



PROPOSED GAAP TAXONOMY IMPLEMENTATION GUIDE

Version 3.0

Issued: May 18, 2022

Comments Due: June 17, 2022

Disclosures about Offsetting Assets and Liabilities

(Taxonomy Version 2022[†])

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.

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

Written comments should be addressed to:
Chief of Taxonomy Development
File Reference No. 2022-400

Financial Accounting Standards Board

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

Notice to Recipients of This Draft

The FASB staff invites individuals and organizations to send written comments on all matters in this draft. Responses from those wishing to comment on the proposed Taxonomy Implementation Guide must be received in writing by June 17, 2022. Interested parties should submit their comments by email to xbrlguide@fasb.org, File Reference No. 2022-400. Those without email should send their comments to “Chief of Taxonomy Development, File Reference No. 2022-400, FASB, 401 Merritt 7, PO Box 5116, Norwalk, CT 06856-5116.” Do not send responses by fax.

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

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

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Questions for Respondents

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

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

1. Do you agree the examples provide sufficient information to apply the GAAP Taxonomy elements and modeling for the reporting of disclosures for Subtopic 210-20, Balance Sheet Offsetting? If not, why are they not sufficient?
2. Are there other examples for the reporting of disclosures for Subtopic 210-20, Balance Sheet Offsetting that would be beneficial to include in the Guide? If yes, what are they?
3. Do you agree that the modeling structure within the GAAP Taxonomy for the reporting of disclosures for Subtopic 210-20, Balance Sheet Offsetting facilitates data consumption and improves comparability? If not, why not?
4. Do you agree that the Guide addresses common reporting practices for the reporting of disclosures for Subtopic 210-20, Balance Sheet Offsetting? If not, what common reporting practices are not included?
5. Are there difficulties, challenges, or unintended consequences in applying the modeling structure for the reporting of disclosures for Subtopic 210-20, Balance Sheet Offsetting as illustrated in the Guide? If yes, what are they?
6. Is there another approach that would provide a better modeling structure for the reporting of disclosures for Subtopic 210-20, Balance Sheet Offsetting? If yes, what alternative would you propose?

Proposed GAAP Taxonomy Implementation Guide on Modeling For Balance Sheet Offsetting

Overview

The purpose of this proposed 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 disclosures in its financial statements. The examples are provided to help users of 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 the entity meets the criteria for reporting a 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]	RepurchaseAgreementCounterpartyNameDomain
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, 20X1) while duration elements have a starting and ending date as their context (such as January 1 through December 31, 20X1).
- (3) The XBRL report view (Figure x.3 in each example) does not include all information that may appear in an entity’s instance document. The XBRL report view is provided for illustrative purposes only.
- (4) For elements contained in the GAAP Taxonomy, the standard label is as it appears in the GAAP Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the SEC *EDGAR Filer Manual*.

- (5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).
- (6) Preferred labels (Figure x.3 in each example) are the labels created and used by the company to show the line item captions in its financial statements.

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 recognized derivative asset subject to an enforceable master netting arrangement or similar agreement. If the gross amount includes amount not subject to master netting arrangement, “Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement” (L42) 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 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” (L40) is intended to be used to tag the net amount of derivative asset presented in the statement of financial position excluding amount not subject to an enforceable master netting arrangement. If the net amount includes amount not subject to master netting arrangement, “Derivative Asset” (L4) 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” (L43) 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 derivative asset after offset and deduction of amount not offset in the statement of financial position excluding amount not subject to an enforceable master netting arrangement. If the net amount includes amount not subject to master netting arrangement, “Derivative Asset, Including Not Subject to Master Netting

Arrangement, after Offset and Deduction” (L67) is intended to be used.

The calculation for offsetting of derivative asset subject to an enforceable master netting arrangement or similar agreement is structured as below. Reported values are based on the example 3. If the derivative asset includes the amount not subject to master netting arrangement, L1, L40, and L7 should be replaced with “Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement” (L42), “Derivative Asset” (L4), and “Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction” (L67), 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
	L40 Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	\$ 3,290	3290000000
+	L40 Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	\$ 3,290	3290000000
-	L43 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” (L40), “Derivative Asset, Not Subject to Master Netting Arrangement” (L41) and “Derivative Asset” (L4) are intended to be used to tag amounts to reconcile to the net amount of derivative asset presented in the statement of financial position. Because L40 is the amount after offset excluding amount not subject to mater netting arrangement, L41 is added to L40 to determine the total net amount of derivative asset L4.

XBRL calculation weight		Element	Balance type	HTML value (in millions)	XBRL value
+	L40	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	\$ 3,290	3290000000
+	L41	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	—	0
	L4	Derivative Asset	Debit	\$ 3,290	3290000000

If the gross amount includes amount not subject to master netting arrangement, “Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement” (**L42**), “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” (**L4**), if applicable, may be used for the reconciliation. Because **L42** is the gross amount before offset including amount not subject to master netting arrangement, **L2** and **L3** are deducted from the **L42** to determine the total net amount of derivative asset **L4**.

XBRL calculation weight		Element	Balance type	HTML value (in millions)	XBRL value
+	L42	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
	L4	Derivative Asset	Debit	\$ 3,290	3290000000

There are corresponding dimension “Counterparty Name [Axis]” (**A1**) and extensible enumeration element “Derivative Asset, Counterparty Name [Extensible Enumeration]” (**XL63**) to provide additional information about the counterparty. The dimension elements are intended to be used when the amount is disaggregated by counterparty. The extensible enumeration elements are intended to be used when the amount is not disaggregated by counterparty.

“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 type of derivative instrument.

