

FASB US GAAP Financial Reporting Taxonomy Implementation Guide Series

Other Comprehensive Income

Based on UGT Version 2013

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Notice

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Overview

The purpose of this Implementation Guide is to demonstrate the modeling of transactions related to changes in accumulated other comprehensive income, including reclassifications out of accumulated other comprehensive income. The modeling has been completed using the elements in the U.S. GAAP Financial Reporting Taxonomy (UGT). Extension members are included to report certain company-specific disclosures. This guide focuses on detail tagging only (Level 4); it does not include any elements for text blocks, policy text blocks, and table text blocks (Levels 1-3).

The Implementation Guide includes the following three sections:

- **Overview of Other Comprehensive Income Elements Attributes:** This section provides an overview of other comprehensive income elements attributes.

- **Modeling of Changes in Accumulated Other Comprehensive Income:** This section provides three examples of modeling the changes in accumulated other comprehensive income items:
 - [Example 1—Disclosure of Changes in Accumulated Other Comprehensive Income Presented on the Face of the Financial Statements](#)
 - [Example 2—Disclosure of Changes in Accumulated Other Comprehensive Income Presented in the Notes to the Financial Statements](#)
 - [Example 3—Disclosure of Changes in Accumulated Other Comprehensive Income with Multiple Pension and Other Postretirement Benefit Plan Components](#)

- **Modeling of Reclassification Out of Accumulated Other Comprehensive Income:** This section provides two examples of modeling the reclassification out of accumulated other comprehensive income items:
 - [Example 4— Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income in the Notes to the Financial Statements](#)
 - [Example 5— Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive on the Face of the Financial Statement](#)

The examples in the Implementation Guide 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 UGT understand how the modeling for other comprehensive income is structured within the UGT.

Common Information for All Examples

We have provided a legend for common dimension and members to associate with facts contained in the financial statements.

Coding	UGT Standard Label	UGT Element Name
A1	→ Equity Components [Axis] → Equity Component [Domain] → Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member]	→ StatementEquityComponentsAxis → EquityComponentDomain → AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember
M1	→ Accumulated Net Unrealized Investment Gain (Loss) [Member]	→ AccumulatedNetUnrealizedInvestmentGainLossMember
M3	→ Accumulated Defined Benefit Plans Adjustment [Member]	→ AccumulatedDefinedBenefitPlansAdjustmentMember
M4	→ Accumulated Translation Adjustment [Member]	→ AccumulatedTranslationAdjustmentMember
A3	→ Reclassification out of Accumulated Other Comprehensive Income [Axis] → Reclassification out of Accumulated Other Comprehensive Income [Domain]	→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis → ReclassificationOutOfAccumulatedOtherComprehensiveIncomeDomain
M5	→ Reclassification out of Accumulated Other Comprehensive Income [Member]	→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember

➤ **Overview of Other Comprehensive Income Elements Attributes**

Elements included in presentation group *148400 – Statement – Statement of Comprehensive Income* are structured as follows:

- OCI components, except for pension and other postretirement benefit plan components, are modeled from an income perspective. These OCI components (foreign currency transactions and translations, available-for-sale securities adjustments, and cash flow hedges), before reclassification have a credit balance attribute while the elements representing the reclassification adjustment from AOCI have a debit balance attribute. Definitions and standard labels for each element are modeled to be consistent with the corresponding balance type.
- OCI components related to pension and postretirement benefit plans have been modeled from an expense perspective which is different from the other components in OCI which are modeled from an income perspective as noted above. The amount for defined benefit plans overall would be recognized on the income statement as an expense or reduction of expense. The element representing the OCI component for defined benefit plans before reclassification has a debit balance attribute while the element representing the reclassification or amortization from AOCI has a credit balance attribute.

➤ **Modeling of Changes in Accumulated Other Comprehensive Income.**

This section provides examples of modeling the changes in accumulated other comprehensive income (AOCI).

Example 1—Disclosure of Changes in Accumulated Other Comprehensive Income Presented on the Face of the Financial Statements

This example uses a two-statement approach to illustrate the modeling of changes in AOCI for each OCI component on the face of the Statement of Comprehensive Income. The income statement is not shown in the example.

Entity XYZ Statement of Consolidated Comprehensive Income Year Ended December 31, 201X		
L1	Net Income	\$63,600
	Other Comprehensive Income, Net of Tax	
	Gains and Losses on Cash Flow Hedges	
L2	Unrealized (Loss) on OCI (Loss), Unrealized Gain (Loss) on Derivatives Arising During Period, Net of Tax	3,000
L3	Less: OCI (Loss), Reclassification Adjustment from AOCI on Derivatives, Net of Tax	(750)
L4	OCI (Loss), Derivatives Qualifying as Hedges, Net of Tax	2,250
	Unrealized Gains and Losses on AFS Securities	
L6	OCI (Loss), Unrealized Holding Gain (Loss) on Securities Arising During Period, Net of Tax	2,500
L7	Less: OCI (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax	(1,500)
L8	OCI (Loss), Available-for-sale Securities Adjustment, Net of Tax	1,000
	Defined Benefit Pension Plans	
L10	Other Comprehensive Income, Pension and Other Postretirement Benefit Plans, Adjustment, before Reclassification Adjustments, Net of Tax	(3,000)
L11	Less: Other Comprehensive Income, Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, Net of Tax	4,500
L12	Other Comprehensive Income, Pension and Other Postretirement Benefit Plans, Adjustment, Net of Tax	1,500
	Foreign Currency Translation Adjustment	
L14	OCI (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax	1,000
L15	Less: OCI (Loss), Foreign Currency Transaction and Translation Reclassification Adjustment from AOCI, Realized upon Sale or Liquidation, Net of Tax	-
L16	OCI (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax	1,000
L20	OCI (Loss), Net of Tax	<u>5,750</u>
L21	Comprehensive Income	<u>69,350</u>
L13	Less: Comprehensive Income Attributable to the Noncontrolling Interest	<u>(16,120)</u>
L22	Comprehensive Income Attributable to the Parent	<u>\$ 53,230</u>

