



# TAXONOMY IMPLEMENTATION GUIDE

**Version 2.0**

**March 2016**

## **Disclosures about Offsetting Assets and Liabilities**

(Taxonomy Version 2016)

**FASB U.S. 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 U.S. 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.

Copyright © 2016 by Financial Accounting Foundation. All rights reserved. Content copyrighted by Financial Accounting Foundation may not be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior written permission of the Financial Accounting Foundation. Financial Accounting Foundation claims no copyright in any portion hereof that constitutes a work of the United States Government.

# **Taxonomy Implementation Guide on Modeling Offsetting Disclosures**

## **Overview**

The purpose of this Taxonomy Implementation Guide is to demonstrate the modeling for disclosures related to offsetting assets and liabilities. These examples are not intended to encompass all of the potential modeling configurations or to dictate the appearance and structure of an entity's extension taxonomy. The examples are provided to help users of the Taxonomy understand how the modeling for disclosures of offsetting assets and liabilities is structured within the Taxonomy. The examples are based on the assumption that an entity meets the criteria for reporting offsetting assets and liabilities under U.S. GAAP and/or SEC authoritative literature. In addition, the reported line items within the examples are not all inclusive and represent only partial statements for illustration purposes.

*While constituents may find the information in this guide useful, users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC's website at [xbml.sec.gov](http://xbml.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).

The Taxonomy Implementation Guide provides four examples:

- Example 1—[Offsetting of Financial Assets and Liabilities, Disaggregation by Type of Instrument](#)
- Example 2—[Offsetting of Financial Assets, Disaggregation by Type of Instrument and Type of Transaction](#)
- Example 3—[Offsetting of Financial Assets and Liabilities, Disaggregation by Type of Instrument, Policy Election not to Offset](#)
- Example 4—[Offsetting of Financial Liabilities, Includes Instruments not Subject to Master Netting Arrangement, Alternative](#)

## **Modeling Offsetting Assets and Liabilities**

Because entities may make different accounting policies concerning whether or not to offset cash collateral against derivative balances, the Taxonomy provides four elements (two for derivative assets and two for derivative liabilities) to report cash collateral:

### Cash collateral elements to use if the policy is to offset:

- “Derivative Asset, Collateral, Obligation to Return Cash, Offset”
- “Derivative Liability, Collateral, Right to Reclaim Cash, Offset”

### Cash collateral elements to use if the policy is not to offset:

- “Derivative, Collateral, Obligation to Return Cash”
- “Derivative, Collateral, Right to Reclaim Cash”

“Derivative Asset, Not Subject to Master Netting Arrangement” is modeled as `monetaryItemType`, debit balance type and instant period type and is treated as a component of “Derivative Asset.” Conversely, “Derivative Asset, Not Subject to Master Netting Arrangement Deduction” is modeled as `monetaryItemType`, credit balance type and instant period type since it is treated as a deduction in the calculation for “Derivative Asset, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election.” Both elements represent very similar concepts, with the key distinction whether or not the concept represents a “component of” or a “deduction from” the net amounts presented in the statement of financial position.

Additional elements have been added, including:

- Aggregation elements to combine the gross amounts of assets and liabilities subject to master netting arrangements with the gross amounts of assets and liabilities not subject to master netting arrangements.
- Derivative aggregation elements to combine the gross amounts of the offsetting assets and liabilities combined with cash collateral.
- Elements to disclose asset and liability contracts that have been elected not to be offset.

Certain images have been split into two, such as Figure 1.2(a) and Figure 1.2(b) due to size constraints.

## General Information

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

Coding	Standard Label	Element Name
A1	→ Counterparty Name [Axis]	→ CounterpartyNameAxis
	→ Counterparty Name [Domain]	→ RepurchaseAgreementCounterpartyNameDomain
ExM1	→ Counterparty A [Member]	→ CounterpartyAMember
ExM2	→ Counterparty B [Member]	→ CounterpartyBMember
A2	→ Derivative Instrument [Axis]	→ DerivativeInstrumentRiskAxis
	→ Derivative Contract [Domain]	→ DerivativeContractTypeDomain
M3	→ Interest Rate Contract [Member]	→ InterestRateContractMember
M4	→ Foreign Exchange Contract [Member]	→ ForeignExchangeContractMember
M5	→ Equity Contract [Member]	→ EquityContractMember
M6	→ Interest Rate Swap [Member]	→ InterestRateSwapMember
ExM7	→ Loan Level Swap [Member]	→ LoanLevelSwapMember
ExM8	→ Customer Foreign Exchange Contract [Member]	→ CustomerForeignExchangeContractMember
A3	→ Transaction Type [Axis]	→ TransactionTypeAxis
	→ Transaction [Domain]	→ TransactionDomain
M9	→ Over the Counter [Member]	→ OverTheCounterMember
M10	→ Exchange Traded [Member]	→ ExchangeTradedMember
M11	→ Exchange Cleared [Member]	→ ExchangeClearedMember

- (2) Elements that have instant period type and elements that have 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 to December 31, 20X1).
- (3) Instance documents (Figure x.3 in each example) do not include all information that may appear in an entity’s instance document. The instance documents are 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 *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). Negated labels may be used to have values render in the instance document as presented.

## **Common Information for Examples 1–2**

The first two examples are based upon the facts described below. Please refer to the Notes section of Example 2 as certain facts have been adjusted in order to illustrate “Transaction Type [Axis]” (A3).

### **Counterparty A:**

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

### **Counterparty B:**

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

## Example 1—Offsetting of Financial Assets and Liabilities, Disaggregation by Type of Instrument

Example 1 illustrates the modeling for disclosures reporting the offsetting of financial assets and liabilities disaggregated by type of instrument.

