A5:M47</b> —	<b>L5*, A5:M48</b> —	<b>L5*, A5:M49</b> 53	<b>L5*, A5:M50*</b> 30
Derivatives					
Interest rate contracts	<b>L10, A2:M13</b> 57	<b>L10, A5:M47, A2:M13</b> —	<b>L10, A5:M48, A2:M13</b> 57	<b>L10, A5:M49, A2:M13</b> —	
Foreign exchange contracts	<b>L10, A2:M15</b> 43	<b>L10, A5:M47, A2:M15</b> —	<b>L10, A5:M48, A2:M15</b> 43	<b>L10, A5:M49, A2:M15</b> —	
Credit contracts	<b>L10, A2:M14</b> 38	<b>L10, A5:M47, A2:M14</b> —	<b>L10, A5:M48, A2:M14</b> —	<b>L10, A5:M49, A2:M14</b> 38	
Total derivatives	<b>L10</b> 138	<b>L10, A5:M47</b> —	<b>L10, A5:M48</b> 100	<b>L10, A5:M49</b> 38	
Total recurring fair value measurements	<b>L29</b> \$ 771	<b>L29, A5:M47</b> \$ 200	<b>L29, A5:M48</b> \$ 240	<b>L29, A5:M49</b> \$ 301	<b>L29, A5:M50*</b> \$ 30

Figure 1.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Data Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A2</b>	Financial Instrument [Axis] Financial Instruments [Domain]		stringItemType domainItemType	Duration Duration	FinancialInstrumentAxis TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
<b>M4</b>	Residential Mortgage Backed Securities [Member]		domainItemType	Duration	ResidentialMortgageBackedSecuritiesMember
<b>M5</b>	Commercial Mortgage Backed Securities [Member]		domainItemType	Duration	CommercialMortgageBackedSecuritiesMember
<b>M6</b>	Collateralized Debt Obligations [Member]		domainItemType	Duration	CollateralizedDebtObligationsMember
<b>M9</b>	Corporate Debt Securities [Member]		domainItemType	Duration	CorporateDebtSecuritiesMember
<b>M10</b>	US Treasury Securities [Member]		domainItemType	Duration	USTreasurySecuritiesMember
<b>M13</b>	Interest Rate Contract [Member]		domainItemType	Duration	InterestRateContractMember
<b>M14</b>	Credit Risk Contract [Member]		domainItemType	Duration	CreditRiskContractMember
<b>M15</b>	Foreign Exchange Contract [Member]		domainItemType	Duration	ForeignExchangeContractMember
<b>M17</b>	Venture Capital Funds [Member]		domainItemType	Duration	VentureCapitalFundsMember
<b>M18</b>	Hedge Funds [Member]		domainItemType	Duration	HedgeFundsMember
<b>A5</b>	Fair Value Hierarchy and NAV [Axis] Fair Value Hierarchy and NAV [Domain]		stringItemType domainItemType	Duration Duration	FairValueByFairValueHierarchyLevelAxis FairValueMeasurementsFairValueHierarchyDomain
<b>M47</b>	Fair Value, Inputs, Level 1 [Member]		domainItemType	Duration	FairValueInputsLevel1Member
<b>M48</b>	Fair Value, Inputs, Level 2 [Member]		domainItemType	Duration	FairValueInputsLevel2Member
<b>M49</b>	Fair Value, Inputs, Level 3 [Member]		domainItemType	Duration	FairValueInputsLevel3Member
<b>M50*</b>	Fair Value Measured at Net Asset Value Per Share [Member]		domainItemType	Duration	FairValueMeasuredAtNetAssetValuePerShareMember
<b>A6</b>	Industry Sector [Axis] Industry Sector [Domain]		stringItemType domainItemType	Duration Duration	EquitySecuritiesByIndustryAxis EquitySecuritiesIndustryMember
<b>M51</b>	Real Estate Sector [Member]		domainItemType	Duration	RealEstateSectorMember
<b>M52</b>	Technology Sector [Member]		domainItemType	Duration	TechnologySectorMember
<b>L1</b>	Debt Securities, Available-for-sale Securities	Debit	monetaryItemType	Instant	AvailableForSaleSecuritiesDebtSecurities
<b>L5*</b>	Alternative Investment	Debit	monetaryItemType	Instant	AlternativeInvestment
<b>L10</b>	Derivative Asset	Debit	monetaryItemType	Instant	DerivativeAssets
<b>L28*</b>	Equity Securities, FV-NI	Debit	monetaryItemType	Instant	EquitySecuritiesFvNi
<b>L29</b>	Assets, Fair Value Disclosure	Debit	monetaryItemType	Instant	AssetsFairValueDisclosure

**Figure 1.2**

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

Standard Label	Fair Value Hierarchy and NAV [Axis]	Financial Instrument [Axis]	Industry Sector [Axis]	L28*	L1	L5*	L10	L29
				Equity Securities, FV-NI	Debt Securities, Available-for-sale Securities	Alternative Investment	Derivative Asset	Assets, Fair Value Disclosure
	A5	A2	A6					
			Real Estate Sector [Member] M51	93000000				
			Technology Sector [Member] M52	45000000				
				138000000				
	Fair Value, Inputs, Level 1 [Member] M47		Real Estate Sector [Member] M51	70000000				
			Technology Sector [Member] M52	45000000				
				115000000				
	Fair Value, Inputs, Level 2 [Member] M48		Real Estate Sector [Member] M51	23000000				
			Technology Sector [Member] M52	0				
				23000000				
		Residential Mortgage Backed Securities [Member] M4			149000000			
		Commercial Mortgage Backed Securities [Member] M5			50000000			
		Collateralized Debt Obligations [Member] M6			35000000			
		US Treasury Securities [Member] M10			85000000			
		Corporate Debt Securities [Member] M9			93000000			
					412000000			
	Fair Value, Inputs, Level 1 [Member] M47	Residential Mortgage Backed Securities [Member] M4			0			
		Commercial Mortgage Backed Securities [Member] M5			0			
		Collateralized Debt Obligations [Member] M6			0			
		US Treasury Securities [Member] M10			85000000			
		Corporate Debt Securities [Member] M9			0			
					85000000			

Figure 1.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Industry Sector [Axis] A6	L28*	L1	L5*	L10	L29
				Equity Securities, FV-NI	Debt Securities, Available-for-sale Securities	Alternative Investment	Derivative Asset	Assets, Fair Value Disclosure
Fair Value, Inputs, Level 2 [Member] M48		Residential Mortgage Backed Securities [Member] M4			24000000			
		Commercial Mortgage Backed Securities [Member] M5			0			
		Collateralized Debt Obligations [Member] M6			0			
		US Treasury Securities [Member] M10			0			
		Corporate Debt Securities [Member] M9			93000000			
					117000000			
Fair Value, Inputs, Level 3 [Member] M49		Residential Mortgage Backed Securities [Member] M4			125000000			
		Commercial Mortgage Backed Securities [Member] M5			50000000			
		Collateralized Debt Obligations [Member] M6			35000000			
		US Treasury Securities [Member] M10			0			
		Corporate Debt Securities [Member] M9			0			
					210000000			
		Venture Capital Funds [Member] M17				53000000		
		Hedge Funds [Member] M18				30000000		
					83000000			
Fair Value, Inputs, Level 1 [Member] M47		Venture Capital Funds [Member] M17				0		
		Hedge Funds [Member] M18				0		
					0			
Fair Value, Inputs, Level 2 [Member] M48		Venture Capital Funds [Member] M17				0		
		Hedge Funds [Member] M18				0		
					0			

Figure 1.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis]	Financial Instrument [Axis]	Industry Sector [Axis]	L28*	L1	L5*	L10	L29
				Equity Securities, FV-NI	Debt Securities, Available-for-sale Securities	Alternative Investment	Derivative Asset	Assets, Fair Value Disclosure
A5	A2	A6						
Fair Value, Inputs, Level 3 [Member] M49	Venture Capital Funds [Member] M17					53000000		
	Hedge Funds [Member] M18					0		
						53000000		
Fair Value Measured at Net Asset Value Per Share [Member] M50*	Venture Capital Funds [Member] M17					0		
	Hedge Funds [Member] M18					30000000		
						30000000		
	Interest Rate Contract [Member] M13						57000000	
	Foreign Exchange Contract [Member] M15						43000000	
	Credit Risk Contract [Member] M14						38000000	
							138000000	
Fair Value, Inputs, Level 1 [Member] M47	Interest Rate Contract [Member] M13						0	
	Foreign Exchange Contract [Member] M15						0	
	Credit Risk Contract [Member] M14						0	
							0	
Fair Value, Inputs, Level 2 [Member] M48	Interest Rate Contract [Member] M13						57000000	
	Foreign Exchange Contract [Member] M15						43000000	
	Credit Risk Contract [Member] M14						0	
							100000000	
Fair Value, Inputs, Level 3 [Member] M49	Interest Rate Contract [Member] M13						0	
	Foreign Exchange Contract [Member] M15						0	
	Credit Risk Contract [Member] M14						38000000	
							38000000	
								771000000
Fair Value, Inputs, Level 1 [Member] M47								200000000
Fair Value, Inputs, Level 2 [Member] M48								240000000

