FASB Taxonomy Implementation Guide

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Retirement Benefits—Phase 2

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FASB US GAAP Financial Reporting Taxonomy (Taxonomy)
Implementation Guide Series

Financial Accounting Standards Board

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

Taxonomy Implementation Guide on Modeling Retirement Benefits—Phase 2

Overview

The purpose of this Taxonomy Implementation Guide (Guide) is to demonstrate the modeling of plan asset disclosures related to retirement benefits. The examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the US GAAP Financial Reporting Taxonomy (Taxonomy) understand how the modeling for plan asset disclosures related to retirement benefits is structured within the Taxonomy. The examples are based on the assumption that the entity meets the criteria for reporting retirement benefits 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 are not all inclusive and represent only partial disclosures for illustrative purposes. Analogies of the modeling for retirement benefit disclosures are not intended to be applied to disclosures in other topical areas.

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's website at xbrl.sec.gov.

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

This Guide is being issued in connection with phase 2 of the Retirement Benefits topical project, which primarily focused on defined benefit plan assets. Therefore, certain required disclosures for retirement benefits have been omitted in the examples provided in this Guide. Please see the Retirement Benefits—Phase 1 Guide for single employer defined benefit plan examples; which primarily includes the change in benefit obligation roll forward, change in plan assets roll forward, funded status and net periodic benefit cost disclosures; and defined contribution plan examples. Also, please see the Retirement Benefits—Phase 3 Guide for multiemployer plan examples. Disclosures for financial statement presentation and certain common reporting disclosures related to retirement benefits will be provided in a future Guide.

There are two sections included in this Guide:

- **Section 1: Overview of Modeling:** This section provides an overview of the modeling of retirement benefit elements, specifically for defined benefit plan assets, in connection with phase 2 of this topical project.

- **Section 2: Modeling of Defined Benefit Plan Asset Disclosures:** This section provides examples of modeling certain defined benefit plan asset disclosures.

  - Example 1—Plan Assets Disaggregated by Category
  - Example 2—Plan Assets Disaggregated by Category and by Fair Value Measurement
  - Example 3—Employer/Related Party Amounts included in Plan Assets
  - Example 4—Plan Asset Disclosure, including Level 3 Roll Forward
  - Example 5—Disclosures Aggregating Plans with Plan Assets Exceeding Benefit Obligation and Plans with Benefit Obligation Exceeding Plan Assets

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	**Retirement Plan Type [Axis]**	**RetirementPlanTypeAxis**
	Retirement Plan Type [Domain]	RetirementPlanTypeDomain
M1	Pension Plan [Member]	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]	OtherPostretirementBenefitPlansDefinedBenefitMember
A6	**Defined Benefit Plan, Plan Assets, Category [Axis]**	**DefinedBenefitPlanByPlanAssetCategoriesAxis**
	Defined Benefit Plan, Plan Assets, Category [Domain]	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]	DefinedBenefitPlanEquitySecuritiesMember
M23	Defined Benefit Plan, Debt Security [Member]	DefinedBenefitPlanDebtSecurityMember
M24	Defined Benefit Plan, Real Estate [Member]	DefinedBenefitPlanRealEstateMember
M25	Defined Benefit Plan, Equity Securities, US [Member]	DefinedBenefitPlanEquitySecuritiesUsMember
M26	Defined Benefit Plan, Equity Securities, Non-US [Member]	DefinedBenefitPlanEquitySecuritiesNonUsMember
M27	Defined Benefit Plan, Equity Securities, US, Small Cap [Member]	DefinedBenefitPlanEquitySecuritiesUsSmallCapMember
M28	Defined Benefit Plan, Equity Securities, US, Large Cap [Member]	DefinedBenefitPlanEquitySecuritiesUsLargeCapMember
ExM29	Defined Benefit Plan, Equity Securities, Non-US, Large Cap [Member]	DefinedBenefitPlanEquitySecuritiesNonUsLargeCapMember
ExM30	Defined Benefit Plan, Debt Securities, AA Corporate Bond [Member]	DefinedBenefitPlanDebtSecuritiesAaCorporateBondMember
ExM31	Defined Benefit Plan, Debt Securities, A Corporate Bond [Member]	DefinedBenefitPlanDebtSecuritiesACorporateBondMember
M32	US Treasury Securities [Member]	USTreasurySecuritiesMember
M33	Corporate Debt Securities [Member]	CorporateDebtSecuritiesMember
M34	Debt Security, Corporate, US [Member]	DomesticCorporateDebtSecuritiesMember
M35	Debt Security, Corporate, Non-US [Member]	ForeignCorporateDebtSecuritiesMember
ExM36	Defined Benefit Plan, Real Estate, US [Member]	DefinedBenefitPlanRealEstateUsMember
ExM37	Defined Benefit Plan, Real Estate, Non-US [Member]	DefinedBenefitPlanRealEstateNonUsMember
ExM38	Defined Benefit Plan, Equity Securities, Financial Services Sector [Member]	DefinedBenefitPlanEquitySecuritiesFinancialServicesSectorMember
ExM39	Defined Benefit Plan, Equity Securities, Manufacturing Sector [Member]	DefinedBenefitPlanEquitySecuritiesManufacturingSectorMember
M40	Collateralized Mortgage Backed Securities [Member]	MortgageBackedSecuritiesMember
M41	Hedge Funds, Equity [Member]	HedgeFundsEquityMember
M42	Fixed Income Funds [Member]	FixedIncomeFundsMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
ExM44	Defined Benefit Plan, Equity Securities, Common Stock Issued By Companies Excluding Employer [Member]	DefinedBenefitPlanEquitySecuritiesCommonStockIssuedByCompaniesExcludingEmployerMember
ExM45	Defined Benefit Plan, Equity Securities, Preferred Stock [Member]	DefinedBenefitPlanEquitySecuritiesPreferredStockMember
M46	Private Equity Funds [Member]	PrivateEquityFundsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
ExM48	Defined Benefit Plan, Equity Securities, Preferred Stock Issued by Employer, Related Party [Member]	DefinedBenefitPlanEquitySecuritiesPreferredStockIssuedByEmployerRelatedPartyMember

(Continues)

Coding	Standard Label	Element Name
ExM49	Defined Benefit Plan, Debt Securities, Issued by Employer, Related Party [Member]	DefinedBenefitPlanDebtSecuritiesIssuedByEmployerRelatedPartyMember
M50	Defined Benefit Plan, Equity Securities, Class A Common Stock, Employer, Related Party [Member]	DefinedBenefitPlanEquitySecuritiesClassACommonStockEmployerRelatedPartyMember
M51	Fixed Income Securities [Member]	FixedIncomeSecuritiesMember
ExM52	Defined Benefit Plan, Invested in Other Categories including Hedge Funds, Private Equity Funds, Real Estate [Member]	DefinedBenefitPlanInvestedInOtherCategoriesIncludingHedgeFundsPrivateEquityFundsRealEstateMember
M53	Defined Benefit Plan, Cash [Member]	DefinedBenefitPlanCashMember
ExM54	Defined Benefit Plan, Equity Securities, US, Mid Cap, Growth [Member]	DefinedBenefitPlanEquitySecuritiesUsMidCapGrowthMember
ExM55	Defined Benefit Plan, Equity Securities, Non-US, Large Cap, Value [Member]	DefinedBenefitPlanEquitySecuritiesNonUsLargeCapValueMember
ExM56	Defined Benefit Plan, Equity Securities, Emerging Markets, Growth [Member]	DefinedBenefitPlanEquitySecuritiesEmergingMarketsGrowthMember
ExM57	Defined Benefit Plan, Equity Securities, US, Real Estate [Member]	DefinedBenefitPlanEquitySecuritiesUsRealEstateMember
M58	Equity Funds [Member]	EquityFundsMember
M59	Hedge Funds, Event Driven [Member]	HedgeFundsEventDrivenMember
M60	Hedge Funds, Global Opportunity [Member]	HedgeFundsGlobalOpportunityMember
M61	Hedge Funds, Multi-strategy [Member]	HedgeFundsMultistrategyMember
ExM62	Hedge Funds, Event Driven, Invested in Equity Securities [Member]	HedgeFundsEventDrivenInvestedInEquitySecuritiesMember
ExM63	Hedge Funds, Event Driven, Invested in Fixed Income Securities, Bonds [Member]	HedgeFundsEventDrivenInvestedInFixedIncomeSecuritiesBondsMember
ExM64	Hedge Funds, Global Opportunity, Invested in Equity Securities, Common Stock, Non-US [Member]	HedgeFundsGlobalOpportunityInvestedInEquitySecuritiesCommonStockNonUsMember
ExM65	Hedge Funds, Global Opportunity, Invested in Currencies [Member]	HedgeFundsGlobalOpportunityInvestedInCurrenciesMember
ExM66	Hedge Funds, Multi-strategy, Invested in Equity Securities, Common Stock, US [Member]	HedgeFundsMultistrategyInvestedInEquitySecuritiesCommonStockUsMember
ExM67	Hedge Funds, Multi-strategy, Invested in Real Estate, Global [Member]	HedgeFundsMultistrategyInvestedInRealEstateGlobalMember
ExM68	Hedge Funds, Multi-strategy, Invested in Arbitrage Investments [Member]	HedgeFundsMultistrategyInvestedInArbitrageInvestmentsMember
ExM69	Equity Funds, Invested in Common Stock, US, Large Cap [Member]	EquityFundsInvestedInCommonStockUsLargeCapMember
ExM70	Equity Funds, Invested in Common Stock, US, Emerging Markets, Real Estate [Member]	EquityFundsInvestedInCommonStockUsEmergingMarketsRealEstateMember
A7	**Fair Value Hierarchy and NAV [Axis]**	**FairValueByFairValueHierarchyLevelAxis**
	Fair Value Hierarchy and NAV [Domain]	FairValueMeasurementsFairValueHierarchyDomain
M72	Fair Value, Inputs, Level 1, 2 and 3 [Member]	FairValueInputsLevel12And3Member
M73	Fair Value, Inputs, Level 1 [Member]	FairValueInputsLevel1Member
M74	Fair Value, Inputs, Level 2 [Member]	FairValueInputsLevel2Member
M75	Fair Value, Inputs, Level 3 [Member]	FairValueInputsLevel3Member
M76	Fair Value Measured at Net Asset Value Per Share [Member]	FairValueMeasuredAtNetAssetValuePerShareMember
A8	**Investment Objective [Axis]**	**EquitySecuritiesByInvestmentObjectiveAxis**
	Investment Objective [Domain]	EquitySecuritiesInvestmentObjectiveMember
ExM77	Long-Term Growth [Member]	LongTermGrowthMember
ExM78	Near-Term Benefit Payments [Member]	NearTermBenefitPaymentsMember
A9	**Related Party [Axis]**	**RelatedPartyTransactionsByRelatedPartyAxis**
	Related Party [Domain]	RelatedPartyDomain
M79	Subsidiaries [Member]	SubsidiariesMember

<div align="center">(Continued)</div>

(2) Elements that have an instant period type and elements that have a duration period type are indicated as such in Figure x.2 of each example. Instant elements have a single date context (such as December 31, 20X1) while duration elements have a starting and ending date as their context (such as January 1, 20X1 to December 31, 20X1).

(3) The XBRL report view (Figure x.3 in each example) does not include all the 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 Taxonomy, the standard label is as it appears in the Taxonomy. For extension elements, the standard label corresponds to the element name. For information about structuring extension elements, refer to the SEC *EDGAR Filer Manual*.

(5) Values reported in XBRL are generally entered as positive, with the exception of certain concepts such as net income (loss) or gain (loss).

(6) Preferred Labels (Figure x.3 in each example) are the labels created and used by the company to show the line item captions in its financial statements.

(7) The values reported using extensible lists are element names in the XBRL report view.

Section 1: Overview of Modeling

Certain elements included in presentation group 730000 - *Disclosure - Compensation Related Costs, Retirement Benefits* have been remodeled in connection with phase 2 of the topical project for Retirement Benefits. The remodeling in phase 2 consisted of modifying existing defined benefit plan asset elements and creating new elements for defined benefit plan asset disclosures. Please see the Retirement Benefits—Phase 1 and Phase 3 Guides for other elements modeled for retirement plans in connection with this topical project. Retirement benefit elements for defined benefit plan asset disclosures are structured as follows:

Line item plan asset elements: Elements intended to be used for plan asset disclosures are modeled with the retirement benefit measurement characteristic (defined benefit plan) in the line item. The standard label for such elements includes the terminology "defined benefit plan, plan assets."

A practical Taxonomy expedient has been developed for modeling the elements for defined benefit plan asset category information. Analogies of the modeling for these disclosures are not intended to be applied to disclosures in other topical areas.

The numeric line item elements, generally intended to be used for plan asset disclosures, excluding roll forward and extensible list elements, consist of the following:

#	Type	Element	Coding for element in this Guide
1	Monetary	Defined Benefit Plan, Plan Assets, Amount	**L19**
2	Monetary	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	**L77**
3	Monetary	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	**L79**
4	Monetary	Defined Benefit Plan, Plan Assets, Expected to be Returned to Employer, Amount	
5	Percent	Defined Benefit Plan, Plan Assets, Actual Allocation, Percentage	**L74**
6	Percent	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	**L75**
7	Percent	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	**L76**
8	Shares	Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares	**L78**

For the monetary elements, a distinction has been made in modeling these line items about whether the amount disclosed is part of a complete or partial monetary summation of plan asset category information. If the amount disclosed is part of a complete monetary summation of plan asset category information, then "Defined Benefit Plan, Plan Assets, Amount" (**L19**) is intended to be used. If the amount disclosed is part of a partial monetary summation of plan asset category information, then "Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount" (**L77**), and/or "Defined Benefit Plan, Plan Assets, Employer, Related Party,

Amount" (**L79**), are/is intended to be used. Separate line item elements have been modeled because users of the data need to distinguish between totals and subtotals of plan asset category information (**L19**) versus additional information provided about plan asset amounts (**L77** or **L79**). If the same element, "Defined Benefit Plan, Plan Assets, Amount" (**L19**), was used for both complete and partial summations, then users could double count the amount of plan assets in a particular category. To help determine whether the element "Defined Benefit Plan, Plan Assets, Amount" (**L19**) is intended to be used, check whether all amounts tagged with this element dimensionally (following the domain-member relationship for the dimension in the definition linkbase of the XBRL filing—as illustrated below next to the legend for **Examples 2** and **4**) sum to total plan assets either for the entity (report-wide or default value), if there is one plan, or to the total for a particular plan, if there is more than one plan. Typically, if the amount disclosed represents a partial monetary summation of a particular plan asset category, then "Defined Benefit Plan, Plan Assets, Amount" (**L19**) is not intended to be used. The following table provides an overview of this modeling to help illustrate the intended usage of the different monetary line items for plan assets.

Example 1 (Complete Monetary Summation)			
Equity securities	**L19, A6:M22**	$	25
Debt securities	**L19, A6:M23**		10
Total plan assets	**L19**	$	35

Example 2 (Complete Monetary Summation)				Example 3 (Complete Monetary Summation)				
Equity securities:				Equity securities	**L19, A6:M22**	$	25	(a)
US	**L19, A6:M25**	$	20	Debt securities	**L19, A6:M23**		10	
Non-US	**L19, A6:M26**		5	Total plan assets	**L19**	$	35	
Total Equity	**L19, A6:M22**		25	(a) This class consists of the following:				
Debt securities	**L19, A6:M23**		10	US	**L19, A6:M25**		20	
Total plan assets	**L19**	$	35	Non-US	**L19, A6:M26**		5	

Example 4 (Complete & Partial Monetary Summation)					Example 5 (Complete & Partial Monetary Summation with Employer/Related Party)				
Equity securities	**L19, A6:M22**	$	25	(a)	Equity securities	**L19, A6:M22**	$	25	(a)
Debt securities	**L19, A6:M23**		10		Debt securities	**L19, A6:M23**		10	
Total plan assets	**L19**	$	35		Total plan assets	**L19**	$	35	
(a) $20 represents US companies.		**L77, A6:M25**			(a) $15 represents ABC Company stock.		**L79, A6:M43**		

Legend

		Example 2	Example 4	
		L19	**L19**	**L77**
A6	Defined Benefit Plan, Plan Assets, Category [Axis]			
	Defined Benefit Plan, Plan Assets, Category [Domain]	35	35	
M22	Defined Benefit Plan, Equity Securities [Member]	25	25	
M25	Defined Benefit Plan, Equity Securities, US [Member]	20		20
M26	Defined Benefit Plan, Equity Securities, Non-US [Member]	5		
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]			
M23	Defined Benefit Plan, Debt Security [Member]	10	10	
L19	Defined Benefit Plan, Plan Assets, Amount			
L77	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount			
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount			

See **Examples 3** and **4** in **Section 2** for additional illustrations of how the different monetary elements are intended to be used.

For the percent elements, a distinction has been made in modeling these line item elements about whether the denominator in the percentage calculation is total plan assets or the total for a particular plan asset category. If the percentage disclosure is calculated based on total plan assets, then "Defined Benefit Plan, Plan Assets, Actual Allocation, Percentage" (**L74**) and "Defined Benefit Plan, Plan Assets, Target Allocation, Percentage" (**L75**) are intended to be used. If the percentage disclosure is calculated based on a specific plan asset category, then "Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage" (**L76**) is intended to be used. See **Examples 3** and **4** in **Section 2** for additional illustrations of how the different percent elements are intended to be used.

Roll forward level 3 plan asset elements: The roll forward line item elements for level 3 defined benefit plan asset disclosures, consist of the following:

1. "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held" (**L80**),

2. "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold" (**L81**),

3. "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3" (**L83**), and

4. "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement" (**L82**). This element represents the parent, or calculation total element, for three separate elements; which have been added to the Taxonomy for purchases, sales, and settlements, respectively, and are as follows:

   a. "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase for Purchase,"

   b. "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Decrease for Sale," and

   c. "Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Decrease for Settlement."

See **Example 4a** in **Section 2** for an illustration of how the level 3 roll forward elements are intended to be used.

Dimension elements: The dimensions in the Taxonomy are denoted by having the standard label end in [Axis]. In this Guide, dimension is the verbiage used to identify an axis or axes. A dimension is mainly intended to be used for disaggregation, with limited exceptions. The purpose is to disaggregate the balances of elements representing higher-level concepts into more precise concepts of a common domain. Typically, the characteristic or characteristics being disaggregated determine(s) the dimension(s) to apply when tagging a disclosure.

Disaggregations could be complete or partial disaggregations of the report-wide or default value. Complete disaggregations represent disclosed fact values that sum to the total report-wide or default value. Partial disaggregations represent disclosed fact value(s) that contribute(s) to the total report-wide or default value for a line item element, where the other fact value(s) is(are) not disclosed to complete the aggregation. The modeling of the elements for plan asset category information, however, is slightly different from the dimensional modeling for disaggregations described above because a practical Taxonomy expedient was used. Analogies of the modeling for these disclosures are not intended to be applied to disclosures in other topical areas.