“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, 20x1

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		Net amount	Fair value of collateral received
					Securities collateral	Cash collateral received		
XL63 Counterparty A								
Derivatives, subject to master netting arrangement	L1 \$ 100	L2 \$ (80)	L3 \$ (10)	L40 \$ 10	L5 \$ —	L6 \$ —	L7 \$ 10	
Derivatives, not subject to master netting arrangement	L41 —			L41 —			L41 —	
Total derivatives	L42 \$ 100	L2 \$ (80)	L3 \$ (10)	L4 \$ 10	L5 \$ —	L6 \$ —	L67 \$ 10	
XL64 Counterparty B								
Reverse repurchase, subject to master netting arrangement	L8 90	L9 —		L68 90	L11 (90)	L12 —	L13 —	L20 \$ 105
Reverse repurchase, not subject to master netting arrangement	L69 —			L69 —			L69 —	
Total reverse repurchase	L70 \$ 90	L9 \$ —		L10 \$ 90	L11 \$ (90)	L12 \$ —	L71 \$ —	
Total derivatives and reverse repurchase	L14 \$ 190	L15 \$ (80)	L3 \$ (10)	L16 \$ 100	L17 \$ (90)	L18 \$ —	L19 \$ 10	

Figure 1.1(a)

Offsetting of Financial Liabilities and Derivative Liabilities							
\$ million							
As of December 31, 20x1							
<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>	
XL65 Counterparty A							
Derivatives, subject to master netting arrangement	L21 \$ 80	L22 \$ (80)	L72 \$ —	L24 \$ —	L25 \$ —	L26 \$ —	
Derivatives, not subject to master netting arrangement	L73 —		L73 —			L73 —	
Total derivatives	L62 \$ 80	L22 \$ (80)	L23 \$ —	L24 \$ —	L25 \$ —	L53 \$ —	
XL66 Counterparty B							
Repurchase, subject to master netting arrangement	L27 80	L28 —	L29 80	L30 (80)	L31 —	L32 —	L39 \$ 85
Repurchase, not subject to master netting arrangement	L74 —		L74 —			L74 —	
Total repurchase	L75 \$ 80	L28 \$ —	L76 \$ 80	L30 \$ (80)	L31 \$ —	L77 \$ —	
Total derivatives and repurchase	L33 \$ 160	L34 \$ (80)	L35 \$ 80	L36 \$ (80)	L37 \$ —	L38 \$ —	

Figure 1.1(b)

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	Debit	Instant	DerivativeAssets
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	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGross
L9	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellLiability
L10	Securities Purchased under Agreements to Resell	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResell
L11	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnSecurities
L12	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnCash
L13	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L14	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross
L15	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L16	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L17	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

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L18	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
L19	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
L20	Securities Purchased under Agreements to Resell, Fair Value of Collateral	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellFairValueOfCollateral
L21	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Credit	Instant	DerivativeFairValueOfDerivativeLiability
L22	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L23	Derivative Liability	Credit	Instant	DerivativeLiabilities
L24	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimSecurities
L25	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L26	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L27	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, before Offset	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseGross
L28	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseAsset
L29	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset	Credit	Instant	SecuritySoldUnderAgreementToRepurchaseAfterOffsetSubjectToMasterNettingArrangement
L30	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities
L31	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash
L32	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritySoldUnderAgreementToRepurchaseAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L33	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement
L34	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset

Figure 1.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L35	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoaned
L36	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
L37	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
L38	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
L39	Securities Sold under Agreements to Repurchase, Fair Value of Collateral	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseFairValueOfCollateral
L40	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	Instant	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement
L41	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetNotSubjectToMasterNettingArrangement
L42	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L53	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L62	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
XL63	Derivative Asset, Counterparty Name [Extensible Enumeration]		Instant	DerivativeAssetCounterpartyNameExtensibleList
XL64	Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]		Instant	SecuritiesPurchasedUnderAgreementsToResellCounterpartyNameExtensibleList
XL65	Derivative Liability, Counterparty Name [Extensible Enumeration]		Instant	DerivativeLiabilityCounterpartyNameExtensibleList
XL66	Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]		Instant	SecuritiesSoldUnderAgreementsToRepurchaseCounterpartyNameExtensibleList
L67	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral
L68	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetSubjectToMasterNettingArrangement
L69	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellNotSubjectToMasterNettingArrangement
L70	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGrossIncludingNotSubjectToMasterNettingArrangement
L71	Security Purchased under Agreement to Resell, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral

Figure 1.2 (continues)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
L72	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Credit	Instant	DerivativeLiabilityAfterOffsetSubjectToMasterNettingArrangement
L73	Derivative Liability, Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityNotSubjectToMasterNettingArrangement
L74	Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseNotSubjectToMasterNettingArrangement
L75	Securities Sold under Agreements to Repurchase, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseGrossIncludingNotSubjectToMasterNettingArrangement
L76	Securities Sold under Agreements to Repurchase	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchase
L77	Security Sold under Agreement to Repurchase, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral

Figure 1.2 (continued)

The XBRL report view 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
L40	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
L41	Derivative Asset, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amount of recognized assets	0
L42	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized assets	100000000
L4	Derivative Asset	Derivatives, net amount of assets presented in the statement of financial position	10000000
L67	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets, net amount	10000000
L8	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
L9	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
L68	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
L11	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
L12	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
L13	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
L20	Securities Purchased under Agreements to Resell, Fair Value of Collateral	Reverse repurchase, fair value of collateral received	105000000

Figure 1.3(a) (continues)

	Standard Label	Preferred Label	Report-Wide Value
L69	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
L70	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Reverse repurchase, gross amount of recognized assets	90000000
L10	Securities Purchased under Agreements to Resell	Reverse repurchase, net amount of assets presented in the statement of financial position	90000000
L71	Security Purchased under Agreement to Resell, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Reverse repurchase, net amount	0
L14	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
L15	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
L16	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
L17	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
L18	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
L19	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
XL63	Derivative Asset, Counterparty Name [Extensible Enumeration]	Derivatives, counterparty A	http://www.abc.com/2022#CounterpartyAMember
XL64	Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]	Reverse repurchase, counterparty B	http://www.abc.com/2022#CounterpartyBMember

