



GAAP TAXONOMY IMPLEMENTATION GUIDE

Version 3.0
March 2023

Disclosures about Offsetting Assets and Liabilities

(2023 GAAP Taxonomy[†])

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

[†] Changes from the 2016 GAAP Implementation Guide are included in Appendix A to this Guide.

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 (GRT) and the SEC Reporting Taxonomy (SRT) (collectively referred to as the “GAAP Taxonomy”) are designed. It also provides other information to help a user of the GAAP Taxonomy understand how elements and relationships are structured.

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GAAP Taxonomy Implementation Guide on Modeling For Balance Sheet Offsetting

Overview

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for the reporting of balance sheet offsetting under *FASB Accounting Standards Codification*[®] Subtopic 210-20. 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 or its financial statements. The examples are provided to help users of the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy") understand how the modeling for balance sheet offsetting is structured within the GAAP Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting balance sheet offsetting 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 disclosures and statements for illustrative purposes.

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

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

The Taxonomy Implementation Guide provides four examples:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling for the reporting of balance sheet offsetting under Subtopic 210-20
- **Section 2: Examples of Modeling:** This section includes examples of modeling for the reporting of balance sheet offsetting under Subtopic 210-20
 - Example 1—[Offsetting of Eligible Assets and Liabilities, Policy Election to Offset Obligation to Return Cash Collateral](#)
 - Example 2—[Offsetting of Eligible Assets Disaggregated by Type of Financial Instrument, Type of Transaction and Type of Counterparty](#)

- Example 3—[Offsetting of Eligible Assets and Liabilities Disaggregated by Type of Transaction, Policy Election not to Offset Financial Instrument](#)
- Example 4—[Offsetting of Eligible Derivative Liabilities Disaggregated by Type of Instrument, Financial Instrument not Eligible to be offset](#)

General Information

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

Coding	Standard Label	Element Name
A1	Counterparty Name [Axis]	CounterpartyNameAxis
	Counterparty Name [Domain]	RepurchaseAgreementCounterpartyNameDo main
ExM1	Counterparty A [Member]	CounterpartyAMember
ExM2	Counterparty B [Member]	CounterpartyBMember
A2	Derivative Instrument [Axis]	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]	DerivativeContractTypeDomain
M3	Interest Rate Contract [Member]	InterestRateContractMember
M4	Foreign Exchange Contract [Member]	ForeignExchangeContractMember
M5	Equity Contract [Member]	EquityContractMember
M6	Interest Rate Swap [Member]	InterestRateSwapMember
ExM7	Loan Level Swap [Member]	LoanLevelSwapMember
M8	Foreign Exchange [Member]	ForeignExchangeMember
A3	Transaction Type [Axis]	TransactionTypeAxis
	Transaction [Domain]	TransactionDomain
M9	Over-the-Counter [Member]	OverTheCounterMember
M10	Exchange Traded [Member]	ExchangeTradedMember
M11	Exchange Cleared [Member]	ExchangeClearedMember

- (2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20XX) while duration elements have a starting and ending date as their context (such as January 1 through December 31, 20XX).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity’s instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the SEC *EDGAR Filer Manual*.

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

Section 1: Overview of Modeling

Elements included in presentation group 210000 - Disclosures - Balance Sheet Offsetting are modeled as follows:

“Derivative Asset, Subject to Master Netting Arrangement, before Offset” (**L1**) is intended to be used to tag the gross amount of a recognized derivative asset subject to an enforceable master netting arrangement or similar agreement. If the gross amount includes the amount not subject to a master netting arrangement, “Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement” (**L9**) is intended to be used.

“Derivative Asset, Subject to Master Netting Arrangement, Liability Offset” (**L2**) and “Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset” (**L3**) are intended to be used to tag the amounts offset to determine the net amount of the derivative asset presented in the statement of financial position. If the aggregate amount of **L2** and **L3** is disclosed, “Derivative Asset, Fair Value, Gross Liability and Obligation to Return Cash, Offset” is intended to be used.

“Derivative Asset, Subject to Master Netting Arrangement, after Offset” (**L4**) is intended to be used to tag the net amount of the derivative asset presented in the statement of financial position excluding the amount not subject to an enforceable master netting arrangement. If the net amount includes an amount not subject to a master netting arrangement, “Derivative Asset” (**L10**) is intended to be used.

“Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset” (**L5**), “Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset” (**L6**), and “Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L60**) are intended to be used to tag the amounts subject to an enforceable master netting arrangement or similar agreement but not offset in the statement of financial position.

“Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction” (**L7**) is intended to be used to tag the net amount of a derivative asset after offset and deduction of the amount not offset in the statement of financial position excluding the amount not subject to an enforceable master netting arrangement. If the net amount includes the amount not subject to a master netting arrangement, “Derivative Asset, Including Not Subject to Master Netting

Arrangement, after Offset and Deduction” (L11) is intended to be used.

The calculation for the offsetting of a derivative asset subject to an enforceable master netting arrangement or similar agreement is structured as below. Reported values are based on Example 3. If the derivative asset includes the amount not subject to a master netting arrangement, L1, L4, and L7 should be replaced with “Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement” (L9), “Derivative Asset” (L10), and “Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction” (L11), respectively.

XBRL calculation weight	Element	Balance type	HTML value (in millions)	XBRL value
+ L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Debit	\$ 3,290	3290000000
- L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	—	0
- L3	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset	Credit	—	0
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	\$ 3,290	3290000000
+ L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	\$ 3,290	3290000000
- L60	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	(2,600)	2600000000
- L6	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	(300)	3000000000
- L5	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	(240)	2400000000
L7	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	\$ 150	1500000000

“Derivative Asset, Subject to Master Netting Arrangement, after Offset” (L4), “Derivative Asset, Not Subject to Master Netting Arrangement” (L8), and “Derivative Asset” (L10) are intended to be used to tag the amounts to reconcile to the net amount of the derivative asset presented in the statement of financial position. Because L4 is the amount after offset excluding the amount not subject to a master netting arrangement, L8 is added to L4 to determine the total net amount of the derivative asset L10.

XBRL calculation weight		Element	Balance type	HTML value (in millions)	XBRL value
+	L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	\$ 3,290	3290000000
+	L8	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	—	0
	L10	Derivative Asset	Debit	\$ 3,290	3290000000

If the gross amount includes the amount not subject to a master netting arrangement, “Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement” (**L9**), “Derivative Asset, Subject to Master Netting Arrangement, Liability Offset” (**L2**), “Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset” (**L3**), and “Derivative Asset” (**L10**), if applicable, may be used for the reconciliation. Because **L9** is the gross amount before offset including the amount not subject to a master netting arrangement, **L2** and **L3** are deducted from **L9** to determine the total net amount of the derivative asset **L10**.

XBRL calculation weight		Element	Balance type	HTML value (in millions)	XBRL value
+	L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	\$ 3,290	3290000000
-	L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	—	0
-	L3	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset	Credit	—	0
	L10	Derivative Asset	Debit	\$ 3,290	3290000000

There is a dimension “Counterparty Name [Axis]” (**A1**) and an extensible enumeration element “Derivative Asset, Counterparty Name [Extensible Enumeration]” (**XL29**) to provide additional information about the counterparty. The dimensional element is intended to be used when the amount is disaggregated by counterparties. The extensible enumeration element is intended to be used when the amount is not disaggregated by counterparties.

“Derivative Instrument [Axis]” (**A2**), “Interest Rate Contract [Member]” (**M3**), “Foreign Exchange Contract [Member]” (**M4**), “Equity Contract [Member]” (**M5**), “Interest Rate Swap [Member]” (**M6**), “Foreign Exchange [Member]” (**M8**), and other applicable members in the GAAP Taxonomy are intended to be used to tag the amounts disaggregated by the type of derivative instrument. The extensible enumeration element “Derivative Asset, Type [Extensible

Enumeration]” or “Derivative Liability, Type [Extensible Enumeration]” is intended to be used when it is not a disaggregating characteristic.

“Transaction Type [Axis]” (**A3**), “Over-the-Counter [Member]” (**M9**), “Exchange Traded [Member]” (**M10**), and “Exchange Cleared [Member]” (**M11**) are intended to be used to tag the amounts disaggregated by the type of transaction.

There are similar models for the groups listed as follows:

- Offsetting Securities Purchased under Agreements to Resell
- Offsetting Securities Borrowed
- Offsetting Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed
- Offsetting Derivative Liabilities
- Offsetting Securities Sold under Agreements to Repurchase
- Offsetting Securities Loaned
- Offsetting Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned

Section 2: Examples of Modeling

Example 1—Offsetting of Eligible Assets and Liabilities, Policy Election to Offset Obligation to Return Cash Collateral

This Example illustrates the modeling for disclosures of the offsetting of eligible assets and liabilities when a right of setoff exists.

The reporting entity has entered into transactions subject to an enforceable master netting arrangement or other similar agreement with the following counterparties.

Counterparty A:

1. The Company has a derivative asset (fair value of \$100 million) and a derivative liability (fair value of \$80 million) with Counterparty A. The Company qualified for and made an accounting policy election to offset cash collateral. Cash collateral also has been received from Counterparty A for a portion of the net derivative asset (\$10 million). The derivative liability and the cash collateral received are set off against the derivative asset in the statement of financial position, resulting in the presentation of a net derivative asset of \$10 million.