Figure 1.1

The UGT elements used to tag these facts when a user chooses to present the changes in AOCI for each OCI component on the face of the financial statement are :

	<u>UGT Standard Label</u>	<u>Period Type</u>	<u>UGT Element Name</u>
Gains and Losses on Cash Flow Hedges	L2 → Accumulated Other Comprehensive Income (Loss), Net of Tax [Abstract]	Duration	→ AccumulatedOtherComprehensiveIncomeLossNetOfTaxAbstract
	L3 → Other Comprehensive Income (Loss), Unrealized Gain (Loss) on Derivatives Arising During Period, Net of Tax	Duration	→ OtherComprehensiveIncomeUnrealizedGainLossOnDerivativesArisingDuringPeriodNetOfTax
	L4 → Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI on Derivatives, Net of Tax	Duration	→ OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIOnDerivativesNetOfTax
Unrealized Gains and Losses on	L6 → Other Comprehensive Income (Loss), Derivatives Qualifying as Hedges, Net of Tax	Duration	→ OtherComprehensiveIncomeLossDerivativesQualifyingAsHedgesNetOfTax
	L7 → Other Comprehensive Income (Loss), Unrealized Holding Gain (Loss) on Securities Arising During Period, Net of Tax	Duration	→ OtherComprehensiveIncomeUnrealizedHoldingGainLossOnSecuritiesArisingDuringPeriodNetOfTax
	L8 → Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax	Duration	→ OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIForSaleOfSecuritiesNetOfTax
Defined Benefit Pension Items	L10 → Other Comprehensive Income (Loss), Available-for-sale Securities Adjustment, Net of Tax	Duration	→ OtherComprehensiveIncomeLossAvailableForSaleSecuritiesAdjustmentNetOfTax
	L11 → Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Adjustment, before Reclassification	Duration	→ OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentBeforeReclassificationAdjustmentsNetOfTax
	L12 → Other Comprehensive (Income) Loss, Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, Net of Tax	Duration	→ OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCI PensionAndOtherPostretirementBenefitPlansNetOfTax
Foreign Currency Items	L14 → Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Adjustment, Net of Tax	Duration	→ OtherComprehensiveIncomeLossPensionAndOtherPostretirementBenefitPlansAdjustmentNetOfTax
	L15 → Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax	Duration	→ OtherComprehensiveIncomeForeignCurrencyTransactionAndTranslationGainLossArisingDuringPeriodNetOfTax
	L16 → Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Reclassification Adjustment from AOCI, Realized upon Sale or Liquidation, Net of Tax	Duration	→ OtherComprehensiveIncomeLossForeignCurrencyTransactionAndTranslation ReclassificationAdjustmentFromAOCIRealizedUponSaleOrLiquidationNetOfTax
	L1 → Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Duration	→ ProfitLoss
	L20 → Other Comprehensive Income (Loss), Net of Tax	Duration	→ OtherComprehensiveIncomeLossNetOfTax
	L21 → Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest	Duration	→ ComprehensiveIncomeNetOfTaxIncludingPortionAttributableToNoncontrollingInterest
	L13 → Comprehensive (Income) Loss, Net of Tax, Attributable to Noncontrolling Interest	Duration	→ ComprehensiveIncomeNetOfTaxAttributableToNoncontrollingInterest
	L22 → Comprehensive Income (Loss), Net of Tax, Attributable to Parent	Duration	→ ComprehensiveIncomeNetOfTax

Figure 1.2

The instance document created using this modeling structure is provided below.