Figure 1.3(a) (continued)

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

	Standard Label	Preferred Label	Report-Wide Value
L21	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Derivatives, subject to master netting arrangement, gross amounts of recognized liabilities	80000000
L22	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
L72	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
L24	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
L25	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
L26	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, subject to master netting arrangement, net amount	0
L73	Derivative Liability, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amounts of recognized liabilities	0
L62	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivatives, gross amounts of recognized liabilities	80000000
L23	Derivative Liability	Derivatives, net amount of liabilities presented in the statement of financial position	0
L53	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, net amount	0
L27	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, before Offset	Repurchase, subject to master netting arrangement, gross amounts of recognized liabilities	80000000
L28	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Asset Offset	Repurchase, gross amount offset in the statement of financial position	0
L29	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
L30	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
L31	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
L32	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset and Deduction	Repurchase, subject to master netting arrangement, net amount	0
L39	Securities Sold under Agreements to Repurchase, Fair Value of Collateral	Repurchase, fair value of collateral pledged	85000000
L74	Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement	Repurchase, not subject to master netting arrangement, gross amounts of recognized liabilities	0

Figure 1.3(b) (continues)

	Standard Label	Preferred Label	Report-Wide Value
L75	Securities Sold under Agreements to Repurchase, Gross Including Not Subject to Master Netting Arrangement	Repurchase, gross amounts of recognized liabilities	80000000
L76	Securities Sold under Agreements to Repurchase	Repurchase, net amount of liabilities presented in the statement of financial position	80000000
L77	Security Sold under Agreement to Repurchase, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Repurchase, net amount	0
L33	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Derivatives and repurchase, gross amounts of recognized liabilities	160000000
L34	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
L35	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
L36	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
L37	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
L38	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
XL65	Derivative Liability, Counterparty Name [Extensible Enumeration]	Derivatives, counterparty A	http://www.abc.com/2022#CounterpartyAMember
XL66	Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]	Repurchase, counterparty B	http://www.abc.com/2022#CounterpartyBMember

Figure 1.3(b) (continued)

Notes:

- The disclosure explicitly states the derivative asset and liability contracts are with Counterparty A. Because the counterparty name attribute applies to all report-wide or default fact values, “Counterparty Name [Axis]” (**A1**) is not syntactically needed in the XBRL filing. The extensible enumeration elements “Derivative Asset, Counterparty Name [Extensible Enumeration]” (**XL63**) and “Derivative Liability, Counterparty Name [Extensible Enumeration]” (**XL65**) 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 the sale and repurchase contracts are with Counterparty B. Because the counterparty name attribute applies to all report-wide or default fact values, “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]” (**XL64**) and “Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]” (**XL66**) 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 obligation to return cash collateral (a payable) arising from 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 master netting arrangement or similar agreement, the amounts disclosed for the gross amount recognized of assets (liabilities), 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” (L41) and “Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement” (L69) for derivative assets and reverse repurchase arrangement, respectively (“Derivative Liability, Not Subject to Master Netting Arrangement” (L73) and “Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement” (L74) 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 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 offsetting of eligible derivative assets disaggregated by type of instrument with the value of each instrument further disaggregated type of transaction. The total net amount of derivative assets and reverse repurchase presented in statement of financial position, gross amount not offset in statement of financial position and net amount after offset and deduction are disaggregated by type of counterparty.

Offsetting of Financial Assets and Derivative Assets			
\$ million			
As of December 31, 20x1			
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	L41 \$ 10	L41	L41 \$ 10
Total derivatives	L42 \$ 110	L2 \$ (80)	L4 \$ 30
Reverse repurchase			
Reverse repurchase, subject to master netting arrangement	L8 90	L9 —	L68 90
Reverse repurchase, not subject to master netting arrangement	L69 —	L69	L69 —
Total reverse repurchase	L70 \$ 90	L9 \$ —	L10 \$ 90
Total derivatives and reverse repurchase	L14 \$ 200	L15 \$ (80)	L16 \$ 120

Figure 2.1(a)

Financial Assets and Collateral held by Counterparty

\$ million

As of December 31, 20x1

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

Figure 2.1(b)

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	Debit	Instant	DerivativeAssets
L8	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGross
L9	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellLiability
L10	Securities Purchased under Agreements to Resell	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResell
L14	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross
L15	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability

Figure 2.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L16	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L17	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
L18	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
L19	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
L40	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	Instant	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement
L41	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetNotSubjectToMasterNettingArrangement
L42	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L68	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetSubjectToMasterNettingArrangement
L69	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellNotSubjectToMasterNettingArrangement
L70	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGrossIncludingNotSubjectToMasterNettingArrangement

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	
Derivative Instrument [Axis]		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]				
Counterparty Name [Axis]		M9	M10	M9	M11	M9	M10	M11	Counterparty A [Member]	Counterparty B [Member]		
									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	10000000			80000000
L40	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Derivatives, subject to a 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
L41	Derivative Asset, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement or or similar arrangement, gross amount of recognized assets										10000000
L42	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized assets										110000000
L4	Derivative Asset	Derivatives, net amount of assets presented in the statement of financial position										30000000
L8	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
L9	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
L68	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

Figure 2.3 (continues)