> **Dimension elements for plan assets:** Plan assets are required to be disaggregated by asset class and also required to be disaggregated by fair value measurement, which consists of plan assets measured by level within the fair value hierarchy and plan assets measured using the net asset value per share (or its equivalent) practical expedient. While "class" is the terminology used in the Accounting Standards Codification®, the Taxonomy uses the term "category" because of the diversity in presentation of plan asset information. Category is appropriate when disaggregations are not expected to be homogeneous, meaning certain categories may be disaggregated by industry, while others may be disaggregated by issuer location, etc.
>
> > **Disaggregation by Category:** When defined benefit plan asset information is disaggregated by category, the "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used. Category is generally considered a "type" of investment in which defined benefit plan assets are invested. This dimension is specific to defined benefit plan information, and not general across the Taxonomy, because plan assets could consist of both financial and non-financial types of investments, which are not separately disclosed in an employer's balance sheet. The domain for this dimension is intended to be structured hierarchically, in the

definition linkbase of the XBRL filing, when further disaggregations by additional characteristic(s) of plan asset category information is provided.

A unique feature about the intended use of this dimension is that if plan asset category information is disaggregated by more than one characteristic (i.e., issuer, industry sector, size, issuer location, etc.), the same dimension, "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**), is intended to be used with member elements that combine multiple characteristics that disaggregate the information. Multiple dimensions are not intended to be used. If a plan asset category (investment type) is further disaggregated by size and issuer location, for example, then the member element would be a combination of the characteristics for investment type, size, and issuer location. For instance, the member element intended to be used for plan assets invested in US large cap equity securities is "Defined Benefit Plan, Equity Securities, US, Large Cap [Member]" (**M28**).

Using the dimension in this way represents a practical Taxonomy expedient to dimensional modeling, compared with the dimensional modeling described above, applied in phase 1 of this project, and applied elsewhere in the Taxonomy. Plan asset disclosures may not always be disaggregated by a single characteristic, but a combination of characteristics within the same category. For example, equity securities could be further disaggregated by type and issuer location (US equity securities), by type and size (large cap equity securities), or by type, issuer location and size (US large cap equity securities). The dimensions in the Taxonomy typically represent disaggregations of a single characteristic (or single independent and dependent characteristics) rather than a combination of independent characteristics within a given domain. With the highly dimensional nature of plan asset disclosures, the fact that they are not separately disclosed in primary financial statements, contained to defined benefit plans, and have been challenging for preparers to tag consistently and users of the data to consume, this practical Taxonomy expedient model was developed.

Entity-specific member elements are expected to be used with this dimension. To help facilitate data consumption, the member elements are intended to be structured similar to the existing Taxonomy member elements. Users of the data have indicated it is important to know the type of investment (equity, debt, real

estate, alternative, etc.) in which plan assets are invested and if plan assets are invested in funds, the type of underlying funds. To help determine how to structure these member elements, consider the plan asset categories used for the target allocations. Starting with the element name from the Taxonomy element for the plan asset category being used to model the entity-specific element, additional characteristics are intended to be consistently augmented to create the entity-specific element name; such as, characteristics for issuer location, sector, size, objective, etc., if such characteristics are disclosed. For example, if plan assets are invested in private equity funds, and a further disaggregation of private equity funds is disclosed, such as an amount for private equity funds invested in U.S. commercial real estate, then the element name and label for the entity-specific member to be created are intended to be based on the existing Taxonomy element for "Private Equity Funds [Member]" (**M46**). The following table outlines how the entity-specific member is intended to be structured.

	Description	How to construct Element Name for Entity-Specific Member	Coding for element in this Guide	How to construct Element Label for Entity-Specific Member
A	Taxonomy element for Private Equity Funds	PrivateEquityFundsMember	**M46**	Private Equity Funds [Member]
B	Additional characteristic for type of investment in which Private Equity Funds are invested (aligns with target asset allocation category)	InvestedinRealEstate		Invested in Real Estate
C	Additional characteristic for issuer location of the type of investment in which Private Equity Funds are invested	US		US
D	Additional characteristic for sector in which the type of investment in which Private Equity Funds are invested	CommercialSector		Commercial Sector
Combination of A, B, C & D	Entity-Specific Member	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember	**ExM47**	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]

As the table above illustrates, the entity-specific member name is PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember and the entity-specific member label is "Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]" (**ExM47**).

Disaggregation by Fair Value Measurement: When plan asset information is disaggregated by fair value measurement, whether measured using inputs by level within the fair value hierarchy or measured using the net asset value per share (or its equivalent) practical expedient, the "Fair Value Hierarchy and NAV [Axis]" (**A7**) is intended to be used. This dimension is not specific to defined benefit plan assets

because it is applicable across the Taxonomy to information required in other disclosure areas. The line item element tagged with this dimension would indicate to a user whether the disclosure is applicable to defined benefit plan information. The domain for this dimension is intended to be structured hierarchically in the definition linkbase of the XBRL filing, when a subtotal combining the sum of levels 1, 2, and 3 is provided. When a subtotal is not provided, the domain for this dimension is not intended to be structured hierarchically, but rather as a flat list of members. Extension members are not expected to be used with this dimension.

Line item and dimension plan asset elements: Line item elements and dimension elements are generally intended to be viewed as a pair when used in tagging information that is disaggregated. From a modeling perspective, characteristics are typically not included in both the dimension and line item elements. Defined benefit plan asset elements are considered an exception to this rule, given the practical Taxonomy expedient dimensional modeling described above. Plan asset elements contain the defined benefit plan measurement characteristic in the line item, in the dimension, and in certain member elements. Certain member elements are specific to defined benefit plan disclosures; such as equity securities, debt securities, cash, etc.; because such characteristics are either currently modeled or will be modeled as line items elsewhere in the Taxonomy. Restricting certain member elements to defined benefit plans is intended to prevent multiple ways of tagging the same information.

Plan asset categories are intended to be consistently applied across all plan asset disclosures, represented by different numeric and non-numeric line item elements. The plan asset categories could be applicable across multiple plan asset disclosures; such as plan asset amounts (numeric), target allocation percentages (numeric), level 3 plan asset roll forward amounts (numeric), narrative descriptions for investment policy and strategy, etc.

Given that plan asset disclosures are intended to be tagged dimensionally, with a limited set of line item elements, most calculation relationships for these line item elements are not possible in the XBRL filing. However, users of the data could recalculate totals and subtotals by using the line item element(s) with the dimensions and members with which they are tagged, provided that the members within the domain are properly structured in the definition linkbase of the XBRL filing. If there are further disaggregations of plan asset category information, the members for the dimensions are intended to be structured hierarchically in the definition linkbase of the XBRL filing. The line items tagged with such members will help users determine whether totals (**L19**), subtotals (**L19**), and/or additional information (**L77** or **L79**) is disclosed.

Characteristic fact elements for plan asset disclosures: Characteristic facts for plan asset disclosures are intended to communicate information for a characteristic (type, level, etc.) that is not functioning as a disaggregating characteristic. Elements in the Taxonomy for characteristic facts are denoted by having the standard label ending in [Extensible List]. Also, elements for financial statement location facts also have standard labels that end in [Extensible List]. The values reported using such extensible list elements are element names in the instance document. When extensible list elements are used in an XBRL filing, it conveys to a user of the data that the information applies to either of the following: (1) all report-wide or default fact values reported, or (2) all fact values within a given dimensional context.

The extensible list elements for retirement benefit plan asset disclosures are primarily intended to be used when "information about related parties" or "information about fair value measurement" is provided. The extensible list elements for defined benefit plan assets consist of the following:

1. (Related Party) "Defined Benefit Plan, Plan Assets, Employer, Related Party Transaction, Type [Extensible List]," (**XL8**)

2. (Related Party) "Defined Benefit Plan, Plan Assets, Employer, Related Party, Type [Extensible List]," and

3. (Fair Value Measurement) "Defined Benefit Plan, Plan Assets, Fair Value by Hierarchy and NAV [Extensible List]."

The extensible list elements apply to fact values tagged with line item elements containing the same characteristics. For example, the extensible list element for the related party transaction type for plan assets, "Defined Benefit Plan, Plan Assets, Employer, Related Party Transaction, Type [Extensible List]" (**XL8**), applies to fact values tagged with **L79**, "Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount," not to **L19**, "Defined Benefit Plan, Plan Assets, Amount" because **XL8** and **L79** contain the same characteristics.

Given the practical Taxonomy expedient dimensional model described above for the "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**), there are limited extensible list elements (three indicated above) available for plan asset disclosures. Please see the Retirement Benefits—Phase 1 Guide for additional information on the use of dimension elements versus extensible list elements. Please note that analogies of the modeling for retirement benefit disclosures are not intended to be applied to disclosures in other topical areas.

Section 2: Modeling of Defined Benefit Plan Asset Disclosures

Example 1—Plan Assets Disaggregated by Category

The following examples illustrate the modeling of defined benefit plan asset amounts and target asset allocation percentages disaggregated by plan asset category. Different plan asset categories are presented with and without further disaggregations by other characteristics. The same target asset allocation percentages apply to all examples. For purposes of illustration, the disaggregation by fair value measurement has been omitted. All disclosures are as of December 31, 2020. Please note that a practical Taxonomy expedient has been developed for modeling the elements for defined benefit plan asset category information. Analogies of the modeling for these disclosures are not intended to be applied to disclosures in other topical areas.

This example illustrates the modeling of defined benefit plan asset amounts (**L19**) and target asset allocation percentages (**L75**) disaggregated by three plan asset categories (equity securities, debt securities, and real estate). The **A6** dimension, with a flat list of members in the presentation structure, is intended to be used with both line items for tagging. Alternate presentations of this disclosure for plan asset amounts are illustrated in the following examples. How those examples differ from **Example 1a** is discussed for each example.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities	**L19, A6:M22**	$	9,750	Equity securities	**L75, A6:M22**	65%
Debt securities	**L19, A6:M23**		3,000	Debt securities	**L75, A6:M23**	20%
Real estate	**L19, A6:M24**		2,250	Real estate	**L75, A6:M24**	15%
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1a.1

This example includes a different presentation of equity securities and no change to the debt securities and real estate categories for plan asset amounts. For the equity securities category, even though a further disaggregation by issuer location is presented for the plan asset amounts, only the **A6** dimension, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities:						
US	**L19, A6:M25**	$	5,000			
International	**L19, A6:M26**		4,750			
Total equity securities	**L19, A6:M22**		9,750	Equity securities	**L75, A6:M22**	65%
Debt securities	**L19, A6:M23**		3,000	Debt securities	**L75, A6:M23**	20%
Real estate	**L19, A6:M24**		2,250	Real estate	**L75, A6:M24**	15%
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1b.1

This example includes a different presentation of equity securities and no change to the debt securities and real estate categories for plan asset amounts. For the equity securities category, there is no total for the plan asset amount, but a further disaggregation by issuer location and size is presented for plan asset amounts. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities:				Equity securities	**L75, A6:M22**	65%
US small cap	**L19, A6:M27**	$	2,500			
US large cap	**L19, A6:M28**		2,500			
International large cap	**L19, A6:ExM29**		4,750			
Debt securities	**L19, A6:M23**		3,000	Debt securities	**L75, A6:M23**	20%
Real estate	**L19, A6:M24**		2,250	Real estate	**L75, A6:M24**	15%
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1c.1

This example includes a different presentation of equity and debt securities and no change to the real estate category for plan asset amounts. For the equity securities category, even though a further disaggregation by combined characteristics (issuer location, size, sector, and investment objective) is presented for the plan asset amounts, only the **A6** dimension, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging. For the debt securities category, the total target allocation percentage is presented, but a specific type of debt or issuer is presented for the plan asset amount. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging, but different member elements are applied for the debt securities category.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities:						
US large cap	**L19, A6:M28**	$	2,500			
US mid cap growth	**L19, A6:ExM54**		1,800			
International large cap value	**L19, A6:ExM55**		1,600			
Emerging markets growth	**L19, A6:ExM56**		3,850			
Total equity securities	**L19, A6:M22**		9,750	Equity securities	**L75, A6:M22**	65%
US Treasuries	**L19, A6:M32**		3,000	Debt securities	**L75, A6:M23**	20%
Real estate	**L19, A6:M24**		2,250	Real estate	**L75, A6:M24**	15%
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1d.1

This example includes a different presentation of equity and debt securities and no change to the real estate category for plan asset amounts. For the equity securities category, there is no total for the plan asset amount, but a further disaggregation by issuer location is presented. For the debt securities category, there is no total for the plan asset amount, but a further disaggregation by debt rating is presented. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities:				Equity securities	**L75, A6:M22**	65%
US	**L19, A6:M25**	$	5,000			
International	**L19, A6:M26**		4,750			
Debt securities:				Debt securities	**L75, A6:M23**	20%
AA Corporate debt	**L19, A6:ExM30**		2,500			
A Corporate debt	**L19, A6:ExM31**		500			
Real estate	**L19, A6:M24**		2,250	Real estate	**L75, A6:M24**	15%
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1e.1

This example includes a different presentation of equity and debt securities and no change to the real estate category for plan asset amounts. For the equity securities category, there is no total for the plan asset amount, but a further disaggregation by issuer location is presented. For the debt securities category, there is no total for the plan asset amount, but a further disaggregation by type of debt or issuer is presented. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities:				Equity securities	**L75, A6:M22**	65%
US	**L19, A6:M25**	$	5,000			
International	**L19, A6:M26**		4,750			
Debt securities:				Debt securities	**L75, A6:M23**	20%
US Treasuries	**L19, A6:M32**		1,500			
Corporate debt	**L19, A6:M33**		1,500			
Real estate	**L19, A6:M24**		2,250	Real estate	**L75, A6:M24**	15%
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1f.1

This example includes a different presentation of all categories for plan asset amounts. For the equity securities, debt securities and real estate categories, there are no totals for plan asset amounts for each category, but a further disaggregation by issuer location (location for real estate) is presented. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities:				Equity securities	**L75, A6:M22**	65%
US	**L19, A6:M25**	$	5,000			
International	**L19, A6:M26**		4,750			
Corporate debt securities:				Debt securities	**L75, A6:M23**	20%
US	**L19, A6:M34**		2,000			
International	**L19, A6:M35**		1,000			
Real estate:				Real estate	**L75, A6:M24**	15%
US	**L19, A6:ExM36**		1,250			
International	**L19, A6:ExM37**		1,000			
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1g.1

This example includes a different presentation of all categories for plan asset amounts. For the equity securities category, there is no total for the plan asset amount, but a further disaggregation by industry sector is presented. For the debt securities category, there is no total for the plan asset amount, but a further disaggregation by type of debt or issuer is presented. For the real estate category, there is no total for the plan asset amount, but a further disaggregation by location is presented. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging.

The fair value of plan assets were as follows:				The target allocations were as follows:		
Equity securities:				Equity securities	**L75, A6:M22**	65%
Financial services	**L19, A6:ExM38**	$	5,000			
Manufacturing	**L19, A6:ExM39**		4,750			
Debt securities:				Debt securities	**L75, A6:M23**	20%
US Treasuries	**L19, A6:M32**		2,500			
Corporate Debt	**L19, A6:M33**		500			
Real estate				Real estate	**L75, A6:M24**	15%
US	**L19, A6:ExM36**		1,250			
International	**L19, A6:ExM37**		1,000			
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1h.1

This example includes a different presentation of equity and debt securities and no change to the real estate category for plan asset amounts. For the equity securities category, the total target allocation is presented, but a specific issuer location is presented for the plan asset amount. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items, but different member elements are applied for the equity securities category. For the debt securities category, the total target allocation percentage is presented, but a specific debt rating is presented for the plan asset amount. The **A6** dimension only, with hierarchical members in the presentation structure, is intended to be used with both line items for tagging, but different member elements are applied for the debt securities category.

The fair value of plan assets were as follows:				The target allocations were as follows:		
US equity securities	**L19, A6:M25**	$	9,750	Equity securities	**L75, A6:M22**	65%
AA Corporate debt securities	**L19, A6:ExM30**		3,000	Debt securities	**L75, A6:M23**	20%
Real estate	**L19, A6:M24**		2,250	Real estate	**L75, A6:M24**	15%
Total plan assets	**L19**	$	15,000	Total	**L75**	100%

Figure 1i.1

The legend for the elements used to tag the facts in **Example 1a** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1a.2

The legend for the elements used to tag the facts in **Example 1b** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M25	Defined Benefit Plan, Equity Securities, US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMember
M26	Defined Benefit Plan, Equity Securities, Non-US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1b.2

The legend for the elements used to tag the facts in **Example 1c** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M27	Defined Benefit Plan, Equity Securities, US, Small Cap [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsSmallCapMember
M28	Defined Benefit Plan, Equity Securities, US, Large Cap [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsLargeCapMember
ExM29	Defined Benefit Plan, Equity Securities, Non-US, Large Cap [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsLargeCapMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1c.2

The legend for the elements used to tag the facts in **Example 1d** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M28	Defined Benefit Plan, Equity Securities, US, Large Cap [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsLargeCapMember
ExM54	Defined Benefit Plan, Equity Securities, US, Mid Cap, Growth [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMidCapGrowthMember
ExM55	Defined Benefit Plan, Equity Securities, Non-US, Large Cap, Value [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsLargeCapValueMember
ExM56	Defined Benefit Plan, Equity Securities, Emerging Markets, Growth [Member]		Duration	DefinedBenefitPlanEquitySecuritiesEmergingMarketsGrowthMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1d.2

The legend for the elements used to tag the facts in **Example 1e** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M25	Defined Benefit Plan, Equity Securities, US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMember
M26	Defined Benefit Plan, Equity Securities, Non-US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
ExM30	Defined Benefit Plan, Debt Securities, AA Corporate Bond [Member]		Duration	DefinedBenefitPlanDebtSecuritiesAaCorporateBondMember
ExM31	Defined Benefit Plan, Debt Securities, A Corporate Bond [Member]		Duration	DefinedBenefitPlanDebtSecuritiesACorporateBondMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1e.2

The legend for the elements used to tag the facts in **Example 1f** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M25	Defined Benefit Plan, Equity Securities, US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMember
M26	Defined Benefit Plan, Equity Securities, Non-US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1f.2

The legend for the elements used to tag the facts in **Example 1g** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M25	Defined Benefit Plan, Equity Securities, US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMember
M26	Defined Benefit Plan, Equity Securities, Non-US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M34	Debt Security, Corporate, US [Member]		Duration	DomesticCorporateDebtSecuritiesMember
M35	Debt Security, Corporate, Non-US [Member]		Duration	ForeignCorporateDebtSecuritiesMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
ExM36	Defined Benefit Plan, Real Estate, US [Member]		Duration	DefinedBenefitPlanRealEstateUsMember
ExM37	Defined Benefit Plan, Real Estate, Non-US [Member]		Duration	DefinedBenefitPlanRealEstateNonUsMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1g.2

The legend for the elements used to tag the facts in **Example 1h** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
ExM38	Defined Benefit Plan, Equity Securities, Financial Services Sector [Member]		Duration	DefinedBenefitPlanEquitySecuritiesFinancialServicesSectorMember
ExM39	Defined Benefit Plan, Equity Securities, Manufacturing Sector [Member]		Duration	DefinedBenefitPlanEquitySecuritiesManufacturingSectorMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
ExM36	Defined Benefit Plan, Real Estate, US [Member]		Duration	DefinedBenefitPlanRealEstateUsMember
ExM37	Defined Benefit Plan, Real Estate, Non-US [Member]		Duration	DefinedBenefitPlanRealEstateNonUsMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1h.2

