



GAAP TAXONOMY IMPLEMENTATION GUIDE

Version 3.1
July 2024

Disclosures about Offsetting Assets and Liabilities

(2023 GAAP Taxonomy[†])

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

[†] Changes from the 2023 version 3.0 GAAP Implementation Guide are included in Appendix A to this Guide.

Financial Accounting Standards Board

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

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GAAP Taxonomy Implementation Guide on Modeling for Balance Sheet Offsetting

Overview

The purpose of this GAAP Taxonomy Implementation Guide (Guide) is to demonstrate the modeling for the reporting of balance sheet offsetting under *FASB Accounting Standards Codification*[®] Subtopic 210-20. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy or its financial statements. The examples are provided to help users of the GAAP Financial Reporting Taxonomy and the SEC Reporting Taxonomy (collectively referred to as the "GAAP Taxonomy") understand how the modeling for balance sheet offsetting is structured within the GAAP Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting balance sheet offsetting under Generally Accepted Accounting Principles (GAAP) and/or U.S. Securities and Exchange Commission (SEC) authoritative literature. In addition, the reported line items within the examples do not include all reporting requirements and represent only partial disclosures and statements for illustrative purposes.

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

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

The Taxonomy Implementation Guide provides four examples:

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

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

General Information

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

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

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

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

Section 1: Overview of Modeling

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

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

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

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

“Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument 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, Collateral, Obligation to Return Security Not Offset” (**L6o**) are intended to be used to tag the amounts subject to an enforceable master netting arrangement or similar agreement but not offset in the statement of financial position.

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

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

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

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

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

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

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

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

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

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

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

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

There are similar models for the groups listed as follows:

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

Section 2: Examples of Modeling

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

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

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

Counterparty A:

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

Counterparty B:

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

Offsetting of Financial Assets and Derivative Assets									
\$ million									
As of December 31, 20x0									
<u>Description</u>	<u>Gross amount of recognized assets</u>	<u>Gross amount offset in the statement of financial position</u>	<u>Derivative collateral, obligation to return cash</u>	<u>Net amount of assets 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 received</u>	
					<u>Financial instruments</u>	<u>Cash collateral received</u>	<u>Net amount</u>		
XL29 Counterparty A									
Derivative assets, subject to master netting arrangement	L1 \$ 100	L2 \$ (80)	L3 \$ (10)	L4 \$ 10	L5 \$ —	L6 \$ —	L7 \$ 10		
Derivative assets, not subject to master netting arrangement	L8 —			L8 —			L8 —		
Total derivative assets	L9 \$ 100	L2 \$ (80)	L3 \$ (10)	L10 \$ 10	L5 \$ —	L6 \$ —	L11 \$ 10		
XL30 Counterparty B									
Reverse repurchase agreements, subject to master netting arrangement	L12 90	L13 —		L14 90	L15 (90)	L16 —	L17 —	L18 \$ 105	
Reverse repurchase agreements, not subject to master netting arrangement	L19 —			L19 —			L19 —		
Total reverse repurchase agreements	L20 \$ 90	L13 \$ —		L21 \$ 90	L15 \$ (90)	L16 \$ —	L22 \$ —		
Total derivative assets and reverse repurchase agreements	L23 \$ 190	L24 \$ (80)	L3 \$ (10)	L25 \$ 100	L26 \$ (90)	L27 \$ —	L28 \$ 10		

Figure 1a.1

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

Figure 1b.1

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

	Standard Label	Balance Type	Period Type	Element Name
L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Debit	Instant	DerivativeFairValueOfDerivativeAsset
L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetFairValueGrossLiability
L3	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash, Offset Against Derivative Asset	Credit	Instant	DerivativeAssetCollateralObligationToReturnCashOffset
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Debit	Instant	DerivativeAssetAfterOffsetSubjectToMasterNettingArrangement
L5	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	DerivativeAssetNotOffsetPolicyElectionDeduction
L6	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	DerivativeCollateralObligationToReturnCash
L7	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeAssetFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L8	Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetNotSubjectToMasterNettingArrangement
L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L10	Derivative Asset	Debit	Instant	DerivativeAssets
L11	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral
L12	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, before Offset	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGross
L13	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellLiability
L14	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetSubjectToMasterNettingArrangement
L15	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellNotOffsetPolicyElectionDeduction
L16	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnCash
L17	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecurityPurchasedUnderAgreementToResellAfterOffsetAndDeductionSubjectToMasterNettingArrangement