	Standard Label	Preferred Label**	1/1/1X to 12/31/1X
L1	Net Income (Loss), Including Portion Attributable to Noncontrolling Interest	Net Income	63,600
L2	Other Comprehensive Income (Loss), Unrealized Gain (Loss) on Derivatives Arising During Period, Net of Tax	Unrealized (Loss) on OCI (Loss), Unrealized Gain (Loss) on Derivatives Arising During Period, Net of Tax	3,000
L3	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI on Derivatives, Net of Tax	OCI (Loss), Reclassification Adjustment from AOCI on Derivatives, Net of Tax	750
L4	OCI (Loss), Derivatives Qualifying as Hedges, Net of Tax	OCI (Loss), Derivatives Qualifying as Hedges, Net of Tax	2,250
L6	Other Comprehensive Income (Loss), Unrealized Holding Gain (Loss) on Securities Arising During Period, Net of Tax	OCI (Loss), Unrealized Holding Gain (Loss) on Securities Arising During Period, Net of Tax	2,500
L7	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax	OCI (Loss), Reclassification Adjustment from AOCI for Sale of Securities, Net of Tax	1,500
L8	Other Comprehensive Income (Loss), Available-for-sale Securities Adjustment, Net of Tax	OCI (Loss), Available-for-sale Securities Adjustment, Net of Tax	1,000
L10	Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Adjustment, before Reclassification Adjustments, Net of Tax	Other Comprehensive Income, Pension and Other Postretirement Benefit Plans, Adjustment, before Reclassification Adjustments, Net of Tax	3,000
L11	Other Comprehensive (Income) Loss, Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, Net of Tax	Other Comprehensive (Income) Loss, Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, Net of Tax	4,500
L12	Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Adjustment, Net of Tax	Other Comprehensive (Income) Loss, Pension and Other Postretirement Benefit Plans, Adjustment, Net of Tax	(1,500)
L14	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax	OCI (Loss), Foreign Currency Transaction and Translation Gain (Loss) Arising During Period, Net of Tax	1,000
L15	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Reclassification Adjustment from AOCI, Realized upon Sale or Liquidation, Net of Tax	OCI (Loss), Foreign Currency Transaction and Translation Reclassification Adjustment from AOCI, Realized upon Sale or Liquidation, Net of Tax	0
L16	Other Comprehensive Income (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax	OCI (Loss), Foreign Currency Transaction and Translation Adjustment, Net of Tax	1,000
L20	Other Comprehensive Income (Loss), Net of Tax	OCI (Loss), Net of Tax	5,750
L21	Comprehensive Income (Loss), Net of Tax, Including Portion Attributable to Noncontrolling Interest	Comprehensive Income	69,350
L13	Comprehensive (Income) Loss, Net of Tax, Attributable to Noncontrolling Interest	Comprehensive Income Attributable to the Noncontrolling Interest	16,120
L22	Comprehensive Income (Loss), Net of Tax, Attributable to Parent	Comprehensive Income Attributable to the Parent	53,230

Figure 1.3

Notes:

- The appropriate primary line items are used to model this information when users choose to present the disclosure of changes in AOCI on the face of the financial statements.
- The appropriate calculation is established to reflect the fact value relationships.

- All reported fact values in this scenario are “net of tax amount”; therefore, related OCI net of tax elements are used.
- OCI elements that represent either a cash flow hedge component or an available-for-sale securities component before reclassification are modeled with credit balance types; corresponding reclassification elements are modeled with debit balance types. Therefore, reclassification amounts of cash flow hedges component (\$750) and AFS securities component (\$1,500) should be entered as positive numbers (as shown in Figure 1.3) to conform to the balance types. A negated label can be used to render as a negative amount.
- OCI elements representing pension components before reclassification are modeled with a debit balance type and the corresponding reclassification element is modeled with a credit balance type. Therefore, reclassification amount of pension component \$4,500 should be entered as a positive number to conform to the balance type (credit) of the element.
- Additional guidance for structure of elements included in presentation group 148400 – *Statement – Statement of Comprehensive Income* can be found under section - [Overview of Other Comprehensive Income Elements Attributes](#).

**Preferred Labels are the labels created and used by the company to show the line item captions in its financial statement.

Example 2— Disclosure of Changes in Accumulated Other Comprehensive Income Presented in the Notes to the Financial Statements

Entity XYZ Notes to Financial Statements Changes in Accumulated Other Comprehensive Income by Component ^(a) For the Period Ended December 31, 201X					
	M1 Gains and Losses on Cash Flow Hedges	M2 Unrealized Gains and Losses on Available-for-Sale Securities	M3 Defined Benefit Pension Items	M4 Foreign Currency Items	Entity Wide Value Total
Beginning balance L17	\$ (1,200)	\$ 1,000	\$ (8,800)	\$ 1,300	\$ (7,700)
Other comprehensive income before reclassifications L18	3,000	2,500	(3,000)	1,000	3,500
Amounts reclassified from accumulated other comprehensive income L19	(750)	(1,500)	4,500	-	2,250
Net current-period other comprehensive income L20	2,250	1,000	1,500	1,000	5,750
Ending balance L17	\$ 1,050	\$ 2,000	\$ (7,300)	\$ 2,300	\$ (1,950)

(a) All amounts are net of tax. Amounts in parentheses indicate debits.