The legend for the elements used to tag the facts in **Example 1i** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M25	Defined Benefit Plan, Equity Securities, US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
ExM30	Defined Benefit Plan, Debt Securities, AA Corporate Bond [Member]		Duration	DefinedBenefitPlanDebtSecuritiesAaCorporateBondMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage

Figure 1i.2

The XBRL report view created using the modeling structure for **Example 1a** is provided here:

	L19	L75
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Target Allocation, Percentage**
Preferred Label		**Amount of plan assets**	**Target asset allocation percentage**
Defined Benefit Plan, Equity Securities [Member] **M22**		9750	0.65
Defined Benefit Plan, Debt Security [Member] **M23**		3000	0.20
Defined Benefit Plan, Real Estate [Member] **M24**		2250	0.15
Report-Wide Value		15000	1.00

Figure 1a.3

The XBRL report view created using the modeling structure for **Example 1b** is provided here:

	L19	L75
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Target Allocation, Percentage**
Preferred Label		**Amount of plan assets**	**Target asset allocation percentage**
Defined Benefit Plan, Equity Securities [Member] **M22**		9750	0.65
Defined Benefit Plan, Debt Security [Member] **M23**		3000	0.20
Defined Benefit Plan, Real Estate [Member] **M24**		2250	0.15
Defined Benefit Plan, Equity Securities, US [Member] **M25**		5000	
Defined Benefit Plan, Equity Securities, Non-US [Member] **M26**		4750	
Report-Wide Value		15000	1.00

Figure 1b.3

The XBRL report view created using the modeling structure for **Example 1c** is provided here:

		L19	L75
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Target Allocation, Percentage**
Preferred Label		**Amount of plan assets**	**Target asset allocation percentage**
	Defined Benefit Plan, Equity Securities [Member] **M22**		0.65
	Defined Benefit Plan, Debt Security [Member] **M23**	3000	0.20
	Defined Benefit Plan, Real Estate [Member] **M24**	2250	0.15
	Defined Benefit Plan, Equity Securities, US, Small Cap [Member] **M27**	2500	
	Defined Benefit Plan, Equity Securities, US, Large Cap [Member] **M28**	2500	
	Defined Benefit Plan, Equity Securities, Non-US, Large Cap [Member] **ExM29**	4750	
	Report-Wide Value	15000	1.00

Figure 1c.3

The XBRL report view created using the modeling structure for **Example 1d** is provided here:

Standard Label	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Defined Benefit Plan, Plan Assets, Amount	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage
Preferred Label		Amount of plan assets	Target asset allocation percentage
	Defined Benefit Plan, Equity Securities [Member] M22	9750	0.65
	Defined Benefit Plan, Debt Security [Member] M23		0.20
	Defined Benefit Plan, Real Estate [Member] M24	2250	0.15
	Defined Benefit Plan, Equity Securities, US, Large Cap [Member] M28	2500	
	US Treasury Securities [Member] M32	3000	
	Defined Benefit Plan, Equity Securities, US, Mid Cap, Growth [Member] ExM54	1800	
	Defined Benefit Plan, Equity Securities, Non-US, Large Cap, Value [Member] ExM55	1600	
	Defined Benefit Plan, Equity Securities, Emerging Markets, Growth [Member] ExM56	3850	
	Report-Wide Value	15000	1.00

Figure 1d.3

The XBRL report view created using the modeling structure for **Example 1e** is provided here:

	L19	L75
Standard Label Defined Benefit Plan, Plan Assets, Category [Axis] A6	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Target Allocation, Percentage**
Preferred Label	**Amount of plan assets**	**Target asset allocation percentage**
Defined Benefit Plan, Equity Securities [Member] M22		0.65
Defined Benefit Plan, Debt Security [Member] M23		0.20
Defined Benefit Plan, Real Estate [Member] M24	2250	0.15
Defined Benefit Plan, Equity Securities, US [Member] M25	5000	
Defined Benefit Plan, Equity Securities, Non-US [Member] M26	4750	
Defined Benefit Plan, Debt Securities, AA Corporate Bond [Member] ExM30	2500	
Defined Benefit Plan, Debt Securities, A Corporate Bond [Member] ExM31	500	
Report-Wide Value	15000	1.00

Figure 1e.3

The XBRL report view created using the modeling structure for **Example 1f** is provided here:

	Defined Benefit Plan, Plan Assets, Category [Axis] A6	**L19** Defined Benefit Plan, Plan Assets, Amount	**L75** Defined Benefit Plan, Plan Assets, Target Allocation, Percentage
Preferred Label		Amount of plan assets	Target asset allocation percentage
Defined Benefit Plan, Equity Securities [Member] M22			0.65
Defined Benefit Plan, Debt Security [Member] M23			0.20
Defined Benefit Plan, Real Estate [Member] M24		2250	0.15
Defined Benefit Plan, Equity Securities, US [Member] M25		5000	
Defined Benefit Plan, Equity Securities, Non-US [Member] M26		4750	
US Treasury Securities [Member] M32		1500	
Corporate Debt Securities [Member] M33		1500	
Report-Wide Value		15000	1.00

Figure 1f.3

The XBRL report view created using the modeling structure for **Example 1g** is provided here:

	L19	L75
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Target Allocation, Percentage**
Preferred Label		**Amount of plan assets**	**Target asset allocation percentage**
	Defined Benefit Plan, Equity Securities [Member] **M22**		0.65
	Defined Benefit Plan, Debt Security [Member] **M23**		0.20
	Defined Benefit Plan, Real Estate [Member] **M24**		0.15
	Defined Benefit Plan, Equity Securities, US [Member] **M25**	5000	
	Defined Benefit Plan, Equity Securities, Non-US [Member] **M26**	4750	
	Debt Security, Corporate, US [Member] **M34**	2000	
	Debt Security, Corporate, Non-US [Member] **M35**	1000	
	Defined Benefit Plan, Real Estate, US [Member] **ExM36**	1250	
	Defined Benefit Plan, Real Estate, Non-US [Member] **ExM37**	1000	
	Report-Wide Value	15000	1.00

Figure 1g.3

The XBRL report view created using the modeling structure for **Example 1h** is provided here:

	L19	L75
Standard Label — Defined Benefit Plan, Plan Assets, Category [Axis] A6	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Target Allocation, Percentage**
Preferred Label	**Amount of plan assets**	**Target asset allocation percentage**
Defined Benefit Plan, Equity Securities [Member] M22		0.65
Defined Benefit Plan, Debt Security [Member] M23		0.20
Defined Benefit Plan, Real Estate [Member] M24		0.15
US Treasury Securities [Member] M32	2500	
Corporate Debt Securities [Member] M33	500	
Defined Benefit Plan, Real Estate, US [Member] ExM36	1250	
Defined Benefit Plan, Real Estate, Non-US [Member] ExM37	1000	
Defined Benefit Plan, Equity Securities, Financial Services Sector [Member] ExM38	5000	
Defined Benefit Plan, Equity Securities, Manufacturing Sector [Member] ExM39	4750	
Report-Wide Value	15000	1.00

Figure 1h.3

The instance document created using the modeling structure for **Example 1i** is provided here:

	L19	L75
Standard Label — **Defined Benefit Plan, Plan Assets, Category [Axis]** A6	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Target Allocation, Percentage**
Preferred Label	**Amount of plan assets**	**Target asset allocation percentage**
Defined Benefit Plan, Equity Securities [Member] M22		0.65
Defined Benefit Plan, Debt Security [Member] M23		0.20
Defined Benefit Plan, Real Estate [Member] M24	2250	0.15
Defined Benefit Plan, Equity Securities, US [Member] M25	9750	
Defined Benefit Plan, Debt Securities, AA Corporate Bond [Member] ExM30	3000	
Report-Wide Value	15000	1.00

Figure 1i.3

Notes:

1. Plan asset information (amounts and target asset allocation percentages) is disaggregated by plan asset category, and therefore, the dimension "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used. Additional dimensions are not intended to be used for further disaggregations by plan asset category information, regardless of whether such disaggregations consist of single or multiple characteristics, because the practical Taxonomy expedient dimensional model is being applied to defined benefit plan asset disclosures.

   a. Except for **Example 1a,** the domain for this dimension is structured hierarchically, meaning certain members have a parent-child relationship, as illustrated in **Example 1b** to **Example 1i** in **Figure 1.2**, because certain categories are further disaggregated by additional characteristics or additional characteristics are applied to certain categories.

   b. Certain member elements used with this dimension contain a combination of multiple characteristics, which include issuer location, size, industry sector, investment objective, and debt rating.

   c. The defined benefit plan characteristic is contained in certain member elements (i.e., **M22** and **M23**), but not others (i.e., **M32** and **M33**), because certain characteristics (equity securities, debt securities, etc.) are either currently modeled or will be modeled as line items elsewhere in the Taxonomy. This modeling is intended to prevent multiple ways of tagging the same information by constraining these members to defined benefit plans.

2. An XBRL calculation is not possible for plan asset amounts (**L19**) or target asset allocation percentages (**L75**) because one line item element is used for the respective disclosure. Users of the XBRL data could recalculate totals and/or subtotals by using the line item(s) with the **A6** dimension and members with which they are tagged. This is possible based on the relationship (parent-child and/or sibling) of the member elements within the domain in the definition linkbase, as illustrated in the examples in **Figure 1.2**.

   a. For **Example 1a**, the members are structured in the domain as a flat list (members have a sibling relationship), which indicates that the total for **L19** ($15,000) is the sum of the fact values tagged with **M22** ($9,750), **M23** ($3,000), and **M24** ($2,250).

b. For **Examples 1b** and **1d**, the members are structured in the domain hierarchically (certain members have a parent-child relationship), which indicates that a total and subtotal for **L19** exist. For **Example 1b**, the total for **L19** ($15,000) is the sum of the fact values tagged with **M22** ($9,750), **M23** ($3,000), and **M24** ($2,250), where **M22** ($9,750) represents a subtotal of **M25** ($5,000) and **M26** ($4,750).

c. For **Examples 1c**, **1e**, **1f**, **1g**, **1h**, and **1i**, the members are also structured in the domain hierarchically (certain members have a parent-child relationship), which indicates that a total and subtotal for **L19** exist, even though a subtotal may not be explicitly disclosed for the **L19** line item. For **Example 1c**, the total for **L19**, $15,000, is the sum of the fact values tagged with **M27** ($2,500), **M28** ($2,500), **ExM29** ($4,750), **M23** ($3,000), and **M24** ($2,250). While a subtotal for equity securities of $9,750 is not disclosed, users of the XBRL data could determine this amount based on the hierarchical structure of the parent and children member elements provided for equity securities within the domain for the **A6** dimension. This hierarchical structure also ensures that a user does not double count the amounts for the equity securities category by summing the parent total of $9,750 and children member amounts ($2,500 + $2,500 + $4,750) to arrive at an incorrect total of $19,500.

d. Except for **Example 1a**, for the target asset allocation percentages, the members are structured in each domain hierarchically, but the actual members used for tagging have a sibling relationship, which indicates the total for **L75** (100%) is the sum of the fact values tagged with **M22** (65%), **M23** (20%), and **M24** (15%).

Example 2—Plan Assets Disaggregated by Category and by Fair Value Measurement

The following examples illustrate the modeling of defined benefit plan asset amounts disaggregated by plan asset category and disaggregated by fair value measurement, whether measured using inputs by level within the fair value hierarchy or measured using the net asset value per share (or its equivalent) practical expedient. For purposes of illustration, the level 3 roll forward has been omitted. All disclosures are as of December 31, 2020. Please note that a practical Taxonomy expedient has been developed for modeling the elements for defined benefit plan asset category information. Analogies of the modeling for these disclosures are not intended to be applied to disclosures in other topical areas.

This example illustrates the modeling of defined benefit plan asset amounts disaggregated by three plan asset categories (equity securities, corporate debt securities, and real estate) and disaggregated by fair value measurement (level 1, level 2, and level 3). A total is provided for each plan asset category and each level based on how fair value is measured.

The fair value of plan assets were as follows:

(in thousands)

Category		Total		Level 1		Level 2		Level 3	
Equity securities	**L19, A6:M22**	$ 9,750	**L19, A6:M22, A7:M73**	$ 8,500	**L19, A6:M22, A7:M74**	$ 1,250	**L19, A6:M22, A7:M75**	$ —
Corporate debt securities	**L19, A6:M33**	3,000	**L19, A6:M33, A7:M73**	500	**L19, A6:M33, A7:M74**	2,500	**L19, A6:M33, A7:M75**	—
Real estate	**L19, A6:M24**	2,250	**L19, A6:M24, A7:M73**	250	**L19, A6:M24, A7:M74**	750	**L19, A6:M24, A7:M75**	1,250
Total	**L19**	$15,000	**L19, A7:M73**	$ 9,250	**L19, A7:M74**	$ 4,500	**L19, A7:M75**	$ 1,250

Figure 2a.1

This example illustrates the modeling of defined benefit plan asset amounts disaggregated by six plan asset categories (equity securities, corporate debt securities, mortgage-backed securities, equity hedge funds, fixed income funds, and real estate) and disaggregated by fair value measurement (level 1, level 2, level 3, and net asset value (NAV)). A total is provided for each plan asset category as well as each level and NAV based on how fair value is measured.

The fair value of plan assets were as follows:

(in thousands)

Category	Total	Level 1	Level 2	Level 3	NAV
Equity securities	**L19, A6:M22** $ 4,750	**L19, A6:M22, A7:M73** $ 4,300	**L19, A6:M22, A7:M74** $ 450	**L19, A6:M22, A7:M75** $ —	**L19, A6:M22, A7:M76** $ —
Corporate debt securities	**L19, A6:M33** 3,000	**L19, A6:M33, A7:M73** 500	**L19, A6:M33, A7:M74** 2,500	**L19, A6:M33, A7:M75** —	**L19, A6:M33, A7:M76** —
Mortgage-backed securities	**L19, A6:M40** 2,000	**L19, A6:M40, A7:M73** —	**L19, A6:M40, A7:M74** —	**L19, A6:M40, A7:M75** 500	**L19, A6:M40, A7:M76** 1,500
Equity hedge funds	**L19, A6:M41** 1,200	**L19, A6:M41, A7:M73** —	**L19, A6:M41, A7:M74** —	**L19, A6:M41, A7:M75** 1,200	**L19, A6:M41, A7:M76** —
Fixed income funds	**L19, A6:M42** 1,800	**L19, A6:M42, A7:M73** —	**L19, A6:M42, A7:M74** —	**L19, A6:M42, A7:M75** —	**L19, A6:M42, A7:M76** 1,800
Real estate	**L19, A6:M24** 2,250	**L19, A6:M24, A7:M73** 250	**L19, A6:M24, A7:M74** 750	**L19, A6:M24, A7:M75** 1,250	**L19, A6:M24, A7:M76** —
Total	**L19** $15,000	**L19, A7:M73** $ 5,050	**L19, A7:M74** $ 3,700	**L19, A7:M75** $ 2,950	**L19, A7:M76** $ 3,300

Figure 2b.1

This example is similar to **Example 2b**, except that it includes a column subtotaling levels 1, 2, and 3.

The fair value of plan assets were as follows:

(in thousands)

Category	Level 1	Level 2	Level 3	Total for Level 1, Level 2 and Level 3	NAV	Total
Equity securities	**L19, A6:M22, A7:M73** $ 4,300	**L19, A6:M22, A7:M74** $ 450	**L19, A6:M22, A7:M75** $ —	**L19, A6:M22, A7:M72** $ 4,750	**L19, A6:M22, A7:M76** $ —	**L19, A6:M22** $ 4,750
Corporate debt securities	**L19, A6:M33, A7:M73** 500	**L19, A6:M33, A7:M74** 2,500	**L19, A6:M33, A7:M75** —	**L19, A6:M33, A7:M72** 3,000	**L19, A6:M33, A7:M76** —	**L19, A6:M33** 3,000
Mortgage-backed securities	**L19, A6:M40, A7:M73** —	**L19, A6:M40, A7:M74** —	**L19, A6:M40, A7:M75** 500	**L19, A6:M40, A7:M72** 500	**L19, A6:M40, A7:M76** 1,500	**L19, A6:M40** 2,000
Equity hedge funds	**L19, A6:M41, A7:M73** —	**L19, A6:M41, A7:M74** —	**L19, A6:M41, A7:M75** 1,200	**L19, A6:M41, A7:M72** 1,200	**L19, A6:M41, A7:M76** —	**L19, A6:M41** 1,200
Fixed income funds	**L19, A6:M42, A7:M73** —	**L19, A6:M42, A7:M74** —	**L19, A6:M42, A7:M75** —	**L19, A6:M42, A7:M72** —	**L19, A6:M42, A7:M76** 1,800	**L19, A6:M42** 1,800
Real estate	**L19, A6:M24, A7:M73** 250	**L19, A6:M24, A7:M74** 750	**L19, A6:M24, A7:M75** 1,250	**L19, A6:M24, A7:M72** 2,250	**L19, A6:M24, A7:M76** —	**L19, A6:M24** 2,250
Total	**L19, A7:M73** $ 5,050	**L19, A7:M74** $ 3,700	**L19, A7:M75** $ 2,950	**L19, A7:M72** $ 11,700	**L19, A7:M76** $ 3,300	**L19** $15,000

Figure 2c.1

The legend for the elements used to tag the facts in **Example 2a** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
A7	Fair Value Hierarchy and NAV [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
M73	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
M74	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
M75	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets

Figure 2a.2

The legend for the elements used to tag the facts in **Example 2b** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
M40	Collateralized Mortgage Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
M41	Hedge Funds, Equity [Member]		Duration	HedgeFundsEquityMember
M42	Fixed Income Funds [Member]		Duration	FixedIncomeFundsMember
A7	Fair Value Hierarchy and NAV [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
M73	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
M74	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
M75	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
M76	Fair Value Measured at Net Asset Value Per Share [Member]		Duration	FairValueMeasuredAtNetAssetValuePerShareMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets

Figure 2b.2

The legend for the elements used to tag the facts in **Example 2c** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
M40	Collateralized Mortgage Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
M41	Hedge Funds, Equity [Member]		Duration	HedgeFundsEquityMember
M42	Fixed Income Funds [Member]		Duration	FixedIncomeFundsMember
A7	Fair Value Hierarchy and NAV [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
M72	Fair Value, Inputs, Level 1, 2 and 3 [Member]		Duration	FairValueInputsLevel12And3Member
M73	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
M74	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
M75	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
M76	Fair Value Measured at Net Asset Value Per Share [Member]		Duration	FairValueMeasuredAtNetAssetValuePerShareMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets

Figure 2c.2

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

	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7		**L19** Defined Benefit Plan, Plan Assets, Amount
Standard Label				
Preferred Label				**Amount of plan assets**
	Defined Benefit Plan, Equity Securities [Member] **M22**	Fair Value, Inputs, Level 1 [Member]	**M73**	8500000
		Fair Value, Inputs, Level 2 [Member]	**M74**	1250000
		Fair Value, Inputs, Level 3 [Member]	**M75**	0
				9750000
	Corporate Debt Securities [Member] **M33**	Fair Value, Inputs, Level 1 [Member]	**M73**	500000
		Fair Value, Inputs, Level 2 [Member]	**M74**	2500000
		Fair Value, Inputs, Level 3 [Member]	**M75**	0
				3000000
	Defined Benefit Plan, Real Estate [Member] **M24**	Fair Value, Inputs, Level 1 [Member]	**M73**	250000
		Fair Value, Inputs, Level 2 [Member]	**M74**	750000
		Fair Value, Inputs, Level 3 [Member]	**M75**	1250000
				2250000
		Fair Value, Inputs, Level 1 [Member]	**M73**	9250000
		Fair Value, Inputs, Level 2 [Member]	**M74**	4500000
		Fair Value, Inputs, Level 3 [Member]	**M75**	1250000
Report-Wide Value				15000000