Counterparty B:

1. The Company entered into a sale and repurchase agreement with Counterparty B that is accounted for as a collateralized borrowing. The carrying value of the financial asset (bonds) used as collateral and held by the Company for the transaction is \$79 million, and their fair value is \$85 million. The carrying value of the collateralized borrowing (repo payable) is \$80 million.
2. The Company also entered into a reverse sale and repurchase agreement with Counterparty B that is accounted for as a collateralized lending. The fair value of the asset (bonds) received as collateral (and not recognized in the statement of financial position) is \$105 million. The carrying value of the secured lending (reverse repo receivable) is \$90 million.
3. The transactions are not offset.

Offsetting of Financial Assets and Derivative Assets

\$ million

As of December 31, 20x0

Description	Gross amount of recognized assets	Gross amount offset in the statement of financial position	Derivative collateral, obligation to return cash	Net amount of assets presented in the statement of financial position	Gross amount not offset in the statement of financial position			Fair value of collateral received
					Securities collateral	Cash collateral received	Net amount	
XL29 Counterparty A								
Derivatives, subject to master netting arrangement	L1 \$ 100	L2 \$ (80)	L3 \$ (10)	L4 \$ 10	L5 \$ —	L6 \$ —	L7 \$ 10	
Derivatives, not subject to master netting arrangement	L8 —			L8 —			L8 —	
Total derivatives	L9 \$ 100	L2 \$ (80)	L3 \$ (10)	L10 \$ 10	L5 \$ —	L6 \$ —	L11 \$ 10	
XL30 Counterparty B								
Reverse repurchase, subject to master netting arrangement	L12 90	L13 —		L14 90	L15 (90)	L16 —	L17 —	L18 \$ 105
Reverse repurchase, not subject to master netting arrangement	L19 —			L19 —			L19 —	
Total reverse repurchase	L20 \$ 90	L13 \$ —		L21 \$ 90	L15 \$ (90)	L16 \$ —	L22 \$ —	
Total derivatives and reverse repurchase	L23 \$ 190	L24 \$ (80)	L3 \$ (10)	L25 \$ 100	L26 \$ (90)	L27 \$ —	L28 \$ 10	

Figure 1a.1

Offsetting of Financial Liabilities and Derivative Liabilities							
\$ million							
As of December 31, 20x0							
<u>Description</u>	<u>Gross amount of recognized liabilities</u>	<u>Gross amount offset in the statement of financial position</u>	<u>Net amount of liabilities presented in the statement of financial position</u>	<u>Gross amount not offset in the statement of financial position</u>			<u>Fair value of collateral pledged</u>
				<u>Securities collateral</u>	<u>Cash collateral pledged</u>	<u>Net amount</u>	
XL58 Counterparty A							
Derivatives, subject to master netting arrangement	L31 \$ 80	L32 \$ (80)	L33 \$ —	L34 \$ —	L35 \$ —	L36 \$ —	
Derivatives, not subject to master netting arrangement	L37 —		L37 —			L37 —	
Total derivatives	L38 \$ 80	L32 \$ (80)	L39 \$ —	L34 \$ —	L35 \$ —	L40 \$ —	
XL59 Counterparty B							
Repurchase, subject to master netting arrangement	L41 80	L42 —	L43 80	L44 (80)	L45 —	L46 —	L47 \$ 85
Repurchase, not subject to master netting arrangement	L48 —		L48 —			L48 —	
Total repurchase	L49 \$ 80	L42 \$ —	L50 \$ 80	L44 \$ (80)	L45 \$ —	L51 \$ —	
Total derivatives and repurchase	L52 \$ 160	L53 \$ (80)	L54 \$ 80	L55 \$ (80)	L56 \$ —	L57 \$ —	

Figure 1b.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>
L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Debit	Instant	DerivativeFairValueOfDerivativeAsset
L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetFairValueGrossLiability
L3	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset	Credit	Instant	DerivativeAssetCollateralObligationToReturnCashOffset
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	Instant	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement
L5	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	DerivativeCollateralObligationToReturnSecurities
L6	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	DerivativeCollateralObligationToReturnCash
L7	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeAssetFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L8	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetNotSubjectToMasterNettingArrangement
L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L10	Derivative Asset	Debit	Instant	DerivativeAssets
L11	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral
L12	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGross
L13	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellLiability
L14	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetSubjectToMasterNettingArrangement
L15	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnSecurities
L16	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnCash
L17	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L18	Securities Purchased under Agreements to Resell, Fair Value of Collateral	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellFairValueOfCollateral

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L19	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellNotSubjectToMasterNettingArrangement
L20	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGrossIncludingNotSubjectToMasterNettingArrangement
L21	Securities Purchased under Agreements to Resell	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResell
L22	Security Purchased under Agreement to Resell, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral
L23	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement
L24	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L25	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L26	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities
L27	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash
L28	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral
XL29	Derivative Asset, Counterparty Name [Extensible Enumeration]		Instant	DerivativeAssetCounterpartyNameExtensibleList
XL30	Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]		Instant	SecuritiesPurchasedUnderAgreementsToResellCounterpartyNameExtensibleList
L31	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Credit	Instant	DerivativeFairValueOfDerivativeLiability
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L33	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Credit	Instant	DerivativeLiabilityAfterOffsetSubjectToMasterNettingArrangement
L34	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimSecurities
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L36	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L37	Derivative Liability, Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityNotSubjectToMasterNettingArrangement
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
L39	Derivative Liability	Credit	Instant	DerivativeLiabilities
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L41	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, before Offset	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseGross
L42	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseAsset
L43	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset	Credit	Instant	SecuritySoldUnderAgreementToRepurchaseAfterOffsetSubjectToMasterNettingArrangement
L44	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities
L45	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash
L46	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritySoldUnderAgreementToRepurchaseAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L47	Securities Sold under Agreements to Repurchase, Fair Value of Collateral	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseFairValueOfCollateral
L48	Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseNotSubjectToMasterNettingArrangement
L49	Securities Sold under Agreements to Repurchase, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseGrossIncludingNotSubjectToMasterNettingArrangement
L50	Securities Sold under Agreements to Repurchase	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchase
L51	Security Sold under Agreement to Repurchase, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral
L52	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement
L53	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset
L54	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoaned

Figure 1.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L55	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities
L56	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimCash
L57	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral
XL58	Derivative Liability, Counterparty Name [Extensible Enumeration]		Instant	DerivativeLiabilityCounterpartyNameExtensibleList
XL59	Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]		Instant	SecuritiesSoldUnderAgreementsToRepurchaseCounterpartyNameExtensibleList

Figure 1.2 (continued)

The XBRL report views created using the modeling structure is provided here:

	Standard Label	Preferred Label	Report-Wide Value
L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Derivatives, subject to master netting arrangement, gross amount of recognized assets	100000000
L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Derivative assets, subject to master netting arrangement, gross amount offset in the statement of financial position	80000000
L3	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset	Derivatives, derivative collateral, obligation to return cash	10000000
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Derivatives, subject to master netting arrangement, net amount of assets presented in the statement of financial position	10000000
L5	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Derivative assets, securities collateral, gross amount not offset in the statement of financial position	0
L6	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Derivatives, cash collateral received, gross amount not offset in the statement of financial position	0
L7	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets, subject to master netting arrangement, net amount	10000000
L8	Derivative Asset, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amount of recognized assets	0
L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized assets	100000000
L10	Derivative Asset	Derivatives, net amount of assets presented in the statement of financial position	10000000
L11	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets, net amount	10000000
L12	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset	Reverse repurchase, subject to master netting arrangement, gross amount of recognized assets	90000000
L13	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset	Reverse repurchase, subject to master netting arrangement, gross amount offset in the statement of financial position	0
L14	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset	Reverse repurchase, subject to master netting arrangement, net amount of assets presented in the statement of financial position	90000000
L15	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Reverse repurchase, securities collateral, gross amount not offset in the statement of financial position	90000000
L16	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Reverse repurchase, cash collateral received, gross amount not offset in the statement of financial position	0
L17	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset and Deduction	Reverse repurchase, subject to master netting arrangement, net amount	0
L18	Securities Purchased under Agreements to Resell, Fair Value of Collateral	Reverse repurchase, fair value of collateral received	105000000

Figure 1a.3 (continues)

	Standard Label	Preferred Label	Report-Wide Value
L19	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement	Reverse repurchase, not subject to master netting arrangement, gross amount of recognized assets	0
L20	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Reverse repurchase, gross amount of recognized assets	90000000
L21	Securities Purchased under Agreements to Resell	Reverse repurchase, net amount of assets presented in the statement of financial position	90000000
L22	Security Purchased under Agreement to Resell, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Reverse repurchase, net amount	0
L23	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Derivatives and reverse repurchase, gross amount of recognized assets	190000000
L24	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Derivatives and reverse repurchase, gross amount offset in the statement of financial position	80000000
L25	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Derivatives and reverse repurchase, net amount of assets presented in the statement of financial position	100000000
L26	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Derivatives and reverse repurchase, securities collateral, gross amount not offset in the statement of financial position	90000000
L27	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Derivatives and reverse repurchase, cash collateral received, gross amount not offset in the statement of financial position	0
L28	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets and reverse repurchase, net amount	10000000
XL29	Derivative Asset, Counterparty Name [Extensible Enumeration]	Derivatives, offsetting of assets, counterparty A	http://www.abc.com/20X01231#CounterpartyAMember
XL30	Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]	Reverse repurchase, counterparty B	http://www.abc.com/20X01231#CounterpartyBMember