Offsetting of Financial Assets															
\$ million															
As of December 31, 20X1															
Gross Amounts Not Offset in the Statement of Financial Position															
Description	Gross Amounts of Recognized Assets		Gross Liabilities Offset in the Statement of Financial Position		Derivative, Collateral, Obligation to Return Cash		Net Amounts of Assets Presented in the Statement of Financial Position		Securities Collateral		Cash Collateral Received		Net Amount	Fair Value of Collateral Received	
Counterparty A															
A1:ExM1 Derivatives	L1	\$ 100	L2	\$ (80)	L3	\$ (10)	L4	\$ 10	L5	\$ -	L6	\$ -	L7	\$ 10	
Counterparty B															
A1:ExM2 Reverse Repurchase Agreements	L8	90	L9	-			L10	90	L11	(90)	L12	-	L13	-	L20 \$ 105
Total	L14	\$ 190	L15	\$ (80)	L3	\$ (10)	L16	\$ 100	L17	\$ (90)	L18	\$ -	L19	\$ 10	

Figure 1.1(a)

Offsetting of Financial Liabilities											
\$ million											
As of December 31, 20X1											
Description	Gross Amounts of Recognized Liabilities	Gross Amounts Offset in the Statement of Financial Position	Net Amounts of Liabilities Presented in the Statement of Financial Position	Gross Amounts Not Offset in the Statement of Financial Position		Net Amount	Fair Value of Collateral Pledged				
				Securities Collateral	Cash Collateral Pledged						
Counterparty A											
A1:ExM1 Derivatives	L21 \$ 80	L22 \$ (80)	L23 \$ -	L24 \$ -	L25 \$ -	L26 \$ -					
Counterparty B											
A1:ExM2 Repurchase Agreements	L27 80	L28 -	L29 80	L30 (80)	L31 -	L32 -	L39 \$ 85				
Total	L33 \$ 160	L34 \$ (80)	L35 \$ 80	L36 \$ (80)	L37 \$ -	L38 \$ -					

Figure 1.1(b)

The legends for the elements used to tag these facts are:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	→ Counterparty Name [Axis]			→ CounterpartyNameAxis
	→ Counterparty Name [Domain]			→ RepurchaseAgreementCounterpartyNameDomain
ExM1	→ Counterparty A [Member]			→ CounterpartyAMember
ExM2	→ Counterparty B [Member]			→ CounterpartyBMember
L1	→ Derivative Asset, Fair Value, Gross Asset	Debit	Instant	→ DerivativeFairValueOfDerivativeAsset
L2	→ Derivative Asset, Fair Value, Gross Liability	Credit	Instant	→ DerivativeAssetFairValueGrossLiability
L3	→ Derivative Asset, Collateral, Obligation to Return Cash, Offset	Credit	Instant	→ DerivativeAssetCollateralObligationToReturnCashOffset
L4	→ Derivative Asset	Debit	Instant	→ DerivativeAssets
L5	→ Derivative, Collateral, Obligation to Return Securities	Credit	Instant	→ DerivativeCollateralObligationToReturnSecurities
L6	→ Derivative, Collateral, Obligation to Return Cash	Credit	Instant	→ DerivativeCollateralObligationToReturnCash
L7	→ Derivative Asset, Fair Value, Amount Offset Against Collateral	Debit	Instant	→ DerivativeFairValueOfDerivativeAssetAmountOffsetAgainstCollateral
L8	→ Securities Purchased under Agreements to Resell, Gross	Debit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellGross
L9	→ Securities Purchased under Agreements to Resell, Liability	Credit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellLiability
L10	→ Securities Purchased under Agreements to Resell	Debit	Instant	→ SecuritiesPurchasedUnderAgreementsToResell
L11	→ Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Securities	Credit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnSecurities
L12	→ Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Cash	Credit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellCollateralObligationToReturnCash
L13	→ Securities Purchased under Agreements to Resell, Amount Offset Against Collateral	Debit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellAmountOffsetAgainstCollateral
L14	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross
L15	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L16	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L17	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities
L18	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash
L19	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Amount Offset Against Collateral	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral
L20	→ Securities Purchased under Agreements to Resell, Fair Value of Collateral	Credit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellFairValueOfCollateral

Figure 1.2(a)



	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	→ Counterparty Name [Axis]			→ CounterpartyNameAxis
	→ Counterparty Name [Domain]			→ RepurchaseAgreementCounterpartyNameDomain
ExM1	→ Counterparty A [Member]			→ CounterpartyAMember
ExM2	→ Counterparty B [Member]			→ CounterpartyBMember
L21	→ Derivative Liability, Fair Value, Gross Liability	Credit	Instant	→ DerivativeFairValueOfDerivativeLiability
L22	→ Derivative Liability, Fair Value, Gross Asset	Debit	Instant	→ DerivativeLiabilityFairValueGrossAsset
L23	→ Derivative Liability	Credit	Instant	→ DerivativeLiabilities
L24	→ Derivative, Collateral, Right to Reclaim Securities	Debit	Instant	→ DerivativeCollateralRightToReclaimSecurities
L25	→ Derivative, Collateral, Right to Reclaim Cash	Debit	Instant	→ DerivativeCollateralRightToReclaimCash
L26	→ Derivative Liability, Fair Value, Amount Offset Against Collateral	Credit	Instant	→ DerivativeFairValueOfDerivativeLiabilityAmountOffsetAgainstCollateral
L27	→ Securities Sold under Agreements to Repurchase, Gross	Credit	Instant	→ SecuritiesSoldUnderAgreementsToRepurchaseGross
L28	→ Securities Sold under Agreements to Repurchase, Asset	Debit	Instant	→ SecuritiesSoldUnderAgreementsToRepurchaseAsset
L29	→ Securities Sold under Agreements to Repurchase	Credit	Instant	→ SecuritiesSoldUnderAgreementsToRepurchase
L30	→ Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Securities	Debit	Instant	→ SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimSecurities
L31	→ Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Cash	Debit	Instant	→ SecuritiesSoldUnderAgreementsToRepurchaseCollateralRightToReclaimCash
L32	→ Securities Sold under Agreements to Repurchase, Amount Offset Against Collateral	Credit	Instant	→ SecuritiesSoldUnderAgreementsToRepurchaseAmountOffsetAgainstCollateral
L33	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross	Credit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedGross
L34	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Asset	Debit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAsset
L35	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Credit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoaned
L36	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Securities	Debit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimSecurities
L37	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Cash	Debit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedCollateralRightToReclaimCash
L38	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Amount Offset Against Collateral	Credit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellSecuritiesLoanedAmountOffsetAgainstCollateral
L39	→ Securities Sold under Agreements to Repurchase, Fair Value of Collateral	Debit	Instant	→ SecuritiesSoldUnderAgreementsToRepurchaseFairValueOfCollateral