Figure 2a.3

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

	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7		L19 Defined Benefit Plan, Plan Assets, Amount
Standard Label				
Preferred Label				Amount of plan assets
	Defined Benefit Plan, Equity Securities [Member] M22	Fair Value, Inputs, Level 1 [Member]	M73	4300000
		Fair Value, Inputs, Level 2 [Member]	M74	450000
		Fair Value, Inputs, Level 3 [Member]	M75	0
		Fair Value Measured at Net Asset Value Per Share [Member]	M76	0
				4750000
	Defined Benefit Plan, Real Estate [Member] M24	Fair Value, Inputs, Level 1 [Member]	M73	250000
		Fair Value, Inputs, Level 2 [Member]	M74	750000
		Fair Value, Inputs, Level 3 [Member]	M75	1250000
		Fair Value Measured at Net Asset Value Per Share [Member]	M76	0
				2250000
	Corporate Debt Securities [Member] M33	Fair Value, Inputs, Level 1 [Member]	M73	500000
		Fair Value, Inputs, Level 2 [Member]	M74	2500000
		Fair Value, Inputs, Level 3 [Member]	M75	0
		Fair Value Measured at Net Asset Value Per Share [Member]	M76	0
				3000000
	Collateralized Mortgage Backed Securities [Member] M40	Fair Value, Inputs, Level 1 [Member]	M73	0
		Fair Value, Inputs, Level 2 [Member]	M74	0
		Fair Value, Inputs, Level 3 [Member]	M75	500000
		Fair Value Measured at Net Asset Value Per Share [Member]	M76	1500000
				2000000
	Hedge Funds, Equity [Member] M41	Fair Value, Inputs, Level 1 [Member]	M73	0
		Fair Value, Inputs, Level 2 [Member]	M74	0
		Fair Value, Inputs, Level 3 [Member]	M75	1200000
		Fair Value Measured at Net Asset Value Per Share [Member]	M76	0
				1200000
	Fixed Income Funds [Member] M42	Fair Value, Inputs, Level 1 [Member]	M73	0
		Fair Value, Inputs, Level 2 [Member]	M74	0
		Fair Value, Inputs, Level 3 [Member]	M75	0
		Fair Value Measured at Net Asset Value Per Share [Member]	M76	1800000
				1800000
		Fair Value, Inputs, Level 1 [Member]	M73	5050000
		Fair Value, Inputs, Level 2 [Member]	M74	3700000
		Fair Value, Inputs, Level 3 [Member]	M75	2950000
		Fair Value Measured at Net Asset Value Per Share [Member]	M76	3300000
	Report-Wide Value			15000000

Figure 2b.3

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

	Defined Benefit Plan, Plan Assets, Category [Axis] **A6**	Fair Value Hierarchy and NAV [Axis] **A7**		Defined Benefit Plan, Plan Assets, Amount
Standard Label				
Preferred Label				Amount of plan assets
	Defined Benefit Plan, Equity Securities [Member] **M22**	Fair Value, Inputs, Level 1 [Member]	**M73**	4300000
		Fair Value, Inputs, Level 2 [Member]	**M74**	450000
		Fair Value, Inputs, Level 3 [Member]	**M75**	0
		Fair Value, Inputs, Level 1, 2 and 3 [Member]	**M72**	4750000
		Fair Value Measured at Net Asset Value Per Share [Member]	**M76**	0
				4750000
	Defined Benefit Plan, Real Estate [Member] **M24**	Fair Value, Inputs, Level 1 [Member]	**M73**	250000
		Fair Value, Inputs, Level 2 [Member]	**M74**	750000
		Fair Value, Inputs, Level 3 [Member]	**M75**	1250000
		Fair Value, Inputs, Level 1, 2 and 3 [Member]	**M72**	2250000
		Fair Value Measured at Net Asset Value Per Share [Member]	**M76**	0
				2250000
	Corporate Debt Securities [Member] **M33**	Fair Value, Inputs, Level 1 [Member]	**M73**	500000
		Fair Value, Inputs, Level 2 [Member]	**M74**	2500000
		Fair Value, Inputs, Level 3 [Member]	**M75**	0
		Fair Value, Inputs, Level 1, 2 and 3 [Member]	**M72**	3000000
		Fair Value Measured at Net Asset Value Per Share [Member]	**M76**	0
				3000000
	Collateralized Mortgage Backed Securities [Member] **M40**	Fair Value, Inputs, Level 1 [Member]	**M73**	0
		Fair Value, Inputs, Level 2 [Member]	**M74**	0
		Fair Value, Inputs, Level 3 [Member]	**M75**	500000
		Fair Value, Inputs, Level 1, 2 and 3 [Member]	**M72**	500000
		Fair Value Measured at Net Asset Value Per Share [Member]	**M76**	1500000
				2000000
	Hedge Funds, Equity [Member] **M41**	Fair Value, Inputs, Level 1 [Member]	**M73**	0
		Fair Value, Inputs, Level 2 [Member]	**M74**	0
		Fair Value, Inputs, Level 3 [Member]	**M75**	1200000
		Fair Value, Inputs, Level 1, 2 and 3 [Member]	**M72**	1200000
		Fair Value Measured at Net Asset Value Per Share [Member]	**M76**	0
				1200000
	Fixed Income Funds [Member] **M42**	Fair Value, Inputs, Level 1 [Member]	**M73**	0
		Fair Value, Inputs, Level 2 [Member]	**M74**	0
		Fair Value, Inputs, Level 3 [Member]	**M75**	0
		Fair Value, Inputs, Level 1, 2 and 3 [Member]	**M72**	0
		Fair Value Measured at Net Asset Value Per Share [Member]	**M76**	1800000
				1800000
		Fair Value, Inputs, Level 1 [Member]	**M73**	5050000
		Fair Value, Inputs, Level 2 [Member]	**M74**	3700000
		Fair Value, Inputs, Level 3 [Member]	**M75**	2950000
		Fair Value, Inputs, Level 1, 2 and 3 [Member]	**M72**	11700000
		Fair Value Measured at Net Asset Value Per Share [Member]	**M76**	3300000
	Report-Wide Value			15000000

L19

Figure 2c.3

Notes:

1. Plan asset information (amounts) is disaggregated by plan asset category, and therefore, the dimension "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used.

   a. The domain for this dimension is structured as a flat list of members, as illustrated in the examples in **Figure 2.2**, because no category is disaggregated by any additional characteristic.

   b. The defined benefit plan characteristic is contained in certain member elements (i.e., **M22** and **M24**), but not others (i.e., **M41** and **M42**), because certain characteristics (i.e., equity securities, real estate, etc.) are either currently modeled or will be modeled as line items elsewhere in the Taxonomy. This modeling is intended to prevent multiple ways of tagging the same information by constraining these members to defined benefit plans.

2. Plan asset information is disaggregated by fair value measurement, and therefore, the dimension "Fair Value Hierarchy and NAV [Axis]" (**A7**) is intended to be used, with member elements **M72**; which represents a total of level 1, 2, and 3 inputs (**Example 2c**), **M73** for level 1 inputs, **M74** for level 2 inputs, **M75** for level 3 inputs; and **M76** for fair value measured using NAV (**Examples 2b** and **2c**).

   a. In **Examples 2a** and **2b**, the domain for this dimension is structured as a flat list of members, as illustrated in the examples in **Figure 2a.2** and **2b.2**. In **Example 2a**, the domain represents a total for level 1 inputs (**M73**), level 2 inputs (**M74**), and level 3 inputs (**M75**) because NAV is not disclosed. In **Example 2b**, the domain represents a total for level 1 inputs (**M73**), level 2 inputs (**M74**), level 3 inputs (**M75**), and NAV (**M72**).

   b. In **Example 2c**, the domain for this dimension is structured with hierarchical members, as illustrated in **Figure 2c.2**. The domain represents a total for sibling members **M72** and **M76**, where **M72** represents the parent member with children member elements consisting of level 1 inputs (**M73**), level 2 inputs (**M74**), and level 3 inputs (**M75**).

3. An XBRL calculation is not possible for the plan asset amounts because only one line item element (**L19**) is used. Users of the XBRL data could recalculate totals and/or subtotals by using the line item with the **A6** and **A7** dimensions and members with which they are tagged. This is possible based on the relationship (parent-child and/or sibling) of the member elements within the domains in the definition linkbase, as illustrated in the examples in **Figure 2.2**.

a. For **Example 2a**, the members are structured in the domain as a flat list (members have a sibling relationship) for the **A6** and **A7** dimensions. Therefore, subtotals for **L19** are not present.

    i. If a user is trying to determine the amount of plan assets invested in equity securities, debt securities, and real estate, they would use the fact values for **L19** tagged with members on the **A6** dimension, where these members have a sibling relationship, at the domain level for the **A7** dimension. Therefore, total plan assets ($15,000,000) is the sum of the fact values tagged with sibling members **M22** ($9,750,000) for equity securities, **M33** ($3,000,000) for corporate debt securities, and **M24** ($2,250,000) for real estate. Fact values at the domain level for the **A7** dimension mean these fact values are not tagged with the **A7** dimension.

    ii. If a user is trying to determine the amount of plan assets measured using level 1, 2, or 3 inputs, they would use the fact values for **L19** tagged with members on the **A7** dimension, which also have a sibling relationship, at the domain level for the **A6** dimension. Therefore, total plan assets ($15,000,000) is the sum of the fact values tagged with sibling members **M73** ($9,250,000) for level 1 inputs, **M74** ($4,500,000) for level 2 inputs, and **M75** ($1,250,000) for level 3 inputs. Fact values at the domain level for the **A6** dimension mean these are not tagged with the **A6** dimension.

    iii. If a user is trying to determine the amount of equity securities measured using level 1, 2, or 3 inputs, they would use the fact values for **L19** tagged with members on the **A6** and **A7** dimensions. Within the equity securities plan asset category dimensional context (**A6:M22**), two fact values are tagged with members on the **A7** dimension: $8,500,000, which represents level 1 inputs (**M73**), and $1,250,000, which represents level 2 inputs (**M74**); these fact values sum to the total of $9,750,000 for equity securities.

b. For **Example 2b**, the members are also structured in the domain as a flat list (members have a sibling relationship) for the **A6** and **A7** dimensions. Subtotals for **L19** are not present.

    i. For the mortgage-backed securities plan asset category, a total of $2,000,000 is provided. A user of the XBRL data will know that this fact value represents a total for mortgage-backed securities because it is tagged with the **A6** dimension and **M40** member, but without a member on the **A7** dimension or, in other words, tagged at

the domain level for the **A7** dimension.

    ii. For the mortgage-backed securities plan asset category, if a user is trying to determine how fair value is measured, they would use the members on the **A6** and **A7** dimensions. In this example, within the mortgage-backed securities plan asset category dimensional context (**A6:M40**), two fact values are tagged with members on the **A7** dimension: $500,000, which represents level 3 inputs (**M75**), and $1,500,000, which represents the fair value measured using NAV (**M76**); these fact values sum to the total of $2,000,000 for mortgage-backed securities.

c. For **Example 2c**, the members are structured in the domain as a flat list (members have a sibling relationship) for the **A6** dimension, but hierarchically (certain members have a parent-child relationship) for the **A7** dimension. Therefore, subtotals for **L19** are present.

    i. For the mortgage-backed securities plan asset category, if a user is trying to determine how fair value is measured, they would use the members on the **A6** and **A7** dimensions. In this example, within the mortgage-backed securities plan asset category dimensional context (**A6:M40**), three fact values are tagged with members on the **A7** dimension: $1,500,000, which represents fair value measured using NAV (**M76**), and $500,000, which represents a total of level 1 inputs (**M72**) of $0, level 2 inputs (**M73**) of $0, and level 3 inputs (**M75**) of $500,000. The hierarchical structure of the **A7** dimension helps a user determine that a subtotal is present, which communicates that $500,000 of mortgage-backed securities is measured using fair value inputs, not the incorrect amount of $1,000,000 ($500,000 for **M72** + $500,000 for **M75**).

Example 3—Employer/Related Party Amounts included in Plan Assets

The following examples illustrate the modeling of defined benefit plan asset amounts disaggregated by plan asset category, which includes employer and related party amounts. For purposes of illustration, the disaggregation by fair value measurement has been omitted. All disclosures are as of December 31, 2020. Please note that a practical Taxonomy expedient has been developed for modeling the elements for defined benefit plan asset category information. Analogies of the modeling for these disclosures are not intended to be applied to disclosures in other topical areas.

This example illustrates the modeling of defined benefit plan asset amounts disaggregated by plan asset category, with employer securities included as a separate category. The equity securities category has a further disaggregation by type of stock (common/preferred) and then by issuer of common stock, which includes an amount for employer securities. Within the equity securities category, the amounts disclosed represent a complete monetary summation for this category. The private equity funds category includes a further disaggregation by type of securities in which the private equity funds are invested, but only one amount is disclosed and it represents a partial monetary summation for this category.

The fair value of plan assets were as follows:		
(in thousands)		
Asset Category		**December 31, 2020**
Equity securities:		
Common - ABC Company Stock	**L19, A6:M43**	$ 50,000
Common - other	**L19, A6:ExM44**	160,000
Preferred stock	**L19, A6:ExM45**	40,000
Total equity securities	**L19, A6:M22**	250,000
Debt securities	**L19, A6:M23**	75,000
Private equity funds [a]	**L19, A6:M46**	25,000
Total	**L19**	$ 350,000
(a) Included $20 million[1] invested in US commercial real estate.	[1] **L77, A6:ExM47**	

Figure 3a.1

This example is the same as **Example 3a**, except that additional information is provided about the number of shares of employer stock in which plan assets are invested.

The fair value of plan assets were as follows:			
(in thousands, except shares)			
Asset Category		**December 31, 2020**	
Equity securities:			
Common - ABC Company Stock [a]	L19, A6:M43	$	50,000
Common - other	L19, A6:ExM44		160,000
Preferred stock	L19, A6:ExM45		40,000
Total equity securities	L19, A6:M22		250,000
Debt securities	L19, A6:M23		75,000
Private equity funds [b]	L19, A6:M46		25,000
Total	L19	$	350,000
(a) Consisted of 200,000 shares[1] of ABC Company stock.	[1]	L78, A6:M43	
(b) Included $20 million[2] invested in US commercial real estate.	[2]	L77, A6:ExM47	

Figure 3b.1

This example illustrates the modeling of defined benefit plan asset amounts disaggregated by plan asset category, with information provided about employer securities included within one plan asset category. The equity securities category has a further disaggregation of information (shares and amount) by type of employer securities (common). Within the equity securities category, only one monetary amount is disclosed and it represents a partial monetary summation for this category. The debt securities category includes a further disaggregation by type or issuer of debt, and the amounts disclosed represent a complete monetary summation for this category. The disclosure for the private equity funds category is the same as all prior examples.

The fair value of plan assets were as follows:			
(in thousands, except shares)			
Asset Category		**December 31, 2020**	
Equity securities [a]	L19, A6:M22	$	250,000
Debt securities [b]	L19, A6:M23		75,000
Private equity funds [c]	L19, A6:M46		25,000
Total	L19	$	350,000
(a) Included 200,000 shares[1] of ABC Company common stock with a fair	[1]	L78, A6:M43	
value of $50 million[2].	[2]	L79, A6:M43	
(b) Consisted of $37.5 million[3] invested in Corporate debt securities and	[3]	L19, A6:M33	
$37.5 million[4] invested in US Treasury securities.	[4]	L19, A6:M32	
(c) Included $20 million[5] invested in US commercial real estate.	[5]	L77, A6:ExM47	

Figure 3c.1

This example is the same as **Example 3c**, except that it includes additional information about the type of employer securities, specifically preferred stock, within the equity securities plan asset category. The monetary amounts for common and preferred stock within the equity securities plan asset category represent a partial monetary summation for this category.

The fair value of plan assets were as follows:

(in thousands, except shares)

Asset Category		December 31, 2020
Equity securities [a]	**L19, A6:M22**	$ 250,000
Debt securities [b]	**L19, A6:M23**	75,000
Private equity funds [c]	**L19, A6:M46**	25,000
Total	**L19**	$ 350,000

(a) Included 200,000 shares[1] of ABC Company common stock with a fair value of $50 million[2] and 30,000 shares[3] of ABC Company preferred stock with a fair value of $10 million[4].
(b) Consisted of $37.5 million[5] invested in Corporate debt securities and $37.5 million[6] invested in US Treasury securities.
(c) Included $20 million[7] invested in US commercial real estate.

[1]	**L78, A6:M43**
[2]	**L79, A6:M43**
[3]	**L78, A6:ExM48**
[4]	**L79, A6:ExM48**
[5]	**L19, A6:M33**
[6]	**L19, A6:M32**
[7]	**L77, A6:ExM47**

Figure 3d.1

This example is similar to **Example 3d**, except that it includes an alternate presentation of the same information for the equity securities plan asset category and it includes percentages rather than amounts for the additional information provided about the debt securities plan asset category.

Plan Assets

...Equity securities included 200,000 shares[1] of ABC Company common stock with a fair value of $50 million[2] and 30,000 shares[3] of ABC Company preferred stock with a fair value of $10 million[4]...

[1]	**L78, A6:M43**
[2]	**L79, A6:M43**
[3]	**L78, A6:ExM48**
[4]	**L79, A6:ExM48**

The fair value of plan assets were as follows:

(in thousands, except shares)

Asset Category		December 31, 2020
Equity securities	**L19, A6:M22**	$ 250,000
Debt securities [a]	**L19, A6:M23**	75,000
Private equity funds [b]	**L19, A6:M46**	25,000
Total	**L19**	$ 350,000

(a) Consisted of 50%[1] invested in Corporate debt securities and 50%[2] invested in US Treasury securities.
(b) Included $20 million[3] invested in US commercial real estate.

[1]	**L76, A6:M33**
[2]	**L76, A6:M32**
[3]	**L77, A6:ExM47**

Figure 3e.1

This example illustrates the modeling of defined benefit plan asset amounts disaggregated by plan asset category, with information provided about employer securities included within two plan asset categories. Both the equity and debt securities categories include a further disaggregation by type of employer securities, where the monetary amounts represent a partial summation of plan assets within each category. Additional information is also provided about the percentages of plan assets invested within each plan asset category to total plan assets and the percentages of employer securities included within the equity and debt securities plan asset categories. The disclosure for the private equity funds category is the same as all prior examples.