Figure 1a.3 (continued)

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label	Report-Wide Value
L31	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Derivatives, subject to master netting arrangement, gross amount of recognized liabilities	80000000
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Derivative liabilities, subject to master netting arrangement, gross amount offset in the statement of financial position	80000000
L33	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Derivatives, subject to master netting arrangement, net amount of liabilities presented in the statement of financial position	0
L34	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Derivative liabilities, securities collateral, gross amount not offset in the statement of financial position	0
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Derivatives, cash collateral pledged, gross amount not offset in the statement of financial position	0
L36	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, subject to master netting arrangement, net amount	0
L37	Derivative Liability, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amounts of recognized liabilities	0
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized liabilities	80000000
L39	Derivative Liability	Derivatives, net amount of liabilities presented in the statement of financial position	0
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, net amount	0
L41	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, before Offset	Repurchase, subject to master netting arrangement, gross amount of recognized liabilities	80000000
L42	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Asset Offset	Repurchase, gross amount offset in the statement of financial position	0
L43	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset	Repurchase, subject to master netting arrangement, net amount of liabilities presented in the statement of financial position	80000000
L44	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Repurchase, securities collateral, gross amount not offset in the statement of financial position	80000000
L45	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Repurchase, cash collateral pledged, gross amount not offset in the statement of financial position	0
L46	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset and Deduction	Repurchase, subject to master netting arrangement, net amount	0
L47	Securities Sold under Agreements to Repurchase, Fair Value of Collateral	Repurchase, fair value of collateral pledged	85000000
L48	Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement	Repurchase, not subject to master netting arrangement, gross amount of recognized liabilities	0

Figure 1b.3 (continues)

	Standard Label	Preferred Label	Report-Wide Value
L49	Securities Sold under Agreements to Repurchase, Gross Including Not Subject to Master Netting Arrangement	Repurchase, gross amounts of recognized liabilities	80000000
L50	Securities Sold under Agreements to Repurchase	Repurchase, net amount of liabilities presented in the statement of financial position	80000000
L51	Security Sold under Agreement to Repurchase, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Repurchase, net amount	0
L52	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Derivatives and repurchase, gross amount of recognized liabilities	160000000
L53	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Derivatives and repurchase, gross amount offset in the statement of financial position	80000000
L54	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Derivatives and repurchase, net amount of liabilities presented in the statement of financial position	80000000
L55	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Derivatives and repurchase, securities collateral, gross amount not offset in the statement of financial position	80000000
L56	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Derivatives and repurchase, cash collateral pledged, gross amount not offset in the statement of financial position	0
L57	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities and repurchase, net amount	0
XL58	Derivative Liability, Counterparty Name [Extensible Enumeration]	Derivatives, offsetting of Liabilities, counterparty A	http://www.abc.com/20X01231#CounterpartyAMember
XL59	Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]	Repurchase, counterparty B	http://www.abc.com/20X01231#CounterpartyBMember

Figure 1b.3 (continued)

Notes:

- The disclosure explicitly states that the derivative asset and liability contracts are with Counterparty A. Because the counterparty name characteristic applies to all report-wide or default fact values for the derivative contracts, “Counterparty Name [Axis]” (**A1**) is not syntactically needed in the XBRL filing. The extensible enumeration elements “Derivative Asset, Counterparty Name [Extensible Enumeration]” (**XL29**) and “Derivative Liability, Counterparty Name [Extensible Enumeration]” (**XL58**) are intended to be used. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- The disclosure explicitly states that the sale and repurchase contracts are with Counterparty B. Because the counterparty name characteristic applies to all report-wide or default fact values for the repurchase contracts, “Counterparty Name [Axis]” (**A1**) is not syntactically needed in the XBRL filing. The extensible enumeration elements “Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]” (**XL30**) and “Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]” (**XL59**) are intended to be used. The intent of this modeling is primarily to limit the dimensional context of the data to information that is disaggregated to help facilitate data consumption.
- The amounts offset of \$80 million and \$10 million are tagged with “Derivative Asset, Subject to Master Netting Arrangement, Liability Offset” (**L2**) and “Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset” (**L3**), respectively. If the aggregate amount offset of \$90 million is disclosed, “Derivative Asset, Fair Value, Gross Liability and Obligation to Return Cash, Offset” is intended to be used.
- “Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset” (**L3**) is intended to be used to tag the amount of the obligation to return cash collateral (a payable) arising from the derivative instrument that is offset in the statement of financial position. “Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset” (**L6**) is intended to be used to tag the amount of cash collateral subject to an enforceable master

netting arrangement or similar agreement but not offset in the statement of financial position.

- For the assets (liabilities) not subject to a master netting arrangement or similar agreement, the amounts disclosed for the gross amount of assets (liabilities) recognized would equal the net amount of assets (liabilities) presented in the statement of financial position and the net amount of assets (liabilities) after offset and deduction of amounts not offset in the statement of financial position. These values are consistently tagged with “Derivative Asset, Not Subject to Master Netting Arrangement” (L8) and “Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement” (L19) for derivative assets and reverse repurchase arrangements, respectively (“Derivative Liability, Not Subject to Master Netting Arrangement” (L37) and “Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement” (L48) for derivative liabilities and repurchase arrangement, respectively).
- In the *Common Information for Examples 1*, the fair value of the collateral is \$85 million for the sale and repurchase agreement with Counterparty B, but because the amount of the liability subject to offset is \$80 million, the amount presented in the table shown as offset is \$80 million.
- The \$79 million described in the *Common Information for Examples 1* is part of the facts and is not necessarily information required for disclosure for this example.

Example 2—Offsetting of Eligible Assets Disaggregated by Type of Financial Instrument, Type of Transaction and Type of Counterparty

This Example illustrates the modeling for the disclosures of the offsetting of eligible derivative assets disaggregated by the type of instrument with the value of each instrument further disaggregated the type of transaction. The total net amount of derivative assets and reverse repurchase presented in the statement of financial position, gross amount not offset in statement of financial position, and net amount after offset and deduction are disaggregated by counterparties.

Offsetting of Financial Assets and Derivative Assets			
\$ million			
As of December 31, 20x0			
Description	Gross amount of recognized assets	Gross amount offset in the statement of financial position	Net amount of assets presented in the statement of financial position
Derivatives			
Interest rate contracts			
A2:M3, A3:M9 Over the counter	\$ 25	\$ (20)	\$ 5
A2:M3, A3:M10 Exchange traded	10	(10)	—
Foreign exchange contracts			
A2:M4, A3:M9 Over the counter	10	(10)	—
A2:M4, A3:M11 Exchange cleared	20	(10)	10
Equity contracts			
A2:M5, A3:M9 Over the counter	10	(10)	—
A2:M5, A3:M10 Exchange traded	10	(10)	—
A2:M5, A3:M11 Exchange cleared	15	(10)	5
Total derivatives, subject to master netting arrangement or similar arrangement	\$ 100	\$ (80)	\$ 20
Total derivatives, not subject to master netting arrangement or similar arrangement	L8 \$ 10		L8 \$ 10
Total derivatives	L9 \$ 110	L2 \$ (80)	L10 \$ 30
Reverse repurchase			
Reverse repurchase, subject to master netting arrangement	L12 90	L13 —	L14 90
Reverse repurchase, not subject to master netting arrangement	L19 —		L19 —
Total reverse repurchase	L20 \$ 90	L13 \$ —	L21 \$ 90
Total derivatives and reverse repurchase	L23 \$ 200	L24 \$ (80)	L25 \$ 120

Figure 2a.1

Financial Assets and Collateral held by Counterparty

\$ million

As of December 31, 20x0

	Net amount of assets presented in the statement of financial position	Gross amount not offset in the statement of financial position		Net amount
		Securities collateral	Cash collateral received	
A1:ExM1 Counterparty A	\$ 30	\$ —	\$ (10)	\$ 20
A1:ExM2 Counterparty B	90	(90)	—	—
Total derivatives and reverse repurchase	\$ 120	\$ (90)	\$ (10)	\$ 20