Figure 1.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis]	Financial Instrument [Axis]	Industry Sector [Axis]	L28*	L1	L5*	L10	L29
	A5	A2	A6	Equity Securities, FV-NI	Debt Securities, Available-for-sale Securities	Alternative Investment	Derivative Asset	Assets, Fair Value Disclosure
	Fair Value, Inputs, Level 3 [Member] M49							301000000
	Fair Value Measured at Net Asset Value Per Share [Member] M50*							30000000

**Figure 1.3 (continued)**

Notes:

- The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.
- Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements which are not included in Figure 1.3 due to size constraints.
- \* Elements labeled with an asterisk (\*) are under consideration for the final 2018 Taxonomy.

## Example 2—Fair Value Inputs—Single Valuation Technique, Multiple Inputs

This example illustrates the modeling for disclosure about the valuation techniques and unobservable inputs for Level 3 financial assets with one valuation technique for each category.

		(\$ in millions)		Valuation Technique	Unobservable Input	Range		Weighted Average	
	Fair Value					Minimum	Maximum		
Residential mortgage-backed securities	L1, A5:M49, A2:M4	125	XL3*, A5:M49, A2:M4	Discounted cash flow	Constant repayment rate	L2*, A5:M49, A2:M4, A4*:M23*, A1:M1	L2*, A5:M49, A2:M4, A4*:M23*, A1:M2	L2*, A5:M49, A2:M4, A4*:M23*, A1:M3	4.5%
					Probability of default	L2*, A5:M49, A2:M4, A4*:M24*, A1:M1	L2*, A5:M49, A2:M4, A4*:M24*, A1:M2	L2*, A5:M49, A2:M4, A4*:M24*, A1:M3	10.0%
					Loss severity	L2*, A5:M49, A2:M4, A4*:M25*, A1:M1	L2*, A5:M49, A2:M4, A4*:M25*, A1:M2	L2*, A5:M49, A2:M4, A4*:M25*, A1:M3	60.0%
Commercial mortgage-backed securities	L1, A5:M49, A2:M5	50	XL3*, A5:M49, A2:M5	Discounted cash flow	Constant repayment rate	L2*, A5:M49, A2:M5, A4*:M41*, A1:M1	L2*, A5:M49, A2:M5, A4*:M41*, A1:M2	L2*, A5:M49, A2:M5, A4*:M23*, A1:M3	4.1%
					Probability of default	L2*, A5:M49, A2:M5, A4*:M24*, A1:M1	L2*, A5:M49, A2:M5, A4*:M24*, A1:M2	L2*, A5:M49, A2:M5, A4*:M24*, A1:M3	5.0%
					Loss severity	L2*, A5:M49, A2:M5, A4*:M25*, A1:M1	L2*, A5:M49, A2:M5, A4*:M25*, A1:M2	L2*, A5:M49, A2:M5, A4*:M25*, A1:M3	20.0%
Collateralized debt obligations	L1, A5:M49, A2:M6	35	XL3*, A5:M49, A2:M6	Consensus pricing	Offered quotes	L2*, A5:M49, A2:M6, A4*:M41*, A1:M1	L2*, A5:M49, A2:M6, A4*:M41*, A1:M2	L2*, A5:M49, A2:M6, A4*:M41*, A1:M3	0.000045
					Comparability adjustments	L2*, A5:M49, A2:M6, A4*:M26*, A1:M1	L2*, A5:M49, A2:M6, A4*:M26*, A1:M2	L2*, A5:M49, A2:M6, A4*:M26*, A1:M3	5.0%
Venture capital investment	L5*, A5:M49, A2:M17	53	XL7*, A5:M49, A2:M17	Market comparables	EBITDA multiple	L6*, A5:M49, A2:M17, A4*:M27*, A1:M1	L6*, A5:M49, A2:M17, A4*:M27*, A1:M2	L6*, A5:M49, A2:M17, A4*:M27*, A1:M3	11.3
					Revenue multiple	L6*, A5:M49, A2:M17, A4*:M28*, A1:M1	L6*, A5:M49, A2:M17, A4*:M28*, A1:M2	L6*, A5:M49, A2:M17, A4*:M28*, A1:M3	1.7
					Discount for lack of marketability	L6*, A5:M49, A2:M17, A4*:M29*, A1:M1	L6*, A5:M49, A2:M17, A4*:M29*, A1:M2	L6*, A5:M49, A2:M17, A4*:M29*, A1:M3	17.0%
					Control premium	L6*, A5:M49, A2:M17, A4*:M30*, A1:M1	L6*, A5:M49, A2:M17, A4*:M30*, A1:M2	L6*, A5:M49, A2:M17, A4*:M30*, A1:M3	20.0%
Credit contracts	L10, A5:M49, A2:M14	38	XL12*, A5:M49, A2:M14	Option pricing	Annualized volatility	L11*, A5:M49, A2:M14, A4*:M31*, A1:M1	L11*, A5:M49, A2:M14, A4*:M31*, A1:M2	L11*, A5:M49, A2:M14, A4*:M31*, A1:M3	20.0%
					Counterparty credit risk	L11*, A5:M49, A2:M14, A4*:M32*, A1:M1	L11*, A5:M49, A2:M14, A4*:M32*, A1:M2	L11*, A5:M49, A2:M14, A4*:M32*, A1:M3	3.5%
					Own credit risk	L11*, A5:M49, A2:M14, A4*:M33*, A1:M1	L11*, A5:M49, A2:M14, A4*:M33*, A1:M2	L11*, A5:M49, A2:M14, A4*:M33*, A1:M3	2.0%

Figure 2.1

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Data Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Range [Axis]		stringItemType	Duration	RangeAxis
	Range [Domain]		domainItemType	Duration	RangeMember
<b>M1</b>	Minimum [Member]		domainItemType	Duration	MinimumMember
<b>M2</b>	Maximum [Member]		domainItemType	Duration	MaximumMember
<b>M3</b>	Weighted Average [Member]		domainItemType	Duration	WeightedAverageMember
<b>A2</b>	Financial Instrument [Axis]		stringItemType	Duration	FinancialInstrumentAxis
	Financial Instruments [Domain]		domainItemType	Duration	TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
<b>M4</b>	Residential Mortgage Backed Securities [Member]		domainItemType	Duration	ResidentialMortgageBackedSecuritiesMember
<b>M5</b>	Commercial Mortgage Backed Securities [Member]		domainItemType	Duration	CommercialMortgageBackedSecuritiesMember
<b>M6</b>	Collateralized Debt Obligations [Member]		domainItemType	Duration	CollateralizedDebtObligationsMember
<b>M14</b>	Credit Risk Contract [Member]		domainItemType	Duration	CreditRiskContractMember
<b>M17</b>	Venture Capital Funds [Member]		domainItemType	Duration	VentureCapitalFundsMember
<b>A4*</b>	Measurement Input Type [Axis]		stringItemType	Duration	MeasurementInputTypeAxis
	Measurement Input Type [Domain]		domainItemType	Duration	MeasurementInputTypeDomain
<b>M23*</b>	Measurement Input, Constant Prepayment Rate [Member]		domainItemType	Duration	MeasurementInputConstantPrepaymentRateMember
<b>M24*</b>	Measurement Input, Default Rate [Member]		domainItemType	Duration	MeasurementInputDefaultRateMember
<b>M25*</b>	Measurement Input, Loss Severity [Member]		domainItemType	Duration	MeasurementInputLossSeverityMember
<b>M26*</b>	Measurement Input, Comparability Adjustment [Member]		domainItemType	Duration	MeasurementInputComparabilityAdjustmentMember
<b>M27*</b>	Measurement Input, EBITDA Multiple [Member]		domainItemType	Duration	MeasurementInputEbitdaMultipleMember
<b>M28*</b>	Measurement Input, Revenue Multiple [Member]		domainItemType	Duration	MeasurementInputRevenueMultipleMember
<b>M29*</b>	Measurement Input, Discount for Lack of Marketability [Member]		domainItemType	Duration	MeasurementInputDiscountForLackOfMarketabilityMember
<b>M30*</b>	Measurement Input, Control Premium [Member]		domainItemType	Duration	MeasurementInputControlPremiumMember
<b>M31*</b>	Measurement Input, Price Volatility [Member]		domainItemType	Duration	MeasurementInputPriceVolatilityMember
<b>M32*</b>	Measurement Input, Counterparty Credit Risk [Member]		domainItemType	Duration	MeasurementInputCounterpartyCreditRiskMember
<b>M33*</b>	Measurement Input, Entity Credit Risk [Member]		domainItemType	Duration	MeasurementInputEntityCreditRiskMember
<b>M41*</b>	Measurement Input, Offered Price [Member]		domainItemType	Duration	MeasurementInputOfferedPriceMember