Standard Label	Preferred Label	Interest Rate Contract [Member]		Foreign Exchange Contract [Member]		Equity Contract [Member]					Report-Wide Value
Derivative Instrument [Axis]		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]			
Counterparty Name [Axis]		M9	M10	M9	M11	M9	M10	M11	Counterparty A [Member]	Counterparty B [Member]	
									ExM1	ExM2	
L69	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
L70	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Reverse repurchase, gross amount of recognized assets									90000000
L10	Securities Purchased under Agreements to Resell	Reverse repurchase, net amount of assets presented in the statement of financial position									90000000
L14	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
L15	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
L16	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
L17	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
L18	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

Figure 2.3 (continues)

Standard Label	Preferred Label	Interest Rate Contract [Member]		Foreign Exchange Contract [Member]		Equity Contract [Member]					Report-Wide Value
Derivative Instrument [Axis]		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]			
Counterparty Name [Axis]									Counterparty A [Member]	Counterparty B [Member]	
A2		M9	M10	M9	M11	M9	M10	M11	ExM1	ExM2	
A3											
A1											
L19 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 type of financial instrument. For example, the total \$100 million for derivative asset subject to an enforceable master netting arrangement or similar agreement is disaggregated to \$35 million for 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 interest rate contract is further disaggregated to \$25 million for the over the counter and \$10 million for the exchange traded.
- “Counterparty Name [Axis]” (A1), “Counterparty A [Member]” (ExM1), and “Counterparty B [Member]” (ExM2) are intended to be used to tag the values disaggregated by counterparty. For example, \$120 million for total net amount of derivatives and reverse repurchase is disaggregated to \$30 million for counterparty A and \$90 million for counterparty B.
- For the assets not subject to master netting arrangement or similar agreement, the amounts disclosed for gross amount of recognized assets would equal 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” (L41) and “Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement” (L69) for derivative assets and reverse repurchase arrangement, 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 offsetting of eligible assets and liabilities disaggregated by type of transaction. The derivative instruments and securities borrowing and lending agreements are subject to master netting arrangements 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, 20x1									
		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 mater 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 3.1(a)

		December 31, 20x1						
		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	L21 95	L22 —	L72 95	L52 —	L25 —	L24 —	L26 95
	Derivatives, subject to master netting arrangement	3,595	—	3,595	(2,700)	(400)	(350)	145
	Derivatives, not subject to master netting arrangement	L73 —	L73 —	L73 —	L73 —	L73 —	L73 —	L73 —
	Total derivatives	L62 3,595	L22 —	L23 3,595	L52 \$ (2,700)	L25 \$ (400)	L24 \$ (350)	L53 \$ 145
Securities lending								
	Securities lending, subject to master netting arrangement	L54 135	L55 —	L56 \$ 135	L57 (60)	L58 (75)	L59 —	L60 —
	Securities lending, not subject to master netting arrangement	L82 —	L82 —	L82 —	L82 —	L82 —	L82 —	L82 —
	Total securities lending	L83 \$ 135	L55 \$ —	L84 \$ 135	L57 \$ (60)	L58 \$ (75)	L59 \$ —	L85 \$ —
	Total derivatives and securities lending	L33 \$ 3,730	L34 \$ —	L35 \$ 3,730	L61 \$ (2,760)	L37 \$ (475)	L36 \$ (350)	L38 \$ 145

Figure 3.1(b)

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>
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	Debit	Instant	DerivativeAssets
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
L14	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross
L15	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L16	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L17	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
L18	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

Figure 3.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L19	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
L21	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Credit	Instant	DerivativeFairValueOfDerivativeLiability
L22	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L23	Derivative Liability	Credit	Instant	DerivativeLiabilities
L24	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimSecurities
L25	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L26	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L33	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGross
L34	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset
L35	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoaned
L36	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
L37	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
L38	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
L40	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	Instant	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement
L41	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetNotSubjectToMasterNettingArrangement
L42	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L43	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	DerivativeAssetNotOffsetPolicyElectionDeduction

Figure 3.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L44	Security Borrowed, Subject to Master Netting Arrangement, before Offset	Debit	Instant	SecuritiesBorrowedGross
L45	Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	SecuritiesBorrowedLiability
L46	Security Borrowed, Subject to Master Netting Arrangement, after Offset	Debit	Instant	SecurityBorrowedAfterOffsetSubjectToMasterNettingArrangement
L47	Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	SecuritiesBorrowedNotOffsetPolicyElectionDeduction
L48	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	SecuritiesBorrowedCollateralObligationToReturnCash
L49	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	Credit	Instant	SecuritiesBorrowedCollateralObligationToReturnSecurities
L50	Security Borrowed, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecurityBorrowedAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L51	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
L52	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	DerivativeLiabilityNotOffsetPolicyElectionDeduction
L53	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L54	Security Loaned, Subject to Master Netting Arrangement, before Offset	Credit	Instant	SecuritiesLoanedGross
L55	Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	SecuritiesLoanedAsset
L56	Security Loaned, Subject to Master Netting Arrangement, after Offset	Credit	Instant	SecurityLoanedAfterOffsetSubjectToMasterNettingArrangement
L57	Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	SecuritiesLoanedNotOffsetPolicyElectionDeduction
L58	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	SecuritiesLoanedCollateralRightToReclaimCash
L59	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Debit	Instant	SecuritiesLoanedCollateralRightToReclaimSecurities
L60	Security Loaned, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecurityLoanedAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L61	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 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L62	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
L67	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral
L72	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Credit	Instant	DerivativeLiabilityAfterOffsetSubjectToMasterNettingArrangement
L73	Derivative Liability, Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityNotSubjectToMasterNettingArrangement
L78	Securities Borrowed, Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesBorrowedNotSubjectToMasterNettingArrangement
L79	Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement
L80	Securities Borrowed	Debit	Instant	SecuritiesBorrowed
L81	Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecuritiesBorrowedAmountOffsetAgainstCollateral
L82	Securities Loaned, Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesLoanedNotSubjectToMasterNettingArrangement
L83	Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement
L84	Securities Loaned	Credit	Instant	SecuritiesLoaned
L85	Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritiesLoanedAmountOffsetAgainstCollateral