Figure 2b.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>
A1	Counterparty Name [Axis]		Duration	CounterpartyNameAxis
	Counterparty Name [Domain]		Duration	RepurchaseAgreementCounterpartyNameDomain
ExM1	Counterparty A [Member]		Duration	CounterpartyAMember
ExM2	Counterparty B [Member]		Duration	CounterpartyBMember
A2	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
M3	Interest Rate Contract [Member]		Duration	InterestRateContractMember
M4	Foreign Exchange Contract [Member]		Duration	ForeignExchangeContractMember
M5	Equity Contract [Member]		Duration	EquityContractMember
A3	Transaction Type [Axis]		Duration	TransactionTypeAxis
	Transaction [Domain]		Duration	TransactionDomain
M9	Over-the-Counter [Member]		Duration	OverTheCounterMember
M10	Exchange Traded [Member]		Duration	ExchangeTradedMember
M11	Exchange Cleared [Member]		Duration	ExchangeClearedMember
L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Debit	Instant	DerivativeFairValueOfDerivativeAsset
L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetFairValueGrossLiability
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	Instant	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement
L8	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetNotSubjectToMasterNettingArrangement
L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L10	Derivative Asset	Debit	Instant	DerivativeAssets
L12	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGross
L13	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellLiability

Figure 2.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L14	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetSubjectToMasterNettingArrangement
L19	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellNotSubjectToMasterNettingArrangement
L20	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGrossIncludingNotSubjectToMasterNettingArrangement
L21	Securities Purchased under Agreements to Resell	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResell
L23	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement
L24	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L25	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L26	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities
L27	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash
L28	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral

Figure 2.2 (continued)

The XBRL report view created using the modeling structure is provided here:

Standard Label	Preferred Label	Interest Rate Contract [Member]		Foreign Exchange Contract [Member]		Equity Contract [Member]					Report-Wide Value
A2		M3		M4		M5					
Transaction Type [Axis]		Over-the-Counter [Member]	Exchange Traded [Member]	Over-the-Counter [Member]	Exchange Cleared [Member]	Over-the-Counter [Member]	Exchange Traded [Member]	Exchange Cleared [Member]			
A3		M9	M10	M9	M11	M9	M10	M11			
Counterparty Name [Axis]									Counterparty A [Member]	Counterparty B [Member]	
A1									ExM1	ExM2	
L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Derivatives, subject to master netting arrangement, gross amount of recognized assets	25000000	10000000	10000000	20000000	10000000	10000000	15000000		100000000
L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Derivative assets, subject to master netting arrangement, gross amount offset in the statement of financial position	20000000	10000000	10000000	10000000	10000000	10000000			80000000
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Derivatives, subject to master netting arrangement or similar arrangement, net amount of assets presented in the statement of financial position	5000000	0	0	10000000	0	0	5000000		20000000
L8	Derivative Asset, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement or similar arrangement, gross amount of recognized assets									10000000
L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized assets									110000000
L10	Derivative Asset	Derivatives, net amount of assets presented in the statement of financial position									30000000
L12	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset	Reverse repurchase, subject to master netting arrangement, gross amount of recognized assets									90000000
L13	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset	Reverse repurchase, subject to master netting arrangement, gross amount offset in the statement of financial position									0
L14	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset	Reverse repurchase, subject to master netting arrangement, net amount of assets presented in the statement of financial position									90000000
L19	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement	Reverse repurchase, not subject to master netting arrangement, gross amount of recognized assets									0

Figure 2.3 (continues)

Standard Label		Preferred Label										
Derivative Instrument [Axis] A2		Interest Rate Contract [Member] M3		Foreign Exchange Contract [Member] M4		Equity Contract [Member] M5					Report-Wide Value	
Transaction Type [Axis] A3		Over-the-Counter [Member] M9	Exchange Traded [Member] M10	Over-the-Counter [Member] M9	Exchange Cleared [Member] M11	Over-the-Counter [Member] M9	Exchange Traded [Member] M10	Exchange Cleared [Member] M11				
Counterparty Name [Axis] A1									Counterparty A [Member] ExM1	Counterparty B [Member] ExM2		
L20	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Reverse repurchase, gross amount of recognized assets										90000000
L21	Securities Purchased under Agreements to Resell	Reverse repurchase, net amount of assets presented in the statement of financial position										90000000
L23	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Derivatives and reverse repurchase, gross amount of recognized assets										200000000
L24	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Derivatives and reverse repurchase, gross amount offset in the statement of financial position										80000000
L25	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Derivatives and reverse repurchase, net amount of assets presented in the statement of financial position							30000000	90000000		120000000
L26	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Derivatives and reverse repurchase, securities collateral, gross amount not offset in the statement of financial position							0	90000000		90000000
L27	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Derivatives and reverse repurchase, cash collateral received, gross amount not offset in the statement of financial position							10000000	0		10000000
L28	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets and reverse repurchase, net amount							20000000	0		20000000

Figure 2.3 (continued)

Notes:

- “Derivative Instrument [Axis]” (A2), “Interest Rate Contract [Member]” (M3), “Foreign Exchange Contract [Member]” (M4), and “Equity Contract [Member]” (M5) are intended to be used to tag the value disaggregated by the type of financial instrument. For example, the total \$100 million for the derivative asset subject to an enforceable master netting arrangement or similar agreement is disaggregated to \$35 million for the interest rate contract, which is the sum of \$25 million and \$10 million.
- “Transaction Type [Axis]” (A3), “Over-the-Counter [Member]” (M9), “Exchange Traded [Member]” (M10), and “Exchange Cleared [Member]” (M11) are intended to be used to tag the values of each type of financial instrument further disaggregated by the type of transaction. For example, the \$35 million for the interest rate contract is further disaggregated to \$25 million for the over-the-counter transaction and \$10 million for the exchange-traded transaction.
- “Counterparty Name [Axis]” (A1), “Counterparty A [Member]” (ExM1), and “Counterparty B [Member]” (ExM2) are intended to be used to tag the values disaggregated by counterparties. For example, \$120 million for total net amount of derivatives and reverse repurchase agreements is disaggregated to \$30 million for counterparty A and \$90 million for counterparty B.
- For the assets not subject to a master netting arrangement or similar agreement, the amounts disclosed for the gross amount of assets recognized would equal the net amount of assets presented in the statement of financial position. These values are consistently tagged with “Derivative Asset, Not Subject to Master Netting Arrangement” (L8) and “Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement” (L19) for derivative assets and reverse repurchase agreements, respectively.

Example 3—Offsetting of Eligible Assets and Liabilities Disaggregated by Type of Transaction, Policy Election not to Offset Financial Instrument

This Example illustrates the modeling for the disclosures of the offsetting of eligible assets and liabilities disaggregated by the type of transaction. The derivative instruments and securities borrowing and lending agreements are subject to master netting and collateral arrangements. The reporting entity makes an accounting policy election not to offset the financial instruments and recognize amounts subject to master netting arrangements on a gross basis in the statement of financial position.

		December 31, 20x0										
		Gross amount of recognized assets	Gross amount offset in the statement of financial position	Derivative collateral, obligation to return cash	Net amount of assets presented in the statement of financial position	Gross amount not offset in the statement of financial position					Net amount	
						Financial instruments	Cash collateral received	Securities collateral				
		<i>(in millions)</i>										
Derivatives												
A3:M9	Over-the-counter ("OTC")	\$ 3,200	\$ —	\$ —	\$ 3,200	\$ (2,600)	\$ (300)	\$ (240)				\$ 60
A3:M10	Exchange-traded	90	—	—	90	—	—	—				90
	Derivatives, subject to master netting arrangement	3,290	—	—	3,290	(2,600)	(300)	(240)				150
	Derivatives, not subject to master netting arrangement	—	—	—	—	—	—	—				—
	Total derivatives	\$ 3,290	\$ —	\$ —	\$ 3,290	\$ (2,600)	\$ (300)	\$ (240)				\$ 150
Securities borrowing												
	Securities borrowing, subject to subject to master netting arrangement	140	—	—	140	(52)	(88)	—				—
	Securities borrowing, not subject to master netting arrangement	—	—	—	—	—	—	—				—
	Total securities borrowing	\$ 140	\$ —	\$ —	\$ 140	\$ (52)	\$ (88)	\$ —				\$ —
	Total derivatives and securities borrowing	\$ 3,430	\$ —	\$ —	\$ 3,430	\$ (2,652)	\$ (388)	\$ (240)				\$ 150

Figure 3a.1

		December 31, 20x0						
		Gross amount of recognized liabilities	Gross amount offset in the statement of financial position	Net amount of liabilities presented in the statement of financial position	Gross amount not offset in the statement of financial position			Net amount
					Financial instruments	Cash collateral pledged	Securities collateral	
		<i>(in millions)</i>						
Derivatives								
A3:M9	Over-the-counter ("OTC")	\$ 3,500	\$ —	\$ 3,500	\$ (2,700)	\$ (400)	\$ (350)	\$ 50
A3:M10	Exchange-traded	95	—	95	—	—	—	95
	Derivatives, subject to master netting arrangement	3,595	—	3,595	(2,700)	(400)	(350)	145
	Derivatives, not subject to master netting arrangement	—	—	—	—	—	—	—
	Total derivatives	3,595	—	3,595	\$ (2,700)	\$ (400)	\$ (350)	\$ 145
Securities lending								
	Securities lending, subject to master netting arrangement	135	—	\$ 135	(60)	(75)	—	—
	Securities lending, not subject to master netting arrangement	—	—	—	—	—	—	—
	Total securities lending	\$ 135	\$ —	\$ 135	\$ (60)	\$ (75)	\$ —	\$ —
	Total derivatives and securities lending	\$ 3,730	\$ —	\$ 3,730	\$ (2,760)	\$ (475)	\$ (350)	\$ 145