Figure 2.1

The UGT elements used to tag these facts if a user chooses to present the changes in AOCI for each OCI component as a separate disclosure in the notes are:

	UGT Standard Label	Period Type	UGT Element Name
A1	→ Equity Components [Axis]		→ StatementEquityComponentsAxis
	→ Equity Component [Domain]		→ EquityComponentDomain
M1	→ Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member]		→ AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember
M2	→ Accumulated Net Unrealized Investment Gain (Loss) [Member]		→ AccumulatedNetUnrealizedInvestmentGainLossMember
M3	→ Accumulated Defined Benefit Plans Adjustment [Member]		→ AccumulatedDefinedBenefitPlansAdjustmentMember
M4	→ Accumulated Translation Adjustment [Member]		→ AccumulatedTranslationAdjustmentMember
	→ Accumulated Other Comprehensive Income (Loss) [Line Items]		→ AccumulatedOtherComprehensiveIncomeLossLineItems
L17	→ Accumulated Other Comprehensive Income (Loss), Net of Tax	Instant	→ AccumulatedOtherComprehensiveIncomeLossNetOfTax
L18	→ Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	Duration	→ OtherComprehensiveIncomeLossBeforeReclassificationsNetOfTax
L19	→ Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	Duration	→ ReclassificationFromAccumulatedOtherComprehensiveIncomeCurrentPeriodNetOfTax
L20	→ Other Comprehensive Income (Loss), Net of Tax	Duration	→ OtherComprehensiveIncomeLossNetOfTax

Figure 2.2

The instance document created using this modeling structure is provided below.

	Standard Label	Preferred Label**	Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member] M1	Accumulated Net Unrealized Investment Gain (Loss) [Member] M2	Accumulated Defined Benefit Plans Adjustment [Member] M3	Accumulated Translation Adjustment [Member] M4	Entity Wide Value
L17	Accumulated Other Comprehensive Income (Loss), Net of Tax, Beginning balance	Accumulated Other Comprehensive Income (Loss), Beginning balance	(\$1,200)	\$1,000	(\$8,800)	\$1,300	(\$7,700)
L18	Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	Other comprehensive income before reclassifications	3,000	2,500	(3,000)	1,000	3,500
L19	Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	Amounts reclassified from accumulated other comprehensive income	750	1,500	(4,500)	0	2,250
L20	Other Comprehensive Income (Loss), Net of Tax	Net current-period other comprehensive income	2,250	1,000	1,500	1,000	5,750
L17	Accumulated Other Comprehensive Income (Loss), Net of Tax, Ending balance	Accumulated Other Comprehensive Income (Loss), Ending balance	\$1,050	\$2,000	(\$7,300)	\$2,300	(\$1,950)

Figure 2.3

Notes:

- AOCI primary line items should be used with related OCI component members under “Equity Components [Axis]” to model this information if filers choose to present the disclosure as a separate disclosure in the notes.
- A dimensional relationship is used to effectively reflect the disaggregation or attribute identification of a primary concept – AOCI or OCI.

**Preferred Labels are the labels created and used by the company to show the line item captions in its financial statement.

Example 3— Disclosure of Changes in Accumulated Other Comprehensive Income with Multiple Pension and Other Postretirement Benefit Plan Components

This example demonstrates the reclassification out of AOCI disclosure where an entity has more than one pension reclassification such as actuarial gains/losses, prior service cost/credit, and transition asset/obligation. Extension member elements that represent specific pension components will be used in conjunction with reclassification out of AOCI line items.

Entity XYZ
Notes to Financial Statements
Changes in Accumulated Other Comprehensive Income by Component^(a)
For the Period Ended December 31, 201X

	M1		M2			M3			M4		Entity Wide Value Total
	Gains and Losses on Cash Flow Hedges	Unrealized Gains and Losses on Available-for-Sale Securities	Defined Benefit Pension Items			Foreign Currency Items	Total	Total	Total		
			ExM3a	ExM3b	ExM3c						
			Net Gain (Loss)	Net Prior Service (Cost) Credit	Net Transition Asset (Obligation)						
Beginning balance L17	\$ (1,200)	\$ 1,000	\$ (5,000)	\$ (4,000)	\$ 200	\$ (8,800)	\$ 1,300	\$ (16,500)			
Other comprehensive income before reclassifications L18	3,000	2,500	(2,800)	(700)	500	(3,000)	1,000	500			
Amounts reclassified from accumulated other comprehensive income ^(b) L19	(750)	(1,500)	2,000	1,500	1,000	4,500	-	6,750			
Net current-period other comprehensive income L20	2,250	1,000	(800)	800	1,500	1,500	1,000	7,250			
Ending balance L17	\$ 1,050	\$ 2,000	\$ (5,800)	\$ (3,200)	\$ 1,700	\$ (7,300)	\$ 2,300	\$ (9,250)			

(a) All amounts are net of tax. Amounts in parentheses indicate debits.

Figure 3.1

The UGT elements used to tag these facts if a user chooses to present the changes in AOCI for each OCI component as a separate disclosure in the notes are:

	<u>UGT Standard Label</u>	<u>Period Type</u>	<u>UGT Element Name</u>
A1	→ Equity Components [Axis]		→ StatementEquityComponentsAxis
	→ Equity Component [Domain]		→ EquityComponentDomain
M1	→ Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member]		→ AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember
M2	→ Accumulated Net Unrealized Investment Gain (Loss) [Member]		→ AccumulatedNetUnrealizedInvestmentGainLossMember
M3	→ Accumulated Defined Benefit Plans Adjustment [Member]		→ AccumulatedDefinedBenefitPlansAdjustmentMember
ExM3a	→ Accumulated Defined Benefit Plans Adjustment, Net Unamortized Gain (Loss) [Member]		→ AccumulatedDefinedBenefitPlansAdjustmentNetUnamortizedGainLossMember
ExM3b	→ Accumulated Defined Benefit Plans Adjustment, Net Prior Service Cost (Credit) [Member]		→ AccumulatedDefinedBenefitPlansAdjustmentNetPriorServiceCostCreditMember
ExM3c	→ Accumulated Defined Benefit Plans Adjustment, Net Transition (Asset) Obligation [Member]		→ AccumulatedDefinedBenefitPlansAdjustmentNetTransitionAssetObligationMember
M4	→ Accumulated Translation Adjustment [Member]		→ AccumulatedTranslationAdjustmentMember
	→ Accumulated Other Comprehensive Income (Loss) [Line Items]		→ AccumulatedOtherComprehensiveIncomeLossLineItems
L17	→ Accumulated Other Comprehensive Income (Loss), Net of Tax	Instant	→ AccumulatedOtherComprehensiveIncomeLossNetOfTax
L18	→ Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	Duration	→ OtherComprehensiveIncomeLossBeforeReclassificationsNetOfTax
L19	→ Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	Duration	→ ReclassificationFromAccumulatedOtherComprehensiveIncomeCurrentPeriodNetOfTax
L20	→ Other Comprehensive Income (Loss), Net of Tax	Duration	→ OtherComprehensiveIncomeLossNetOfTax

Figure 3.2

The instance document created using this modeling structure is provided below.

Standard Label	Preferred Label**	Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member] M1	Accumulated Net Unrealized Investment Gain (Loss) [Member] M2	Accumulated Defined Benefit Plans Adjustment, Net Unamortized Gain (Loss) [Member] ExM3a	Accumulated Defined Benefit Plans Adjustment, Net Prior Service Cost (Credit) [Member] ExM3b	Accumulated Defined Benefit Plans Adjustment, Net Transition (Asset) Obligation [Member] ExM3c	Accumulated Defined Benefit Plans Adjustment [Member] M3	Accumulated Translation Adjustment [Member] M4	Entity Wide Value
L17 Accumulated Other Comprehensive Income (Loss), Net of Tax, Beginning balance	Accumulated Other Comprehensive Income (Loss), Beginning balance	(\$1,200)	\$1,000	(\$5,000)	(\$4,000)	\$200	(\$8,800)	\$1,300	(\$16,500)
L18 Other Comprehensive Income (Loss), before Reclassifications, Net of Tax	Other comprehensive income before reclassifications	3,000	2,500	(2,800)	(700)	500	(3,000)	1,000	3,500
L19 Reclassification from Accumulated Other Comprehensive Income, Current Period, Net of Tax	Amounts reclassified from accumulated other comprehensive income	750	1,500	(2,000)	(1,500)	(1,000)	(4,500)	0	2,250
L20 Other Comprehensive Income (Loss), Net of Tax	Net current-period other comprehensive income	2,250	1,000	(800)	800	1,500	1,500	1,000	5,750
L17 Accumulated Other Comprehensive Income (Loss), Net of Tax, Ending balance	Accumulated Other Comprehensive Income (Loss), Ending balance	\$1,050	\$2,000	(\$5,800)	(\$3,200)	\$1,700	(\$7,300)	\$2,300	(\$1,950)

Figure 3.3

**Preferred Labels are the labels created and used by the company to show the line item captions in its financial statement.

➤ **Modeling of Reclassification Out of Accumulated Other Comprehensive Income.**

This section provides two examples of modeling amounts reclassified out of accumulated other comprehensive income (AOCI). “Reclassification out of Accumulated Other Comprehensive Income [Axis]” and “Reclassification out of Accumulated Other Comprehensive Income [Member]” identify the reclassification from accumulated other comprehensive income (AOCI) related to the income statement line items. The applicable income statement line item element should be dimensionalized by this axis and member along with the appropriate member from the “Equity Components [Axis].”

The following table illustrates a tabular format of significant items reclassified out of each component of AOCI into the income statement as a separate disclosure in the notes to the financial statements. The option of presenting information on the face of the income statement about the effects on net income of significant items reclassified out of each component of AOCI is presented **PARENTHETICALLY** (Figure 5).

Entity XYZ Notes to Financial Statements Reclassifications out of Accumulated Other Comprehensive Income ^(a) For the Period Ended December 31, 201X				
Details about Accumulated Other Comprehensive Income Components	Amount Reclassified from Accumulated Other Comprehensive Income	Affected Line Item in the Statement Where Net Income Is Presented		
Gains and losses on cash flow hedges				
Interest rate contracts	\$ 1,000	Interest income/(expense)		
Credit derivatives	(500)	Other income/(expense)		
Foreign exchange contracts	2,500	Sales/revenue		
Commodity contracts	(2,000)	Cost of sales		
	1,000	Total before tax		
	(250)	Tax (expense) or benefit		
	<u>\$ 750</u>	Net of tax		
Unrealized gains and losses on available-for-sale securities				
	\$ 2,300	Realized gain/(loss) on sale of securities		
	(285)	Impairment expense		
Insignificant items	(15)			
	2,000	Total before tax		
	(500)	Tax (expense) or benefit		
	<u>\$ 1,500</u>	Net of tax		
Amortization of defined benefit pension items				
Prior-service costs	\$ (2,000) ^(b)			
Transition obligation	(2,500) ^(b)			
Actuarial gains/(losses)	(1,500) ^(b)			
	(8,000)	Total before tax		
	1,500	Tax (expense) or benefit		
	<u>\$ (4,500)</u>	Net of tax		
Total reclassifications for the period	<u>\$ (2,250)</u>	Net of tax		