**Figure 2.2 (continues)**



	<b><u>Standard Label</u></b>	<b><u>Balance Type</u></b>	<b><u>Data Type</u></b>	<b><u>Period Type</u></b>	<b><u>Element Name</u></b>
<b>A5</b>	Fair Value Hierarchy and NAV [Axis]		stringItemType	Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		domainItemType	Duration	FairValueMeasurementsFairValueHierarchyDomain
<b>M49</b>	Fair Value, Inputs, Level 3 [Member]		domainItemType	Duration	FairValueInputsLevel3Member
<b>L1</b>	Debt Securities, Available-for-sale Securities	Debit	monetaryItemType	Instant	AvailableForSaleSecuritiesDebtSecurities
<b>L2*</b>	Debt Securities, Available-for-sale, Measurement Input		decimalItemType	Instant	DebtSecuritiesAvailableForSaleMeasurementInput
<b>XL3*</b>	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	DebtSecuritiesAvailableForSaleValuationTechniqueExtensibleList
<b>L5*</b>	Alternative Investment	Debit	monetaryItemType	Instant	AlternativeInvestment
<b>L6*</b>	Alternative Investment, Measurement Input		decimalItemType	Instant	AlternativeInvestmentMeasurementInput
<b>XL7*</b>	Alternative Investment, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	AlternativeInvestmentValuationTechniqueExtensibleList
<b>L10</b>	Derivative Asset	Debit	monetaryItemType	Instant	DerivativeAssets
<b>L11*</b>	Derivative Asset, Measurement Input		decimalItemType	Instant	DerivativeAssetMeasurementInput
<b>XL12*</b>	Derivative Asset, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	DerivativeAssetValuationTechniqueExtensibleList

**Figure 2.2 (continued)**

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

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Measurement Input Type [Axis] A4*	Range [Axis] A1	L1	L2*	XL3*	L5*	L6*	XL7*	L10	L11*	XL12*					
					Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Alternative Investment	Alternative Investment, Measurement Input	Alternative Investment, Valuation Technique [Extensible List]	Derivative Asset	Derivative Asset, Measurement Input	Derivative Asset, Valuation Technique [Extensible List]					
Fair Value, Inputs, Level 3 [Member] M49	Residential Mortgage Backed Securities [Member] M4				125000000		us-gaap:ValuationTechniqueDiscountedCashFlowMember											
					Measurement Input, Constant Prepayment Rate [Member] M23*	Minimum [Member] M1	0.035											
						Maximum [Member] M2	0.055											
						Weighted Average [Member] M3	0.045											
					Measurement Input, Default Rate [Member] M24*	Minimum [Member] M1	0.050											
						Maximum [Member] M2	0.500											
						Weighted Average [Member] M3	0.100											
					Measurement Input, Loss Severity [Member] M25*	Minimum [Member] M1	0.400											
						Maximum [Member] M2	1.000											
						Weighted Average [Member] M3	0.600											
					Commercial Mortgage Backed Securities [Member] M5					50000000		us-gaap:ValuationTechniqueDiscountedCashFlowMember						
										Measurement Input, Constant Prepayment Rate [Member] M23*	Minimum [Member] M1	0.030						
	Maximum [Member] M2	0.050																
	Weighted Average [Member] M3	0.041																
	Measurement Input, Default Rate [Member] M24*	Minimum [Member] M1	0.020															
		Maximum [Member] M2	0.250															
		Weighted Average [Member] M3	0.050															
	Measurement Input, Loss Severity [Member] M25*	Minimum [Member] M1	0.100															
		Maximum [Member] M2	0.500															
		Weighted Average [Member] M3	0.200															

Figure 2.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Measurement Input Type [Axis] A4*	Range [Axis] A1	L1	L2*	XL3*	L5*	L6*	XL7*	L10	L11*	XL12*		
					Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Alternative Investment	Alternative Investment, Measurement Input	Alternative Investment, Valuation Technique [Extensible List]	Derivative Asset	Derivative Asset, Measurement Input	Derivative Asset, Valuation Technique [Extensible List]		
Fair Value, Inputs, Level 3 [Member]	Collateralized Debt Obligations [Member] M6		Measurement Input, Offered Price [Member] M41*	Minimum [Member] M1	35000000		us-gaap:ValuationTechniqueConsensusPricingModelMember								
				Maximum [Member] M2											
				Weighted Average [Member] M3											
		Measurement Input, Comparability Adjustment [Member] M26*	Minimum [Member] M1												
			Maximum [Member] M2												
			Weighted Average [Member] M3												
		Venture Capital Funds [Member] M17		Measurement Input, EBITDA Multiple [Member] M27*	Minimum [Member] M1						53000000	us-gaap:MarketApproachValuationTechniqueMember			
					Maximum [Member] M2										
					Weighted Average [Member] M3										
			Measurement Input, Revenue Multiple [Member] M28*	Minimum [Member] M1											
	Maximum [Member] M2														
	Weighted Average [Member] M3														
	Measurement Input, Discount for Lack of Marketability [Member] M29*		Minimum [Member] M1												
			Maximum [Member] M2												
			Weighted Average [Member] M3												
	Measurement Input, Control Premium [Member] M30*		Minimum [Member] M1												
			Maximum [Member] M2												
			Weighted Average [Member] M3												
	Credit Risk Contract [Member] M14														
												38000000		us-gaap:ValuationTechniqueOptionPricingModelMember	

Figure 2.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Measurement Input Type [Axis] A4*	Range [Axis] A1	L1	L2*	XL3*	L5*	L6*	XL7*	L10	L11*	XL12*		
					Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Alternative Investment	Alternative Investment, Measurement Input	Alternative Investment, Valuation Technique [Extensible List]	Derivative Asset	Derivative Asset, Measurement Input	Derivative Asset, Valuation Technique [Extensible List]		
Fair Value, Inputs, Level 3 [Member] M49	Credit Risk Contract [Member] M14	Measurement Input, Price Volatility [Member] M31*	Minimum [Member] M1									0.100			
			Maximum [Member] M2									0.200			
		Measurement Input, Counterparty Credit Risk [Member] M32*	Minimum [Member] M1										0.050		
			Maximum [Member] M2										0.035		
		Measurement Input, Entity Credit Risk [Member] M33*	Minimum [Member] M1											0.030	
			Maximum [Member] M2											0.020	

Figure 2.3 (continued)

Notes:

- This example assumes that the values for Level 3 are not report-wide values and therefore, the dimension “Fair Value Hierarchy and NAV [Domain]” and member “Fair Value, Inputs, Level 3 [Member]” (M49) are applied to all of the values.
  - An extensible list element is used when the attribute is not disaggregating the value. For example, “Debt Securities, Available-for-sale, Valuation Technique [Extensible List]” (XL3\*) is used to convey the information for the valuation technique as it is not a further disaggregation of the value. The value of the extensible list is the member representing the technique.
  - The elements for the measurement inputs are a decimalItemType and can be used with various units. For example, the element “Debt Securities, Available-for-sale, Measurement Input” (L2\*) can be used with a price per unit or with pure unit. See the Unit Registry for the units.
  - The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.
  - Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements which are not included in Figure 2.3 due to size constraints.
- \* Elements labeled with an asterisk (\*) are under consideration for the final 2018 Taxonomy.