The fair value of plan assets were as follows:				
(in thousands, except shares)				
Asset Category			**December 31, 2020**	
		Amount		**Percentage**
Equity securities	**L19, A6:M22**	$ 250,000	**L74, A6:M22**	72%
Debt securities	**L19, A6:M23**	75,000	**L74, A6:M23**	21%
Private equity funds (a)	**L19, A6:M46**	25,000	**L74, A6:M46**	7%
Total	**L19**	$ 350,000		
Equity and debt securities included common stock and debt of ABC Company as follows:				
		Amount		**Percentage**
Equity securities	**L79, A6:M43**	$ 50,000	**L76, A6:M43**	20%
Debt securities	**L79, A6:ExM49**	30,000	**L76, A6:ExM49**	40%
Total employer securities	**L79**	$ 80,000		
(a) Included $20 million[1] invested in US commercial real estate.			[1]	**L77, A6:ExM47**

Figure 3f.1

This example illustrates the modeling of defined benefit plan asset amounts disaggregated by plan asset category (equity securities, debt securities, and real estate), with information provided about employer (related party) securities included within one plan asset category ($50 million). A related party plan asset amount ($280 million) is disaggregated by type of related party.
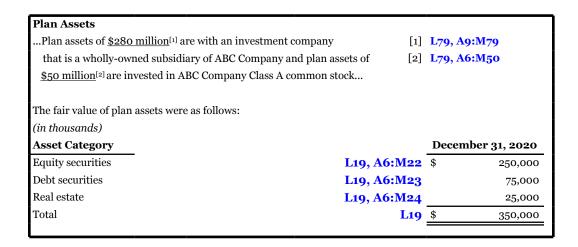
Plan Assets

...Plan assets of <u>$280 million</u>[1] are with an investment company		[1]	**L79, A9:M79**
that is a wholly-owned subsidiary of ABC Company and plan assets of		[2]	**L79, A6:M50**
<u>$50 million</u>[2] are invested in ABC Company Class A common stock...			

The fair value of plan assets were as follows:

(in thousands)

Asset Category		December 31, 2020
Equity securities	**L19, A6:M22** $	250,000
Debt securities	**L19, A6:M23**	75,000
Real estate	**L19, A6:M24**	25,000
Total	**L19** $	350,000

Figure 3g.1

This example illustrates the modeling of defined benefit plan asset amounts disaggregated by plan asset category (equity securities, debt securities, and real estate), with no additional information provided about employer (related party) securities included within any plan asset category. A related party plan asset amount ($48 million) is disclosed and information about the type of related party transaction involved is provided.

Plan Assets

...Plan assets of <u>$48 million</u>[1] included an		[1]	**L79**
<u>asset management arrangement with a related party</u> [2]....		[2]	**XL8**

The fair value of plan assets were as follows:

(in thousands)

Asset Category		December 31, 2020
Equity securities	**L19, A6:M22** $	250,000
Debt securities	**L19, A6:M23**	75,000
Real estate	**L19, A6:M24**	25,000
Total	**L19** $	350,000

Figure 3h.1

The legend for the elements used to tag the facts in **Example 3a** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
ExM44	Defined Benefit Plan, Equity Securities, Common Stock Issued By Companies Excluding Employer [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockIssuedByCompaniesExcludingEmployerMember
ExM45	Defined Benefit Plan, Equity Securities, Preferred Stock [Member]		Duration	DefinedBenefitPlanEquitySecuritiesPreferredStockMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M46	Private Equity Funds [Member]		Duration	PrivateEquityFundsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L77	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Debit	Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount

Figure 3a.2

The legend for the elements used to tag the facts in **Example 3b** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
ExM44	Defined Benefit Plan, Equity Securities, Common Stock Issued By Companies Excluding Employer [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockIssuedByCompaniesExcludingEmployerMember
ExM45	Defined Benefit Plan, Equity Securities, Preferred Stock [Member]		Duration	DefinedBenefitPlanEquitySecuritiesPreferredStockMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M46	Private Equity Funds [Member]		Duration	PrivateEquityFundsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L77	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Debit	Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount
L78	Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares		Instant	DefinedBenefitPlanNumberOfSharesOfEquitySecuritiesIssuedByEmployerAndRelatedPartiesIncludedInPlanAssets

Figure 3b.2

The legend for the elements used to tag the facts in **Example 3c** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M46	Private Equity Funds [Member]		Duration	PrivateEquityFundsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L77	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Debit	Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount
L78	Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares		Instant	DefinedBenefitPlanNumberOfSharesOfEquitySecuritiesIssuedByEmployerAndRelatedPartiesIncludedInPlanAssets
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Debit	Instant	DefinedBenefitPlanAmountOfEmployerAndRelatedPartySecuritiesIncludedInPlanAssets

Figure 3c.2

The legend for the elements used to tag the facts in **Example 3d** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
ExM48	Defined Benefit Plan, Equity Securities, Preferred Stock Issued by Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesPreferredStockIssuedByEmployerRelatedPartyMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M46	Private Equity Funds [Member]		Duration	PrivateEquityFundsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L77	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Debit	Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount
L78	Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares		Instant	DefinedBenefitPlanNumberOfSharesOfEquitySecuritiesIssuedByEmployerAndRelatedPartiesIncludedInPlanAssets
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Debit	Instant	DefinedBenefitPlanAmountOfEmployerAndRelatedPartySecuritiesIncludedInPlanAssets

Figure 3d.2

The legend for the elements used to tag the facts in **Examples 3e** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
ExM48	Defined Benefit Plan, Equity Securities, Preferred Stock Issued by Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesPreferredStockIssuedByEmployerRelatedPartyMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M46	Private Equity Funds [Member]		Duration	PrivateEquityFundsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L76	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage		Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryPercentage
L77	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Debit	Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount
L78	Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares		Instant	DefinedBenefitPlanNumberOfSharesOfEquitySecuritiesIssuedByEmployerAndRelatedPartiesIncludedInPlanAssets
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Debit	Instant	DefinedBenefitPlanAmountOfEmployerAndRelatedPartySecuritiesIncludedInPlanAssets

Figure 3e.2

The legend for the elements used to tag the facts in **Example 3f** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
ExM49	Defined Benefit Plan, Debt Securities, Issued by Employer, Related Party [Member]		Duration	DefinedBenefitPlanDebtSecuritiesIssuedByEmployerRelatedPartyMember
M46	Private Equity Funds [Member]		Duration	PrivateEquityFundsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L74	Defined Benefit Plan, Plan Assets, Actual Allocation, Percentage		Instant	DefinedBenefitPlanWeightedAverageAssetAllocations
L76	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage		Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryPercentage
L77	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Debit	Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryAmount
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Debit	Instant	DefinedBenefitPlanAmountOfEmployerAndRelatedPartySecuritiesIncludedInPlanAssets

Figure 3f.2

The legend for the elements used to tag the facts in **Example 3g** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M50	Defined Benefit Plan, Equity Securities, Class A Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesClassACommonStockEmployerRelatedPartyMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
A9	Related Party [Axis]		Duration	RelatedPartyTransactionsByRelatedPartyAxis
	Related Party [Domain]		Duration	RelatedPartyDomain
M79	Subsidiaries [Member]		Duration	SubsidiariesMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Debit	Instant	DefinedBenefitPlanAmountOfEmployerAndRelatedPartySecuritiesIncludedInPlanAssets

Figure 3g.2

The legend for the elements used to tag the facts in **Example 3h** is:

	Standard Label	Balance Type	Period Type	Element Name
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M23	Defined Benefit Plan, Debt Security [Member]		Duration	DefinedBenefitPlanDebtSecurityMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
XL8	Defined Benefit Plan, Plan Assets, Employer, Related Party Transaction, Type [Extensible List]		Instant	DefinedBenefitPlanPlanAssetsEmployerRelatedPartyTransactionTypeExtensibleList
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Debit	Instant	DefinedBenefitPlanAmountOfEmployerAndRelatedPartySecuritiesIncludedInPlanAssets

Figure 3h.2

The XBRL report view created using the modeling structure for **Example 3a** is provided here:

		L19	L77
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount**
Preferred Label		**Amount of plan assets**	**Amount of plan assets within plan asset category**
	Defined Benefit Plan, Equity Securities [Member] **M22**	250000000	
	Defined Benefit Plan, Debt Security [Member] **M23**	75000000	
	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member] **M43**	50000000	
	Defined Benefit Plan, Equity Securities, Common Stock Issued By Companies Excluding Employer [Member] **ExM44**	160000000	
	Defined Benefit Plan, Equity Securities, Preferred Stock [Member] **ExM45**	40000000	
	Private Equity Funds [Member] **M46**	25000000	
	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] **ExM47**		20000000
	Report-Wide Value	350000000	

Figure 3a.3

The XBRL report view created using the modeling structure for **Example 3b** is provided here:

	L19	L77	L78
Standard Label — Defined Benefit Plan, Plan Assets, Category [Axis] **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount**	**Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares**
Preferred Label	**Amount of plan assets**	**Amount of plan assets within plan asset category**	**Number of shares of stock issued by employer**
Defined Benefit Plan, Equity Securities [Member] **M22**	250000000		
Defined Benefit Plan, Debt Security [Member] **M23**	75000000		
Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member] **M43**	50000000		200000
Defined Benefit Plan, Equity Securities, Common Stock Issued By Companies Excluding Employer [Member] **ExM44**	160000000		
Defined Benefit Plan, Equity Securities, Preferred Stock [Member] **ExM45**	40000000		
Private Equity Funds [Member] **M46**	25000000		
Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] **ExM47**		20000000	
Report-Wide Value	350000000		

Figure 3b.3

The XBRL report view created using the modeling structure for **Example 3c** is provided here:

		L19	L77	L78	L79
Standard Label	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Defined Benefit Plan, Plan Assets, Amount	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount
Preferred Label		Amount of plan assets	Amount of plan assets within plan asset category	Number of shares of stock issued by employer	Amount of plan assets issued by employer
	Defined Benefit Plan, Equity Securities [Member] M22	250000000			
	Defined Benefit Plan, Debt Security [Member] M23	75000000			
	US Treasury Securities [Member] M32	37500000			
	Corporate Debt Securities [Member] M33	37500000			
	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member] M43			200000	50000000
	Private Equity Funds [Member] M46	25000000			
	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] ExM47		20000000		
	Report-Wide Value	350000000			

Figure 3c.3

The XBRL report view created using the modeling structure for **Example 3d** is provided here:

		L19	L77	L78	L79
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount**	**Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares**	**Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount**
Preferred Label		**Amount of plan assets**	**Amount of plan assets within plan asset category**	**Number of shares of stock issued by employer**	**Amount of plan assets issued by employer**
	Defined Benefit Plan, Equity Securities [Member] **M22**	250000000			
	Defined Benefit Plan, Debt Security [Member] **M23**	75000000			
	US Treasury Securities [Member] **M32**	37500000			
	Corporate Debt Securities [Member] **M33**	37500000			
	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member] **M43**			200000	50000000
	Private Equity Funds [Member] **M46**	25000000			
	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] **ExM47**		20000000		
	Defined Benefit Plan, Equity Securities, Preferred Stock Issued by Employer, Related Party [Member] **ExM48**			30000	10000000
	Report-Wide Value	350000000			

Figure 3d.3

The XBRL report view created using the modeling structure for **Example 3e** is provided here:

		L19	L76	L77	L78	L79
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** **A6**	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage**	**Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount**	**Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares**	**Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount**
Preferred Label		**Amount of plan assets**	**Percentage of plan assets within plan asset category**	**Amount of plan assets within plan asset category**	**Number of shares of stock issued by employer**	**Amount of plan assets issued by employer**
	Defined Benefit Plan, Equity Securities [Member] **M22**	250000000				
	Defined Benefit Plan, Debt Security [Member] **M23**	75000000				
	US Treasury Securities [Member] **M32**		0.50			
	Corporate Debt Securities [Member] **M33**		0.50			
	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member] **M43**				200000	50000000
	Private Equity Funds [Member] **M46**	25000000				
	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] **ExM47**			20000000		
	Defined Benefit Plan, Equity Securities, Preferred Stock Issued by Employer, Related Party [Member] **ExM48**				30000	10000000
	Report-Wide Value	350000000				

Figure 3e.3

The XBRL report view created using the modeling structure for **Example 3f** is provided here:

		L19	L74	L76	L77	L79
Standard Label	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Defined Benefit Plan, Plan Assets, Amount	Defined Benefit Plan, Plan Assets, Actual Allocation, Percentage	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount
Preferred Label		Amount of plan assets	Defined Benefit Plan, Plan Assets, Actual Allocation, Percentage	Percentage of plan assets within plan asset category	Amount of plan assets within plan asset category	Amount of plan assets issued by employer
	Defined Benefit Plan, Equity Securities [Member] M22	250000000	0.72			
	Defined Benefit Plan, Debt Security [Member] M23	75000000	0.21			
	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member] M43			0.2		50000000
	Private Equity Funds [Member] M46	25000000	0.07			
	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] ExM47				20000000	
	Defined Benefit Plan, Debt Securities, Issued by Employer, Related Party [Member] ExM49			0.4		30000000
	Report-Wide Value	350000000				80000000

Figure 3f.3

The XBRL report view created using the modeling structure for **Example 3g** is provided here:

			L19	L79
Standard Label	**Defined Benefit Plan, Plan Assets, Category [Axis]** A6	**Related Party [Axis]** A9	**Defined Benefit Plan, Plan Assets, Amount**	**Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount**
Preferred Label			**Amount of plan assets**	**Amount of plan assets issued by employer**
		Subsidiaries [Member] M79		280000000
	Defined Benefit Plan, Equity Securities [Member] M22		250000000	
	Defined Benefit Plan, Debt Security [Member] M23		75000000	
	Defined Benefit Plan, Real Estate [Member] M24		25000000	
	Defined Benefit Plan, Equity Securities, Class A Common Stock, Employer, Related Party [Member] M50			50000000
	Report-Wide Value		350000000	

Figure 3g.3

The XBRL report view created using the modeling structure for **Example 3h** is provided here:

	Defined Benefit Plan, Plan Assets, Category [Axis] A6	**L19** Defined Benefit Plan, Plan Assets, Amount	**L79** Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	**XL8** Defined Benefit Plan, Plan Assets, Employer, Related Party Transaction, Type [Extensible List]
Standard Label				
Preferred Label		Amount of plan assets	Amount of plan assets issued by employer	Type of Related Party Transaction for Plan Assets Issued by Related Party
	Defined Benefit Plan, Equity Securities [Member] M22	250000000		
	Defined Benefit Plan, Debt Security [Member] M23	75000000		
	Defined Benefit Plan, Real Estate [Member] M24	25000000		
	Report-Wide Value	350000000	48000000	us-gaap:AssetManagementArrangementMember

Figure 3h.3

Notes:

1. Plan asset information (amounts, percentages, number of shares) is disaggregated by plan asset category, and therefore, the dimension "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used.

   a. Except in **Example 3h**, the domain for this dimension is structured hierarchically, meaning certain members have a parent-child relationship, as illustrated in the examples in **Figure 3.2**, because certain categories are further disaggregated by additional characteristics or additional characteristics are applied to certain categories.

   b. Certain member elements used with this dimension combine characteristics for related party (employer), type of stock, class of stock, issuer, and industry sector.

   c. The defined benefit plan characteristic is contained in certain member elements (i.e., **M22** and **M23**), but not others (i.e., **M32** and **M33**), because certain characteristics (equity securities, debt securities, etc.) are either currently modeled or will be modeled as line items elsewhere in the Taxonomy. This modeling is intended to prevent multiple ways of tagging the same information by constraining these members to defined benefit plans.

2. In all examples, the $250 million, $75 million, and $25 million fact values are tagged with the line item element "Defined Benefit Plan, Plan Assets, Amount" (**L19**) because they represent a complete summation of plan asset amounts by category, which sum to total plan assets of $350 million. The $350 million fact value represents the report-wide or default value for the line item element "Defined Benefit Plan, Plan Assets, Amount" (**L19**).

3. The following is a discussion about the equity securities plan asset category information.

   a. The $50 million fact value for ABC Company stock is tagged differently in **Examples 3a** through **3g**.

      i. In **Examples 3a** and **3b**, the $50 million, $160 million, and $40 million fact values are tagged with the line item element "Defined Benefit Plan, Plan Assets, Amount" (**L19**) because it represents a complete monetary summation of plan assets for the equity securities category, which sum to the total for this category of $250 million. For the $50 million fact value, the member element (**M43**) tagged with the **L19** line item indicates that this represents employer/related party securities.

ii. But, in **Examples 3c** through **3g**, the $50 million fact value for ABC Company stock is tagged with the line item element "Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount" (**L79**) because the amount disclosed is part of a partial monetary summation of plan assets for the equity securities category, which is not intended to sum to the total for this category of $250 million. Rather, it is informational in nature because the $50 million is already included in the $250 million total.

iii. In **Examples 3a** through **3f**, the same member element, "Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]" (**M43**) with the **A6** dimension is applied to all fact values. In **Example 3g**, the member element "Defined Benefit Plan, Equity Securities, Class A Common Stock, Employer, Related Party [Member]" (**M50**) is used because the disclosure indicates that the common stock for ABC Company is Class A common stock.

b. In Examples **3b, 3c, 3d**, and **3e**, the 200,000 shares fact value represents additional information provided about the equity securities plan asset category and represents an employer/related party disclosure. Therefore, it is tagged with the line item element "Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares" (**L78**) and the same member element "Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]" (**M43**) with the **A6** dimension. When the number of shares within the equity securities plan asset category is further disaggregated by type of stock, as illustrated in **Examples 3d** and **3e**, the same line item element (**L78**) is used with member elements "Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]" (**M43**) and "Defined Benefit Plan, Equity Securities, Preferred Stock Issued by Employer, Related Party [Member]" (**ExM48**), respectively, on the **A6** dimension.

4. The following is a discussion about the debt securities plan asset category information.

a. The disaggregation of plan assets by U.S. Treasury securities and corporate debt is tagged with the member elements "US Treasury Securities [Member]" (M32) and "Corporate Debt Securities [Member]" (**M33**) on the **A6** dimension with the respective line items indicated below. These members are intended to be structured hierarchically as children of the parent member, "Defined Benefit Plan, Debt

Security [Member]" (**M23**), as illustrated in the examples in **Figure 3.2**.

    i.   In **Examples 3c** and **3d**, the $37.5 million fact values represent a complete monetary summation of plan assets for the debt securities category, which sums to total plan assets for the debt securities category of $75 million. Therefore, they are tagged with the line item element "Defined Benefit Plan, Plan Assets, Amount" (**L19**).

    ii.   In **Example 3e**, the 50% fact values represent additional information provided about the debt securities plan asset category and a further disaggregation of debt securities, which could be considered either a disaggregation by type of debt or issuer of debt. They are tagged with the same line item element "Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage" (**L76**) because the denominator in the percentage calculation is plan assets for the debt securities category, not total plan assets.

b.   In **Example 3f**, the disaggregation of debt plan assets by employer securities is tagged with the member element "Defined Benefit Plan, Debt Securities, Issued by Employer, Related Party [Member]" (**ExM49**) on the **A6** dimension with the line item discussed below. This member is intended to be structured hierarchically as a child of the parent member, "Defined Benefit Plan, Debt Security [Member]" (**M23**), as illustrated in **Figure 3f.2**.

    i.   The $30 million fact value for the related party amount of employer securities included in the debt securities plan asset category represents a partial monetary summation, which is not intended to sum to the total for this category of $75 million. Rather, it is informational in nature because the $30 million is already included in the $75 million total. Therefore, it is tagged with the line item element "Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount" (**L79**).