Figure 1.2(b)

The instance document created using the modeling structure is provided here:

Standard Label		Preferred Label**		
Counterparty Name [Axis] A1		Counterparty A [Member] ExM1	Counterparty B [Member] ExM2	Entity-wide Amount
L1 Derivative Asset, Fair Value, Gross Asset	Gross Amounts of Recognized Assets (Derivatives)	100000000		
L2 Derivative Asset, Fair Value, Gross Liability	Gross Liabilities Offset in the Statement of Financial Position (Derivatives)	80000000		
L3 Derivative Asset, Collateral, Obligation to Return Cash, Offset	Derivative, Collateral, Obligation to Return Cash (Derivatives)	10000000		10000000
L4 Derivative Asset	Net Amounts of Assets Presented in the Statement of Financial Position (Derivatives)	10000000		
L5 Derivative, Collateral, Obligation to Return Securities	Securities Collateral (Derivatives)	0		
L6 Derivative, Collateral, Obligation to Return Cash	Cash Collateral Received (Derivatives)	0		
L7 Derivative Asset, Fair Value, Amount Offset Against Collateral	Net Amount (Derivatives)	10000000		
L8 Securities Purchased under Agreements to Resell, Gross	Gross Amounts of Recognized Assets (Reverse Repurchase Agreements)		90000000	
L9 Securities Purchased under Agreements to Resell, Liability	Gross Liabilities Offset in the Statement of Financial Position (Reverse Repurchase Agreements)		0	
L10 Securities Purchased under Agreements to Resell	Net Amounts of Assets Presented in the Statement of Financial Position (Reverse Repurchase Agreements)		90000000	
L11 Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Securities	Securities Collateral (Reverse Repurchase Agreements)		90000000	
L12 Securities Purchased under Agreements to Resell, Collateral, Obligation to Return Cash	Cash Collateral Received (Reverse Repurchase Agreements)		0	
L13 Securities Purchased under Agreements to Resell, Amount Offset Against Collateral	Net Amount (Reverse Repurchase Agreements)		0	
L14 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	Gross Amounts of Recognized Assets (Financial Assets Total)			190000000
L15 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	Gross Liabilities Offset in the Statement of Financial Position (Financial Assets Total)			80000000
L16 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Net Amounts of Assets Presented in the Statement of Financial Position (Financial Assets Total)			100000000
L17 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	Securities Collateral (Financial Assets Total)			90000000
L18 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	Cash Collateral Received (Financial Assets Total)			0
L19 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Amount Offset Against Collateral	Net Amount (Financial Assets Total)			10000000
L20 Securities Purchased under Agreements to Resell, Fair Value of Collateral	Fair Value of Collateral Received (Reverse Repurchase Agreements)		105000000	

Figure 1.3(a)

Standard Label		Preferred Label**		
Counterparty Name [Axis] A1		Counterparty A [Member] ExM1	Counterparty B [Member] ExM2	Entity-wide Amount
L21 Derivative Liability, Fair Value, Gross Liability	Gross Amounts of Recognized Liabilities (Derivatives)	80000000		
L22 Derivative Liability, Fair Value, Gross Asset	Gross Amounts Offset in the Statement of Financial Position (Derivatives)	80000000		
L23 Derivative Liability	Net Amounts of Liabilities Presented in the Statement of Financial Position (Derivatives)	0		
L24 Derivative, Collateral, Right to Reclaim Securities	Securities Collateral (Derivatives)	0		
L25 Derivative, Collateral, Right to Reclaim Cash	Cash Collateral Pledged (Derivatives)	0		
L26 Derivative Liability, Fair Value, Amount Offset Against Collateral	Net Amount (Derivatives)	0		
L27 Securities Sold under Agreements to Repurchase, Gross	Gross Amounts of Recognized Liabilities (Repurchase Agreements)		80000000	
L28 Securities Sold under Agreements to Repurchase, Asset	Gross Amounts Offset in the Statement of Financial Position (Repurchase Agreements)		0	
L29 Securities Sold under Agreements to Repurchase	Net Amounts of Liabilities Presented in the Statement of Financial Position (Repurchase Agreements)		80000000	
L30 Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Securities	Securities Collateral (Repurchase Agreements)		80000000	
L31 Securities Sold under Agreements to Repurchase, Collateral, Right to Reclaim Cash	Cash Collateral Pledged (Repurchase Agreements)		0	
L32 Securities Sold under Agreements to Repurchase, Amount Offset Against Collateral	Net Amount (Repurchase Agreements)		0	
L33 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross	Gross Amounts of Recognized Liabilities (Financial Liabilities Total)			160000000
L34 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Asset	Gross Amounts Offset in the Statement of Financial Position (Financial Liabilities Total)			80000000
L35 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Net Amounts of Liabilities Presented in the Statement of Financial Position (Financial Liabilities Total)			80000000
L36 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Securities	Securities Collateral (Financial Liabilities Total)			80000000
L37 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Cash	Cash Collateral Pledged (Financial Liabilities Total)			0
L38 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Amount Offset Against Collateral	Net Amount (Financial Liabilities Total)			0
L39 Securities Sold under Agreements to Repurchase, Fair Value of Collateral	Fair Value of Collateral Pledged (Repurchase Agreements)		85000000	