Figure 3b.1

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

Standard Label	Balance Type	Period Type	Element Name
A3 Transaction Type [Axis]		Duration	TransactionTypeAxis
Transaction [Domain]		Duration	TransactionDomain
M9 Over-the-Counter [Member]		Duration	OverTheCounterMember
M10 Exchange Traded [Member]		Duration	ExchangeTradedMember
L1 Derivative Asset, Subject to Master Netting Arrangement, before Offset	Debit	Instant	DerivativeFairValueOfDerivativeAsset
L2 Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetFairValueGrossLiability
L3 Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset	Credit	Instant	DerivativeAssetCollateralObligationToReturnCashOffset
L4 Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	Instant	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement
L5 Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	DerivativeCollateralObligationToReturnSecurities
L6 Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	DerivativeCollateralObligationToReturnCash
L7 Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeAssetFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L8 Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetNotSubjectToMasterNettingArrangement
L9 Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L10 Derivative Asset	Debit	Instant	DerivativeAssets
L11 Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral
L23 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement
L24 Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L25 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed

Figure 3.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L26	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities
L27	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash
L28	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral
L31	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Credit	Instant	DerivativeFairValueOfDerivativeLiability
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L33	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Credit	Instant	DerivativeLiabilityAfterOffsetSubjectToMasterNettingArrangement
L34	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimSecurities
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L36	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L37	Derivative Liability, Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityNotSubjectToMasterNettingArrangement
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
L39	Derivative Liability	Credit	Instant	DerivativeLiabilities
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L52	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement
L53	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset
L54	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoaned

Figure 3.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L55	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities
L56	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimCash
L57	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral
L60	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	DerivativeAssetNotOffsetPolicyElectionDeduction
L61	Security Borrowed, Subject to Master Netting Arrangement, before Offset	Debit	Instant	SecuritiesBorrowedGross
L62	Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	SecuritiesBorrowedLiability
L63	Security Borrowed, Subject to Master Netting Arrangement, after Offset	Debit	Instant	SecurityBorrowedAfterOffsetSubjectToMasterNettingArrangement
L64	Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	SecuritiesBorrowedNotOffsetPolicyElectionDeduction
L65	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	SecuritiesBorrowedCollateralObligationToReturnCash
L66	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	SecuritiesBorrowedCollateralObligationToReturnSecurities
L67	Security Borrowed, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecurityBorrowedAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L68	Securities Borrowed, Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesBorrowedNotSubjectToMasterNettingArrangement
L69	Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement
L70	Securities Borrowed	Debit	Instant	SecuritiesBorrowed
L71	Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecuritiesBorrowedAmountOffsetAgainstCollateral
L72	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction
L73	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	DerivativeLiabilityNotOffsetPolicyElectionDeduction

Figure 3.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L74	Security Loaned, Subject to Master Netting Arrangement, before Offset	Credit	Instant	SecuritiesLoanedGross
L75	Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	SecuritiesLoanedAsset
L76	Security Loaned, Subject to Master Netting Arrangement, after Offset	Credit	Instant	SecurityLoanedAfterOffsetSubjectToMasterNettingArrangement
L77	Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	SecuritiesLoanedNotOffsetPolicyElectionDeduction
L78	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	SecuritiesLoanedCollateralRightToReclaimCash
L79	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	SecuritiesLoanedCollateralRightToReclaimSecurities
L80	Security Loaned, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecurityLoanedAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L81	Securities Loaned, Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesLoanedNotSubjectToMasterNettingArrangement
L82	Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement
L83	Securities Loaned	Credit	Instant	SecuritiesLoaned
L84	Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritiesLoanedAmountOffsetAgainstCollateral
L85	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedNotOffsetPolicyElectionDeduction

Figure 3.2 (continued)

The XBRL report views created using the modeling structure is provided here:

	Standard Label	Preferred Label	Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
	A3		M9	M10	
L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Derivatives, subject to master netting arrangement, gross amount of recognized assets	3200000000	90000000	3290000000
L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Derivative assets, subject to master netting arrangement, gross amount offset in the statement of financial position	0	0	0
L3	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset	Derivatives, derivative collateral, obligation to return cash	0	0	0
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Derivatives, subject to master netting arrangement, net amount of assets presented in the statement of financial position	3200000000	90000000	3290000000
L60	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Derivative assets, financial instruments, gross amount not offset in the statement of financial position	2600000000	0	2600000000
L6	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Derivatives, cash collateral received, gross amount not offset in the statement of financial position	300000000	0	300000000
L5	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Derivative assets, securities collateral, gross amount not offset in the statement of financial position	240000000	0	240000000
L7	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets, subject to master netting arrangement, net amount	60000000	90000000	150000000
L8	Derivative Asset, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amount of recognized assets			0
L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized assets			3290000000
L10	Derivative Asset	Derivatives, net amount of assets presented in the statement of financial position			3290000000
L11	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets, net amount			150000000
L61	Security Borrowed, Subject to Master Netting Arrangement, before Offset	Securities borrowing, subject to master netting arrangement, gross amount of recognized assets			140000000
L62	Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Securities borrowing, subject to master netting arrangement, gross amount offset in the statement of financial position			0
L63	Security Borrowed, Subject to Master Netting Arrangement, after Offset	Securities borrowing, subject to master netting arrangement, net amount of assets presented in the statement of financial position			140000000

Figure 3a.3 (continues)

	Standard Label	Preferred Label	Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
	A3		M9	M10	
L64	Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Securities borrowing, financial instruments, gross amount not offset in the statement of financial position			52000000
L65	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Securities borrowing, cash collateral received, gross amount not offset in the statement of financial position			88000000
L66	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Securities borrowing, securities collateral, gross amount not offset in the statement of financial position			0
L67	Security Borrowed, Subject to Master Netting Arrangement, after Offset and Deduction	Securities borrowing, subject to master netting arrangement, net amount			0
L68	Securities Borrowed, Not Subject to Master Netting Arrangement	Securities borrowing, not subject to master netting arrangement, gross amount of recognized assets			0
L69	Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Securities borrowing, gross amount of recognized assets			140000000
L70	Securities Borrowed	Securities borrowing, net amount of assets presented in the statement of financial position			140000000
L71	Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Securities borrowing, net amount			0
L23	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Derivatives and securities borrowing, gross amount of recognized assets			3430000000
L24	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Derivatives and securities borrowing, gross amount offset in the statement of financial position			0
L25	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Derivatives and securities borrowing, net amount of assets presented in the statement of financial position			3430000000
L72	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Derivatives and securities borrowing, financial instruments, gross amount not offset in the statement of financial position			2652000000
L27	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Derivatives and securities borrowing, cash collateral received, gross amount not offset in the statement of financial position			388000000
L26	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Derivatives and securities borrowing, securities collateral, gross amount not offset in the statement of financial position			240000000

Figure 3a.3 (continues)

Standard Label		Preferred Label		
Transaction Type [Axis]		Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
A3		M9	M10	
L28 Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivatives and securities borrowing, net amount			150000000

Figure 3a.3 (continued)

The XBRL report view created using the modeling structure is provided here:

	Standard Label	Preferred Label	Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
	A3		M9	M10	
L31	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Derivatives, subject to master netting arrangement, gross amount of recognized liabilities	3500000000	95000000	3595000000
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Derivative liabilities, subject to master netting arrangement, gross amount offset in the statement of financial position	0	0	0
L33	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Derivatives, subject to master netting arrangement, net amount of liabilities presented in the statement of financial position	3500000000	95000000	3595000000
L73	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Derivative liabilities, financial instruments, gross amount not offset in the statement of financial position	2700000000	0	2700000000
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Derivatives, cash collateral pledged, gross amount not offset in the statement of financial position	400000000	0	400000000
L34	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Derivative liabilities, securities collateral, gross amount not offset in the statement of financial position	350000000	0	350000000
L36	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, subject to master netting arrangement, net amount	50000000	95000000	145000000
L37	Derivative Liability, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amounts of recognized liabilities			0
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized liabilities			3595000000
L39	Derivative Liability	Derivatives, net amount of liabilities presented in the statement of financial position			3595000000
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, net amount			145000000
L74	Security Loaned, Subject to Master Netting Arrangement, before Offset	Securities lending, subject to master netting arrangement, gross amount of recognized liabilities			135000000
L75	Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Securities lending, subject to master netting arrangement, gross amount offset in the statement of financial position			0
L76	Security Loaned, Subject to Master Netting Arrangement, after Offset	Securities lending, subject to master netting arrangement, net amount of liabilities presented in statement of financial position			135000000
L77	Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Securities lending, financial instruments, gross amount not offset in the statement of financial position			60000000

Figure 3b.3 (continues)