### Example 3—Fair Value Inputs—Multiple Valuation Techniques, Multiple Inputs, Report-wide values

This example illustrates the modeling for disclosure of the valuation techniques and unobservable inputs for Level 3 financial assets with multiple valuation techniques for a specific category and one technique and measurement input for a specific category and with certain values also representing report-wide values.

	Fair value				Range			Weighted average				
	Instrument	(\$ in thousands)	Valuation technique	Unobservable inputs	Minimum	Maximum						
Residential mortgage-backed securities	L1, A5:M49, A2:M4	2,851	XL3*, A5:M49, A2:M4	Discounted cash flows	Discount rate	L2*, A5:M49, A2:M4, A4*:M35*, A1:M1	L2*, A5:M49, A2:M4, A4*:M35*, A1:M2	4.0 %	18.0 %	L2*, A5:M49, A2:M4, A4*:M35*, A1:M3	5.0 %	
					Prepayment speed	L2*, A5:M49, A2:M4, A4*:M34*, A1:M1	L2*, A5:M49, A2:M4, A4*:M34*, A1:M2	— %	20.0 %	L2*, A5:M49, A2:M4, A4*:M34*, A1:M3	8.0 %	
					Conditional default rate	L2*, A5:M49, A2:M4, A4*:M24*, A1:M1	L2*, A5:M49, A2:M4, A4*:M24*, A1:M2	— %	34.0 %	L2*, A5:M49, A2:M4, A4*:M24*, A1:M3	15.0 %	
					Loss severity	L2*, A5:M49, A2:M4, A4*:M25*, A1:M1	L2*, A5:M49, A2:M4, A4*:M25*, A1:M2	— %	90.0 %	L2*, A5:M49, A2:M4, A4*:M25*, A1:M3	37.0 %	
Commercial mortgage-backed securities	L1, A5:M49, A2:M5	1,655	XL3*, A5:M49, A2:M5	Discounted cash flows	Discount rate	L2*, A5:M49, A2:M5, A4*:M35*, A1:M1	L2*, A5:M49, A2:M5, A4*:M35*, A1:M2	1.0 %	32.0 %	L2*, A5:M49, A2:M5, A4*:M35*, A1:M3	8.0 %	
					Conditional default rate	L2*, A5:M49, A2:M5, A4*:M24*, A1:M1	L2*, A5:M49, A2:M5, A4*:M24*, A1:M2	— %	100.0 %	L2*, A5:M49, A2:M5, A4*:M24*, A1:M3	69.0 %	
					Loss severity					L2*, A5:M49, A2:M5, A4*:M25*, A1:M3	40.0 %	
Corporate debt securities	L1, A5:M49, A2:M9, A3:M21*	964		Discounted cash flows	Credit spread (bps)	L2*, A5:M49, A2:M9, A4*:M36*, A3:M21*, A1:M1	L2*, A5:M49, A2:M9, A4*:M36*, A3:M21*, A1:M2	40	375	L2*, A5:M49, A2:M9, A4*:M36*, A3:M21*, A1:M3	96	
Collateralized loan obligations	L1, A5:M49, A2:M9, A3:M22	2,744		Market comparables	XL4*, A5:M49, A2:M9, A3:M22	Price	L2*, A5:M49, A2:M9, A1:M1, A3:M22	L2*, A5:M49, A2:M9, A1:M2, A3:M22	\$ —	\$ 0.121	L2*, A5:M49, A2:M9, A1:M3, A3:M22	\$ 0.091
						Discounted cash flows	Credit spread (bps)	L2*, A5:M49, A2:M7, A4*:M36*, A3:M21*, A1:M1	L2*, A5:M49, A2:M7, A4*:M36*, A3:M21*, A1:M2	303	475	L2*, A5:M49, A2:M7, A4*:M36*, A3:M21*, A1:M3
	Prepayment speed						L2*, A5:M49, A2:M7, A4*:M34*, A3:M21*, A1:M3	20.0 %				
	Conditional default rate						L2*, A5:M49, A2:M7, A4*:M24*, A3:M21*, A1:M3	2.0 %				
	L1, A5:M49, A2:M7, A3:M20*	358		Consensus Pricing	Offered quotes	L2*, A5:M49, A2:M7, A4*:M41*, A3:M20*, A1:M1	L2*, A5:M49, A2:M7, A4*:M41*, A3:M20*, A1:M2	\$ —	\$ 0.111	L2*, A5:M49, A2:M7, A4*:M41*, A3:M20*, A1:M3	\$ 0.073	
				Comparability adjustments	L2*, A5:M49, A2:M7, A4*:M26*, A3:M20*, A1:M1	L2*, A5:M49, A2:M7, A4*:M26*, A3:M20*, A1:M2	5.0 %	14.0 %	L2*, A5:M49, A2:M7, A4*:M26*, A3:M20*, A1:M3	7.0 %		

Figure 3.1 (continues)

Instrument	Fair value			Valuation technique	Unobservable inputs	Range		Weighted average				
	(\$ in thousands)					Minimum	Maximum					
Net interest rate derivatives	L15, A5:M49, A2:M13	1,363	XL17*, A5:M49, A2:M13	Option pricing	Interest rate correlation	L16*, A5:M49, A2:M13, A4*:ExM42, A1:M1	(30.0)%	L16*, A5:M49, A2:M13, A4*:ExM42, A1:M2	100.0%			
					Interest rate spread volatility	L16*, A5:M49, A2:M13, A4*:ExM43, A1:M1	3.0 %	L16*, A5:M49, A2:M13, A4*:ExM43, A1:M2	38.0%			
Net credit derivatives	L15, A5:M49, A2:M14	78	XL17*, A5:M49, A2:M14	Discounted cash flows	XL18*, A5:M49, A2:M14	Credit correlation	L16*, A5:M49, A2:M14, A1:M1	30.0 %	L16*, A5:M49, A2:M14, A1:M2	85.0%		
Net foreign exchange derivatives	L15, A5:M49, A2:M15	(1,284)	XL17*, A5:M49, A2:M15	Option pricing	XL18*, A5:M49, A2:M15	Foreign exchange correlation	L16*, A5:M49, A2:M15, A1:M1	(30.0)%	L16*, A5:M49, A2:M15, A1:M2	65.0%		
Net equity derivatives	L15, A5:M49, A2:M16	(2,152)	XL17*, A5:M49, A2:M16	Option pricing	XL18*, A5:M49, A2:M16	Equity volatility	L16*, A5:M49, A2:M16, A1:M1	20.0 %	L16*, A5:M49, A2:M16, A1:M2	60.0%		
Net commodity derivatives	L15, A5:M49, A2:M8	(65)	XL17*, A5:M49, A2:M8	Discounted cash flows	XL18*, A5:M49, A2:M8	Forward commodity price (per barrel)	L16*, A5:M49, A2:M8, A1:M1	\$0.046	L16*, A5:M49, A2:M8, A1:M2	\$0.059		
Private equity fund investments	L5*	1,206	XL7*	Market comparables	XL8*	EBITDA multiple	L6*, A1:M1	6.4	L6*, A1:M2	11.5	L6*, A1:M3	7.9
Long-term debt	L19	18,669	XL21*	Option pricing	Interest rate correlation	L20*, A4*:ExM42, A1:M1	(30.0)%	L20*, A4*:ExM42, A1:M2	100.0%			
					Interest rate spread volatility	L20*, A4*:ExM43, A1:M1	3.0 %	L20*, A4*:ExM43, A1:M2	38.0%			
					Foreign exchange correlation	L20*, A4*:ExM44, A1:M1	(30.0)%	L20*, A4*:ExM44, A1:M2	65.0%			

Figure 3.1 (continued)