Figure 1.3(b)

Notes:

- The disclosure agrees to the amount of derivative contracts and repurchase agreements presented in the statement of financial position.
- The *Common Information for Examples 1-2* states that the positions are with Counterparty A and Counterparty B and, therefore, are qualified as such in the instance document for this example.
- In the *Common Information for Examples 1-2*, the fair value of the collateral is \$85 million for the sale and repurchase agreement with Counterparty B, but because the amount of

liability subject to setoff is \$80 million, the amount presented in the table shown as setoff is \$80 million.

- For this example, all of the contracts are subject to master netting arrangements.
  - The \$79 million described in the *Common Information for Examples 1-2* is part of the facts and is not necessarily information required for disclosure for this example.
- \*\* Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

## Example 2—Offsetting of Financial Assets, Disaggregation by Type of Instrument and Type of Transaction

This example illustrates the modeling for the disclosure of offsetting of financial assets disaggregated by type of instrument and type of transaction.

This example only illustrates the modeling for the asset elements. The facts as described in the *Common Information to Examples 1-2* have been adjusted to assume the entity made a policy election not to offset the cash collateral against the derivative contracts and has derivative contracts not subject to master netting arrangements of \$10 million. The facts have also been adjusted in order to illustrate “Transaction Type [Axis]” (A3).

Offsetting of Financial Assets			
\$ million			
As of December 31, 20X1			
Description	Gross Amounts of Recognized Assets	Gross Amounts Offset in the Statement of Financial Position	Net Amounts of Assets Presented in the Statement of Financial Position
Derivatives			
Interest rate contracts			
A2:M3, A3:M9 A2:M3, A3:M10	\$ 25	\$ (20)	\$ 5
Exchange traded	10	(10)	-
Foreign exchange contracts			
A2:M4, A3:M11 Exchange cleared	L1 30	L2 (20)	L40 10
Equity contracts			
A2:M5, A3:M9 Over the counter	10	(10)	-
A2:M5, A3:M10 Exchange traded	10	(10)	-
A2:M5, A3:M11 Exchange cleared	15	(10)	5
Total derivatives, subject to a master netting arrangement or similar arrangement	\$ 100	\$ (80)	\$ 20
Total derivatives, not subject to a master netting arrangement or similar arrangement	L41 \$ 10		\$ 10
Total derivatives	L42 \$ 110	\$ (80)	L4 \$ 30
Reverse repurchase	L8 90	L9 -	L10 90
Total	L14 \$ 200	L15 \$ (80)	L16 \$ 120

Figure 2.1(a)

Financial Assets and Collateral held by Counterparty				
\$ million				
As of December 31, 20X1				
		Gross Amounts Not Offset in the Statement of Financial Position		
		Net Amounts of Assets Presented in the Statement of Financial Position	Securities Collateral	Cash Collateral Received
				Net Amount
A1:ExM1 Counterparty A		\$ 30	\$ -	\$ (10)
A1:ExM2 Counterparty B	L16	90	(90)	-
Total		\$ 120	\$ (90)	\$ 20

Figure 2.1(b)

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

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A1	→ Counterparty Name [Axis]			→ CounterpartyNameAxis
	→ Counterparty Name [Domain]			→ RepurchaseAgreementCounterpartyNameDomain
ExM1	→ Counterparty A [Member]			→ CounterpartyAMember
ExM2	→ Counterparty B [Member]			→ CounterpartyBMember
A2	→ Derivative Instrument [Axis]			→ DerivativeInstrumentRiskAxis
	→ Derivative Contract [Domain]			→ DerivativeContractTypeDomain
M3	→ Interest Rate Contract [Member]			→ InterestRateContractMember
M4	→ Foreign Exchange Contract [Member]			→ ForeignExchangeContractMember
M5	→ Equity Contract [Member]			→ EquityContractMember
A3	→ Transaction Type [Axis]			→ TransactionTypeAxis
	→ Transaction [Domain]			→ TransactionDomain
M9	→ Over the Counter [Member]			→ OverTheCounterMember
M10	→ Exchange Traded [Member]			→ ExchangeTradedMember
M11	→ Exchange Cleared [Member]			→ ExchangeClearedMember
L1	→ Derivative Asset, Fair Value, Gross Asset	Debit	Instant	→ DerivativeFairValueOfDerivativeAsset
L2	→ Derivative Asset, Fair Value, Gross Liability	Credit	Instant	→ DerivativeAssetFairValueGrossLiability
L40	→ Derivative Asset, Fair Value, Amount Not Offset Against Collateral	Debit	Instant	→ DerivativeFairValueOfDerivativeAssetAmountNotOffsetAgainstCollateral
L41	→ Derivative Asset, Not Subject to Master Netting Arrangement	Debit	Instant	→ DerivativeAssetNotSubjectToMasterNettingArrangement
L42	→ Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Debit	Instant	→ DerivativeAssetFairValueGrossAssetIncludingNotSubjectToMasterNettingArrangement
L4	→ Derivative Asset	Debit	Instant	→ DerivativeAssets
L8	→ Securities Purchased under Agreements to Resell, Gross	Debit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellGross
L9	→ Securities Purchased under Agreements to Resell, Liability	Credit	Instant	→ SecuritiesPurchasedUnderAgreementsToResellLiability
L10	→ Securities Purchased under Agreements to Resell	Debit	Instant	→ SecuritiesPurchasedUnderAgreementsToResell
L14	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross
L15	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L16	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L17	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities
L18	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash
L19	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Amount Offset Against Collateral	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedAmountOffsetAgainstCollateral

Figure 2.2

The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**	Interest Rate Contract [Member] M3		Foreign Exchange Contract [Member] M4	Equity Contract [Member] M5					Entity-wide Amount
Derivative Instrument [Axis] A2										
Transaction Type [Axis] A3		Over the Counter [Member] M9	Exchanged Traded [Member] M10	Exchange Cleared [Member] M11	Over the Counter [Member] M9	Exchanged Traded [Member] M10	Exchange Cleared [Member] M11			
Counterparty Name [Axis] A1								Counterparty A [Member] ExM1	Counterparty B [Member] ExM2	
L1 Derivative Asset, Fair Value, Gross Asset	Gross Amounts of Recognized Assets (Derivatives, subject to a master netting arrangement)	25000000	10000000	30000000	10000000	10000000	15000000			100000000
L2 Derivative Asset, Fair Value, Gross Liability	Gross Amounts Offset in the Statement of Financial Position (Derivatives, subject to a master netting arrangement)	20000000	10000000	20000000	10000000	10000000	10000000			80000000
L40 Derivative Asset, Fair Value, Amount Not Offset Against Collateral	Net Amounts of Assets Presented in the Statement of Financial Position (Derivatives, subject to a master netting arrangement)	5000000	0	10000000	0	0	5000000			20000000
L41 Derivative Asset, Not Subject to Master Netting Arrangement	Total derivatives, not subject to a master netting arrangement or similar arrangement									10000000
L42 Derivative Asset, Fair Value, Gross Asset Including Not Subject to Master Netting Arrangement	Total derivatives (Gross Amounts of Recognized Assets)									110000000
L4 Derivative Asset	Total derivatives (Net Amounts of Assets Presented in the Statement of Financial Position)									30000000
L8 Securities Purchased under Agreements to Resell, Gross	Gross Amounts of Recognized Assets (Reverse repurchase)									90000000
L9 Securities Purchased under Agreements to Resell, Liability	Gross Amounts Offset in the Statement of Financial Position (Reverse repurchase)									0
L10 Securities Purchased under Agreements to Resell	Net Amounts of Assets Presented in the Statement of Financial Position (Reverse repurchase)									90000000
L14 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	Gross Amounts of Recognized Assets (Total)									200000000
L15 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	Gross Amounts Offset in the Statement of Financial Position (Total)									80000000
L16 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Net Amounts of Assets Presented in the Statement of Financial Position (Total)							30000000	90000000	120000000
L17 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	Securities Collateral (Financial Assets)							0	90000000	90000000
L18 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	Cash Collateral Received (Financial Assets)							10000000	0	10000000
L19 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Amount Offset Against Collateral	Net Amount (Financial Assets)							20000000	0	20000000

Figure 2.3



Notes:

- Values that are repeated in Figure 2.1 (a) are only tagged once.
  - The *Common Information for Examples 1-2* states the positions are with Counterparty A and Counterparty B and, therefore, are qualified as such in the instance document for this example.
  - In the *Common Information for Examples 1-2*, the fair value of the collateral is \$85 million for the sale and repurchase agreement with Counterparty B, but because the amount of liability subject to setoff is \$80 million, the amount presented in the table shown as setoff is \$80 million.
  - The \$79 million described in the *Common Information for Examples 1-2* is part of the facts and is not necessarily information required for disclosure for this example.
  - The disclosure agrees to the amount of derivative contracts and repurchase agreements presented in the statement of financial position.
  - In Example 1, the fair value of the collateral was tagged with “Securities Purchased under Agreements to Resell, Fair Value of Collateral” (L20) and “Securities Sold under Agreements to Repurchase, Fair Value of Collateral” (L39). The facts and related tagging have not been included, but would be consistent with the prior example.
- \*\* Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.

### Example 3—Offsetting of Financial Assets and Liabilities, Disaggregation by Type of Instrument, Policy Election not to Offset

This example illustrates a disclosure where there has been an election not to offset contracts.

The derivative instruments and securities borrowing and lending agreements are subject to master netting arrangements and collateral arrangements and qualify for offset. The policy is to recognize amounts subject to master netting arrangements on a gross basis in the statement of financial position. This example illustrates multiple contracts that are aggregated. Therefore, there is not necessarily a direct linkage between the amounts disclosed for the assets and liabilities, as illustrated in Example 1.

December 31, 20X1										
			Gross Amount Not Offset in the Consolidated Balance Sheet							
	Gross Amount of Recognized Assets	Gross Amount Offset in the Consolidated Balance Sheet	Amount of Assets Presented in the Consolidated Balance Sheet	Financial Instruments	Cash Collateral	Securities Collateral	Net Amount			
				(in millions)						
Derivatives:										
A3:M9 Over-the-counter ("OTC")	L1 \$ 3,200	L2 \$ -	L4 \$ 3,200	L43 \$ (2,600)	L6 \$ (300)	L5 \$ (240)	L44	\$	60	
A3:M10 Exchange-traded	90	-	90	-	-	-			90	
Total Derivatives	3,290	-	3,290	(2,600)	(300)	(240)			150	
Securities borrowed	L45 140	L46 -	L47 140	L48 (52)	L49 (88)	L50 -	L51		-	
Total	L14 \$ 3,430	L15 \$ -	L16 \$ 3,430	L52 \$ (2,652)	L18 \$ (388)	L17 \$ (240)	L53	\$	150	

  