5.   The following is a discussion about the private equity funds plan asset category information.

a.   In **Examples 3a** through **3f**, the $20 million fact value for the private equity funds invested in U.S. commercial real estate is tagged consistently with **L77**, "Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Amount." It represents a partial monetary summation of the private equity funds category, which

is not intended to sum to the total for this category of $25 million. Rather, it is informational in nature because the $20 million is already included in the $25 million total. Therefore, **L77** is intended to be used rather than "Defined Benefit Plan, Plan Assets, Amount" (**L19**).

      i. In **Examples 3a** through **3f**, the same member element, "Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]" (**ExM47**), is used for tagging the $20 million fact value. This member element is intended to be structured hierarchically as a child of the parent member, "Private Equity Funds [Member]" (**M46**) on the **A6** dimension, as illustrated in the examples in **Figure 3.2**.

6. In **Example 3f**, the 72%, 21%, and 7% fact values provide additional information about the respective plan asset categories and represent the percentage of plan assets invested within each respective category to total plan assets. Therefore, they are tagged with the line item element "Defined Benefit Plan, Plan Assets, Actual Allocation, Percentage" (**L74**). But, the 20% and 40% fact values provide additional information about the equity and debt securities category and represent the percentage of employer securities invested within a particular plan asset category. Therefore, they are tagged with the line item element "Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage" (**L76**).

7. In **Example 3g**, for the plan asset amounts disaggregated by plan asset category, the dimension "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used. For the related party amount ($50 million), included as information provided about the equity securities plan asset category, it represents a further disaggregation by type and class of stock within the equity securities category, therefore the dimension "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used. For the related party plan asset amount ($280 million), it represents a disaggregation by type of related party, therefore, the dimension "Related Party [Axis]" (**A9**) is intended to be used.

    a. For the $50 million and $280 million fact values, these amounts represent partial monetary summations of plan assets, which are not intended to sum to total plan assets of $350 million. Therefore, they are tagged with the line item element "Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount" (**L79**).

    b. The disclosure indicates that $50 million of plan assets are invested in ABC

Company stock, specifically that this consists of Class A common stock. These characteristics represent a further disaggregation of the equity securities plan asset category and are intended to be tagged with the member element "Defined Benefit Plan, Equity Securities, Class A Common Stock, Employer, Related Party [Member]" (**M50**) on the **A6** dimension. Separate dimensions for related party type, type of stock, or class of stock are not intended to be used. An extensible list to provide additional information about the class and type of stock within the equity securities plan asset category is not intended to be used because of the practical Taxonomy expedient dimensional model for defined benefit plan asset disclosures.

    i.   The "Related Party [Axis]" (**A9**) is not applied to the $50 million fact value because it does not change the meaning of this information to a user of the data. The member element applied on the **A6** dimension communicates that this fact value is for an employer/related party disclosure.

c.   The $280 million fact value is tagged with the "Related Party [Axis]" (**A9**), even though one fact value is reported, because it represents a partial disaggregation by type of related party, which is also why an extensible list element for type of related party does not apply. If **L79** was not tagged with this dimension, it would indicate to a user of the data that $280 million is the report-wide or default value for the amount of related party plan assets, when in fact it is not.

    i.   The "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is not applied to the $280 million fact value because this information is not disaggregated by plan asset category.

8. In **Example 3h**, for the plan asset amounts disaggregated by plan asset category, the dimension "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used. For the related party plan asset amount ($48 million), a separate dimension for related party is not used because it does not change the meaning of this information to a user of the data. The extensible list element "Defined Benefit Plan, Plan Assets, Employer, Related Party Transaction, Type [Extensible List]" (**XL8**) is intended to be used because the information applies to all plan assets issued by a related party. The inclusion of the extensible list element communicates to a user of the data that plan assets of $48 million are under an asset management arrangement with a related party. 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 value reported using the extensible

list element is the member element name in the XBRL report view.

    a. The $48 million fact value is tagged with the line item element "Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount" (**L79**) because this amount represents a partial monetary summation of plan assets, which is not intended to sum to total plan assets of $350 million. Rather, it is informational in nature because the $48 million is already included in the $350 million total.

    b. The "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is not applied to the $48 million fact value because this information is not disaggregated by plan asset category.

9. If a user of the data is looking for related party defined benefit plan asset information, they could query the following line item and member Taxonomy elements.

#	Type	Element	Coding for element in this Guide
1	Line Item	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	**L79**
2	Line Item	Defined Benefit Plan, Plan Assets, Employer, Related Party, Number of Shares	**L78**
3	Extensible List	Defined Benefit Plan, Plan Assets, Employer, Related Party Transaction, Type [Extensible List]	**XL8**
4	Extensible List	Defined Benefit Plan, Plan Assets, Employer, Related Party, Type [Extensible List]	
5	Member	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]	**M43**
6	Member	Defined Benefit Plan, Equity Securities, Class A Common Stock, Employer, Related Party [Member]	**M50**

10. An XBRL calculation is not possible for plan asset amounts (**L19**) because one line item element is used. Users of the XBRL data could recalculate totals and/or subtotals by using the line item(s) with the **A6** dimension and members with which they are tagged. This is possible based on the relationship (parent-child and/or sibling) of the member elements within the domain in the definition linkbase, as illustrated in the examples in **Figure 3.2**.

    a. For **Examples 3a** and **3b**, the members are structured in the domain hierarchically (certain members have a parent-child relationship), which indicates total and subtotal for **L19** exist. The total for **L19** ($350 million) is the sum of the fact values tagged with the respective member elements, **M22** ($250 million), **M23** ($75 million), and **M46** ($25 million), where **M22** represents a subtotal of **M43** ($50 million), **ExM44** ($160 million) and **ExM45** ($40 million).

    b. For **Examples 3c** through **3h**, while the members are structured in the domain hierarchically (certain members have a parent-child relationship), the actual members used for tagging have a sibling relationship, which indicates the total for **L19** ($350 million) is the sum of the fact values tagged with the respective member

elements, **M22** ($250 million), **M23** ($75 million), and **M46** or **M24** ($25 million). Subtotals for **L19** are not provided.

Example 4—Plan Asset Disclosure, including Level 3 Roll Forward

The following example illustrates the modeling of defined benefit plan asset information (plan asset amounts, target asset allocation percentages, investments within plan asset categories, and level 3 plan assets) disaggregated by plan asset category and disaggregated by fair value measurement (level 1, level 2, and level 3).

The Company's overall investment strategy is to achieve a mix of approximately 75 percent[1] of investments for long-term growth and 25 percent[2] for near-term benefit payments with a wide diversification of asset types, fund strategies, and fund managers. The target allocations for plan assets are 65 percent[3] equity securities, 20 percent[4] corporate bonds and U.S. Treasury securities, and 15 percent[5] to all other types of investments. Equity securities primarily include investments in large-cap and mid-cap companies primarily located in the United States. Fixed income securities include corporate bonds of companies from diversified industries, mortgage-backed securities and U.S. Treasuries. Other types of investments include investments in hedge funds and private equity funds that follow several different strategies.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[1] **L75, A8:ExM77**
[2] **L75, A8:ExM78**
[3] **L75, A6:M22**
[4] **L75, A6:M51**
[5] **L75, A6:ExM52**

Figure 4a.1 (continues)

The fair value of Entity A's pension plan assets at December 31, 2020, by asset class are as follows:

(in millions)

Asset Class	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fair Value Measurements at December 31, 2020				
Cash	$ 150	$ 150	$ —	$ —
Equity Securities:				
U.S. large-cap [a]	550	550	—	—
U.S. mid-cap growth	100	100	—	—
International large-cap value	325	325	—	—
Emerging markets growth	75	25	50	—
Domestic real estate	100	20	80	—
Fixed income securities:				
U.S. Treasuries	200	200	—	—
Corporate bonds [b]	200	—	200	—
Mortgage-backed securities	50	—	50	—
Other types of investments:				
Equity long/short hedge funds [c]	55	—	—	55
Event driven hedge funds [d]	45	—	—	45
Global opportunities hedge funds [e]	35	—	—	35
Multi-strategy hedge funds [f]	40	—	—	40
Private equity funds [g]	47	—	—	47
Real estate	75	—	—	75
Total	$ 2,047	$ 1,370	$ 380	$ 297

Figure 4a.1 (continues)

(a) This class comprises low-cost equity index funds not actively managed that track the S&P 500.

(b) This class represents investment grade bonds of U.S. issuers from diverse industries.

(c) This class includes hedge funds that invest both long and short in primarily U.S. common stocks. Management of the hedge funds has the ability to shift investments from value to growth strategies, from small to large capitalization stocks, and from a net long position to a net short position.

(d) This class includes investments in approximately 60%[1] equities and 40%[2] bonds to profit from economic, political, and government driven events. A majority of the investments are targeted at economic policy decisions.

(e) This class includes investments in approximately 80%[3] investments in non-U.S. common stocks in the health care, energy, information technology, utilities and telecommunications sectors and approximately 20%[4] investments in diversified currencies.

(f) This class invests in multiple strategies to diversify risks and reduce volatility. It includes investments in approximately 50%[5] U.S. common stocks, 30%[6] global real estate projects, and 20%[7]arbitrage investments.

(g) This class includes several private equity funds that invest primarily in U.S. commercial real estate.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[1] **L76, A1:M1, A6:ExM62**
[2] **L76, A1:M1, A6:ExM63**
[3] **L76, A1:M1, A6:ExM64**
[4] **L76, A1:M1, A6:ExM65**
[5] **L76, A1:M1, A6:ExM66**
[6] **L76, A1:M1, A6:ExM67**
[7] **L76, A1:M1, A6:ExM68**

Figure 4a.1 (continues)

(in millions) | **Fair Value Measurements Using Significant Unobservable (Level 3)**

	Equity Long/ Short Hedge Funds	Event Driven Hedge Funds	Global Opportunities Hedge Funds	Multi-Strategy Hedge Funds	Private Equity Funds	Real Estate	Total
Beginning Balance at January 1, 2020	L19, A1:M1, A6:M41, A7:M75 $ 40	L19, A1:M1, A6:M59, A7:M75 $ 35	L19, A1:M1, A6:M60, A7:M75 $ 39	L19, A1:M1, A6:M61, A7:M75 $ 35	L19, A1:M1, A6:ExM47, A7:M75 $ 40	L19, A1:M1, A6:M24, A7:M75 $ 10	L19, A1:M1, A7:M75 $ 199
Actual return relating to assets still held at the reporting date	L80, A1:M1, A6:M41 (2)	L80, A1:M1, A6:M59 5	L80, A1:M1, A6:M60 (7)	L80, A1:M1, A6:M61 5	L80, A1:M1, A6:ExM47 2	L80, A1:M1, A6:M24 3	L80, A1:M1 6
Actual return relating to assets sold during the period	L81, A1:M1, A6:M41 —	L81, A1:M1, A6:M59 3	L81, A1:M1, A6:M60 —	L81, A1:M1, A6:M61 —	L81, A1:M1, A6:ExM47 2	L81, A1:M1, A6:M24 —	L81, A1:M1 5
Purchases, sales, and settlements	L82, A1:M1, A6:M41 15	L82, A1:M1, A6:M59 2	L82, A1:M1, A6:M60 —	L82, A1:M1, A6:M61 —	L82, A1:M1, A6:ExM47 3	L82, A1:M1, A6:M24 62	L82, A1:M1 82
Transfers in and/or out of Level 3	L83, A1:M1, A6:M41 2	L83, A1:M1, A6:M59 —	L83, A1:M1, A6:M60 3	L83, A1:M1, A6:M61 —	L83, A1:M1, A6:ExM47 —	L83, A1:M1, A6:M24 —	L83, A1:M1 5
Ending Balance at December 31, 2020	L19, A1:M1, A6:M41, A7:M75 $ 55	L19, A1:M1, A6:M59, A7:M75 $ 45	L19, A1:M1, A6:M60, A7:M75 $ 35	L19, A1:M1, A6:M61, A7:M75 $ 40	L19, A1:M1, A6:ExM47, A7:M75 $ 47	L19, A1:M1, A6:M24, A7:M75 $ 75	L19, A1:M1, A7:M75 $ 297

Figure 4a.1 (continues)

The fair value of Entity A's other postretirement benefit plan assets at December 31, 2020, by asset class are as follows:

(in millions)								Fair Value Measurements at December 31, 2020			
Asset Class		**Total**		**Quoted Prices in Active Markets for Identical Assets (Level 1)**				**Significant Observable Inputs (Level 2)**		**Significant Unobservable Inputs (Level 3)**	
Diversified equity securities [a]	L19, A1:M2, A6:M22 $	150	L19, A1:M2, A6:M22, A7:M73 $	150		L19, A1:M2, A6:M22, A7:M74 $	—		L19, A1:M2, A6:M22, A7:M75 $	—	
U.S. Treasury securities	L19, A1:M2, A6:M32	50	L19, A1:M2, A6:M32, A7:M73	50		L19, A1:M2, A6:M32, A7:M74	—		L19, A1:M2, A6:M32, A7:M75	—	
Diversified corporate bonds	L19, A1:M2, A6:M33	103	L19, A1:M2, A6:M33, A7:M73	—		L19, A1:M2, A6:M33, A7:M74	103		L19, A1:M2, A6:M33, A7:M75	—	
Total	L19, A1:M2 $	303	L19, A1:M2, A7:M73 $	200		L19, A1:M2, A7:M74 $	103		L19, A1:M2, A7:M75 $	—	

(a) Diversified equity securities include Entity A common stock in the amounts of $12 million[1] at December 31, 2020.

Figure 4a.1 (continued)

The following example is an alternate illustration of plan asset amounts disaggregated by plan asset category and disaggregated by fair value measurement.

The fair value of Entity A's pension plan assets at December 31, 2020, by asset class are as follows:

(in millions)

Asset Class	Total		Quoted Prices in Active Markets for Identical Assets (Level 1)		Significant Observable Inputs (Level 2)		Significant Unobservable Inputs (Level 3)	
Cash	**L19, A1:M1, A6:M53**	$ 150	**L19, A1:M1, A6:M53, A7:M73**	$ 150	**L19, A1:M1, A6:M53, A7:M74**	$ —	**L19, A1:M1, A6:M53, A7:M75**	$ —
Equity securities:								
U.S. companies	**L19, A1:M1, A6:M25**	400	**L19, A1:M1, A6:M25, A7:M73**	400	**L19, A1:M1, A6:M25, A7:M74**	—	**L19, A1:M1, A6:M25, A7:M75**	—
International companies	**L19, A1:M1, A6:M26**	300	**L19, A1:M1, A6:M26, A7:M73**	300	**L19, A1:M1, A6:M26, A7:M74**	—	**L19, A1:M1, A6:M26, A7:M75**	—
Mutual funds [a]	**L19, A1:M1, A6:M58**	450	**L19, A1:M1, A6:M58, A7:M73**	320	**L19, A1:M1, A6:M58, A7:M74**	130	**L19, A1:M1, A6:M58, A7:M75**	—
U.S. Treasury securities	**L19, A1:M1, A6:M32**	200	**L19, A1:M1, A6:M32, A7:M73**	200	**L19, A1:M1, A6:M32, A7:M74**	—	**L19, A1:M1, A6:M32, A7:M75**	—
AA corporate bonds	**L19, A1:M1, A6:ExM30**	100	**L19, A1:M1, A6:ExM30, A7:M73**	—	**L19, A1:M1, A6:ExM30, A7:M74**	100	**L19, A1:M1, A6:ExM30, A7:M75**	—
A corporate bonds	**L19, A1:M1, A6:ExM31**	100	**L19, A1:M1, A6:ExM31, A7:M73**	—	**L19, A1:M1, A6:ExM31, A7:M74**	100	**L19, A1:M1, A6:ExM31, A7:M75**	—
Mortgage-backed securities	**L19, A1:M1, A6:M40**	50	**L19, A1:M1, A6:M40, A7:M73**	—	**L19, A1:M1, A6:M40, A7:M74**	50	**L19, A1:M1, A6:M40, A7:M75**	—
Equity long/short hedge funds [b]	**L19, A1:M1, A6:M41**	55	**L19, A1:M1, A6:M41, A7:M73**	—	**L19, A1:M1, A6:M41, A7:M74**	—	**L19, A1:M1, A6:M41, A7:M75**	55
Event driven hedge funds [c]	**L19, A1:M1, A6:M59**	45	**L19, A1:M1, A6:M59, A7:M73**	—	**L19, A1:M1, A6:M59, A7:M74**	—	**L19, A1:M1, A6:M59, A7:M75**	45
Global opportunities hedge funds [d]	**L19, A1:M1, A6:M60**	35	**L19, A1:M1, A6:M60, A7:M73**	—	**L19, A1:M1, A6:M60, A7:M74**	—	**L19, A1:M1, A6:M60, A7:M75**	35
Multi-strategy hedge funds [e]	**L19, A1:M1, A6:M61**	40	**L19, A1:M1, A6:M61, A7:M73**	—	**L19, A1:M1, A6:M61, A7:M74**	—	**L19, A1:M1, A6:M61, A7:M75**	40
Private equity funds [f]	**L19, A1:M1, A6:ExM47**	47	**L19, A1:M1, A6:ExM47, A7:M73**	—	**L19, A1:M1, A6:ExM47, A7:M74**	—	**L19, A1:M1, A6:ExM47, A7:M75**	47
Real estate	**L19, A1:M1, A6:M24**	75	**L19, A1:M1, A6:M24, A7:M73**	—	**L19, A1:M1, A6:M24, A7:M74**	—	**L19, A1:M1, A6:M24, A7:M75**	75
Total	**L19, A1:M1**	$ 2,047	**L19, A1:M1, A7:M73**	$ 1,370	**L19, A1:M1, A7:M74**	$ 380	**L19, A1:M1, A7:M75**	$ 297

Figure 4b.1 (continues)

(a) 70%[1] of mutual funds invest in common stock of large-cap U.S. companies. 30%[2] of the company's mutual fund investments focus on emerging markets and domestic real estate common stocks.

(b) This class includes hedge funds that invest both long and short in primarily U.S. common stocks. Management of the hedge funds has the ability to shift investments from value to growth strategies, from small to large capitalization stocks, and from a net long position to a net short position.

(c) This class includes investments in approximately 60%[3] equities and 40%[4] bonds to profit from economic, political, and government driven events. A majority of the investments are targeted at economic policy decisions.

(d) This class includes approximately 80%[5] investments in non-U.S. common stocks in the health care, energy, information technology, utilities, and telecommunications sectors and approximately 20%[6] investments in diversified currencies.

(e) This class invests in multiple strategies to diversify risks and reduce volatility. It includes investments in approximately 50%[7] U.S. common stocks, 30%[8] global real estate projects, and 20%[9] arbitrage investments.

(f) This class includes several private equity funds that invest primarily in U.S. commercial real estate.

Legend: This legend is provided to illustrate the elements associated with values or to provide context. This information is not part of the disclosure.