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

	<b><u>Standard Label</u></b>	<b><u>Balance Type</u></b>	<b><u>Data Type</u></b>	<b><u>Period Type</u></b>	<b><u>Element Name</u></b>
<b>A1</b>	Range [Axis]		stringItemType	Duration	RangeAxis
	Range [Domain]		domainItemType	Duration	RangeMember
<b>M1</b>	Minimum [Member]		domainItemType	Duration	MinimumMember
<b>M2</b>	Maximum [Member]		domainItemType	Duration	MaximumMember
<b>M3</b>	Weighted Average [Member]		domainItemType	Duration	WeightedAverageMember
<b>A2</b>	Financial Instrument [Axis]		stringItemType	Duration	FinancialInstrumentAxis
	Financial Instruments [Domain]		domainItemType	Duration	TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
<b>M4</b>	Residential Mortgage Backed Securities [Member]		domainItemType	Duration	ResidentialMortgageBackedSecuritiesMember
<b>M5</b>	Commercial Mortgage Backed Securities [Member]		domainItemType	Duration	CommercialMortgageBackedSecuritiesMember
<b>M7</b>	Collateralized Loan Obligations [Member]		domainItemType	Duration	CollateralizedLoanObligationsMember
<b>M8</b>	Commodity Contract [Member]		domainItemType	Duration	CommodityContractMember
<b>M9</b>	Corporate Debt Securities [Member]		domainItemType	Duration	CorporateDebtSecuritiesMember
<b>M13</b>	Interest Rate Contract [Member]		domainItemType	Duration	InterestRateContractMember
<b>M14</b>	Credit Risk Contract [Member]		domainItemType	Duration	CreditRiskContractMember
<b>M15</b>	Foreign Exchange Contract [Member]		domainItemType	Duration	ForeignExchangeContractMember
<b>M16</b>	Equity Contract [Member]		domainItemType	Duration	EquityContractMember
<b>A3</b>	Valuation Approach and Technique [Axis]		stringItemType	Duration	ValuationTechniqueAxis
	Valuation Approach and Technique [Domain]		domainItemType	Duration	ValuationTechniqueDomain
<b>M20*</b>	Valuation Technique, Consensus Pricing Model [Member]		domainItemType	Duration	ValuationTechniqueConsensusPricingModelMember
<b>M21*</b>	Valuation Technique, Discounted Cash Flow [Member]		domainItemType	Duration	ValuationTechniqueDiscountedCashFlowMember
<b>M22</b>	Valuation, Market Approach [Member]		domainItemType	Duration	MarketApproachValuationTechniqueMember
<b>A4*</b>	Measurement Input Type [Axis]		stringItemType	Duration	MeasurementInputTypeAxis
	Measurement Input Type [Domain]		domainItemType	Duration	MeasurementInputTypeDomain
<b>M24*</b>	Measurement Input, Default Rate [Member]		domainItemType	Duration	MeasurementInputDefaultRateMember
<b>M25*</b>	Measurement Input, Loss Severity [Member]		domainItemType	Duration	MeasurementInputLossSeverityMember

**Figure 3.2 (continues)**



	<b>Standard Label</b>	<b>Balance Type</b>	<b>Data Type</b>	<b>Period Type</b>	<b>Element Name</b>
<b>M26*</b>	Measurement Input, Comparability Adjustment [Member]		domainItemType	Duration	MeasurementInputComparabilityAdjustmentMember
<b>M34*</b>	Measurement Input, Prepayment Rate [Member]		domainItemType	Duration	MeasurementInputPrepaymentRateMember
<b>M35*</b>	Measurement Input, Discount Rate [Member]		domainItemType	Duration	MeasurementInputDiscountRateMember
<b>M36*</b>	Measurement Input, Credit Spread [Member]		domainItemType	Duration	MeasurementInputCreditSpreadMember
<b>M41*</b>	Measurement Input, Offered Price [Member]		domainItemType	Duration	MeasurementInputOfferedPriceMember
<b>ExM42</b>	Measurement Input, Interest Rate Correlation [Member]		domainItemType	Duration	MeasurementInputInterestRateCorrelationMember
<b>ExM43</b>	Measurement Input, Interest Rate Spread Volatility [Member]		domainItemType	Duration	MeasurementInputInterestRateSpreadVolatilityMember
<b>ExM44</b>	Measurement Input, Foreign Exchange Correlation [Member]		domainItemType	Duration	MeasurementInputForeignExchangeCorrelationMember
<b>A5</b>	Fair Value Hierarchy and NAV [Axis]		stringItemType	Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		domainItemType	Duration	FairValueMeasurementsFairValueHierarchyDomain
<b>M49</b>	Fair Value, Inputs, Level 3 [Member]		domainItemType	Duration	FairValueInputsLevel3Member
<b>L1</b>	Debt Securities, Available-for-sale Securities	Debit	monetaryItemType	Instant	AvailableForSaleSecuritiesDebtSecurities
<b>L2*</b>	Debt Securities, Available-for-sale, Measurement Input		decimalItemType	Instant	DebtSecuritiesAvailableForSaleMeasurementInput
<b>XL3*</b>	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	DebtSecuritiesAvailableForSaleValuationTechniqueExtensibleList
<b>XL4*</b>	Debt Securities, Available-for-sale, Measurement Input [Extensible List]		srt-types: extensibleListItemType	Instant	DebtSecuritiesAvailableForSaleMeasurementInputExtensibleList
<b>L5*</b>	Alternative Investment	Debit	monetaryItemType	Instant	AlternativeInvestment
<b>L6*</b>	Alternative Investment, Measurement Input		decimalItemType	Instant	AlternativeInvestmentMeasurementInput
<b>XL7*</b>	Alternative Investment, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	AlternativeInvestmentValuationTechniqueExtensibleList
<b>XL8*</b>	Alternative Investment, Measurement Input [Extensible List]		srt-types: extensibleListItemType	Instant	AlternativeInvestmentMeasurementInputExtensibleList
<b>XL9*</b>	Alternative Investment, Type [Extensible List]		srt-types: extensibleListItemType	Instant	AlternativeInvestmentTypeExtensibleList
<b>L15</b>	Derivative Assets (Liabilities), at Fair Value, Net	Debit	monetaryItemType	Instant	DerivativeAssetsLiabilitiesAtFairValueNet
<b>L16*</b>	Derivative Asset (Liability) Net, Measurement Input		decimalItemType	Instant	DerivativeAssetLiabilityNetMeasurementInput
<b>XL17*</b>	Derivative Asset (Liability) Net, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	DerivativeAssetLiabilityNetValuationTechniqueExtensibleList
<b>XL18*</b>	Derivative Asset (Liability) Net, Measurement Input [Extensible List]		srt-types: extensibleListItemType	Instant	DerivativeAssetLiabilityNetMeasurementInputExtensibleList

**Figure 3.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Data Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>L19</b>	Long-term Debt, Fair Value	Credit	monetaryItemType	Instant	LongTermDebtFairValue
<b>L20*</b>	Long-term Debt, Measurement Input		decimalItemType	Instant	LongtermDebtMeasurementInput
<b>XL21*</b>	Long-term Debt, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	LongtermDebValuationTechniqueExtensibleList
<b>XL26*</b>	Alternative Investment, Fair Value by Fair Value Hierarchy Level and NAV [Extensible List]		srt-types: extensibleListItemType	Duration	AlternativeInvestmentFairValueByFairValueHierarchyLevelAndNAVExtensibleList
<b>XL27*</b>	Long-term Debt, Fair Value by Fair Value Hierarchy Level [Extensible List]		srt-types: extensibleListItemType	Duration	LongTermDebtFairValueByFairValueHierarchyLevelExtensibleList

**Figure 3.2 (continued)**

A portion of the instance document created using the modeling structure is provided here. For the full instance document, see [Figure 3.3](#) in the Instance Document Section.

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Valuation Approach and Technique [Axis] A3	Measurement Input Type [Axis] A4*	Range [Axis] A1	L1	L2*	XL3*	XL4*	L15	L16*	XL17*	XL18*					
						Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Debt Securities, Available-for-sale, Measurement Input [Extensible List]	Derivative Assets (Liabilities), at Fair Value, Net	Derivative Asset (Liability) Net, Measurement Input	Derivative Asset (Liability) Net, Valuation Technique [Extensible List]	Derivative Asset (Liability) Net, Measurement Input [Extensible List]					
Fair Value, Inputs, Level 3 [Member] M49	Residential Mortgage Backed Securities [Member] M4					2851000		us-gaap:ValuationTechniqueDiscountedCashFlowMember										
						Measurement Input, Discount Rate [Member] M35*	Minimum [Member] M1		0.040									
							Maximum [Member] M2		0.180									
							Weighted Average [Member] M3		0.050									
						Measurement Input, Prepayment Rate [Member] M34*	Minimum [Member] M1		0.000									
							Maximum [Member] M2		0.200									
							Weighted Average [Member] M3		0.080									
						Measurement Input, Default Rate [Member] M24*	Minimum [Member] M1		0.000									
							Maximum [Member] M2		0.340									
							Weighted Average [Member] M3		0.150									
						Measurement Input, Loss Severity [Member] M25*	Minimum [Member] M1		0.000									
							Maximum [Member] M2		0.900									
							Weighted Average [Member] M3		0.370									