December 31, 20X1										
			Gross Amount Not Offset in the Consolidated Balance Sheet							
	Gross Amount of Recognized Liabilities	Gross Amount Offset in the Consolidated Balance Sheet	Amount of Liabilities Presented in the Consolidated Balance Sheet	Financial Instruments	Cash Collateral	Securities Collateral	Net Amount			
				(in millions)						
Derivatives:										
A3:M9 Over-the-counter ("OTC")	L21 \$ 3,500	L22 \$ -	L23 \$ 3,500	L54 \$ (2,700)	L25 \$ (400)	L24 \$ (350)	L55	\$	50	
A3:M10 Exchange-traded	95	-	95	-	-	-			95	
Total Derivatives	3,595	-	3,595	(2,700)	(400)	(350)			145	
Securities loaned	L56 135	L57 -	L58 135	L59 (60)	L60 (75)	L61 -	L62		-	
Total	L33 \$ 3,730	L34 \$ -	L35 \$ 3,730	L63 \$ (2,760)	L37 \$ (475)	L36 \$ (350)	L64	\$	145	

Figure 3.1

The legends for the elements used to tag these facts are:

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A3	→ Transaction Type [Axis]			→ TransactionTypeAxis
	→ Transaction [Domain]			→ TransactionDomain
M9	→ Over the Counter [Member]			→ OverTheCounterMember
M10	→ Exchange Traded [Member]			→ ExchangeTradedMember
L1	→ Derivative Asset, Fair Value, Gross Asset	Debit	Instant	→ DerivativeFairValueOfDerivativeAsset
L2	→ Derivative Asset, Fair Value, Gross Liability	Credit	Instant	→ DerivativeAssetFairValueGrossLiability
L4	→ Derivative Asset	Debit	Instant	→ DerivativeAssets
L43	→ Derivative Asset, Not Offset, Policy Election Deduction	Credit	Instant	→ DerivativeAssetNotOffsetPolicyElectionDeduction
L6	→ Derivative, Collateral, Obligation to Return Cash	Credit	Instant	→ DerivativeCollateralObligationToReturnCash
L5	→ Derivative, Collateral, Obligation to Return Securities	Credit	Instant	→ DerivativeCollateralObligationToReturnSecurities
L44	→ Derivative Asset, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Debit	Instant	→ DerivativeAssetFairValueOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection
L45	→ Securities Borrowed, Gross	Debit	Instant	→ SecuritiesBorrowedGross
L46	→ Securities Borrowed, Liability	Credit	Instant	→ SecuritiesBorrowedLiability
L47	→ Securities Borrowed	Debit	Instant	→ SecuritiesBorrowed
L48	→ Securities Borrowed, Not Offset, Policy Election Deduction	Credit	Instant	→ SecuritiesBorrowedNotOffsetPolicyElectionDeduction
L49	→ Securities Borrowed, Collateral, Obligation to Return Cash	Credit	Instant	→ SecuritiesBorrowedCollateralObligationToReturnCash
L50	→ Securities Borrowed, Collateral, Obligation to Return Securities	Credit	Instant	→ SecuritiesBorrowedCollateralObligationToReturnSecurities
L51	→ Securities Borrowed, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Debit	Instant	→ SecuritiesBorrowedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection
L14	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedGross
L15	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedLiability
L16	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowed
L52	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Not Offset, Policy Election Deduction	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedNotOffsetPolicyElectionDeduction
L18	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnCash
L17	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	Credit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedCollateralObligationToReturnSecurities
L53	→ Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Debit	Instant	→ DerivativeAssetSecuritiesPurchasedUnderAgreementsToResellSecuritiesBorrowedOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection

Figure 3.2(a)

	<u>Standard Label</u>	<u>Balance Type</u>	<u>Period Type</u>	<u>Element Name</u>
A3	→ Transaction Type [Axis]			→ TransactionTypeAxis
	→ Transaction [Domain]			→ TransactionDomain
M9	→ Over the Counter [Member]			→ OverTheCounterMember
M10	→ Exchange Traded [Member]			→ ExchangeTradedMember
L21	→ Derivative Liability, Fair Value, Gross Liability	Credit	Instant	→ DerivativeFairValueOfDerivativeLiability
L22	→ Derivative Liability, Fair Value, Gross Asset	Debit	Instant	→ DerivativeLiabilityFairValueGrossAsset
L23	→ Derivative Liability	Credit	Instant	→ DerivativeLiabilities
L54	→ Derivative Liability, Not Offset, Policy Election Deduction	Debit	Instant	→ DerivativeLiabilityNotOffsetPolicyElectionDeduction
L25	→ Derivative, Collateral, Right to Reclaim Cash	Debit	Instant	→ DerivativeCollateralRightToReclaimCash
L24	→ Derivative, Collateral, Right to Reclaim Securities	Debit	Instant	→ DerivativeCollateralRightToReclaimSecurities
L55	→ Derivative Liability, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Credit	Instant	→ DerivativeLiabilityFairValueOffsetAgainstCollateralNetOfNo tSubjectToMasterNettingArrangementPolicyElection
L56	→ Securities Loaned, Gross	Credit	Instant	→ SecuritiesLoanedGross
L57	→ Securities Loaned, Asset	Debit	Instant	→ SecuritiesLoanedAsset
L58	→ Securities Loaned	Credit	Instant	→ SecuritiesLoaned
L59	→ Securities Loaned, Not Offset, Policy Election Deduction	Debit	Instant	→ SecuritiesLoanedNotOffsetPolicyElectionDeduction
L60	→ Securities Loaned, Collateral, Right to Reclaim Cash	Debit	Instant	→ SecuritiesLoanedCollateralRightToReclaimCash
L61	→ Securities Loaned, Collateral, Right to Reclaim Securities	Debit	Instant	→ SecuritiesLoanedCollateralRightToReclaimSecurities
L62	→ Securities Loaned, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Credit	Instant	→ SecuritiesLoanedOffsetAgainstCollateralNetOfNotSubjectTo MasterNettingArrangementPolicyElection
L33	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross	Credit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellS ecuritiesLoanedGross
L34	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Asset	Debit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellS ecuritiesLoanedAsset
L35	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Credit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellS ecuritiesLoaned
L63	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Not Offset, Policy Election Deduction	Debit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellS ecuritiesLoanedNotOffsetPolicyElectionDeduction
L37	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Cash	Debit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellS ecuritiesLoanedCollateralRightToReclaimCash
L36	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Securities	Debit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellS ecuritiesLoanedCollateralRightToReclaimSecurities
L64	→ Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Credit	Instant	→ DerivativeLiabilitySecuritiesSoldUnderAgreementsToResellS ecuritiesLoanedOffsetAgainstCollateralNetOfNotSubjectTo MasterNettingArrangementPolicyElection