Entity ABC Statement of Income For the Period Ended December 31, 201X		Figure 5
Revenues (includes \$4,000 accumulated other comprehensive income reclassifications for gains/(losses) on cash flow hedges)	\$122,500	
Expenses (includes \$(1,000) accumulated other comprehensive income reclassifications for gains/(losses) on cash flow hedges)	(32,000)	
Other gains and losses	5,000	
Gain on sale of securities (includes \$4,000 accumulated other comprehensive income reclassifications for unrealized gains/(losses) on available-for-sale securities)	4,000	
Income from operations before tax	99,500	
Income tax expense (includes \$1,750 income tax expense from reclassification items)	(24,875)	
Net Income	<u>74,625</u>	

(a) Amounts in parentheses indicate debits.
 (b) These accumulated other comprehensive income components are included in the computation of net periodic cost

Figure 4

Example 4— Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive Income in the Notes to the Financial Statements

This example illustrates how amounts reclassified out of other components of AOCI into net income are presented in the notes to the financial statements.

Entity XYZ						
Notes to Financial Statements						
Reclassifications out of Accumulated Other Comprehensive Income ^(a)						
For the Period Ended December 31, 201X						
Details about Accumulated Other Comprehensive Income Components	Amount Reclassified from Accumulated Other Comprehensive Income			Affected Line Item in the Statement Where Net Income Is Presented		
Gains and losses on cash flow hedges						
Interest rate contracts	\$	M6	M1	M5	1,000	Interest income/(expense) L24
Credit derivatives		M7	M1	M5	(500)	Other income/(expense) L23
Foreign exchange contracts		M8	M1	M5	2,500	Sales/revenue L25
Commodity contracts		M9	M1	M5	(2,000)	Cost of sales L26
		M1	M5	M5	1,000	Total before tax L29
		M1	M5	M5	(250)	Tax (expense) or benefit L30
	\$	M1	M5	M5	750	Net of tax L31
Unrealized gains and losses on available-for-sale securities						
	\$	M2	M5	M5	2,300	Realized gain/(loss) on sale of securities L27
		M2	M5	M5	(285)	Impairment expense L28
Insignificant items						
		M2	M5	M5	(15)	L23
		M2	M5	M5	2,000	Total before tax L29
		M2	M5	M5	(500)	Tax (expense) or benefit L30
	\$	M2	M5	M5	1,500	Net of tax L31
Amortization of defined benefit pension items						
Prior-service costs	\$	M3	M5	M5	(2,000)	(b) L32
Transition obligation		M3	M5	M5	(2,500)	(b) L33
Actuarial gains/(losses)		M3	M5	M5	(1,500)	(b) L34
		M3	M5	M5	(6,000)	Total before tax L29
		M3	M5	M5	1,500	Tax (expense) or benefit L30
	\$	M3	M5	M5	(4,500)	Net of tax L31
Total reclassifications for the period	\$		M5	M5	(2,250)	Net of tax L31

(a) Amounts in parentheses indicate debits.
 (b) These accumulated other comprehensive income components are included in the computation of net periodic pension cost.

Figure 4.1

The UGT elements used to tag these facts are:

	<u>UGT Standard Label</u>	<u>Period Type</u>	<u>UGT Element Name</u>
A1	→ Equity Components [Axis]		→ StatementEquityComponentsAxis
	→ Equity Component [Domain]		EquityComponentDomain
M1	→ Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member]		→ AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember
M2	→ Accumulated Net Unrealized Investment Gain (Loss) [Member]		→ AccumulatedNetUnrealizedInvestmentGainLossMember
M3	→ Accumulated Defined Benefit Plans Adjustment [Member]		→ AccumulatedDefinedBenefitPlansAdjustmentMember
A2	→ Derivative Instrument [Axis]		→ DerivativeInstrumentRiskAxis
	→ Derivative Contract [Domain]		→ DerivativeContractTypeDomain
M6	→ Interest Rate Contract [Member]		→ InterestRateContractMember
M7	→ Credit Risk Contract [Member]		→ CreditRiskContractMember
M8	→ Foreign Exchange Contract [Member]		→ ForeignExchangeContractMember
M9	→ Commodity Contract [Member]		→ CommodityContractMember
A3	→ Reclassification out of Accumulated Other Comprehensive Income [Axis]		→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis
	Reclassification out of Accumulated Other Comprehensive Income [Domain]		→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeDomain
	→		
M5	→ Reclassification out of Accumulated Other Comprehensive Income [Member]		→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember
	→ Reclassification Adjustment out of Accumulated Other Comprehensive Income [Line Items]		→ ReclassificationAdjustmentOutOfAccumulatedOtherComprehensiveIncomeLineItems
L24	→ Interest Income (Expense), Net	Duration	→ InterestIncomeExpenseNet
L23	→ Other Nonoperating Income (Expense)	Duration	→ OtherNonoperatingIncomeExpense
L25	→ Revenues	Duration	→ Revenues
L26	→ Cost of Goods Sold	Duration	→ CostOfGoodsSold
L27	→ Gain (Loss) on Investments, Excluding Other than Temporary Impairments	Duration	→ GainLossOnInvestmentsExcludingOtherThanTemporaryImpairments
L28	→ Other than Temporary Impairment Losses, Investments, Portion Recognized in Earnings, Net	Duration	→ OtherThanTemporaryImpairmentLossesInvestmentsPortionRecognizedInEarningsNet
L29	→ Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest	Duration	→ IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest
L30	→ Income Tax Expense (Benefit)	Duration	→ IncomeTaxExpenseBenefit
L31	→ Net Income (Loss) Available to Common Stockholders, Basic	Duration	→ NetIncomeLossAvailableToCommonStockholdersBasic
L32	→ Other Comprehensive (Income) Loss, Amortization Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, for Net Prior Service Cost (Credit), before Tax	Duration	→ OtherComprehensiveIncomeLossAmortizationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansForNetPriorServiceCostCreditBeforeTax
L33	→ Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, for Net Transition Asset (Obligation), before Tax	Duration	→ OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansForNetTransitionAssetObligationBeforeTax
L34	→ Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, for Net Gain (Loss), before Tax	Duration	→ OtherComprehensiveIncomeLossReclassificationAdjustmentFromAOCIPensionAndOtherPostretirementBenefitPlansForNetGainLossBeforeTax