Figure 3.3

Notes:

- This example assumes that the values for Level 3 are not report-wide values for all values except for private equity investments and long-term debt. Therefore, the dimension “Fair Value Hierarchy and NAV [Domain]” and member “Fair Value, Inputs, Level 3 [Member]” (M49) are applied to all of the values except values related to those items. The extensible list “Alternative Investment, Fair Value by Fair Value Hierarchy Level and NAV [Extensible List]” (XL26\*) with the value “FairValueInputsLevel3Member” is reported to convey that the value of \$1,206 thousand for private equity investment is categorized in Level 3. Similarly, the element “Long-term Debt, Fair Value by Fair Value Hierarchy Level [Extensible List]” (XL27\*) is used to convey that the value of \$18,669 thousand for long-term debt is categorized in Level 3.
- An extensible list element is used when the attribute is not disaggregating the value. For example, the element “Debt Securities, Available-for-sale, Valuation Technique [Extensible List]” (XL3\*) is used to convey the information for the valuation technique when it is not disaggregating information for the specific type of available-for-sale debt security. The value of the extensible list is the member representing the technique. Similarly, the element “Derivative Asset (Liability) Net, Measurement Input [Extensible List]” (XL18\*) is used when the measurement input is not disaggregating information.
- The elements for the measurement inputs are a decimalItemType and can be used with various units. For example, the element “Debt Securities, Available-for-sale, Measurement Input” (L2\*) can be used with a price per unit or with pure unit.
- The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.
- Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements which are not included in Figure 3.3 due to size constraints.
- \* Elements labeled with an asterisk (\*) are under consideration for the final 2018 Taxonomy.

### Example 4—Fair Value Inputs—Multiple Valuation Techniques, Multiple Inputs

This example illustrates the modeling for disclosure of the valuation techniques and unobservable inputs for Level 3 financial assets with multiple valuation techniques and measurement inputs for a specific category and one technique and measurement input for a specific category.

Assets	Fair Value (\$ in millions)	Valuation Technique	Significant Unobservable Inputs	Range		Weighted Average	
				Minimum	Maximum		
Fixed maturity securities:  Corporate bonds	L1, A5:M49, A2:M9 1,797	Matrix pricing	XL4*, A5:M49, A2:M9, A3:M19*	Offered quotes	L2*, A5:M49, A2:M9, A3:M19*, A1:M1 \$0.000018	L2*, A5:M49, A2:M9, A3:M19*, A1:M3 \$0.000138	L2*, A5:M49, A2:M9, A3:M19*, A1:M3 \$0.000105
			XL4*, A5:M49, A2:M9, A3:M22	Quoted prices	L2*, A5:M49, A2:M9, A3:M22, A1:M1 \$0.000006	L2*, A5:M49, A2:M9, A3:M22, A1:M2 \$0.0007	L2*, A5:M49, A2:M9, A3:M22, A1:M3 \$0.000114
			XL4*, A5:M49, A2:M9, A3:M20*	Offered quotes	L2*, A5:M49, A2:M9, A3:M20*, A1:M1 \$0.000037	L2*, A5:M49, A2:M9, A3:M20*, A1:M2 \$0.00002	L2*, A5:M49, A2:M9, A3:M20*, A1:M3 \$0.000099
ABS	L1, A5:M49, A2:M12 24	Consensus pricing	XL3*, A5:M49, A2:M12	Offered quotes	L2*, A5:M49, A2:M12, A1:M1 \$0.000096	L2*, A5:M49, A2:M12, A1:M2 \$0.000102	L2*, A5:M49, A2:M12, A1:M3 \$0.0001
Foreign government bonds	L1, A5:M49, A2:M11 76	Market pricing	XL3*, A5:M49, A2:M11	Quoted prices	L2*, A5:M49, A2:M11, A1:M1 \$0.000098	L2*, A5:M49, A2:M11, A1:M2 \$0.000124	L2*, A5:M49, A2:M11, A1:M3 \$0.000104

Figure 4.1 (continues)

Liabilities	Fair Value (\$ in millions)	Valuation Technique	Significant Unobservable Inputs	Range		Weighted Average	
				Minimum	Maximum		
<b>XL25*, A5:M49</b> Embedded derivatives- guaranteed income benefit reserves	<b>L22, A5:M49</b>	<b>XL24*, A5:M49</b> Option pricing	Long-term lapse rate	<b>L23*, A5:M49, A4*:M37*, A1:M1</b>	<b>L23*, A5:M49, A4*:M37*, A1:M2</b>	1.00%	30.00%
			Utilization rates	<b>L23*, A5:M49, A4*:ExM46, A1:M1</b>	<b>L23*, A5:M49, A4*:ExM46, A1:M2</b>	—%	25.00%
			Withdrawal rates	<b>L23*, A5:M49, A4*:ExM45, A1:M1</b>	<b>L23*, A5:M49, A4*:ExM45, A1:M2</b>	—%	20.00%
			Own credit risk	<b>L23*, A5:M49, A4*:M33*, A1:M1</b>	<b>L23*, A5:M49, A4*:M33*, A1:M2</b>	0.04%	1.70%
			Mortality rates:				
			Ages 0 - 40	<b>L23*, A5:M49, A4*:ExM38, A1:M1</b>	<b>L23*, A5:M49, A4*:ExM38, A1:M2</b>	—%	0.21%
			Ages 41 - 60	<b>L23*, A5:M49, A4*:ExM39, A1:M1</b>	<b>L23*, A5:M49, A4*:ExM39, A1:M2</b>	0.01%	0.78%
			Ages 61 - 115	<b>L23*, A5:M49, A4*:ExM40, A1:M1</b>	<b>L23*, A5:M49, A4*:ExM40, A1:M2</b>	0.04%	100.00%

Figure 4.1 (continued)

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Data Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A1</b>	Range [Axis]		stringItemType	Duration	RangeAxis
	Range [Domain]		domainItemType	Duration	RangeMember
<b>M1</b>	Minimum [Member]		domainItemType	Duration	MinimumMember
<b>M2</b>	Maximum [Member]		domainItemType	Duration	MaximumMember
<b>M3</b>	Weighted Average [Member]		domainItemType	Duration	WeightedAverageMember
<b>A2</b>	Financial Instrument [Axis]		stringItemType	Duration	FinancialInstrumentAxis
	Financial Instruments [Domain]		domainItemType	Duration	TransfersAndServicingOfFinancialInstrumentsTypesOfFinancialInstrumentsDomain
<b>M9</b>	Corporate Debt Securities [Member]		domainItemType	Duration	CorporateDebtSecuritiesMember
<b>M11</b>	Debt Security, Government, Non-US [Member]		domainItemType	Duration	ForeignGovernmentDebtSecuritiesMember
<b>M12</b>	Asset-backed Securities [Member]		domainItemType	Duration	AssetBackedSecuritiesMember
<b>A3</b>	Valuation Approach and Technique [Axis]		stringItemType	Duration	ValuationTechniqueAxis
	Valuation Approach and Technique [Domain]		domainItemType	Duration	ValuationTechniqueDomain
<b>M19*</b>	Valuation Technique, Matrix Pricing [Member]		domainItemType	Duration	ValuationTechniqueMatrixPricingMember
<b>M20*</b>	Valuation Technique, Consensus Pricing Model [Member]		domainItemType	Duration	ValuationTechniqueConsensusPricingModelMember
<b>M22</b>	Valuation, Market Approach [Member]		domainItemType	Duration	MarketApproachValuationTechniqueMember
<b>A4*</b>	Measurement Input Type [Axis]		stringItemType	Duration	MeasurementInputTypeAxis
	Measurement Input Type [Domain]		domainItemType	Duration	MeasurementInputTypeDomain
<b>M33*</b>	Measurement Input, Entity Credit Risk [Member]		domainItemType	Duration	MeasurementInputEntityCreditRiskMember
<b>M37*</b>	Measurement Input, Lapse Rate [Member]		domainItemType	Duration	MeasurementInputLapseRateMember
<b>ExM38</b>	Measurement Input, Age 0-40, Mortality Rate [Member]		domainItemType	Duration	MeasurementInputAge040MortalityRateMember
<b>ExM39</b>	Measurement Input, Age 41-60, Mortality Rate [Member]		domainItemType	Duration	MeasurementInputAge4160MortalityRateMember
<b>ExM40</b>	Measurement Input, Age 61-115, Mortality Rate [Member]		domainItemType	Duration	MeasurementInputAge61115MortalityRateMember
<b>ExM45</b>	Measurement Input, Withdrawal Rate [Member]		domainItemType	Duration	MeasurementInputWithdrawalRateMember
<b>ExM46</b>	Measurement Input, Utilization Rate [Member]		domainItemType	Duration	MeasurementInputUtilizationRateMember