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L18	Securities Purchased under Agreements to Resell, Fair Value of Collateral	Credit	Instant	SecuritiesPurchasedUnderAgreementsToResellFairValueOfCollateral
L19	Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellNotSubjectToMasterNettingArrangement
L20	Securities Purchased under Agreements to Resell, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellGrossIncludingNotSubjectToMasterNettingArrangement
L21	Securities Purchased under Agreements to Resell	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResell
L22	Security Purchased under Agreement to Resell, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral
L23	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross Including Not Subject to Master Netting Arrangement	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGrossIncludingNotSubjectToMasterNettingArrangement
L24	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L25	Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L26	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction
L27	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Cash Not Offset	Credit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash
L28	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Debit	Instant	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral
XL29	Derivative Asset, Counterparty Name [Extensible Enumeration]		Instant	DerivativeAssetCounterpartyNameExtensibleList
XL30	Securities Purchased under Agreements to Resell, Counterparty Name [Extensible Enumeration]		Instant	SecuritiesPurchasedUnderAgreementsToResellCounterpartyNameExtensibleList
L31	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Credit	Instant	DerivativeFairValueOfDerivativeLiability
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L33	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Credit	Instant	DerivativeLiabilityAfterOffsetSubjectToMasterNettingArrangement
L34	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	DerivativeLiabilityNotOffsetPolicyElectionDeduction

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L36	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilityFairValueAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L37	Derivative Liability, Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityNotSubjectToMasterNettingArrangement
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
L39	Derivative Liability	Credit	Instant	DerivativeLiabilities
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L41	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, before Offset	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseGross
L42	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseAsset
L43	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset	Credit	Instant	SecuritySoldUnderAgreementToRepurchaseAfterOffsetSubjectToMasterNettingArrangement
L44	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToResellNotOffsetPolicyElectionDeduction
L45	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash
L46	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritySoldUnderAgreementToRepurchaseAfterOffsetAndDeductionSubjectToMasterNettingArrangement
L47	Securities Sold under Agreements to Repurchase, Fair Value of Collateral	Debit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseFairValueOfCollateral
L48	Securities Sold under Agreements to Repurchase, Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseNotSubjectToMasterNettingArrangement
L49	Securities Sold under Agreements to Repurchase, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseGrossIncludingNotSubjectToMasterNettingArrangement
L50	Securities Sold under Agreements to Repurchase	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchase
L51	Security Sold under Agreement to Repurchase, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral
L52	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGrossIncludingNotSubjectToMasterNettingArrangement

Figure 1.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
L53	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset
L54	Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoaned
L55	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
L56	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimCash
L57	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral
XL58	Derivative Liability, Counterparty Name [Extensible Enumeration]		Instant	DerivativeLiabilityCounterpartyNameExtensibleList
XL59	Securities Sold under Agreements to Repurchase, Counterparty Name [Extensible Enumeration]		Instant	SecuritiesSoldUnderAgreementsToRepurchaseCounterpartyNameExtensibleList

Figure 1.2 (continued)

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

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

Figure 1a.3 (continues)

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

Figure 1a.3 (continued)

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

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

Figure 1b.3 (continues)

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

Figure 1b.3 (continued)

Notes:

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

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

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

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

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

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

Figure 2a.1

Financial Assets and Collateral held by Counterparty

\$ million

As of December 31, 20x0

		<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>Financial instruments</u>	<u>Cash collateral received</u>	<u>Net amount</u>
A1:ExM1	Counterparty A	\$ 30	\$ —	\$ (10)	\$ 20
A1:ExM2	Counterparty B	90	(90)	—	—
	Total derivative assets and reverse repurchase agreements	\$ 120	\$ (90)	\$ (10)	\$ 20