Figure 3.2 (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	
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
L40	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
L43	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
L41	Derivative Asset, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amount of recognized assets			0
L42	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized assets			3290000000
L4	Derivative Asset	Derivatives, net amount of assets presented in the statement of financial position			3290000000
L67	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivatives, net amount			150000000
L44	Security Borrowed, Subject to Master Netting Arrangement, before Offset	Securities borrowing, subject to master netting arrangement, gross amount of recognized assets			140000000
L45	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
L46	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 3.3(a) (continues)

Standard Label		Preferred Label	Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
Transaction Type [Axis]			M9	M10	
A3					
L47	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
L48	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
L49	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
L50	Security Borrowed, Subject to Master Netting Arrangement, after Offset and Deduction	Securities borrowing, subject to master netting arrangement, net amount			0
L78	Securities Borrowed, Not Subject to Master Netting Arrangement	Securities borrowing, not subject to master netting arrangement, gross amount of recognized assets			0
L79	Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Securities borrowing, gross amount of recognized assets			140000000
L80	Securities Borrowed	Securities borrowing, net amount of assets presented in the statement of financial position			140000000
L81	Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Securities borrowing, net amount			0
L14	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
L15	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
L16	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
L51	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
L18	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
L17	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 3.3(a) (continues)

Standard Label		Preferred Label		
Transaction Type [Axis]		Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
A3		M9	M10	
L19 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 3.3(a) (continued)

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

	Standard Label	Preferred Label	Over-the-Counter [Member] M9	Exchange Traded [Member] M10	Report-Wide Value
	Transaction Type [Axis] A3				
L21	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Derivatives, subject to master netting arrangement, gross amounts of recognized liabilities	3500000000	95000000	3595000000
L22	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
L72	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
L52	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
L25	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
L24	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
L26	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, subject to master netting arrangement, net amount	50000000	95000000	145000000
L73	Derivative Liability, Not Subject to Master Netting Arrangement	Derivatives, not subject to master netting arrangement, gross amounts of recognized liabilities			0
L62	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivatives, gross amounts of recognized liabilities			3595000000
L23	Derivative Liability	Derivatives, net amount of liabilities presented in the statement of financial position			3595000000
L53	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, net amount			145000000
L54	Security Loaned, Subject to Master Netting Arrangement, before Offset	Securities lending, subject to master netting arrangement, gross amount of recognized liabilities			135000000
L55	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
L56	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
L57	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
L58	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

Figure 3.3(b) (continues)

Standard Label		Preferred Label	Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
Transaction Type [Axis]			M9	M10	
L59	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
L60	Security Loaned, Subject to Master Netting Arrangement, after Offset and Deduction	Securities lending, subject to master netting arrangement, net amount			0
L82	Securities Loaned, Not Subject to Master Netting Arrangement	Securities lending, not subject to master netting arrangement, gross amount of recognized liabilities			0
L83	Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Securities lending, gross amount of recognized liabilities			135000000
L84	Securities Loaned	Securities lending, net amount of liabilities presented in statement of financial position			135000000
L85	Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Securities lending, net amount			0
L33	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
L34	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
L35	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
L61	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
L37	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
L36	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
L38	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 3.3(b) (continued)

Notes:

- The values of financial instruments the reporting entity elects not to offset are tagged with “Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L43**), “Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L47**), “Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L52**), and “Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L57**) for the derivative assets, securities borrowed, derivative liabilities, and securities loaned, respectively.
- For the assets (liabilities) not subject to master netting arrangement or similar agreement, the amounts disclosed for gross amount recognized assets (liabilities), would equal net amount of assets (liabilities) presented in the statement of financial position and net amount of assets (liabilities) after offset and deduction of amount not offset in the statement of financial position. These values are consistently tagged with “Derivative Asset, Not Subject to Master Netting Arrangement” (**L41**) and “Securities Borrowed, Not Subject to Master Netting Arrangement” (**L78**) for derivative assets and securities borrowed, respectively, and (“Derivative Liability, Not Subject to Master Netting Arrangement” (**L73**) and “Securities Loaned, Not Subject to Master Netting Arrangement” (**L82**) for derivative liability 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 types 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 offsetting of eligible derivative liabilities disaggregated by 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, 20x1						
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
<u>Total derivatives</u>	<u>\$ 30,700</u>	<u>\$ —</u>	<u>\$ 30,700</u>	<u>\$ (1,900)</u>	<u>\$ (27,500)</u>	<u>\$ 1,300</u>

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
L22	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L23	Derivative Liability	Credit	Instant	DerivativeLiabilities
L25	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L52	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	DerivativeLiabilityNotOffsetPolicyElectionDeduction
L53	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L62	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement

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
L62	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivatives, gross amount of recognized liabilities	11900000000	18500000000	300000000	30700000000
L22	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
L23	Derivative Liability	Derivatives, net amount of liabilities presented in the statement of financial position	11900000000	18500000000	300000000	30700000000
L52	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
L25	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
L53	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” (**L52**) is intended to be used to tag the value of 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” (**L62**) is intended to be used to tag the gross amount of derivative liability including not subject to master netting arrangement. “Derivative Liability” (**L23**) is intended to be used to tag the net amount of liability presented in the statement of financial position. “Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction” (**L53**) is intended to be used to tag the net amount of derivative liability after offset and deduction of financial instrument and cash collateral pledged 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 type of derivative instrument.