**Figure 4.2 (continues)**

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Data Type</u>	<u>Period Type</u>	<u>Element Name</u>
<b>A5</b>	Fair Value Hierarchy and NAV [Axis]		stringItemType	Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		domainItemType	Duration	FairValueMeasurementsFairValueHierarchyDomain
<b>M49</b>	Fair Value, Inputs, Level 3 [Member]		domainItemType	Duration	FairValueInputsLevel3Member
<b>L1</b>	Debt Securities, Available-for-sale Securities	Debit	monetaryItemType	Instant	AvailableForSaleSecuritiesDebtSecurities
<b>L2*</b>	Debt Securities, Available-for-sale, Measurement Input		decimalItemType	Instant	DebtSecuritiesAvailableForSaleMeasurementInput
<b>XL3*</b>	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	DebtSecuritiesAvailableForSaleValuationTechniqueExtensibleList
<b>XL4*</b>	Debt Securities, Available-for-sale, Measurement Input [Extensible List]		srt-types: extensibleListItemType	Instant	DebtSecuritiesAvailableForSaleMeasurementInputExtensibleList
<b>L22</b>	Embedded Derivative, Fair Value of Embedded Derivative Liability	Credit	monetaryItemType	Instant	EmbeddedDerivativeFairValueOfEmbeddedDerivativeLiability
<b>L23*</b>	Embedded Derivative Liability, Measurement Input		decimalItemType	Instant	EmbeddedDerivativeLiabilityMeasurementInput
<b>XL24*</b>	Embedded Derivative Liability, Valuation Technique [Extensible List]		srt-types: extensibleListItemType	Instant	EmbeddedDerivativeLiabilityValuationTechniqueExtensibleList
<b>XL25*</b>	Embedded Derivative Liability, Type [Extensible List]		srt-types: extensibleListItemType	Instant	EmbeddedDerivativeLiabilityTypeExtensibleList

**Figure 4.2 (continued)**



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

Standard Label					L1	L2*	XL3*	XL4*	L22	L23*	XL24*	XL25*		
Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Valuation Approach and Technique [Axis] A3	Measurement Input Type [Axis] A4*	Range [Axis] A1	Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Debt Securities, Available-for-sale, Measurement Input [Extensible List]	Embedded Derivative, Fair Value of Embedded Derivative Liability	Embedded Derivative Liability, Measurement Input	Embedded Derivative Liability, Valuation Technique [Extensible List]	Embedded Derivative Liability, Type [Extensible List]		
Fair Value, Inputs, Level 3 [Member] M49	Corporate Debt Securities [Member] M9	Valuation Technique, Matrix Pricing [Member] M19*			1797000000									
				Minimum [Member] M1				18						
				Maximum [Member] M2				138						
		Weighted Average [Member] M3				105								
		Valuation, Market Approach [Member] M22									us-gaap:MeasurementInputQuotedPriceMember			
				Minimum [Member] M1				6						
				Maximum [Member] M2				700						
		Weighted Average [Member] M3				114								
		Valuation Technique, Consensus Pricing Model [Member] M20*									us-gaap:MeasurementInputOfferedPriceMember			
	Minimum [Member] M1						37							
	Maximum [Member] M2						20							
	Weighted Average [Member] M3				99									
	Asset-backed Securities [Member] M12					24000000			us-gaap:ValuationTechniqueConsensusPricingModelMember	us-gaap:MeasurementInputOfferedPriceMember				
			Minimum [Member] M1				96							
			Maximum [Member] M2				102							
Weighted Average [Member] M3				100										

Figure 4.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis]	Financial Instrument [Axis]	Valuation Approach and Technique [Axis]	Measurement Input Type [Axis]	Range [Axis]	L1	L2*	XL3*	XL4*	L22	L23*	XL24*	XL25*	
	A5	A2	A3	A4*	A1	Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Debt Securities, Available-for-sale, Measurement Input [Extensible List]	Embedded Derivative, Fair Value of Embedded Derivative Liability	Embedded Derivative Liability, Measurement Input	Embedded Derivative Liability, Valuation Technique [Extensible List]	Embedded Derivative Liability, Type [Extensible List]	
Fair Value, Inputs, Level 3 [Member]	Debt Security, Government, Non-US [Member]	M11				76000000			us-gaap:MarketApproachValuationTechniqueMember	us-gaap:MeasurementInputQuotedPriceMember				
			Minimum [Member]	M1			98							
			Maximum [Member]	M2			124							
			Weighted Average [Member]	M3			104							
												us-gaap:ValuationTechniqueOptionPricingModelMember	us-gaap:GuaranteedMinimumIncomeBenefitReservesMember	
				Measurement Input, Lapse Rate [Member]	M37*	Minimum [Member]	M1					0.0100		
						Maximum [Member]	M2					0.3000		
				Measurement Input, Utilization Rate [Member]	ExM46	Minimum [Member]	M1					0.0000		
						Maximum [Member]	M2					0.2500		
				Measurement Input, Withdrawal Rate [Member]	ExM45	Minimum [Member]	M1					0.0000		
						Maximum [Member]	M2					0.2000		
				Measurement Input, Entity Credit Risk [Member]	M33*	Minimum [Member]	M1					0.0004		
						Maximum [Member]	M2					0.0170		
				Measurement Input, Age 0-40, Mortality Rate [Member]	ExM38	Minimum [Member]	M1					0.0000		
						Maximum [Member]	M2					0.0021		
			Measurement Input, Age 41-60, Mortality Rate [Member]	ExM39	Minimum [Member]	M1					0.0001			
					Maximum [Member]	M2					0.0078			
			Measurement Input, Age 61-115, Mortality Rate [Member]	ExM40	Minimum [Member]	M1					0.0004			
					Maximum [Member]	M2					1.0000			

Figure 4.3 (continued)

Notes:

- This example assumes that the values for Level 3 are not report-wide values and therefore, the dimension “Fair Value Hierarchy and NAV [Domain]” and member “Fair Value, Inputs, Level 3 [Member]” (M49) are applied to all of the values.
  - An extensible list element is used when the attribute is not disaggregating the value. For example, “Debt Securities, Available-for-sale, Valuation Technique [Extensible List]” (XL3\*) is used to convey the information for the valuation technique as there is only one technique for each specific type of available-for-sale debt security. The value of the extensible list is the member representing the technique.
  - The elements for the measurement inputs are a decimalItemType and can be used with various units. For example, the element “Debt Securities, Available-for-sale, Measurement Input” (L2\*) can be used with a price per unit or with pure unit.
  - The instance document has the primary line item elements in the column headings, and the member elements are the row headings due to size constraints.
  - Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements which are not included in Figure 4.3 due to size constraints.
- \* Elements labeled with an asterisk (\*) are under consideration for the final 2018 Taxonomy.