Figure 3.2(b)

The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**	Over the Counter [Member] M9	Exchange Traded [Member] M10	Entity-wide Amount
<b>Transaction Type [Axis] A3</b>				
L1 Derivative Asset, Fair Value, Gross Asset	Gross Amount of Recognized Assets (Derivatives)	3200000000	90000000	3290000000
L2 Derivative Asset, Fair Value, Gross Liability	Gross Amount Offset in the Consolidated Balance Sheet (Derivatives)	0	0	0
L4 Derivative Asset	Amount of Assets Presented in the Consolidated Balance Sheet (Derivatives)	3200000000	90000000	3290000000
L43 Derivative Asset, Not Offset, Policy Election Deduction	Financial Instruments Not Offset (Derivatives)	2600000000	0	2600000000
L6 Derivative, Collateral, Obligation to Return Cash	Cash Collateral Not Offset (Derivatives)	3000000000	0	3000000000
L5 Derivative, Collateral, Obligation to Return Securities	Securities Collateral Not Offset (Derivatives)	2400000000	0	2400000000
L44 Derivative Asset, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Net Amount (Derivatives)	600000000	90000000	1500000000
L45 Securities Borrowed, Gross	Gross Amount of Recognized Assets (Securities borrowed)			1400000000
L46 Securities Borrowed, Liability	Gross Amount Offset in the Consolidated Balance Sheet (Securities borrowed)			0
L47 Securities Borrowed	Amount of Assets Presented in the Consolidated Balance Sheet (Securities borrowed)			1400000000
L48 Securities Borrowed, Not Offset, Policy Election Deduction	Financial Instruments Not Offset (Securities borrowed)			520000000
L49 Securities Borrowed, Collateral, Obligation to Return Cash	Cash Collateral Not Offset (Securities borrowed)			880000000
L50 Securities Borrowed, Collateral, Obligation to Return Securities	Securities Collateral Not Offset (Securities borrowed)			0
L51 Securities Borrowed, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Net Amount (Securities borrowed)			0
L14 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Gross	Gross Amount of Recognized Assets (Total)			3430000000
L15 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Liability	Gross Amount Offset in the Consolidated Balance Sheet (Total)			0
L16 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed	Amount of Assets Presented in the Statement of Financial Position (Total)			3430000000
L52 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Not Offset, Policy Election Deduction	Financial Instruments Not Offset (Financial Assets Total)			2652000000
L18 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Cash	Cash Collateral Not Offset (Financial Assets Total)			3880000000
L17 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Collateral, Obligation to Return Securities	Securities Collateral Not Offset (Financial Assets Total)			2400000000
L53 Derivative Asset, Securities Purchased under Agreements to Resell, Securities Borrowed, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Net Amount (Financial Assets Total)			1500000000

Figure 3.3(a)

Standard Label	Preferred Label**	Over the Counter [Member] M9	Exchange Traded [Member] M10	Entity-wide Amount
<b>Transaction Type [Axis] A3</b>				
L21 Derivative Liability, Fair Value, Gross Liability	Gross Amount of Recognized Liabilities (Derivatives)	3500000000	95000000	3595000000
L22 Derivative Liability, Fair Value, Gross Asset	Gross Amount Offset in the Consolidated Balance Sheet (Derivatives)	0	0	0
L23 Derivative Liability	Amount of Liabilities Presented in the Consolidated Balance Sheet (Derivatives)	3500000000	95000000	3595000000
L54 Derivative Liability, Not Offset, Policy Election Deduction	Financial Instruments Not Offset (Derivatives)	2700000000	0	2700000000
L25 Derivative, Collateral, Right to Reclaim Cash	Cash Collateral Not Offset (Derivatives)	400000000	0	400000000
L24 Derivative, Collateral, Right to Reclaim Securities	Securities Collateral Not Offset (Derivatives)	350000000	0	350000000
L55 Derivative Liability, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Net Amount (Derivatives)	50000000	95000000	145000000
L56 Securities Loaned, Gross	Gross Amount of Recognized Liabilities (Securities loaned)			135000000
L57 Securities Loaned, Asset	Gross Amount Offset in the Consolidated Balance Sheet (Securities loaned)			0
L58 Securities Loaned	Amount of Liabilities Presented in the Consolidated Balance Sheet (Securities loaned)			135000000
L59 Securities Loaned, Not Offset, Policy Election Deduction	Financial Instruments Not Offset (Securities loaned)			60000000
L60 Securities Loaned, Collateral, Right to Reclaim Cash	Cash Collateral Not Offset (Securities loaned)			75000000
L61 Securities Loaned, Collateral, Right to Reclaim Securities	Securities Collateral Not Offset (Securities loaned)			0
L62 Securities Loaned, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Net Amount (Securities loaned)			0
L33 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Gross	Gross Amount of Recognized Liabilities (Total)			3730000000
L34 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Asset	Gross Amount Offset in the Consolidated Balance Sheet (Total)			0
L35 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned	Amount of Liabilities Presented in the Consolidated Balance Sheet (Total)			3730000000
L63 Repurchase, Securities Loaned, Not Offset, Policy Election Deduction	Financial Instruments Not Offset (Financial Liabilities Total)			2760000000
L37 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Collateral, Right to Reclaim Cash	Cash Collateral Not Offset (Financial Liabilities Total)			475000000
L36 Repurchase, Securities Loaned, Collateral, Right to Reclaim Securities	Securities Collateral Not Offset (Financial Liabilities Total)			350000000
L64 Derivative Liability, Securities Sold under Agreements to Repurchase, Securities Loaned, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Net Amount (Financial Liabilities Total)			145000000