Figure 4.2

The instance document created for reclassification out of AOCI disclosure into net income structure (Figure 4) is provided below.

Standard Label		Preferred Label**		Reclassification out of Accumulated Other Comprehensive Income [Member] M5						
Reclassification out of Accumulated Other Comprehensive Income [Axis] A3				Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member] M1				Accumulated Net Unrealized Investment Gain (Loss) [Member] M2	Accumulated Defined Benefit Plans Adjustment [Member] M3	
Equity Components [Axis] A1				Interest Rate Contract [Member] M6	Credit Risk Contract [Member] M7	Foreign Exchange Contract [Member] M8	Commodity Contract [Member] M9			
Derivative Instrument [Axis] A2										
L24	Interest Income (Expense), Net	Interest income	1,000							
L23	Other Nonoperating Income (Expense)	Other expense	(500)							
L25	Revenues	Sales/revenue		2,500						
L26	Cost of Goods Sold	Cost of sales				2,000				
L27	Gain (Loss) on Investments, Excluding Other than Temporary Impairments	Realized gain on sale of securities						2,300		
L28	Other than Temporary Impairment Losses, Investments, Portion Recognized in Earnings, Net	Impairment expense						285		
L23	Other Nonoperating Income (Expense)	Insignificant items						(15)		
L32	Other Comprehensive (Income) Loss, Amortization Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, for Net Prior Service Cost (Credit), before Tax	Prior-service costs							(2,000)	
L33	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, for Net Transition Asset (Obligation), before Tax	Transition obligation							2,500	
L34	Other Comprehensive Income (Loss), Reclassification Adjustment from AOCI, Pension and Other Postretirement Benefit Plans, for Net Gain (Loss), before Tax	Actuarial losses							1,500	
L29	Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest	Total before tax					1,000	2,000	(6,000)	
L30	Income Tax Expense (Benefit)	Tax (expense) or benefit					250	500	(1,500)	
L31	Net Income (Loss) Available to Common Stockholders, Basic	Net of Tax					750	1,500	(4,500)	(2,250)

Figure 4.3

Example 5— Reporting of Amounts Reclassified Out of Accumulated Other Comprehensive on the Face of the Financial Statements

This example illustrates the modeling of disclosure of significant amount reclassified out of AOCI into net income presented on the face of the financial statement.