Standard Label		Preferred Label			
	Transaction Type [Axis]		Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
	A3		M9	M10	
L78	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Securities lending, cash collateral pledged, gross amount not offset in the statement of financial position			75000000
L79	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Securities lending, securities collateral, gross amount not offset in the statement of financial position			0
L80	Security Loaned, Subject to Master Netting Arrangement, after Offset and Deduction	Securities lending, subject to master netting arrangement, net amount			0
L81	Securities Loaned, Not Subject to Master Netting Arrangement	Securities lending, not subject to master netting arrangement, gross amount of recognized liabilities			0
L82	Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Securities lending, gross amount of recognized liabilities			135000000
L83	Securities Loaned	Securities lending, net amount of liabilities presented in statement of financial position			135000000
L84	Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Securities lending, net amount			0
L52	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Derivatives and securities lending, gross amount of recognized liabilities			3730000000
L53	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Derivatives and securities lending, gross amount offset in the statement of financial position			0
L54	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Derivatives and securities lending, net amount of liabilities presented in statement of financial position			3730000000
L85	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Derivatives and securities lending, financial instruments, gross amount not offset in the statement of financial position			2760000000
L56	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Derivatives and securities lending, cash collateral pledged, gross amount not offset in the statement of financial position			475000000
L55	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Derivative and securities lending, securities collateral, gross amount not offset in the statement of financial position			350000000
L57	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivatives and securities lending, net amount			145000000

Figure 3b.3 (continued)

Notes:

- The values of financial instruments that the reporting entity elects not to offset are tagged with “Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L60**), “Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L64**), “Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L73**), and “Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L77**) for the derivative assets, securities borrowed, derivative liabilities, and securities loaned, respectively.
- For the assets (liabilities) not subject to a master netting arrangement or similar agreement, the amounts disclosed for the gross amount of assets (liabilities) recognized would equal the net amount of assets (liabilities) presented in the statement of financial position and the net amount of assets (liabilities) after offset and deduction of the amount not offset in the statement of financial position. These values are consistently tagged with “Derivative Asset, Not Subject to Master Netting Arrangement” (**L8**) and “Securities Borrowed, Not Subject to Master Netting Arrangement” (**L68**) for derivative assets and securities borrowed, respectively, and (“Derivative Liability, Not Subject to Master Netting Arrangement” (**L37**) and “Securities Loaned, Not Subject to Master Netting Arrangement” (**L81**) for derivative liabilities and securities loaned, respectively).
- “Transaction Type [Axis]” (**A3**), “Over-the-Counter [Member]” (**M9**) and “Exchange Traded [Member]” (**M10**) are intended to be used to tag the amounts disaggregated by the type of transaction.

Example 4—Offsetting of Eligible Derivative Liabilities Disaggregated by Type of Instrument, Financial Instrument not Eligible to be offset

This Example illustrates a disclosure of the offsetting of eligible derivative liabilities disaggregated by the type of instrument. The financial instruments in a master netting arrangement are not qualified to be offset in the statement of financial position.

Description	Gross amount of recognized liabilities	Gross amount offset in the statement of financial position	Net amount of liabilities presented in the statement of financial position	Gross amount not offset in the statement of financial position		Net amount
				Financial instruments	Cash collateral pledged	
(in millions)						
December 31, 20x0						
A2:M6 Interest rate swaps	\$ 11,900	\$ —	\$ 11,900	\$ —	\$ (11,900)	\$ —
A2:ExM7 Loan level swaps	18,500	—	18,500	(1,800)	(15,600)	1,100
A2:M8 Customer foreign exchange contracts	300	—	300	(100)	—	200
Total derivatives	\$ 30,700	\$ —	\$ 30,700	\$ (1,900)	\$ (27,500)	\$ 1,300

Figure 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>
A2	Derivative Instrument [Axis]		Duration	DerivativeInstrumentRiskAxis
	Derivative Contract [Domain]		Duration	DerivativeContractTypeDomain
M6	Interest Rate Swap [Member]		Duration	InterestRateSwapMember
ExM7	Loan Level Swap [Member]		Duration	LoanLevelSwapMember
M8	Foreign Exchange [Member]		Duration	ForeignExchangeMember
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
L39	Derivative Liability	Credit	Instant	DerivativeLiabilities
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L73	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	DerivativeLiabilityNotOffsetPolicyElectionDeduction

Figure 4.2

The XBRL report view created using the modeling structure is provided here:

Standard Label		Preferred Label				
	Derivative Instrument [Axis] A2	Interest Rate Swap [Member] M6	Loan Level Swap [Member] ExM7	Foreign Exchange [Member] M8	Report-Wide Value	
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized liabilities	11900000000	18500000000	300000000	30700000000
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Derivative liabilities, subject to master netting arrangement, gross amount offset in the statement of financial position	0	0	0	0
L39	Derivative Liability	Derivatives, net amount of liabilities presented in the statement of financial position	11900000000	18500000000	300000000	30700000000
L73	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Derivative liabilities, financial instruments, gross amount not offset in the statement of financial position	0	1800000000	100000000	1900000000
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Derivatives, cash collateral pledged, gross amount not offset in the statement of financial position	11900000000	15600000000	0	27500000000
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, net amount	0	1100000000	200000000	1300000000

Figure 4.3

Notes:

- “Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L73**) is intended to be used to tag the value of the financial instrument not qualified to be offset in the statement of financial position.
- “Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement” (**L38**) is intended to be used to tag the gross amount of the derivative liability including the amount not subject to a master netting arrangement. “Derivative Liability” (**L39**) is intended to be used to tag the net amount of the liability presented in the statement of financial position. “Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction” (**L40**) is intended to be used to tag the net amount of the derivative liability after offset and deduction of the financial instrument and cash collateral pledged that are not offset in the statement of financial position.
- “Derivative Instrument [Axis]” (**A2**), “Interest Rate Swap [Member]” (**M6**), “Loan Level Swap [Member]” (**ExM7**), and “Foreign Exchange [Member]” (**M8**) are intended to be used to tag the amounts of derivative liabilities disaggregated by the type of derivative instrument.

Appendix A—Changes to 2023 Taxonomy Implementation Guide (Version 3.0) from 2016 Taxonomy Implementation Guide (Version 2.0)

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 1	1a.1, 1.2, 1a.3	Replaced Element	A1 ExM1	CounterpartyNameAxis CounterpartyAMember	Counterparty Name [Axis] Counterparty A [Member]	XL29	DerivativeAssetCounterpartyNameExtensibleList	Derivative Asset, Counterparty Name [Extensible Enumeration]
Example 1	1a.1, 1.2, 1a.3	Replaced Element	A1 ExM2	CounterpartyNameAxis CounterpartyBMember	Counterparty Name [Axis] Counterparty B [Member]	XL30	SecuritiesPurchasedUnderAgreementsToResellCounterpartyNameExtensibleList	Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]
Example 1	1b.1, 1.2, 1b.3	Replaced Element	A1 ExM1	CounterpartyNameAxis CounterpartyAMember	Counterparty Name [Axis] Counterparty A [Member]	XL58	DerivativeLiabilityCounterpartyNameExtensibleList	Derivative Liability, Counterparty Name [Extensible Enumeration]
Example 1	1b.1, 1.2, 1b.3	Replaced Element	A1 ExM2	CounterpartyNameAxis CounterpartyBMember	Counterparty Name [Axis] Counterparty B [Member]	XL59	SecuritiesSoldUnderAgreementsToRepurchaseCounterpartyNameExtensibleList	Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]
Example 4 General Information	4.1, 4.2, 4.3 (1)	Replaced Element	ExM8	CustomerForeignExchangeContractMember	Customer Foreign Exchange Contract [Member]	M8	ForeignExchangeMember	Foreign Exchange [Member]
Example 1 Example 3	1a.1, 1.2, 1a.3 3a.1, 3.2, 3a.3	Replaced Element	L4	DerivativeAssets	Derivative Asset	L4	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset
Example 1	1a.1, 1.2, 1a.3	Replaced Element	L7	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral	Derivative Asset, Fair Value, Amount Offset Against Collateral	L7	DerivativeAssetFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction
Example 1	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3	Replaced Element	L10	SecuritiesPurchasedUnderAgreementsToResell	Securities Purchased under Agreements to Resell	L14	SecurityPurchasedUnderAgreementToResellAfterOffsetSubjectToMasterNettingArrangement	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset
Example 1	1a.1, 1.2, 1a.3	Replaced Element	L13	SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral	Securities Purchased under Agreements to Resell, Amount Offset Against Collateral	L17	SecurityPurchasedUnderAgreementToResellAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset and Deduction