### Instance Document Section

					L1	L2*	XL3*	XL4*	L15	L16*	XL17*	XL18*						
Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Valuation Approach and Technique [Axis] A3	Measurement Input Type [Axis] A4*	Range [Axis] A1	Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Debt Securities, Available-for-sale, Measurement Input [Extensible List]	Derivative Assets (Liabilities), at Fair Value, Net	Derivative Asset (Liability) Net, Measurement Input	Derivative Asset (Liability) Net, Valuation Technique [Extensible List]	Derivative Asset (Liability) Net, Measurement Input [Extensible List]					
Fair Value, Inputs, Level 3 [Member]	Residential Mortgage Backed Securities [Member] M4					2851000		us-gaap:ValuationTechniqueDiscountedCashFlowMember										
						Measurement Input, Discount Rate [Member] M35*	Minimum [Member] M1		0.040									
							Maximum [Member] M2		0.180									
							Weighted Average [Member] M3		0.050									
						Measurement Input, Prepayment Rate [Member] M34*	Minimum [Member] M1		0.000									
							Maximum [Member] M2		0.200									
							Weighted Average [Member] M3		0.080									
						Measurement Input, Default Rate [Member] M24*	Minimum [Member] M1		0.000									
							Maximum [Member] M2		0.340									
							Weighted Average [Member] M3		0.150									
						Measurement Input, Loss Severity [Member] M25*	Minimum [Member] M1		0.000									
							Maximum [Member] M2		0.900									
	Weighted Average [Member] M3		0.370															
	Commercial Mortgage Backed Securities [Member] M5						1655000		us-gaap:ValuationTechniqueDiscountedCashFlowMember									
							Measurement Input, Discount Rate [Member] M35*	Minimum [Member] M1		0.010								
								Maximum [Member] M2		0.320								
								Weighted Average [Member] M3		0.080								

Figure 3.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Valuation Approach and Technique [Axis] A3	Measurement Input Type [Axis] A4*	Range [Axis] A1	L1	L2*	XL3*	XL4*	L15	L16*	XL17*	XL18*		
						Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Debt Securities, Available-for-sale, Measurement Input [Extensible List]	Derivative Assets (Liabilities), at Fair Value, Net	Derivative Asset (Liability) Net, Measurement Input	Derivative Asset (Liability) Net, Valuation Technique [Extensible List]	Derivative Asset (Liability) Net, Measurement Input [Extensible List]		
Fair Value, Inputs, Level 3 [Member] M49	Commercial Mortgage Backed Securities [Member] M5			Measurement Input, Default Rate [Member] M24*	Minimum [Member] M1		0.000								
					Maximum [Member] M2		1.000								
					Weighted Average [Member] M3		0.690								
				Measurement Input, Loss Severity [Member] M25*	Weighted Average [Member] M3		0.400								
	Corporate Debt Securities [Member] M9	Valuation Technique, Discounted Cash Flow [Member] M21*		Measurement Input, Credit Spread [Member] M36*	Minimum [Member] M1	964000									
					Maximum [Member] M2		.0040								
					Weighted Average [Member] M3		.0375								
				Measurement Input, Discount Rate [Member] M35*	Minimum [Member] M1		0.010								
					Maximum [Member] M2		0.170								
					Weighted Average [Member] M3		0.090								
		Valuation, Market Approach [Member] M22					2744000			us-gaap:MeasurementInputQuotedPriceMember					
						Minimum [Member] M1		0							
						Maximum [Member] M2		121							
						Weighted Average [Member] M3		91							
	Collateralized Loan Obligations [Member] M7	Valuation Technique, Discounted Cash Flow [Member] M21*		Measurement Input, Credit Spread [Member] M36*		863000									
					Minimum [Member] M1		.0303								
					Maximum [Member] M2		.0475								
					Weighted Average [Member] M3		.0339								

Figure 3.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Valuation Approach and Technique [Axis] A3	Measurement Input Type [Axis] A4*	Range [Axis] A1	L1	L2*	XL3*	XL4*	L15	L16*	XL17*	XL18*		
						Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Debt Securities, Available-for-sale, Measurement Input [Extensible List]	Derivative Assets (Liabilities), at Fair Value, Net	Derivative Asset (Liability) Net, Measurement Input	Derivative Asset (Liability) Net, Valuation Technique [Extensible List]	Derivative Asset (Liability) Net, Measurement Input [Extensible List]		
Fair Value, Inputs, Level 3 [Member] M49	Collateralized Loan Obligations [Member] M7	Valuation Technique, Discounted Cash Flow [Member] M21*	Measurement Input, Prepayment Rate [Member] M34*	Weighted Average [Member] M3			0.200								
			Measurement Input, Default Rate [Member] M24*	Weighted Average [Member] M3			0.020								
			Measurement Input, Loss Severity [Member] M25*	Weighted Average [Member] M3			0.300								
		Valuation Technique, Consensus Pricing Model [Member] M20*					358000								
			Measurement Input, Offered Price [Member] M41*	Minimum [Member] M1			0								
				Maximum [Member] M2			111								
				Weighted Average [Member] M3			73								
			Measurement Input, Comparability Adjustment [Member] M26*	Minimum [Member] M1			0.050								
				Maximum [Member] M2			0.140								
	Weighted Average [Member] M3				0.070										
	Interest Rate Contract [Member] M13	Measurement Input, Interest Rate Correlation [Member] ExM42	Minimum [Member] M1								1363000		us-gaap:ValuationTechniqueOptionPricingModelMember		
			Maximum [Member] M2								-0.300				
			Minimum [Member] M1									1.000			
			Maximum [Member] M2									0.030			
		Measurement Input, Interest Rate Spread Volatility [Member] ExM43	Minimum [Member] M1									0.380			
	Maximum [Member] M2														
	Credit Risk Contract [Member] M14										78000		us-gaap:ValuationTechniqueDiscountedCashFlowMember	us-gaap:MeasurementInputCreditCorrelationMember	
			Minimum [Member] M1								0.300				
		Maximum [Member] M2									0.850				

Figure 3.3 (continues)

Standard Label	Fair Value Hierarchy and NAV [Axis] A5	Financial Instrument [Axis] A2	Valuation Approach and Technique [Axis] A3	Measurement Input Type [Axis] A4*	Range [Axis] A1	L1	L2*	XL3*	XL4*	L15	L16*	XL17*	XL18*	
						Debt Securities, Available-for-sale Securities	Debt Securities, Available-for-sale, Measurement Input	Debt Securities, Available-for-sale, Valuation Technique [Extensible List]	Debt Securities, Available-for-sale, Measurement Input [Extensible List]	Derivative Assets (Liabilities), at Fair Value, Net	Derivative Asset (Liability) Net, Measurement Input	Derivative Asset (Liability) Net, Valuation Technique [Extensible List]	Derivative Asset (Liability) Net, Measurement Input [Extensible List]	
Fair Value, Inputs, Level 3 [Member] M49	Foreign Exchange Contract [Member] M15										-1284000		us-gaap:ValuationTechniqueOptionPricingModelMember	us-gaap:MeasurementInputForeignExchangeCorrelationMember
						Minimum [Member] M1						-0.300		
						Maximum [Member] M2						0.650		
						Minimum [Member] M1								
						Maximum [Member] M2								
	Equity Contract [Member] M16										-2152000		us-gaap:ValuationTechniqueOptionPricingModelMember	us-gaap:MeasurementInputPriceVolatilityMember
						Minimum [Member] M1						0.200		
						Maximum [Member] M2						0.600		
						Minimum [Member] M1								
						Maximum [Member] M2								
Commodity Contract [Member] M8										-65000		us-gaap:ValuationTechniqueDiscountedCashFlowMember	us-gaap:MeasurementInputCommodityForwardPriceMember	
					Minimum [Member] M1						46			
				Maximum [Member] M2						59				

Figure 3.3 (continues)

Standard Label	Measurement Input Type [Axis]	Range [Axis]	L5*	L6*	XL7*	XL8*	XL9*	L19	L20*	XL21*	XL26*	XL27*
			Alternative Investment	Alternative Investment, Measurement Input	Alternative Investment, Valuation Technique [Extensible List]	Alternative Investment, Measurement Input [Extensible List]	Alternative Investment, Type [Extensible List]	Long-term Debt, Fair Value	Long-term Debt, Measurement Input	Long-term Debt, Valuation Technique [Extensible List]	Alternative Investment, Fair Value by Fair Value Hierarchy Level and NAV [Extensible List]	Long-term Debt, Fair Value by Fair Value Hierarchy Level [Extensible List]
	Report-wide value	A1	1206000		us-gaap:MarketApproachValuationTechniqueMember	us-gaap:MeasurementInputEbitdaMultipleMember	us-gaap:PrivateEquityFundsMember				us-gaap:FairValueInputsLevel3Member	
		Minimum [Member] M1		6.4								
		Maximum [Member] M2		11.5								
		Weighted Average [Member] M3		7.9								
	Report-wide value							18669000		us-gaap:ValuationTechniqueOptionPricingModelMember		us-gaap:FairValueInputsLevel3Member
	Measurement Input, Interest Rate Correlation [Member] ExM42	Minimum [Member] M1							-0.300			
		Maximum [Member] M2							1.000			
	Measurement Input, Interest Rate Spread Volatility [Member] ExM43	Minimum [Member] M1							0.030			
		Maximum [Member] M2							0.380			
	Measurement Input, Foreign Exchange Correlation [Member] ExM44	Minimum [Member] M1							-0.300			
		Maximum [Member] M2							0.650			

Figure 3.3 (continued)