Figure 2b.1

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

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

Figure 2.2 (continues)

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

Figure 2.2 (continued)

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

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

Figure 2.3 (continues)

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

Figure 2.3 (continued)

Notes:

- “Derivative Instrument [Axis]” (**A2**), “Interest Rate Contract [Member]” (**M3**), “Foreign Exchange Contract [Member]” (**M4**), and “Equity Contract [Member]” (**M5**) are intended to be used to tag the value disaggregated by the type of derivative instrument. For example, the total amount of the derivative asset subject to an enforceable master netting arrangement or similar agreement is disaggregated by the type of derivative contract including the interest rate contract, foreign exchange contract, and equity contract.
- “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 derivative instrument further disaggregated by the type of transaction. For example, the \$35 million for the equity contract is further disaggregated to \$10 million for the over-the-counter transaction, \$10 million for the exchange-traded transaction, and \$15 million for the exchange-cleared transaction.
- “Counterparty Name [Axis]” (**A1**), “Counterparty A [Member]” (**ExM1**), and “Counterparty B [Member]” (**ExM2**) are intended to be used to tag the values disaggregated by counterparties. For example, \$120 million for the total net amount of derivatives and reverse repurchase agreements is disaggregated to \$30 million for counterparty A and \$90 million for counterparty B.
- For the assets not subject to a master netting arrangement or similar agreement, the amounts disclosed for the gross amount of assets recognized would equal the net amount of assets presented in the statement of financial position. These values are consistently tagged with “Derivative Asset, Not Subject to Master Netting Arrangement” (**L8**) for derivative assets and “Securities Purchased under Agreements to Resell, Not Subject to Master Netting Arrangement” (**L19**) for reverse repurchase agreements, respectively.

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

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

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

Figure 3a.1

		December 31, 20x0						
		Gross amount of recognized liabilities	Gross amount offset in the statement of financial position	Net amount of liabilities presented in the statement of financial position	Gross amount not offset in the statement of financial position			Net amount
					Financial instruments <i>(in millions)</i>	Cash collateral pledged	Securities collateral	
Derivatives								
A3:M9	Over-the-counter ("OTC")	\$ 3,500	\$ —	\$ 3,500	\$ (2,700)	\$ (400)	\$ (350)	\$ 50
A3:M10	Exchange-traded	L31 95	L32 —	L33 95	L34 —	L35 —	L73 —	L36 95
	Derivative liabilities, subject to master netting arrangement	3,595	—	3,595	(2,700)	(400)	(350)	145
	Derivative liabilities, not subject to master netting arrangement	L37 —	—	L37 —	—	—	—	L37 —
	Total derivative liabilities	L38 3,595	L32 —	L39 3,595	L34 \$ (2,700)	L35 \$ (400)	L73 \$ (350)	L40 \$ 145
Securities lending								
	Securities lending, subject to master netting arrangement	L74 135	L75 —	L76 \$ 135	L77 (60)	L78 (75)	L79 —	L80 —
	Securities lending, not subject to master netting arrangement	L81 —	—	L81 —	—	—	—	L81 —
	Total securities lending	L82 \$ 135	L75 \$ —	L83 \$ 135	L77 \$ (60)	L78 \$ (75)	L79 \$ —	L84 \$ —
	Total derivative liabilities and securities lending	L52 \$ 3,730	L53 \$ —	L54 \$ 3,730	L55 \$ (2,760)	L56 \$ (475)	L85 \$ (350)	L57 \$ 145

Figure 3b.1

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

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

Figure 3.2 (continues)

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

Figure 3.2 (continues)

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

Figure 3.2 (continues)

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

Figure 3.2 (continued)