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 1 Example 2 Example 3	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3 3a.1, 3.2, 3a.3	Replaced Element	L14	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	L23	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Replaced Element	L23	DerivativeLiabilities	Derivative Liability	L33	DerivativeLiabilityAfterOffsetSubjectToMasterNettingArrangement	Derivative Liability, Subject to Master Netting Arrangement, after Offset
Example 1	1b.1, 1.2, 1b.3	Replaced Element	L26	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral	Derivative Liability, Fair Value, Amount Offset Against Collateral	L36	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction
Example 1	1b.1, 1.2, 1b.3	Replaced Element	L29	SecuritiesSoldUnderAgreementsToRepurchase	Securities Sold under Agreements to Repurchase	L43	SecuritySoldUnderAgreementToRepurchaseAfterOffsetSubjectToMasterNettingArrangement	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset
Example 1	1b.1, 1.2, 1b.3	Replaced Element	L32	SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral	Securities Sold under Agreements to Repurchase, Amount Offset Against Collateral	L46	SecuritySoldUnderAgreementToRepurchaseAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset and Deduction
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Replaced Element	L33	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGross	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross	L52	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement
Example 2	2a.1, 2.2, 2.3	Replaced Element	L40	DerivativeFairValueOfDerivativeAssetAmountNotOffsetAgainstCollateral	Derivative Asset, Fair Value, Amount Not Offset Against Collateral	L4	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset
Example 3	3a.1, 3.2, 3a.3	Replaced Element	L44	DerivativeAssetFairValueOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Derivative Asset, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L7	DerivativeAssetFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3a.1, 3.2, 3a.3	Replaced Element	L47	SecuritiesBorrowed	Securities Borrowed	L63	SecurityBorrowedAfterOffsetSubjectToMasterNettingArrangement	Security Borrowed, Subject to Master Netting Arrangement, after Offset

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 3	3a.1, 3.2, 3a.3	Replaced Element	L51	SecuritiesBorrowedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Securities Borrowed, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L67	SecurityBorrowedAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Security Borrowed, Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3a.1, 3.2, 3a.3	Replaced Element	L53	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L28	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3b.1, 3.2, 3b.3	Replaced Element	L55	DerivativeLiabilityFairValueOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Derivative Liability, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L36	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction
Example 4	4.1, 4.2, 4.3	Replaced Element	L55	DerivativeLiabilityFairValueOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Derivative Liability, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L40	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3b.1, 3.2, 3b.3	Replaced Element	L58	SecuritiesLoaned	Securities Loaned	L76	SecurityLoanedAfterOffsetSubjectToMasterNettingArrangement	Security Loaned, Subject to Master Netting Arrangement, after Offset
Example 3	3b.1, 3.2, 3b.3	Replaced Element	L62	SecuritiesLoanedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Securities Loaned, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L80	SecurityLoanedAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Security Loaned, Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3b.1, 3.2, 3b.3	Replaced Element	L64	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L57	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 4	4.1, 4.2, 4.3	Replaced Element	L66	DerivativeLiabilityNotSubjectToMasterNettingArrangementDeduction	Derivative Liability, Not Subject to Master Netting Arrangement Deduction	L73	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1 Example 2 Example 3	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3 3a.1, 3.2, 3a.3	Updated Standard Label	L1	DerivativeFairValueOfDerivativeAsset	Derivative Asset, Fair Value, Gross Asset	L1	DerivativeFairValueOfDerivativeAsset	Derivative Asset, Subject to Master Netting Arrangement, before Offset
Example 1 Example 2 Example 3	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3 3a.1, 3.2, 3a.3	Updated Standard Label	L2	DerivativeAssetFairValueGrossLiability	Derivative Asset, Fair Value, Gross Liability	L2	DerivativeAssetFairValueGrossLiability	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset
Overview of Modeling Example 1	1a.1, 1.2, 1a.3	Updated Standard Label	L3	DerivativeAssetCollateralObligationToReturnCashOffset	Derivative Asset, Collateral, Obligation to Return Cash, Offset	L3	DerivativeAssetCollateralObligationToReturnCashOffset	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset
Example 1 Example 3	1a.1, 1.2, 1a.3 3a.1, 3.2, 3a.3	Updated Standard Label	L5	DerivativeCollateralObligationToReturnSecurities	Derivative, Collateral, Obligation to Return Securities	L5	DerivativeCollateralObligationToReturnSecurities	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset
Overview of Modeling Example 1 Example 3	1a.1, 1.2, 1a.3 3a.1, 3.2, 3a.3	Updated Standard Label	L6	DerivativeCollateralObligationToReturnCash	Derivative, Collateral, Obligation to Return Cash	L6	DerivativeCollateralObligationToReturnCash	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset
Example 1 Example 2	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3	Updated Standard Label	L8	SecuritiesPurchasedUnderAgreementsToResellGross	Securities Purchased under Agreements to Resell, Gross	L12	SecuritiesPurchasedUnderAgreementsToResellGross	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset
Example 1 Example 2	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3	Updated Standard Label	L9	SecuritiesPurchasedUnderAgreementsToResellLiability	Securities Purchased under Agreements to Resell, Liability	L13	SecuritiesPurchasedUnderAgreementsToResellLiability	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset
Example 1	1a.1, 1.2, 1a.3	Updated Standard Label	L11	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnSecurities	Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Securities	L15	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnSecurities	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 1	1a.1, 1.2, 1a.3	Updated Standard Label	L12	Securities Purchased Under Agreements To Resell Collateral Obligation To Return Cash	Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Cash	L16	Securities Purchased Under Agreements To Resell Collateral Obligation To Return Cash	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset
Example 1 Example 2 Example 3	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3 3a.1, 3.2, 3a.3	Updated Standard Label	L15	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Liability	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	L24	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Liability	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset
Example 1 Example 2 Example 3	1a.1, 1.2, 1a.3 2b.1, 2.2, 2.3 3a.1, 3.2, 3a.3	Updated Standard Label	L17	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Collateral Obligation To Return Securities	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	L26	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Collateral Obligation To Return Securities	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset
Example 1 Example 2 Example 3	1a.1, 1.2, 1a.3 2b.1, 2.2, 2.3 3a.1, 3.2, 3a.3	Updated Standard Label	L18	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Collateral Obligation To Return Cash	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	L27	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Collateral Obligation To Return Cash	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset
Example 2	1a.1, 1.2, 1a.3 2b.1, 2.2, 2.3	Updated Standard Label	L19	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Amount Offset Against Collateral	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Amount Offset Against Collateral	L28	Derivative Asset Securities Purchased Under Agreements To Resell Securities Borrowed Amount Offset Against Collateral	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Updated Standard Label	L21	Derivative Fair Value Of Derivative Liability	Derivative Liability, Fair Value, Gross Liability	L31	Derivative Fair Value Of Derivative Liability	Derivative Liability, Subject to Master Netting Arrangement, before Offset
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Updated Standard Label	L22	Derivative Liability Fair Value Gross Asset	Derivative Liability, Fair Value, Gross Asset	L32	Derivative Liability Fair Value Gross Asset	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Updated Standard Label	L24	DerivativeCollateralRightToReclaimSecurities	Derivative, Collateral, Right to Reclaim Securities	L34	DerivativeCollateralRightToReclaimSecurities	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset
Example 1 Example 3 Example 4	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3 4.1, 4.2, 4.3	Updated Standard Label	L25	DerivativeCollateralRightToReclaimCash	Derivative, Collateral, Right to Reclaim Cash	L35	DerivativeCollateralRightToReclaimCash	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset
Example 1	1b.1, 1.2, 1b.3	Updated Standard Label	L27	SecuritiesSoldUnderAgreementsToRepurchaseGross	Securities Sold under Agreements to Repurchase, Gross	L41	SecuritiesSoldUnderAgreementsToRepurchaseGross	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, before Offset
Example 1	1b.1, 1.2, 1b.3	Updated Standard Label	L28	SecuritiesSoldUnderAgreementsToRepurchaseAsset	Securities Sold under Agreements to Repurchase, Asset	L42	SecuritiesSoldUnderAgreementsToRepurchaseAsset	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Asset Offset
Example 1	1b.1, 1.2, 1b.3	Updated Standard Label	L30	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities	Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Securities	L44	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset
Example 1	1b.1, 1.2, 1b.3	Updated Standard Label	L31	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash	Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Cash	L45	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Updated Standard Label	L34	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Asset	L53	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Updated Standard Label	L36	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Securities	L55	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Updated Standard Label	L37	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimCash	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Cash	L56	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimCash	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset
Example 1	1b.1, 1.2, 1b.3	Updated Standard Label	L38	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Amount Offset Against Collateral	L57	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3a.1, 3.2, 3a.3	Updated Standard Label	L43	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Not Offset, Policy Election Deduction	L60	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3a.1, 3.2, 3a.3	Updated Standard Label	L45	SecuritiesBorrowedGross	Securities Borrowed, Gross	L61	SecuritiesBorrowedGross	Security Borrowed, Subject to Master Netting Arrangement, before Offset
Example 3	3a.1, 3.2, 3a.3	Updated Standard Label	L46	SecuritiesBorrowedLiability	Securities Borrowed, Liability	L62	SecuritiesBorrowedLiability	Security Borrowed, Subject to Master Netting Arrangement, Liability Offset
Example 3	3a.1, 3.2, 3a.3	Updated Standard Label	L48	SecuritiesBorrowedNotOffsetPolicyElectionDeduction	Securities Borrowed, Not Offset, Policy Election Deduction	L64	SecuritiesBorrowedNotOffsetPolicyElectionDeduction	Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3a.1, 3.2, 3a.3	Updated Standard Label	L49	SecuritiesBorrowedCollateralObligationToReturnCash	Securities Borrowed, Collateral, Obligation to Return Cash	L65	SecuritiesBorrowedCollateralObligationToReturnCash	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset
Example 3	3a.1, 3.2, 3a.3	Updated Standard Label	L50	SecuritiesBorrowedCollateralObligationToReturnSecurities	Securities Borrowed, Collateral, Obligation to Return Securities	L66	SecuritiesBorrowedCollateralObligationToReturnSecurities	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 3	3a.1, 3.2, 3a.3	Updated Standard Label	L52	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Not Offset, Policy Election Deduction	L72	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3b.1, 3.2, 3b.3	Updated Standard Label	L54	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Not Offset, Policy Election Deduction	L73	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3b.1, 3.2, 3b.3	Updated Standard Label	L56	SecuritiesLoanedGross	Securities Loaned, Gross	L74	SecuritiesLoanedGross	Security Loaned, Subject to Master Netting Arrangement, before Offset
Example 3	3b.1, 3.2, 3b.3	Updated Standard Label	L57	SecuritiesLoanedAsset	Securities Loaned, Asset	L75	SecuritiesLoanedAsset	Security Loaned, Subject to Master Netting Arrangement, Asset Offset
Example 3	3b.1, 3.2, 3b.3	Updated Standard Label	L59	SecuritiesLoanedNotOffsetPolicyElectionDeduction	Securities Loaned, Not Offset, Policy Election Deduction	L77	SecuritiesLoanedNotOffsetPolicyElectionDeduction	Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3b.1, 3.2, 3b.3	Updated Standard Label	L60	SecuritiesLoanedCollateralRightToReclaimCash	Securities Loaned, Collateral, Right to Reclaim Cash	L78	SecuritiesLoanedCollateralRightToReclaimCash	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset
Example 3	3b.1, 3.2, 3b.3	Updated Standard Label	L61	SecuritiesLoanedCollateralRightToReclaimSecurities	Securities Loaned, Collateral, Right to Reclaim Securities	L79	SecuritiesLoanedCollateralRightToReclaimSecurities	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset
Example 3	3b.1, 3.2, 3b.3	Updated Standard Label	L63	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedNotOffsetPolicyElectionDeduction	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Not Offset, Policy Election Deduction	L85	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedNotOffsetPolicyElectionDeduction	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Overview of Modeling		Added Element	N/A	N/A	N/A	A1	CounterpartyNameAxis	Counterparty Name [Axis]