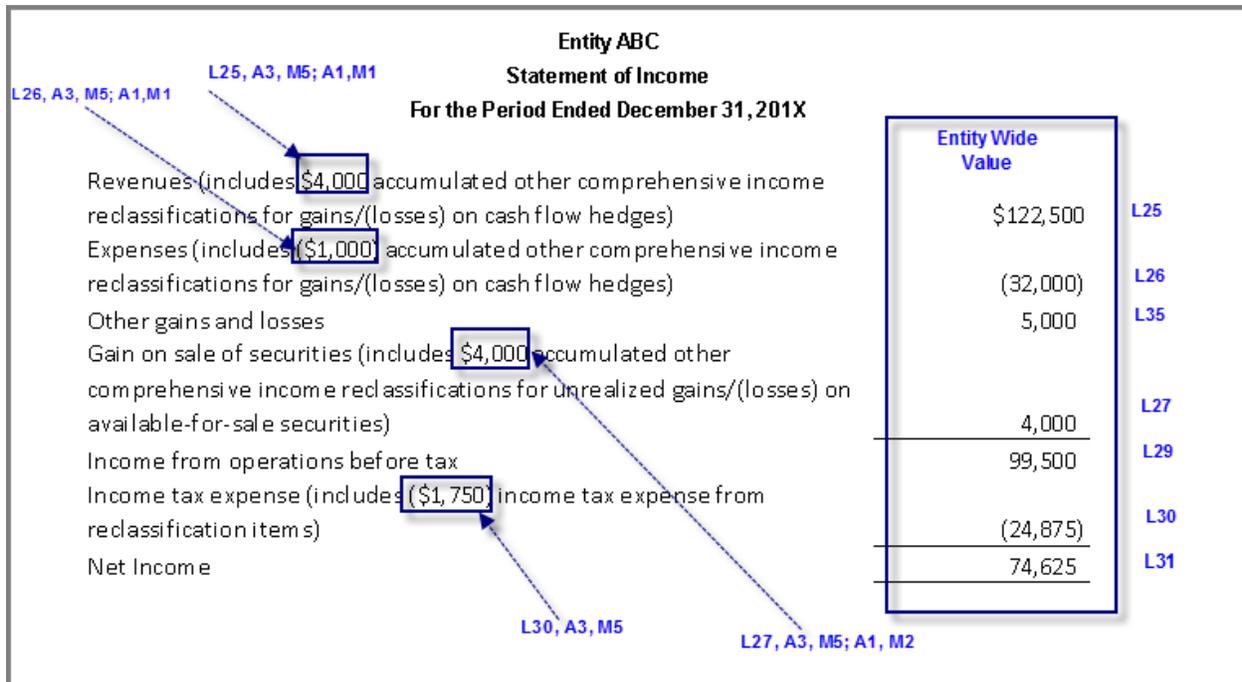


Figure 5.1

The UGT elements used to tag these facts are:

	<u>UGT Standard Label</u>	<u>Period Type</u>	<u>UGT Element Name</u>
A1	→ Equity Components [Axis]		→ StatementEquityComponentsAxis
M1	→ Equity Component [Domain]		→ EquityComponentDomain
M1	→ Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member]		→ AccumulatedNetGainLossFromDesignatedOrQualifyingCashFlowHedgesMember
M2	→ Accumulated Net Unrealized Investment Gain (Loss) [Member]		→ AccumulatedNetUnrealizedInvestmentGainLossMember
A3	→ Reclassification out of Accumulated Other Comprehensive Income [Axis]		→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeAxis
M5	→ Reclassification out of Accumulated Other Comprehensive Income [Domain]		→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeDomain
M5	→ Reclassification out of Accumulated Other Comprehensive Income [Member]		→ ReclassificationOutOfAccumulatedOtherComprehensiveIncomeMember
	→ Reclassification Adjustment out of Accumulated Other Comprehensive Income [Line Items]		→ ReclassificationAdjustmentOutOfAccumulatedOtherComprehensiveIncomeLineItems
L25	→ Revenues	Duration	→ Revenues
L26	→ Cost of Goods Sold	Duration	→ CostOfGoodsSold
L35	→ Gain (Loss) on Disposition of Other Assets	Duration	→ GainLossOnSaleOfOtherAssets
L27	→ Gain (Loss) on Investments, Excluding Other than Temporary Impairments	Duration	→ GainLossOnInvestmentsExcludingOtherThanTemporaryImpairments
L29	→ Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest	Duration	→ IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest
L30	→ Income Tax Expense (Benefit)	Duration	→ IncomeTaxExpenseBenefit
L31	→ Net Income (Loss) Available to Common Stockholders, Basic	Duration	→ NetIncomeLossAvailableToCommonStockholdersBasic

Figure 5.2

The instance document created for reclassification out of AOCI into Net Income disclosure structure (Figure 5) is provided below.

	<u>Standard Label</u>	<u>**Preferred Label</u>	<u>Reclassification out of Accumulated Other Comprehensive Income [Member]</u>			
	Reclassification out of Accumulated Other Comprehensive Income [Axis] A3		M5			
	Equity Components [Axis] A1		Accumulated Net Gain (Loss) from Designated or Qualifying Cash Flow Hedges [Member] M1	Accumulated Net Unrealized Investment Gain (Loss) [Member] M2		Entity Wide Value
L25	Revenues	Revenues	4,000			122,500
L26	Cost of Goods Sold	Expenses	1,000			32,000
L35	Gain (Loss) on Disposition of Other Assets	Other gains and losses				5,000
L27	Gain (Loss) on Investments, Excluding Other than Temporary Impairments	Gain on sale of securities		4,000		4,000
L29	Income (Loss) from Continuing Operations, Including Portion Attributable to Noncontrolling Interest	Income from operations before taxes				99,500
L30	Income Tax Expense (Benefit)	Income tax expense			1,750	24,875
L31	Net Income (Loss) Available to Common Stockholders, Basic	Net Income				74,625

Figure 5.3

Notes:

- Income statement line items have been modeled as the primary concepts and tagged with “Reclassification out of Accumulated Other Comprehensive Income [Member]” under “Reclassification out of Accumulated Other Comprehensive Income [Axis]” and related OCI component members under “Equity Components [Axis]”.
- Parenthetical disclosure on the face of financial statements can be modeled as a dimension. As a result, the two presentation options provided in the *FASB Accounting Standards Codification*[®] have the same modeling structure.
- The dimensional relationship disaggregates or identifies attributes of the primary concept (income statement line items).

**Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.