Figure 3.3(b)

Notes:

- The disclosure agrees to the amount of derivative contracts and securities borrowing and lending agreements presented in the statement of financial position.
- For this example, all of the contracts are subject to master netting arrangements.
- The fair value of collateral has not been provided for this example.

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

## Example 4—Offsetting of Financial Liabilities, Includes Instruments not Subject to Master Netting Arrangement, Alternative

This example illustrates a disclosure of derivative instruments not subject to master netting arrangements combined with contracts that are subject to master netting arrangements before offset. The derivative contracts that are subject to a master netting arrangement only have cash collateral available for offset.

Example 2 presents the derivative contracts that are not subject to master netting arrangements after offset and before disclosure of net amounts presented in the statement of financial position. In contrast, this example discloses the amounts that are not subject to master netting arrangements after the disclosure of net amounts presented in the statement of financial position. The policy is to recognize amounts subject to master netting arrangements on a gross basis in the statement of financial position.

Description	Gross Amounts of Recognized Liabilities	Gross Amounts Offset in the Statement of Financial Position	Net Amounts of Liabilities Presented in the Statement of Financial Position	Gross Amounts Not Offset in the Statement of Financial Position		Net Amount
				Financial Instruments <sup>(1)</sup>	Cash Collateral Pledged	
				(in millions)		
December 31, 20X1						
A2:M6 Interest rate swaps	\$ 11,900	\$ -	\$ 11,900	\$ -	\$ (11,900)	\$ -
A2:ExM7 Loan level swaps	18,500	-	18,500	(1,800)	(15,600)	1,100
A2:ExM8 Customer foreign exchange contracts	300	-	300	(100)	-	200
	\$ 30,700	\$ -	\$ 30,700	\$ (1,900)	\$ (27,500)	\$ 1,300

<sup>(1)</sup> Includes contracts with customers which are not subject to a master netting arrangement.

<sup>(1)</sup> Includes contracts with customers which are not subject to a master netting arrangement.

Figure 4.1



The legend for the elements to tag the facts is:

Standard Label	Balance Type	Period Type	Element Name
A2 → Derivative Instrument [Axis] → Derivative Contract [Domain]			→ DerivativeInstrumentRiskAxis → DerivativeContractTypeDomain
M6 → Interest Rate Swap [Member]			→ InterestRateSwapMember
ExM7 → Loan Level Swap [Member]			→ LoanLevelSwapMember
ExM8 → Customer Foreign Exchange Contract [Member]			→ CustomerForeignExchangeContractMember
L65 → Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Credit	Instant	→ DerivativeLiabilityFairValueGrossLiabilityIncludingNotSubjectToMasterNettingArrangement
L22 → Derivative Liability, Fair Value, Gross Asset	Debit	Instant	→ DerivativeLiabilityFairValueGrossAsset
L23 → Derivative Liability	Credit	Instant	→ DerivativeLiabilities
L66 → Derivative Liability, Not Subject to Master Netting Arrangement Deduction	Debit	Instant	→ DerivativeLiabilityNotSubjectToMasterNettingArrangementDeduction
L25 → Derivative, Collateral, Right to Reclaim Cash	Debit	Instant	→ DerivativeCollateralRightToReclaimCash
L55 → Derivative Liability, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Credit	Instant	→ DerivativeLiabilityFairValueOffsetAgainstCollateralNetOfNotSubjectToMasterNettingArrangementPolicyElection

Figure 4.2

The instance document created using the modeling structure is provided here:

Standard Label	Preferred Label**	Interest Rate Swap [Member] M6	Loan Level Swap [Member] ExM7	Customer Foreign Exchange Contract [Member] ExM8	Entity-wide Amount
Derivative Instrument [Axis] A2					
L65 Derivative Liability, Fair Value, Gross Liability Including Not Subject to Master Netting Arrangement	Gross Amounts of Recognized Liabilities (Derivative Liabilities)	11900000000	18500000000	300000000	30700000000
L22 Derivative Liability, Fair Value, Gross Asset	Gross Amounts Offset in the Statement of Financial Position (Derivative Liabilities)	0	0	0	0
L23 Derivative Liability	Net Amounts of Liabilities Presented in the Statement of Financial Position (Derivative Liabilities)	11900000000	18500000000	300000000	30700000000
L66 Derivative Liability, Not Subject to Master Netting Arrangement Deduction	Financial Instruments (Derivative Liabilities)	0	1800000000	100000000	1900000000
L25 Derivative, Collateral, Right to Reclaim Cash	Cash Collateral Pledged (Derivative Liabilities)	11900000000	15600000000	0	27500000000
L55 Derivative Liability, Fair Value, Offset Against Collateral, Net of Not Subject to Master Netting Arrangement, Policy Election	Net Amount (Derivative Liabilities)	0	1100000000	200000000	1300000000

Figure 4.3

Notes:

- The disclosure agrees to the amount of derivative contracts presented in the statement of financial position.
  - The fair value of collateral has not been provided for this example.
  - For this example, not all of the contracts are subject to master netting arrangements.
- \*\* Preferred Labels are the labels created and used by the company to show the line item captions in its financial statements.