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Overview of Modeling		Added Element	N/A	N/A	N/A	A2	DerivativeInstrumentRiskAxis	Derivative Instrument [Axis]
Overview of Modeling		Added Element	N/A	N/A	N/A	M3	InterestRateContractMember	Interest Rate Contract [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	M4	ForeignExchangeContractMember	Foreign Exchange Contract [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	M5	EquityContractMember	Equity Contract [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	M6	InterestRateSwapMember	Interest Rate Swap [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	M8	ForeignExchangeMember	Foreign Exchange [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	A3	TransactionTypeAxis	Transaction Type [Axis]
Overview of Modeling		Added Element	N/A	N/A	N/A	M9	OverTheCounterMember	Over-the-Counter [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	M10	ExchangeTradedMember	Exchange Traded [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	M11	ExchangeClearedMember	Exchange Cleared [Member]
Overview of Modeling		Added Element	N/A	N/A	N/A	L1	DerivativeFairValueOfDerivativeAsset	Derivative Asset, Subject to Master Netting Arrangement, before Offset
Overview of Modeling		Added Element	N/A	N/A	N/A	L2	DerivativeAssetFairValueGrossLiability	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset
Example 3	3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L3	DerivativeAssetCollateralObligationToReturnCashOffset	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset
Overview of Modeling		Added Element	N/A	N/A	N/A	L10	DerivativeAssets	Derivative Asset
Overview of Modeling		Added Element	N/A	N/A	N/A	L5	DerivativeCollateralObligationToReturnSecurities	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Overview of Modeling		Added Element	N/A	N/A	N/A	L7	DerivativeAssetFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction
Overview of Modeling		Added Element	N/A	N/A	N/A	L4	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset
Overview of Modeling Example 1 Example 3	1a.1, 1.2, 1a.3 3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L8	DerivativeAssetNotSubjectToMasterNettingArrangement	Derivative Asset, Not Subject to Master Netting Arrangement
Overview of Modeling Example 1 Example 3	1a.1, 1.2, 1a.3 3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L9	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement
Overview of Modeling		Added Element	N/A	N/A	N/A	L60	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Added Element	N/A	N/A	N/A	L40	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Overview of Modeling		Added Element	N/A	N/A	N/A	XL29	DerivativeAssetCounterpartyNameExtensibleList	Derivative Asset, Counterparty Name [Extensible Enumeration]
Overview of Modeling Example 1 Example 3	1a.1, 1.2, 1a.3 3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L11	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 1 Example 2	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3	Added Element	N/A	N/A	N/A	L19	SecuritiesPurchasedUnderAgreementsToResellNotSubjectToMasterNettingArrangement	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement
Example 1 Example 2	1a.1, 1.2, 1a.3 2a.1, 2.2, 2.3	Added Element	N/A	N/A	N/A	L20	SecuritiesPurchasedUnderAgreementsToResellGrossIncludingNotSubjectToMasterNettingArrangement	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 1	1a.1, 1.2, 1a.3	Added Element	N/A	N/A	N/A	L22	SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral	Security Purchased under Agreement to Resell, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 1 Example 3	1b.1, 1.2, 1b.3 3b.1, 3.2, 3b.3	Added Element	N/A	N/A	N/A	L37	DerivativeLiabilityNotSubjectToMasterNettingArrangement	Derivative Liability, Not Subject to Master Netting Arrangement
Example 1	1b.1, 1.2, 1b.3	Added Element	N/A	N/A	N/A	L48	SecuritiesSoldUnderAgreementsToRepurchaseNotSubjectToMasterNettingArrangement	Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement
Example 1	1b.1, 1.2, 1b.3	Added Element	N/A	N/A	N/A	L49	SecuritiesSoldUnderAgreementsToRepurchaseGrossIncludingNotSubjectToMasterNettingArrangement	Securities Sold under Agreements to Repurchase, Gross Including Not Subject to Master Netting Arrangement
Example 1	1b.1, 1.2, 1b.3	Added Element	N/A	N/A	N/A	L50	SecuritiesSoldUnderAgreementsToRepurchase	Securities Sold under Agreements to Repurchase
Example 1	1b.1, 1.2, 1b.3	Added Element	N/A	N/A	N/A	L51	SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral	Security Sold under Agreement to Repurchase, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L68	SecuritiesBorrowedNotSubjectToMasterNettingArrangement	Securities Borrowed, Not Subject to Master Netting Arrangement
Example 3	3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L69	SecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement	Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement
Example 3	3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L70	SecuritiesBorrowed	Securities Borrowed
Example 3	3a.1, 3.2, 3a.3	Added Element	N/A	N/A	N/A	L71	SecuritiesBorrowedAmountOffsetAgainstCollateral	Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3b.1, 3.2, 3b.3	Added Element	N/A	N/A	N/A	L81	SecuritiesLoanedNotSubjectToMasterNettingArrangement	Securities Loaned, Not Subject to Master Netting Arrangement

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2023 Reference	2023 Element	2023 Standard Label
Example 3	3b.1, 3.2, 3b.3	Added Element	N/A	N/A	N/A	L82	Securities Loaned Gross Including Not Subject To Master Netting Arrangement	Securities Loaned, Gross Including Not Subject to Master Netting Arrangement
Example 3	3b.1, 3.2, 3b.3	Added Element	N/A	N/A	N/A	L83	Securities Loaned	Securities Loaned
Example 3	3b.1, 3.2, 3b.3	Added Element	N/A	N/A	N/A	L84	Securities Loaned Amount Offset Against Collateral	Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction

Example Number(s) or Section	Explanation	2016 Reference	2023 Reference
Overview Example 1	Updated Example Name	Example 1—Offsetting of Financial Assets and Liabilities, Disaggregation by Type of Instrument	Example 1—Offsetting of Eligible Assets and Liabilities, Policy Election to Offset Obligation to Return Cash Collateral
Overview Example 2	Updated Example Name	Example 2—Offsetting of Financial Assets, Disaggregation by Type of Instrument and Type of Transaction	Example 2—Offsetting of Eligible Assets Disaggregated by Type of Financial Instrument, Type of Transaction and Type of Counterparty
Overview Example 3	Updated Example Name	Example 3—Offsetting of Financial Assets and Liabilities, Disaggregation by Type of Instrument, Policy Election not to Offset	Example 3—Offsetting of Eligible Assets and Liabilities Disaggregated by Type of Transaction, Policy Election not to Offset Financial Instrument
Overview Example 4	Updated Example Name	Example 4—Offsetting of Financial Liabilities, Includes Instruments not Subject to Master Netting Arrangement, Alternative	Example 4—Offsetting of Eligible Derivative Liabilities Disaggregated by Type of Instrument, Financial Instrument not Eligible to be offset
Example 1	Updated Figure	Figure 1.2(a) Figure 1.2(b)	Figure 1.2
Example 3	Updated Figure	Figure 3.1	Figure 3a.1 Figure 3b.1
Example 3	Updated Figure	Figure 3.2(a) Figure 3.2(b)	Figure 3.2