Appendix A—Changes to 2022 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	2022 Reference	2022 Element	2022 Standard Label
Example 1	1.1(a), 1.2, 1.3(a)	Replaced Element	A1 ExM1	CounterpartyNameAxis CounterpartyAMember	Counterparty Name [Axis] Counterparty A [Member]	XL63	DerivativeAssetCounterpartyNameExtensibleList	Derivative Asset, Counterparty Name [Extensible Enumeration]
Example 1	1.1(a), 1.2, 1.3(a)	Replaced Element	A1 ExM2	CounterpartyNameAxis CounterpartyBMember	Counterparty Name [Axis] Counterparty B [Member]	XL64	SecuritiesPurchasedUnderAgreementsToResellCounterpartyNameExtensibleList	Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]
Example 1	1.1(b), 1.2, 1.3(b)	Replaced Element	A1 ExM1	CounterpartyNameAxis CounterpartyAMember	Counterparty Name [Axis] Counterparty A [Member]	XL65	DerivativeLiabilityCounterpartyNameExtensibleList	Derivative Liability, Counterparty Name [Extensible Enumeration]
Example 1	1.1(b), 1.2, 1.3(b)	Replaced Element	A1 ExM2	CounterpartyNameAxis CounterpartyBMember	Counterparty Name [Axis] Counterparty B [Member]	XL66	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	1.1(a), 1.2, 1.3(a) 3.1(a), 3.2, 3.3(a)	Replaced Element	L4	DerivativeAssets	Derivative Asset	L40	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset
Example 1	1.1(a), 1.2, 1.3(a)	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	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3	Replaced Element	L10	SecuritiesPurchasedUnderAgreementsToResell	Securities Purchased under Agreements to Resell	L68	SecurityPurchasedUnderAgreementToResellAfterOffsetSubjectToMasterNettingArrangement	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset
Example 1	1.1(a), 1.2, 1.3(a)	Replaced Element	L13	SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral	Securities Purchased under Agreements to Resell, Amount Offset Against Collateral	L13	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	2022 Reference	2022 Element	2022 Standard Label
Example 1 Example 2 Example 3	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3 3.1(a), 3.2, 3.3(a)	Replaced Element	L14	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	L14	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Replaced Element	L23	DerivativeLiabilities	Derivative Liability	L72	DerivativeLiabilityAfterOffsetSubjectToMasterNettingArrangement	Derivative Liability, Subject to Master Netting Arrangement, after Offset
Example 1	1.1(b), 1.2, 1.3(b)	Replaced Element	L26	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral	Derivative Liability, Fair Value, Amount Offset Against Collateral	L26	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction
Example 1	1.1(b), 1.2, 1.3(b)	Replaced Element	L29	SecuritiesSoldUnderAgreementsToRepurchase	Securities Sold under Agreements to Repurchase	L29	SecuritySoldUnderAgreementToRepurchaseAfterOffsetSubjectToMasterNettingArrangement	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset
Example 1	1.1(b), 1.2, 1.3(b)	Replaced Element	L32	SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral	Securities Sold under Agreements to Repurchase, Amount Offset Against Collateral	L32	SecuritySoldUnderAgreementToRepurchaseAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset and Deduction
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Replaced Element	L33	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGross	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross	L33	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement
Example 2	2.1(a), 2.2, 2.3	Replaced Element	L40	DerivativeFairValueOfDerivativeAssetAmountNotOffsetAgainstCollateral	Derivative Asset, Fair Value, Amount Not Offset Against Collateral	L40	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset
Example 3	3.1(a), 3.2, 3.3(a)	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	3.1(a), 3.2, 3.3(a)	Replaced Element	L47	SecuritiesBorrowed	Securities Borrowed	L46	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	2022 Reference	2022 Element	2022 Standard Label
Example 3	3.1(a), 3.2, 3.3(a)	Replaced Element	L51	SecuritiesBorrowedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Securities Borrowed, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L50	SecurityBorrowedAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Security Borrowed, Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3.1(a), 3.2, 3.3(a)	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	L19	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	3.1(b), 3.2, 3.3(b)	Replaced Element	L55	DerivativeLiabilityFairValueOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Derivative Liability, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L26	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	L53	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3.1(b), 3.2, 3.3(b)	Replaced Element	L58	SecuritiesLoaned	Securities Loaned	L56	SecurityLoanedAfterOffsetSubjectToMasterNettingArrangement	Security Loaned, Subject to Master Netting Arrangement, after Offset
Example 3	3.1(b), 3.2, 3.3(b)	Replaced Element	L62	SecuritiesLoanedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection	Securities Loaned, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	L60	SecurityLoanedAfterOffsetAndDeductionSubjectToMasterNettingArrangement	Security Loaned, Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3.1(b), 3.2, 3.3(b)	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	L38	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	2022 Reference	2022 Element	2022 Standard Label
Example 4	4.1, 4.2, 4.3	Replaced Element	L66	DerivativeLiabilityNotSubjectToMasterNettingArrangementDeduction	Derivative Liability, Not Subject to Master Netting Arrangement Deduction	L52	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1 Example 2 Example 3	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3 3.1(a), 3.2, 3.3(a)	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	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3 3.1(a), 3.2, 3.3(a)	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	1.1(a), 1.2, 1.3(a)	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	1.1(a), 1.2, 1.3(a) 3.1(a), 3.2, 3.3(a)	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	1.1(a), 1.2, 1.3(a) 3.1(a), 3.2, 3.3(a)	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	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3	Updated Standard Label	L8	SecuritiesPurchasedUnderAgreementsToResellGross	Securities Purchased under Agreements to Resell, Gross	L8	SecuritiesPurchasedUnderAgreementsToResellGross	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset
Example 1 Example 2	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3	Updated Standard Label	L9	SecuritiesPurchasedUnderAgreementsToResellLiability	Securities Purchased under Agreements to Resell, Liability	L9	SecuritiesPurchasedUnderAgreementsToResellLiability	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset
Example 1	1.1(a), 1.2, 1.3(a)	Updated Standard Label	L11	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnSecurities	Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Securities	L11	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	2022 Reference	2022 Element	2022 Standard Label
Example 1	1.1(a), 1.2, 1.3(a)	Updated Standard Label	L12	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnCash	Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Cash	L12	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnCash	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset
Example 1 Example 2 Example 3	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3 3.1(a), 3.2, 3.3(a)	Updated Standard Label	L15	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	L15	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset
Example 1 Example 2 Example 3	1.1(a), 1.2, 1.3(a) 2.1(b), 2.2, 2.3 3.1(a), 3.2, 3.3(a)	Updated Standard Label	L17	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	L17	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities	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	1.1(a), 1.2, 1.3(a) 2.1(b), 2.2, 2.3 3.1(a), 3.2, 3.3(a)	Updated Standard Label	L18	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	L18	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash	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	1.1(a), 1.2, 1.3(a) 2.1(b), 2.2, 2.3	Updated Standard Label	L19	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Amount Offset Against Collateral	L19	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral	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	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Updated Standard Label	L21	DerivativeFairValueOfDerivativeLiability	Derivative Liability, Fair Value, Gross Liability	L21	DerivativeFairValueOfDerivativeLiability	Derivative Liability, Subject to Master Netting Arrangement, before Offset
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Updated Standard Label	L22	DerivativeLiabilityFairValueGrossAsset	Derivative Liability, Fair Value, Gross Asset	L22	DerivativeLiabilityFairValueGrossAsset	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2022 Reference	2022 Element	2022 Standard Label
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Updated Standard Label	L24	DerivativeCollateralRightToReclaimSecurities	Derivative, Collateral, Right to Reclaim Securities	L24	DerivativeCollateralRightToReclaimSecurities	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset
Example 1 Example 3 Example 4	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b) 4.1, 4.2, 4.3	Updated Standard Label	L25	DerivativeCollateralRightToReclaimCash	Derivative, Collateral, Right to Reclaim Cash	L25	DerivativeCollateralRightToReclaimCash	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset
Example 1	1.1(b), 1.2, 1.3(b)	Updated Standard Label	L27	SecuritiesSoldUnderAgreementsToRepurchaseGross	Securities Sold under Agreements to Repurchase, Gross	L27	SecuritiesSoldUnderAgreementsToRepurchaseGross	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, before Offset
Example 1	1.1(b), 1.2, 1.3(b)	Updated Standard Label	L28	SecuritiesSoldUnderAgreementsToRepurchaseAsset	Securities Sold under Agreements to Repurchase, Asset	L28	SecuritiesSoldUnderAgreementsToRepurchaseAsset	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Asset Offset
Example 1	1.1(b), 1.2, 1.3(b)	Updated Standard Label	L30	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities	Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Securities	L30	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset
Example 1	1.1(b), 1.2, 1.3(b)	Updated Standard Label	L31	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash	Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Cash	L31	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Updated Standard Label	L34	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Asset	L34	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Updated Standard Label	L36	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Securities	L36	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	2022 Reference	2022 Element	2022 Standard Label
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Updated Standard Label	L37	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimCash	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Cash	L37	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	1.1(b), 1.2, 1.3(b)	Updated Standard Label	L38	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Amount Offset Against Collateral	L38	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	3.1(a), 3.2, 3.3(a)	Updated Standard Label	L43	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Not Offset, Policy Election Deduction	L43	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3.1(a), 3.2, 3.3(a)	Updated Standard Label	L45	SecuritiesBorrowedGross	Securities Borrowed, Gross	L44	SecuritiesBorrowedGross	Security Borrowed, Subject to Master Netting Arrangement, before Offset
Example 3	3.1(a), 3.2, 3.3(a)	Updated Standard Label	L46	SecuritiesBorrowedLiability	Securities Borrowed, Liability	L45	SecuritiesBorrowedLiability	Security Borrowed, Subject to Master Netting Arrangement, Liability Offset
Example 3	3.1(a), 3.2, 3.3(a)	Updated Standard Label	L48	SecuritiesBorrowedNotOffsetPolicyElectionDeduction	Securities Borrowed, Not Offset, Policy Election Deduction	L47	SecuritiesBorrowedNotOffsetPolicyElectionDeduction	Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3.1(a), 3.2, 3.3(a)	Updated Standard Label	L49	SecuritiesBorrowedCollateralObligationToReturnCash	Securities Borrowed, Collateral, Obligation to Return Cash	L48	SecuritiesBorrowedCollateralObligationToReturnCash	Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset
Example 3	3.1(a), 3.2, 3.3(a)	Updated Standard Label	L50	SecuritiesBorrowedCollateralObligationToReturnSecurities	Securities Borrowed, Collateral, Obligation to Return Securities	L49	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	2022 Reference	2022 Element	2022 Standard Label
Example 3	3.1(a), 3.2, 3.3(a)	Updated Standard Label	L52	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Not Offset, Policy Election Deduction	L51	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	3.1(b), 3.2, 3.3(b)	Updated Standard Label	L54	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Not Offset, Policy Election Deduction	L52	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3.1(b), 3.2, 3.3(b)	Updated Standard Label	L56	SecuritiesLoanedGross	Securities Loaned, Gross	L54	SecuritiesLoanedGross	Security Loaned, Subject to Master Netting Arrangement, before Offset
Example 3	3.1(b), 3.2, 3.3(b)	Updated Standard Label	L57	SecuritiesLoanedAsset	Securities Loaned, Asset	L55	SecuritiesLoanedAsset	Security Loaned, Subject to Master Netting Arrangement, Asset Offset
Example 3	3.1(b), 3.2, 3.3(b)	Updated Standard Label	L59	SecuritiesLoanedNotOffsetPolicyElectionDeduction	Securities Loaned, Not Offset, Policy Election Deduction	L57	SecuritiesLoanedNotOffsetPolicyElectionDeduction	Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3.1(b), 3.2, 3.3(b)	Updated Standard Label	L60	SecuritiesLoanedCollateralRightToReclaimCash	Securities Loaned, Collateral, Right to Reclaim Cash	L58	SecuritiesLoanedCollateralRightToReclaimCash	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset
Example 3	3.1(b), 3.2, 3.3(b)	Updated Standard Label	L61	SecuritiesLoanedCollateralRightToReclaimSecurities	Securities Loaned, Collateral, Right to Reclaim Securities	L59	SecuritiesLoanedCollateralRightToReclaimSecurities	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset
Example 3	3.1(b), 3.2, 3.3(b)	Updated Standard Label	L63	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedNotOffsetPolicyElectionDeduction	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Not Offset, Policy Election Deduction	L61	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	2022 Reference	2022 Element	2022 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	3.1(a), 3.2, 3.3(a)	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	L4	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	2022 Reference	2022 Element	2022 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	L40	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement	Derivative Asset, Subject to Master Netting Arrangement, after Offset
Overview of Modeling Example 1 Example 3	1.1(a), 1.2, 1.3(a) 3.1(a), 3.2, 3.3(a)	Added Element	N/A	N/A	N/A	L41	DerivativeAssetNotSubjectToMasterNettingArrangement	Derivative Asset, Not Subject to Master Netting Arrangement
Overview of Modeling Example 1 Example 3	1.1(a), 1.2, 1.3(a) 3.1(a), 3.2, 3.3(a)	Added Element	N/A	N/A	N/A	L42	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	L43	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Added Element	N/A	N/A	N/A	L53	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	XL63	DerivativeAssetCounterpartyNameExtensibleList	Derivative Asset, Counterparty Name [Extensible Enumeration]
Overview of Modeling Example 1 Example 3	1.1(a), 1.2, 1.3(a) 3.1(a), 3.2, 3.3(a)	Added Element	N/A	N/A	N/A	L67	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 1 Example 2	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3	Added Element	N/A	N/A	N/A	L69	SecuritiesPurchasedUnderAgreementsToResellNotSubjectToMasterNettingArrangement	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement
Example 1 Example 2	1.1(a), 1.2, 1.3(a) 2.1(a), 2.2, 2.3	Added Element	N/A	N/A	N/A	L70	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	2022 Reference	2022 Element	2022 Standard Label
Example 1	1.1(a), 1.2, 1.3(a)	Added Element	N/A	N/A	N/A	L71	SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral	Security Purchased under Agreement to Resell, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 1 Example 3	1.1(b), 1.2, 1.3(b) 3.1(b), 3.2, 3.3(b)	Added Element	N/A	N/A	N/A	L73	DerivativeLiabilityNotSubjectToMasterNettingArrangement	Derivative Liability, Not Subject to Master Netting Arrangement
Example 1	1.1(b), 1.2, 1.3(b)	Added Element	N/A	N/A	N/A	L74	SecuritiesSoldUnderAgreementsToRepurchaseNotSubjectToMasterNettingArrangement	Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement
Example 1	1.1(b), 1.2, 1.3(b)	Added Element	N/A	N/A	N/A	L75	SecuritiesSoldUnderAgreementsToRepurchaseGrossIncludingNotSubjectToMasterNettingArrangement	Securities Sold under Agreements to Repurchase, Gross Including Not Subject to Master Netting Arrangement
Example 1	1.1(b), 1.2, 1.3(b)	Added Element	N/A	N/A	N/A	L76	SecuritiesSoldUnderAgreementsToRepurchase	Securities Sold under Agreements to Repurchase
Example 1	1.1(b), 1.2, 1.3(b)	Added Element	N/A	N/A	N/A	L77	SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral	Security Sold under Agreement to Repurchase, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3.1(a), 3.2, 3.3(a)	Added Element	N/A	N/A	N/A	L78	SecuritiesBorrowedNotSubjectToMasterNettingArrangement	Securities Borrowed, Not Subject to Master Netting Arrangement
Example 3	3.1(a), 3.2, 3.3(a)	Added Element	N/A	N/A	N/A	L79	SecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement	Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement
Example 3	3.1(a), 3.2, 3.3(a)	Added Element	N/A	N/A	N/A	L80	SecuritiesBorrowed	Securities Borrowed
Example 3	3.1(a), 3.2, 3.3(a)	Added Element	N/A	N/A	N/A	L81	SecuritiesBorrowedAmountOffsetAgainstCollateral	Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction
Example 3	3.1(b), 3.2, 3.3(b)	Added Element	N/A	N/A	N/A	L82	SecuritiesLoanedNotSubjectToMasterNettingArrangement	Securities Loaned, Not Subject to Master Netting Arrangement

Example Number(s) or Section	Figure(s)	Explanation	2016 Reference	2016 Element	2016 Standard Label	2022 Reference	2022 Element	2022 Standard Label
Example 3	3.1(b), 3.2, 3.3(b)	Added Element	N/A	N/A	N/A	L83	Securities Loaned Gross Including Not Subject To Master Netting Arrangement	Securities Loaned, Gross Including Not Subject to Master Netting Arrangement
Example 3	3.1(b), 3.2, 3.3(b)	Added Element	N/A	N/A	N/A	L84	Securities Loaned	Securities Loaned
Example 3	3.1(b), 3.2, 3.3(b)	Added Element	N/A	N/A	N/A	L85	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	2022 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 3.1(a) Figure 3.1(b)
Example 3	Updated Figure	Figure 3.2(a) Figure 3.2(b)	Figure 3.2