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

Standard Label		Preferred Label	Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
A3			M9	M10	
L1	Derivative Asset, Subject to Master Netting Arrangement, before Offset	Derivative assets, subject to master netting arrangement, gross amount of recognized assets	3200000000	900000000	3290000000
L2	Derivative Asset, Subject to Master Netting Arrangement, Liability Offset	Derivative assets, 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	Derivative assets, derivative collateral, obligation to return cash	0	0	0
L4	Derivative Asset, Subject to Master Netting Arrangement, after Offset	Derivative assets, subject to master netting arrangement, net amount of assets presented in the statement of financial position	3200000000	900000000	3290000000
L5	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	Derivative assets, cash collateral received, gross amount not offset in the statement of financial position	3000000000	0	3000000000
L60	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	2400000000	0	2400000000
L7	Derivative Asset, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets, subject to master netting arrangement, net amount	600000000	900000000	1500000000
L8	Derivative Asset, Not Subject to Master Netting Arrangement	Derivative assets, not subject to master netting arrangement			0
L9	Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Derivative assets, gross amount of recognized assets			3290000000
L10	Derivative Asset	Derivative assets, net amount of assets presented in the statement of financial position			3290000000
L11	Derivative Asset, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative assets, net amount			1500000000
L61	Security Borrowed, Subject to Master Netting Arrangement, before Offset	Securities borrowing, subject to master netting arrangement, gross amount of recognized assets			1400000000
L62	Security Borrowed, Subject to Master Netting Arrangement, Liability Offset	Securities borrowing, gross amount offset in the statement of financial position			0
L63	Security Borrowed, Subject to Master Netting Arrangement, after Offset	Securities borrowing, subject to master netting arrangement, net amount of assets presented in the statement of financial position			1400000000

Figure 3a.3 (continues)

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

Figure 3a.3 (continues)

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

Figure 3a.3 (continued)

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

	Standard Label	Preferred Label	Over-the-Counter [Member]	Exchange Traded [Member]	Report-Wide Value
	A3		M9	M10	
L31	Derivative Liability, Subject to Master Netting Arrangement, before Offset	Derivative liabilities, subject to master netting arrangement, gross amount of recognized liabilities	3500000000	95000000	3595000000
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Derivative liabilities, gross amount offset in the statement of financial position	0	0	0
L33	Derivative Liability, Subject to Master Netting Arrangement, after Offset	Derivative liabilities, subject to master netting arrangement, net amount of liabilities presented in the statement of financial position	3500000000	95000000	3595000000
L34	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Derivative liabilities, financial instruments, gross amount not offset in the statement of financial position	2700000000	0	2700000000
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Derivative liabilities, cash collateral pledged, gross amount not offset in the statement of financial position	400000000	0	400000000
L73	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	Derivative liabilities, securities collateral, gross amount not offset in the statement of financial position	350000000	0	350000000
L36	Derivative Liability, Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, subject to master netting arrangement, net amount	50000000	95000000	145000000
L37	Derivative Liability, Not Subject to Master Netting Arrangement	Derivative liabilities, not subject to master netting arrangement			0
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivative liabilities, gross amount of recognized liabilities			3595000000
L39	Derivative Liability	Derivative liabilities, net amount of liabilities presented in the statement of financial position			3595000000
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, net amount			145000000
L74	Security Loaned, Subject to Master Netting Arrangement, before Offset	Securities lending, subject to master netting arrangement, gross amount of recognized liabilities			135000000
L75	Security Loaned, Subject to Master Netting Arrangement, Asset Offset	Securities lending, gross amount offset in the statement of financial position			0
L76	Security Loaned, Subject to Master Netting Arrangement, after Offset	Securities lending, subject to master netting arrangement, net amount of liabilities presented in statement of financial position			135000000
L77	Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Securities lending, financial instruments, gross amount not offset in the statement of financial position			60000000
L78	Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Securities lending, cash collateral pledged, gross amount not offset in the statement of financial position			75000000

Figure 3b.3 (continues)

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

Figure 3b.3 (continued)

Notes:

- The values of financial instruments that the reporting entity elects not to offset are tagged with “Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L5**), “Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L64**), “Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L34**), and “Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L77**) for the derivative assets, securities borrowed, derivative liabilities, and securities loaned, respectively.
- For the assets (liabilities) not subject to a master netting arrangement or similar agreement, the amounts disclosed for the gross amount of assets (liabilities) recognized would equal the net amount of assets (liabilities) presented in the statement of financial position and the net amount of assets (liabilities) after offset and deduction of the amount not offset in the statement of financial position. These values are consistently tagged with “Derivative Asset, Not Subject to Master Netting Arrangement” (**L8**) for derivative assets, “Securities Borrowed, Not Subject to Master Netting Arrangement” (**L68**) for securities borrowed, “Derivative Liability, Not Subject to Master Netting Arrangement” (**L37**) for derivative liabilities, and “Securities Loaned, Not Subject to Master Netting Arrangement” (**L81**) for securities loaned.
- “Transaction Type [Axis]” (**A3**), “Over-the-Counter [Member]” (**M9**), and “Exchange Traded [Member]” (**M10**) are intended to be used to tag the amounts disaggregated by the type of transaction.

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

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

Description	Gross amount of recognized liabilities	Gross amount offset in the statement of financial position	Net amount of liabilities presented in the statement of financial position	Gross amount not offset in the statement of financial position		Net amount
				Financial instruments	Cash collateral pledged	
(in millions)						
December 31, 20x0						
A2:M6 Interest rate swaps	\$ 11,900	\$ —	\$ 11,900	\$ —	\$ (11,900)	\$ —
A2:ExM7 Loan level swaps	18,500	—	18,500	(1,800)	(15,600)	1,100
A2:M8 Customer foreign exchange contracts	300	—	300	(100)	—	200
Total derivative liabilities	<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
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Debit	Instant	DerivativeLiabilityFairValueGrossAsset
L34	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Debit	Instant	DerivativeLiabilityNotOffsetPolicyElectionDeduction
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Debit	Instant	DerivativeCollateralRightToReclaimCash
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
L39	Derivative Liability	Credit	Instant	DerivativeLiabilities
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Credit	Instant	DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral

Figure 4.2

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

Standard Label		Preferred Label				
	Derivative Instrument [Axis] A2	Interest Rate Swap [Member] M6	Loan Level Swap [Member] ExM7	Foreign Exchange [Member] M8	Report-Wide Value	
L38	Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Derivative liabilities, gross amount of recognized liabilities	11900000000	18500000000	300000000	30700000000
L32	Derivative Liability, Subject to Master Netting Arrangement, Asset Offset	Derivative liabilities, gross amount offset in the statement of financial position	0	0	0	0
L39	Derivative Liability	Derivative liabilities, net amount of liabilities presented in the statement of financial position	11900000000	18500000000	300000000	30700000000
L34	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	Derivative liabilities, financial instruments, gross amount not offset in the statement of financial position	0	1800000000	100000000	1900000000
L35	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Cash Not Offset	Derivative liabilities, cash collateral pledged, gross amount not offset in the statement of financial position	11900000000	15600000000	0	27500000000
L40	Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction	Derivative liabilities, net amount	0	1100000000	200000000	1300000000

Figure 4.3

Notes:

- “Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset” (**L34**) is intended to be used to tag the value of the financial instrument not qualified to be offset in the statement of financial position.
- “Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement” (**L38**) is intended to be used to tag the gross amount of the derivative liability including the amount not subject to a master netting arrangement. “Derivative Liability” (**L39**) is intended to be used to tag the net amount of the liability presented in the statement of financial position. “Derivative Liability, Including Not Subject to Master Netting Arrangement, after Offset and Deduction” (**L40**) is intended to be used to tag the net amount of the derivative liability after offset and deduction of the financial instrument and cash collateral pledged that are not offset in the statement of financial position.
- “Derivative Instrument [Axis]” (**A2**), “Interest Rate Swap [Member]” (**M6**), “Loan Level Swap [Member]” (**ExM7**), and “Foreign Exchange [Member]” (**M8**) are intended to be used to tag the amounts of derivative liabilities disaggregated by the type of derivative instrument.