[1]   **L76, A1:M1, A6:ExM69**
[2]   **L76, A1:M1, A6:ExM70**
[3]   **L76, A1:M1, A6:ExM62**
[4]   **L76, A1:M1, A6:ExM63**
[5]   **L76, A1:M1, A6:ExM64**
[6]   **L76, A1:M1, A6:ExM65**
[7]   **L76, A1:M1, A6:ExM66**
[8]   **L76, A1:M1, A6:ExM67**
[9]   **L76, A1:M1, A6:ExM68**

Figure 4b.1 (continued)

The legend for the elements used to tag the facts in **Example 4a** is:

	Standard Label	Balance Type	Period Type	Element Name
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M53	Defined Benefit Plan, Cash [Member]		Duration	DefinedBenefitPlanCashMember
M22	Defined Benefit Plan, Equity Securities [Member]		Duration	DefinedBenefitPlanEquitySecuritiesMember
M28	Defined Benefit Plan, Equity Securities, US, Large Cap [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsLargeCapMember
ExM54	Defined Benefit Plan, Equity Securities, US, Mid Cap, Growth [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMidCapGrowthMember
ExM55	Defined Benefit Plan, Equity Securities, Non-US, Large Cap, Value [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsLargeCapValueMember
ExM56	Defined Benefit Plan, Equity Securities, Emerging Markets, Growth [Member]		Duration	DefinedBenefitPlanEquitySecuritiesEmergingMarketsGrowthMember
ExM57	Defined Benefit Plan, Equity Securities, US, Real Estate [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsRealEstateMember
M43	Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]		Duration	DefinedBenefitPlanEquitySecuritiesCommonStockEmployerRelatedPartyMember
M51	Fixed Income Securities [Member]		Duration	FixedIncomeSecuritiesMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
M33	Corporate Debt Securities [Member]		Duration	CorporateDebtSecuritiesMember
M34	Debt Security, Corporate, US [Member]		Duration	DomesticCorporateDebtSecuritiesMember
M40	Collateralized Mortgage Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
ExM52	Defined Benefit Plan, Invested in Other Categories including Hedge Funds, Private Equity Funds, Real Estate [Member]		Duration	DefinedBenefitPlanInvestedInOtherCategoriesIncludingHedgeFundsPrivateEquityFundsRealEstateMember
M41	Hedge Funds, Equity [Member]		Duration	HedgeFundsEquityMember
M59	Hedge Funds, Event Driven [Member]		Duration	HedgeFundsEventDrivenMember
ExM62	Hedge Funds, Event Driven, Invested in Equity Securities [Member]		Duration	HedgeFundsEventDrivenInvestedInEquitySecuritiesMember
ExM63	Hedge Funds, Event Driven, Invested in Fixed Income Securities, Bonds [Member]		Duration	HedgeFundsEventDrivenInvestedInFixedIncomeSecuritiesBondsMember
M60	Hedge Funds, Global Opportunity [Member]		Duration	HedgeFundsGlobalOpportunityMember
ExM64	Hedge Funds, Global Opportunity, Invested in Equity Securities, Common Stock, Non-US [Member]		Duration	HedgeFundsGlobalOpportunityInvestedInEquitySecuritiesCommonStockNonUsMember
ExM65	Hedge Funds, Global Opportunity, Invested in Currencies [Member]		Duration	HedgeFundsGlobalOpportunityInvestedInCurrenciesMember
M61	Hedge Funds, Multi-strategy [Member]		Duration	HedgeFundsMultistrategyMember
ExM66	Hedge Funds, Multi-strategy, Invested in Equity Securities, Common Stock, US [Member]		Duration	HedgeFundsMultistrategyInvestedInEquitySecuritiesCommonStockUsMember
ExM67	Hedge Funds, Multi-strategy, Invested in Real Estate, Global [Member]		Duration	HedgeFundsMultistrategyInvestedInRealEstateGlobalMember
ExM68	Hedge Funds, Multi-strategy, Invested in Arbitrage Investments [Member]		Duration	HedgeFundsMultistrategyInvestedInArbitrageInvestmentsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember

Figure 4a.2 (continues)

	Standard Label	Balance Type	Period Type	Element Name
A7	Fair Value Hierarchy and NAV [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
M73	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
M74	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
M75	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
A8	Investment Objective [Axis]		Duration	EquitySecuritiesByInvestmentObjectiveAxis
	Investment Objective [Domain]		Duration	EquitySecuritiesInvestmentObjectiveMember
ExM77	Long-Term Growth [Member]		Duration	LongTermGrowthMember
ExM78	Near-Term Benefit Payments [Member]		Duration	NearTermBenefitPaymentsMember
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L75	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage		Instant	DefinedBenefitPlanPlanAssetsTargetAllocationPercentage
L76	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage		Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryPercentage
L79	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Debit	Instant	DefinedBenefitPlanAmountOfEmployerAndRelatedPartySecuritiesIncludedInPlanAssets
L80	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssetsStillHeld
L81	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	Debit	Duration	DefinedBenefitPlanActualReturnOnPlanAssetsSoldDuringPeriod
L82	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	Debit	Duration	DefinedBenefitPlanPurchasesSalesAndSettlements
L83	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3	Debit	Duration	DefinedBenefitPlanTransfersBetweenMeasurementLevels

Figure 4a.2 (continued)

The legend for the elements used to tag the facts in **Example 4b** is:

	Standard Label	Balance Type	Period Type	Element Name
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
A6	Defined Benefit Plan, Plan Assets, Category [Axis]		Duration	DefinedBenefitPlanByPlanAssetCategoriesAxis
	Defined Benefit Plan, Plan Assets, Category [Domain]		Duration	PlanAssetCategoriesDomain
M53	Defined Benefit Plan, Cash [Member]		Duration	DefinedBenefitPlanCashMember
M25	Defined Benefit Plan, Equity Securities, US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesUsMember
M26	Defined Benefit Plan, Equity Securities, Non-US [Member]		Duration	DefinedBenefitPlanEquitySecuritiesNonUsMember
M58	Equity Funds [Member]		Duration	EquityFundsMember
ExM69	Equity Funds, Invested in Common Stock, US, Large Cap [Member]		Duration	EquityFundsInvestedInCommonStockUsLargeCapMember
ExM70	Equity Funds, Invested in Common Stock, US, Emerging Markets, Real Estate [Member]		Duration	EquityFundsInvestedInCommonStockUsEmergingMarketsRealEstateMember
M32	US Treasury Securities [Member]		Duration	USTreasurySecuritiesMember
ExM30	Defined Benefit Plan, Debt Securities, AA Corporate Bond [Member]		Duration	DefinedBenefitPlanDebtSecuritiesAaCorporateBondMember
ExM31	Defined Benefit Plan, Debt Securities, A Corporate Bond [Member]		Duration	DefinedBenefitPlanDebtSecuritiesACorporateBondMember
M40	Collateralized Mortgage Backed Securities [Member]		Duration	MortgageBackedSecuritiesMember
M41	Hedge Funds, Equity [Member]		Duration	HedgeFundsEquityMember
M59	Hedge Funds, Event Driven [Member]		Duration	HedgeFundsEventDrivenMember
ExM62	Hedge Funds, Event Driven, Invested in Equity Securities [Member]		Duration	HedgeFundsEventDrivenInvestedInEquitySecuritiesMember
ExM63	Hedge Funds, Event Driven, Invested in Fixed Income Securities, Bonds [Member]		Duration	HedgeFundsEventDrivenInvestedInFixedIncomeSecuritiesBondsMember
M60	Hedge Funds, Global Opportunity [Member]		Duration	HedgeFundsGlobalOpportunityMember
ExM64	Hedge Funds, Global Opportunity, Invested in Equity Securities, Common Stock, Non-US [Member]		Duration	HedgeFundsGlobalOpportunityInvestedInEquitySecuritiesCommonStockNonUsMember
ExM65	Hedge Funds, Global Opportunity, Invested in Currencies [Member]		Duration	HedgeFundsGlobalOpportunityInvestedInCurrenciesMember
M61	Hedge Funds, Multi-strategy [Member]		Duration	HedgeFundsMultistrategyMember
ExM66	Hedge Funds, Multi-strategy, Invested in Equity Securities, Common Stock, US [Member]		Duration	HedgeFundsMultistrategyInvestedInEquitySecuritiesCommonStockUsMember
ExM67	Hedge Funds, Multi-strategy, Invested in Real Estate, Global [Member]		Duration	HedgeFundsMultistrategyInvestedInRealEstateGlobalMember
ExM68	Hedge Funds, Multi-strategy, Invested in Arbitrage Investments [Member]		Duration	HedgeFundsMultistrategyInvestedInArbitrageInvestmentsMember
ExM47	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]		Duration	PrivateEquityFundsInvestedInRealEstateUSCommercialSectorMember
M24	Defined Benefit Plan, Real Estate [Member]		Duration	DefinedBenefitPlanRealEstateMember
A7	Fair Value Hierarchy and NAV [Axis]		Duration	FairValueByFairValueHierarchyLevelAxis
	Fair Value Hierarchy and NAV [Domain]		Duration	FairValueMeasurementsFairValueHierarchyDomain
M73	Fair Value, Inputs, Level 1 [Member]		Duration	FairValueInputsLevel1Member
M74	Fair Value, Inputs, Level 2 [Member]		Duration	FairValueInputsLevel2Member
M75	Fair Value, Inputs, Level 3 [Member]		Duration	FairValueInputsLevel3Member
L19	Defined Benefit Plan, Plan Assets, Amount	Debit	Instant	DefinedBenefitPlanFairValueOfPlanAssets
L76	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage		Instant	DefinedBenefitPlanPlanAssetsInvestmentWithinPlanAssetCategoryPercentage

Figure 4b.2

The XBRL report view created using the modeling structure for **Example 4a** is provided here:

				L19	L75	L76	L79	L80	L81	L82	L83
Standard Label — Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	Defined Benefit Plan, Plan Assets, Amount	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Preferred Label				Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
			Long-Term Growth [Member] ExM77		0.75						
			Near-Term Benefit Payments [Member] ExM78		0.25						
	Defined Benefit Plan, Equity Securities [Member] M22				0.65						
	Fixed Income Securities [Member] M51				0.20						
	Defined Benefit Plan, Invested in Other Categories including Hedge Funds, Private Equity Funds, Real Estate [Member] ExM52				0.15						
Pension Plan [Member] M1	Hedge Funds, Event Driven, Invested in Equity Securities [Member] ExM62					0.60					

Figure 4a.3 (continues)

	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19 Defined Benefit Plan, Plan Assets, Amount	L75 Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	L79 Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	L80 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	L81 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	L82 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	L83 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Standard Label												
Preferred Label					Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
	Pension Plan [Member] M1	Hedge Funds, Event Driven, Invested in Fixed Income Securities, Bonds [Member] ExM63					0.40					
		Hedge Funds, Global Opportunity, Invested in Equity Securities, Common Stock, Non-US [Member] ExM64					0.80					
		Hedge Funds, Global Opportunity, Invested in Currencies [Member] ExM65					0.20					
		Hedge Funds, Multi-strategy, Invested in Equity Securities, Common Stock, US [Member] ExM66					0.50					
		Hedge Funds, Multi-strategy, Invested in Real Estate, Global [Member] ExM67					0.30					
		Hedge Funds, Multi-strategy, Invested in Arbitrage Investments [Member] ExM68					0.20					

Figure 4a.3 (continues)

Standard Label	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19 Defined Benefit Plan, Plan Assets, Amount	L75 Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	L79 Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	L80 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	L81 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	L82 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	L83 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Preferred Label					Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
	Pension Plan [Member] M1	Defined Benefit Plan, Cash [Member] M53	Fair Value, Inputs, Level 1 [Member] M73		150000000							
			Fair Value, Inputs, Level 2 [Member] M74		0							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					150000000							
		Defined Benefit Plan, Equity Securities, US, Large Cap [Member] M28	Fair Value, Inputs, Level 1 [Member] M73		550000000							
			Fair Value, Inputs, Level 2 [Member] M74		0							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					550000000							
		Defined Benefit Plan, Equity Securities, US, Mid Cap, Growth [Member] ExM54	Fair Value, Inputs, Level 1 [Member] M73		100000000							
			Fair Value, Inputs, Level 2 [Member] M74		0							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					100000000							

Figure 4a.3 (continues)

Standard Label	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19 Defined Benefit Plan, Plan Assets, Amount	L75 Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	L79 Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	L80 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	L81 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	L82 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	L83 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Preferred Label					Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
	Pension Plan [Member] M1	Defined Benefit Plan, Equity Securities, Non-US, Large Cap, Value [Member] ExM55	Fair Value, Inputs, Level 1 [Member] M73		325000000							
			Fair Value, Inputs, Level 2 [Member] M74		0							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					325000000							
		Defined Benefit Plan, Equity Securities, Emerging Markets, Growth [Member] ExM56	Fair Value, Inputs, Level 1 [Member] M73		25000000							
			Fair Value, Inputs, Level 2 [Member] M74		50000000							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					75000000							
		Defined Benefit Plan, Equity Securities, US, Real Estate [Member] ExM57	Fair Value, Inputs, Level 1 [Member] M73		20000000							
			Fair Value, Inputs, Level 2 [Member] M74		80000000							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					100000000							

Figure 4a.3 (continues)

Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19 Defined Benefit Plan, Plan Assets, Amount	L75 Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	L79 Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	L80 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	L81 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	L82 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	L83 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Preferred Label				Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
Pension Plan [Member] M1	US Treasury Securities [Member] M32	Fair Value, Inputs, Level 1 [Member] M73		200000000							
		Fair Value, Inputs, Level 2 [Member] M74		0							
		Fair Value, Inputs, Level 3 [Member] M75		0							
				200000000							
	Debt Security, Corporate, US [Member] M34	Fair Value, Inputs, Level 1 [Member] M73		0							
		Fair Value, Inputs, Level 2 [Member] M74		200000000							
		Fair Value, Inputs, Level 3 [Member] M75		0							
				200000000							
	Collateralized Mortgage Backed Securities [Member] M40	Fair Value, Inputs, Level 1 [Member] M73		0							
		Fair Value, Inputs, Level 2 [Member] M74		50000000							
		Fair Value, Inputs, Level 3 [Member] M75		0							
				50000000							

Figure 4a.3 (continues)

Standard Label	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19 Defined Benefit Plan, Plan Assets, Amount	L75 Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	L79 Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	L80 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	L81 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	L82 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	L83 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Preferred Label					Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
	Pension Plan [Member] M1	Hedge Funds, Equity [Member] M41	Fair Value, Inputs, Level 1 [Member] M73		0							
			Fair Value, Inputs, Level 2 [Member] M74		0							
			Fair Value, Inputs, Level 3 [Member] M75		55000000							
					55000000				-2000000	0	15000000	2000000
		Hedge Funds, Event Driven [Member] M59	Fair Value, Inputs, Level 1 [Member] M73		0							
			Fair Value, Inputs, Level 2 [Member] M74		0							
			Fair Value, Inputs, Level 3 [Member] M75		45000000							
					45000000				5000000	3000000	2000000	0
		Hedge Funds, Global Opportunity [Member] M60	Fair Value, Inputs, Level 1 [Member] M73		0							
			Fair Value, Inputs, Level 2 [Member] M74		0							
			Fair Value, Inputs, Level 3 [Member] M75		35000000							
					35000000				-7000000	0	0	3000000

Figure 4a.3 (continues)

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Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19 Defined Benefit Plan, Plan Assets, Amount Amount of plan assets	L75 Defined Benefit Plan, Plan Assets, Target Allocation, Percentage Target asset allocation percentage	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage Percentage of plan assets within plan asset category	L79 Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount Amount of plan assets issued by employer	L80 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held Actual return on plan assets relating to assets still held at reporting date	L81 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold Actual return on plan assets relating to assets sold during period	L82 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement Purchases, sales and settlements	L83 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3 Transfers in and/or out of Level 3
Pension Plan [Member] M1	Hedge Funds, Multi-strategy [Member] M61	Fair Value, Inputs, Level 1 [Member] M73		0							
		Fair Value, Inputs, Level 2 [Member] M74		0							
		Fair Value, Inputs, Level 3 [Member] M75		40000000							
				40000000				5000000	0	0	0
	Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] ExM47	Fair Value, Inputs, Level 1 [Member] M73		0							
		Fair Value, Inputs, Level 2 [Member] M74		0							
		Fair Value, Inputs, Level 3 [Member] M75		47000000							
				47000000				2000000	2000000	3000000	0
	Defined Benefit Plan, Real Estate [Member] M24	Fair Value, Inputs, Level 1 [Member] M73		0							
		Fair Value, Inputs, Level 2 [Member] M74		0							
		Fair Value, Inputs, Level 3 [Member] M75		75000000							
				75000000				3000000	0	62000000	0

Figure 4a.3 (continues)

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Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19	L75	L76	L79	L80	L81	L82	L83
Standard Label				Defined Benefit Plan, Plan Assets, Amount	Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Preferred Label				Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
Pension Plan [Member] M1		Fair Value, Inputs, Level 1 [Member] M73		1370000000							
		Fair Value, Inputs, Level 2 [Member] M74		380000000							
		Fair Value, Inputs, Level 3 [Member] M75		297000000							
				2047000000				6000000	5000000	82000000	5000000
Other Postretirement Benefits Plan [Member] M2	Defined Benefit Plan, Equity Securities [Member] M22	Fair Value, Inputs, Level 1 [Member] M73		150000000							
		Fair Value, Inputs, Level 2 [Member] M74		0							
		Fair Value, Inputs, Level 3 [Member] M75		0							
				150000000							
	US Treasury Securities [Member] M32	Fair Value, Inputs, Level 1 [Member] M73		50000000							
		Fair Value, Inputs, Level 2 [Member] M74		0							
		Fair Value, Inputs, Level 3 [Member] M75		0							
				50000000							

Figure 4a.3 (continues)

	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	Investment Objective [Axis] A8	L19 Defined Benefit Plan, Plan Assets, Amount	L75 Defined Benefit Plan, Plan Assets, Target Allocation, Percentage	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage	L79 Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount	L80 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Still Held	L81 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Actual Return (Loss) on Plan Assets Sold	L82 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Purchase, Sale, and Settlement	L83 Defined Benefit Plan, Plan Assets Level 3 Reconciliation, Increase (Decrease) for Assets Transferred into (out of) Level 3
Standard Label												
Preferred Label					Amount of plan assets	Target asset allocation percentage	Percentage of plan assets within plan asset category	Amount of plan assets issued by employer	Actual return on plan assets relating to assets still held at reporting date	Actual return on plan assets relating to assets sold during period	Purchases, sales and settlements	Transfers in and/or out of Level 3
	Other Postretirement Benefits Plan [Member] M2	Corporate Debt Securities [Member] M33	Fair Value, Inputs, Level 1 [Member] M73		0							
			Fair Value, Inputs, Level 2 [Member] M74		103000000							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					103000000							
			Fair Value, Inputs, Level 1 [Member] M73		200000000							
			Fair Value, Inputs, Level 2 [Member] M74		103000000							
			Fair Value, Inputs, Level 3 [Member] M75		0							
					303000000							
		Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member] M43						12000000				

Figure 4a.3 (continued)

The XBRL report view created using the modeling structure for **Example 4b** is provided here:

	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	**L19** Defined Benefit Plan, Plan Assets, Amount	**L76** Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage
Standard Label					
Preferred Label				Amount of plan assets	Percentage of plan assets within plan asset category
	Pension Plan [Member] M1	Defined Benefit Plan, Cash [Member] M53	Fair Value, Inputs, Level 1 [Member] M73	150000000	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				150000000	
		Defined Benefit Plan, Equity Securities, US [Member] M25	Fair Value, Inputs, Level 1 [Member] M73	400000000	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				400000000	
		Defined Benefit Plan, Equity Securities, Non-US [Member] M26	Fair Value, Inputs, Level 1 [Member] M73	300000000	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				300000000	
		Equity Funds [Member] M58	Fair Value, Inputs, Level 1 [Member] M73	320000000	
			Fair Value, Inputs, Level 2 [Member] M74	130000000	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				450000000	