Appendix A - Changes to 2023 Taxonomy Implementation Guide (Version 3.1) from 2023 Taxonomy Implementation Guide (Version 3.0)

Example Number(s) or Section	Figure(s)	Explanation	2023 version 3.0 Reference	2023 version 3.0 Element	2023 version 3.0 Standard Label	2023 version 3.1 Reference	2023 version 3.1 Element	2023 version 3.1 Standard Label
Example 1	1a.1, 1.2, 1a.3	replaced element	L5	DerivativeCollateralObligationToReturnSecurities	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	L5	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1	1a.1, 1.2, 1a.3	replaced element	L15	SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnSecurities	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	L15	SecuritiesPurchasedUnderAgreementsToResellNotOffsetPolicyElectionDeduction	Security Purchased under Agreement to Resell, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1	1b.1, 1.2, 1b.3	replaced element	L34	DerivativeCollateralRightToReclaimSecurities	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	L34	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1	1b.1, 1.2, 1b.3	replaced element	L44	SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	L44	SecuritiesSoldUnderAgreementsToResellNotOffsetPolicyElectionDeduction	Security Sold under Agreement to Repurchase, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1	1b.1, 1.2, 1b.3	replaced element	L55	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	L55	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedNotOffsetPolicyElectionDeduction	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 1 Example 2	1a.1, 1.2, 1a.3 2b.1, 2.2, 2.3	replaced element	L26	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	L26	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset

Example Number(s) or Section	Figure(s)	Explanation	2023 version 3.0 Reference	2023 version 3.0 Element	2023 version 3.0 Standard Label	2023 version 3.1 Reference	2023 version 3.1 Element	2023 version 3.1 Standard Label
Example 3	3a.1, 3.2, 3a.3	updated coding	L60	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	L5	DerivativeAssetNotOffsetPolicyElectionDeduction	Derivative Asset, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3a.1, 3.2, 3a.3	updated coding	L5	DerivativeCollateralObligationToReturnSecurities	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	L60	DerivativeCollateralObligationToReturnSecurities	Derivative Asset, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset
Example 3	3a.1, 3.2, 3a.3	updated coding	L72	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	L26	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	3a.1, 3.2, 3a.3	updated coding	L26	DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities	Derivative Asset, Security Purchased under Agreement to Resell, and Security Borrowed, Subject to Master Netting Arrangement, Collateral, Obligation to Return Security Not Offset	L72	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 3	3a.1, 3.2, 3a.3	updated coding	L34	DerivativeCollateralRightToReclaimSecurities	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	L73	DerivativeCollateralRightToReclaimSecurities	Derivative Liability, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset
Example 3	3a.1, 3.2, 3a.3	updated coding	L85	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedNotOffsetPolicyElectionDeduction	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	L55	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedNotOffsetPolicyElectionDeduction	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset
Example 3	3a.1, 3.2, 3a.3	updated coding	L55	DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities	Derivative Liability, Security Sold under Agreement to Repurchase, and Security Loaned, Subject to Master Netting Arrangement, Collateral, Right to Reclaim Security Not Offset	L85	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	2023 version 3.0 Reference	2023 version 3.0 Element	2023 version 3.0 Standard Label	2023 version 3.1 Reference	2023 version 3.1 Element	2023 version 3.1 Standard Label
Example 3 Example 4	3a.1, 3.2, 3a.3 4.1, 4.2, 4.3	updated coding	L73	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset	L34	DerivativeLiabilityNotOffsetPolicyElectionDeduction	Derivative Liability, Subject to Master Netting Arrangement, Deduction of Financial Instrument Not Offset

Example Number(s) or Section	Explanation	2023 version 3.0 Reference	2023 version 3.1 Reference
Example 1	updated the column heading	Securities collateral	Financial instruments
Example 1	updated the column heading	Securities collateral	Financial instruments