Figure 4b.3 (continues)

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Standard Label	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	L19 Defined Benefit Plan, Plan Assets, Amount	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage
Preferred Label				Amount of plan assets	Percentage of plan assets within plan asset category
	Pension Plan [Member] M1	US Treasury Securities [Member] M32	Fair Value, Inputs, Level 1 [Member] M73	200000000	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				200000000	
		Defined Benefit Plan, Debt Securities, AA Corporate Bond [Member] ExM30	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	100000000	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				100000000	
		Defined Benefit Plan, Debt Securities, A Corporate Bond [Member] ExM31	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	100000000	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				100000000	
		Collateralized Mortgage Backed Securities [Member] M40	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	50000000	
			Fair Value, Inputs, Level 3 [Member] M75	0	
				50000000	
		Hedge Funds, Equity [Member] M41	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	55000000	
				55000000	

Figure 4b.3 (continues)

	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	L19 — Defined Benefit Plan, Plan Assets, Amount	L76 — Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage
Standard Label / **Preferred Label**				Amount of plan assets	Percentage of plan assets within plan asset category
	Pension Plan [Member] M1	Hedge Funds, Event Driven [Member] M59	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	45000000	
				45000000	
		Hedge Funds, Global Opportunity [Member] M60	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	35000000	
				35000000	
		Hedge Funds, Multi-strategy [Member] M61	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	40000000	
				40000000	
		Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member] ExM47	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	47000000	
				47000000	
		Defined Benefit Plan, Real Estate [Member] M24	Fair Value, Inputs, Level 1 [Member] M73	0	
			Fair Value, Inputs, Level 2 [Member] M74	0	
			Fair Value, Inputs, Level 3 [Member] M75	75000000	
				75000000	

Figure 4b.3 (continues)

	Retirement Plan Type [Axis] A1	Defined Benefit Plan, Plan Assets, Category [Axis] A6	Fair Value Hierarchy and NAV [Axis] A7	L19 Defined Benefit Plan, Plan Assets, Amount	L76 Defined Benefit Plan, Plan Assets, Investment within Plan Asset Category, Percentage
Standard Label					
Preferred Label				Amount of plan assets	Percentage of plan assets within plan asset category
	Pension Plan [Member] M1	Equity Funds, Invested in Common Stock, US, Large Cap [Member] ExM69			0.70
		Equity Funds, Invested in Common Stock, US, Emerging Markets, Real Estate [Member] ExM70			0.30
		Hedge Funds, Event Driven, Invested in Equity Securities [Member] ExM62			0.60
		Hedge Funds, Event Driven, Invested in Fixed Income Securities, Bonds [Member] ExM63			0.40
		Hedge Funds, Global Opportunity, Invested in Equity Securities, Common Stock, Non-US [Member] ExM64			0.80
		Hedge Funds, Global Opportunity, Invested in Currencies [Member] ExM65			0.20
		Hedge Funds, Multi-strategy, Invested in Equity Securities, Common Stock, US [Member] ExM66			0.50
		Hedge Funds, Multi-strategy, Invested in Real Estate, Global [Member] ExM67			0.30
		Hedge Funds, Multi-strategy, Invested in Arbitrage Investments [Member] ExM68			0.20
			Fair Value, Inputs, Level 1 [Member] M73	1370000000	
			Fair Value, Inputs, Level 2 [Member] M74	380000000	
			Fair Value, Inputs, Level 3 [Member] M75	297000000	
				2047000000	

Figure 4b.3 (continued)

Notes:

1. Plan information is disaggregated by type of plan, and therefore, the dimension "Retirement Plan Type [Axis]" (**A1**) is intended to be used to tag the disaggregation of benefit information by type with member elements (**M1**) for pension information and (**M2**) for other postretirement benefit information.

2. Plan asset information (amounts, target asset allocation percentages, investment within plan asset categories, and level 3 roll forward amounts) is disaggregated by plan asset category, and therefore, the dimension "Defined Benefit Plan, Plan Assets, Category [Axis]" (**A6**) is intended to be used. Additional dimensions are not intended to be used for further disaggregations by additional characteristics, regardless of whether such disaggregations consist of single or multiple characteristics, because the practical Taxonomy expedient dimensional model is being applied to defined benefit plan asset disclosures.

   a. The domain for this dimension is structured hierarchically, meaning certain members have a parent-child relationship, as illustrated in the examples in **Figure 4.2**, because certain categories are disaggregated by additional characteristics.

   b. Certain member elements used with this dimension combine characteristics for issuer location, size, industry sector, investment objective, debt rating, and type of underlying fund investment.

   c. The defined benefit plan characteristic is contained in certain member elements (i.e., **M22** and **M24**), but not others (i.e., **M32** and **M33**), because certain characteristics (equity securities, debt securities, etc.) are either currently modeled or will be modeled as line items elsewhere in the Taxonomy. This modeling is intended to prevent multiple ways of tagging the same information by constraining these members to defined benefit plans.

   d. In **Example 4a**, for the corporate bonds plan asset category, the disclosure indicates that these represent bonds of U.S. issuers, and therefore, the member element "Debt Security, Corporate, US [Member]" (**M34**) is used rather than "Corporate Debt Securities [Member]" (**M33**) with an extensible list to provide additional information about the plan asset category. This is because the practical Taxonomy expedient dimensional model is used for defined benefit plan asset disclosures.

e. For the private equity funds plan asset category, the disclosure indicates that the funds are primarily invested in U.S. commercial real estate, and therefore an extension member element combining all disclosed characteristics is used, "Private Equity Funds, Invested in Real Estate, US, Commercial Sector [Member]" (**ExM47**), rather than the Taxonomy member element "Private Equity Funds [Member]" (**M46**) with an extensible list to provide information about additional characteristics for the private equity funds category. This is because the practical Taxonomy expedient dimensional model is used for defined benefit plan asset disclosures. The extension member element is modeled by augmenting additional characteristics to the Taxonomy member element name, as outlined in the **Section 1** of this Guide.

3. Plan asset information is disaggregated by fair value measurement, and therefore, the dimension "Fair Value Hierarchy and NAV [Axis]" (**A7**) is intended to be used with member elements **M73** for level 1 inputs, **M74** for level 2 inputs, and **M75** for level 3 inputs. The domain for this dimension is structured as a flat list of members, meaning the members have a sibling relationship, as illustrated in the examples in **Figure 4.2**.

4. Target plan asset information is also disaggregated by investment objective, and therefore, the dimension "Investment Objective [Axis]" (**A8**) is intended to be used with extension member elements (**ExM77**) for long-term growth and (**ExM78**) for near-term benefit payments.

5. In **Example 4b**, the $12 million fact value for Entity A's common stock is intended to be tagged with the line item element "Defined Benefit Plan, Plan Assets, Employer, Related Party, Amount" (**L79**) rather than the line item element "Defined Benefit Plan, Plan Assets, Amount" (**L19**) because the amount disclosed represents a partial monetary summation, which is not intended to sum to the total for the equity securities plan asset category of $150 million. Rather, the $12 million fact value is informational in nature because it is already included in the $150 million total. **L79** is tagged with the member element "Defined Benefit Plan, Equity Securities, Common Stock, Employer, Related Party [Member]" (**M43**) and included as a child of the parent member element "Defined Benefit Plan, Equity Securities [Member]" (**M22**) on the **A6** dimension, as illustrated in **Figure 4a.2**.

6. In the level 3 roll forward of plan asset information, the XBRL report view represents the date context for the year ended December 31, 2020 and at December 31, 2020, and therefore, the beginning balances for plan asset (**L19**) elements are not presented because

they would appear in a separate date context. An XBRL calculation is not possible for the end of year total for the level 3 roll forward because the beginning and ending balances are tagged with the same element reported with different date contexts, which have an instant period type, while the elements for the activity in the roll forwards have a duration period type.

7. An XBRL calculation is not possible for plan asset amounts (**L19**) or target asset allocation percentages (**L75**) because one line item element is used for the respective disclosure. Users of the XBRL data could recalculate totals and/or subtotals by using the line item(s) with the **A6** and **A7** dimensions and members with which they are tagged. This is possible based on the relationship (parent-child and/or sibling) of the member elements within the domain in the definition linkbase, as illustrated in the examples in **Figure 4.2**.

Example 5—<u>Disclosures Aggregating Plans with Plan Assets Exceeding Benefit Obligation and Plans with Benefit Obligation Exceeding Plan Assets</u>

The following examples illustrate the modeling of defined benefit plan disclosures when plans in which plan assets exceed the benefit obligation are aggregated with plans in which the benefit obligation exceeds plan assets.

The following example illustrates the modeling of defined benefit plan disclosures when the accumulated benefit obligation exceeds plan assets for the Company's pension plans. This Company has both pension and other postretirement benefit plans, but only certain pension plans have an accumulated benefit obligation in excess of plan assets.

Information for pension plans with an accumulated benefit obligation in excess of plan assets		
(in millions)		**December 31, 2020**
Accumulated benefit obligation	**L85, A1:M1**	237
Fair value of plan assets	**L86, A1:M1**	84
Information for pension plans with a projected benefit obligation in excess of plan assets		
Projected benefit obligation	**L87**	1,277
Fair value of plan assets	**L89**	820

Figure 5a.1

The following example illustrates the modeling of defined benefit plan disclosures when the accumulated benefit obligation exceeds plan assets for the Company's pension and other postretirement benefit plans as well as when the projected benefit obligation exceeds plan assets for the Company's pension plan.

Information for aggregated plans with an accumulated benefit obligation in excess of plan assets was as follows:					
		December 31, 2020			
(in millions)		**Pension Plans**		**Other Postretirement Benefit Plans**	
Projected benefit obligation	**L84**	$ 300			
Accumulated benefit obligation	**L85, A1:M1**	250	**L85, A1:M2**	$	100
Fair value of plan assets	**L86, A1:M1**	200	**L86, A1:M2**		50
Information for aggregated plans with a projected benefit obligation in excess of plan assets was as follows:					
(in millions)		**Pension Plans**			
Projected benefit obligation	**L87**	$ 325			
Accumulated benefit obligation	**L88**	225			
Fair value of plan assets	**L89**	175			

Figure 5b.1

The following example illustrates the modeling of defined benefit plan disclosures when both the projected and accumulated benefit obligation exceeds plan assets for the Company's pension plan. This Company has both pension and other postretirement benefit plans, but only pension plan information is presented for illustrative purposes.

The aggregate projected benefit obligation (PBO), the aggregate accumulated benefit obligation (ABO), and the aggregate fair value of plan assets are presented for all defined benefit pension plans with a PBO in excess of plan assets and for all defined benefit pension plans with an ABO in excess of plan assets as follows:					
		December 31, 2020			
(in millions)		**PBO exceeds fair value of plan assets**		**ABO exceeds fair value of plan assets**	
Projected benefit obligation	**L87**	$ 2,484	**L84**	$	2,282
Accumulated benefit obligation	**L88**	2,168	**L85, A1:M1**		2,012
Fair value of plan assets	**L89**	1,399	**L86, A1:M1**		1,224

Figure 5c.1

The legend for the elements used to tag the facts in **Example 5a** is:

	Standard Label	Balance Type	Period Type	Element Name
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
L85	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateAccumulatedBenefitObligation
L86	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Plan Assets	Debit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateFairValueOfPlanAssets
L87	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsProjectedBenefitObligation
L89	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets	Debit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsPlanAssets

Figure 5a.2

The legend for the elements used to tag the facts in **Example 5b** is:

	Standard Label	Balance Type	Period Type	Element Name
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
M2	Other Postretirement Benefits Plan [Member]		Duration	OtherPostretirementBenefitPlansDefinedBenefitMember
L84	Defined Benefit Plan, Pension Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateProjectedBenefitObligation
L85	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateAccumulatedBenefitObligation
L86	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Plan Assets	Debit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateFairValueOfPlanAssets
L87	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsProjectedBenefitObligation
L88	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsAccumulatedBenefitObligation
L89	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets	Debit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsPlanAssets

Figure 5b.2

The legend for the elements used to tag the facts in **Example 5c** is:

	Standard Label	Balance Type	Period Type	Element Name
A1	Retirement Plan Type [Axis]		Duration	RetirementPlanTypeAxis
	Retirement Plan Type [Domain]		Duration	RetirementPlanTypeDomain
M1	Pension Plan [Member]		Duration	PensionPlansDefinedBenefitMember
L84	Defined Benefit Plan, Pension Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateProjectedBenefitObligation
L85	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateAccumulatedBenefitObligation
L86	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Plan Assets	Debit	Instant	DefinedBenefitPlanPensionPlansWithAccumulatedBenefitObligationsInExcessOfPlanAssetsAggregateFairValueOfPlanAssets
L87	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsProjectedBenefitObligation
L88	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Credit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsAccumulatedBenefitObligation
L89	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets	Debit	Instant	DefinedBenefitPlanPensionPlanWithProjectedBenefitObligationInExcessOfPlanAssetsPlanAssets

Figure 5c.2

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

		L85	L86	L87	L89
Standard Label	**Retirement Plan Type [Axis]** A1	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Plan Assets	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets
Preferred Label		Accumulated benefit obligation when the accumulated benefit obligation exceeds plan assets	Plan assets when the accumulated benefit obligation exceeds plan assets	Projected benefit obligation when the projected benefit obligation exceeds plan assets	Plan assets when the projected benefit obligation exceeds plan assets
	Pension Plan [Member] M1	237000000	84000000		
	Report-Wide Value			1277000000	820,000,000

Figure 5a.3

Notes:

1. Plan information is disaggregated by type of plan, and therefore, the dimension "Retirement Plan Type [Axis]" (**A1**) is intended to be used to tag the disaggregation of benefit information by type with the member element (**M1**) for pension information.

2. Even though one value is reported for **L85** and **L86**, they are tagged with the **A1** dimension and **M1** member because it represents a partial disaggregation of the plan type characteristic for this disclosure and an extensible list for plan type does not apply to all fact values reported for the defined benefit plans. Here, the characteristic for plan type is not contained in the line item element. If **L85** and **L86** were tagged without a dimension for plan type, then it conveys to a user of the data that they are the report-wide or default values, when in fact they only apply to pension plans and the report-wide or default values may be different.

3. **L87** and **L89** represent the report-wide or default value. The characteristic for plan type (pension) is contained in the line item element, which would only apply to pension plans. It would be redundant to include a dimension for plan type with this element. Also, if a dimension for plan type was applied to this line item, it conveys to a user of the data that this value is not the report-wide value, when in fact it is. If an extensible list element for plan type was included in the XBRL filing, it conveys to a user of the data that all report-wide values apply to pension plans, when in fact only certain values apply to pension plans. While the report-wide values are not explicitly disclosed or tagged in the XBRL filing for this example, a user of the data could determine the report-wide values based on the how the information is tagged.

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

		L84	L85	L86	L87	L88	L89
Standard Label	**Retirement Plan Type [Axis]** **A1**	Defined Benefit Plan, Pension Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Plan Assets	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets
Preferred Label		Projected benefit obligation when the accumulated benefit obligation exceeds plan assets	Accumulated benefit obligation when the accumulated benefit obligation exceeds plan assets	Plan assets when the accumulated benefit obligation exceeds plan assets	Projected benefit obligation when the projected benefit obligation exceeds plan assets	Accumulated benefit obligation when the projected benefit obligation exceeds plan assets	Plan assets when the projected benefit obligation exceeds plan assets
Pension Plan [Member] **M1**			250000000	200000000			
Other Postretirement Benefits Plan [Member] **M2**			100000000	50000000			
Report-Wide Value		300000000			325000000	225000000	175000000

Figure 5b.3

Notes:

1. Plan information is disaggregated by type of plan, and therefore, the dimension "Retirement Plan Type [Axis]" (**A1**) is intended to be used to tag the disaggregation of benefit information by type with member elements (**M1**) for pension information and (**M2**) for other postretirement benefit information.

2. **L84**, **L87**, **L88**, and **L89** represent report-wide or default values. The characteristic for plan type (pension) is contained in these line item elements, which would only apply to pension plans. It would be redundant to include a dimension for plan type with these elements. Also, if a dimension for plan type was applied to these line item elements, it conveys to a user of the data that these are not the report-wide values, when in fact they are. If an extensible list element for plan type was included in the XBRL filing, it conveys to a user of the data that all report-wide values apply to pension plans, when in fact only certain values apply to pension plans. While the report-wide values are not explicitly disclosed or tagged in the XBRL filing for this example, a user of the data could determine the report-wide values based on the how the information is tagged.

3. As this example illustrates, projected benefit obligation information is not applicable to other postretirement benefit information, therefore, the elements **L84**, **L87**, **L88**, and **L89** are not tagged, nor should be tagged, with the member element (**M2**) for other postretirement benefit information.

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

		L84	L85	L86	L87	L88	L89
Standard Label	**Retirement Plan Type [Axis]** **A1**	Defined Benefit Plan, Pension Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Defined Benefit Plan, Plan with Accumulated Benefit Obligation in Excess of Plan Assets, Plan Assets	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Projected Benefit Obligation	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Accumulated Benefit Obligation	Defined Benefit Plan, Pension Plan with Projected Benefit Obligation in Excess of Plan Assets, Plan Assets
Preferred Label		Projected benefit obligation when the accumulated benefit obligation exceeds plan assets	Accumulated benefit obligation when the accumulated benefit obligation exceeds plan assets	Plan assets when the accumulated benefit obligation exceeds plan assets	Projected benefit obligation when the projected benefit obligation exceeds plan assets	Accumulated benefit obligation when the projected benefit obligation exceeds plan assets	Plan assets when the projected benefit obligation exceeds plan assets
	Pension Plan [Member] **M1**		2012000000	1224000000			
	Report-Wide Value	2282000000			2484000000	2168000000	1399000000

Figure 5c.3

Notes:

1. Plan information is disaggregated by type of plan, and therefore, the dimension "Retirement Plan Type [Axis]" (**A1**) is intended to be used to tag the disaggregation of benefit information by type with the member element (**M1**) for pension information.

2. **L84**, **L87**, **L88**, and **L89** represent report-wide or default values. The characteristic for plan type (pension) is contained in these line item elements, which would only apply to pension plans. It would be redundant to include a dimension for plan type with these elements. Also, if a dimension for plan type was applied to these line item elements, it conveys to a user of the data that these values are not the report-wide values, when in fact they are. If an extensible list element for plan type was included in the XBRL filing, it conveys to a user of the data that all report-wide values apply to pension plans, when in fact only certain values apply to pension plans. While the report-wide values are not explicitly disclosed or tagged in the XBRL filing for this example, a user of the data could determine the report-wide values based on the how the information is tagged.

3. Even though one value is reported for **L85** and **L86**, they are tagged with the **A1** dimension and **M1** member because it represents a partial disaggregation of the plan type characteristic for this disclosure and an extensible list for plan type does not apply to all fact values reported for the defined benefit plans. Here, the characteristic for plan type is not contained in the line item element. If **L85** and **L86** were tagged without a dimension for plan type, then it conveys to a user of the data that they are the report-wide values, when in fact they only apply to pension plans and the report-wide values may be different.