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Proposed IFRS® Taxonomy Update
PTU/2020/5

IFRS Taxonomy 2020

General Improvements and Common Practice
IAS 19 Employee Benefits

Comments to be received by 26 January 2021

IASB®

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IFRS® Taxonomy 2020

Proposed Update 5

General Improvements and Common Practice

IAS 19 Employee Benefits

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IFRS® Taxonomy 2020—Proposed Update 5 *General Improvements and Common Practice—IAS 19* Employee Benefits is published by the IFRS Foundation (Foundation) for comment only. Comments need to be received by **26 January 2021** and should be submitted by email to commentletters@ifrs.org or online at https://www.ifrs.org/projects/open-for-comment/.

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Contents

Introduction

Why are we proposing changes to the IFRS Taxonomy?

This Proposed IFRS Taxonomy Update includes proposed changes to the IFRS Taxonomy 2020 reflecting common reporting practice relating to presentation and disclosure requirements in IAS 19 *Employee Benefits*. IAS 19 prescribes the accounting for all types of employee benefits except share-based payment transactions, to which IFRS 2 *Share-based Payment* applies.

The proposed changes to the IFRS Taxonomy result from an empirical review of taxonomy elements (extensions) created by entities for use in their filings. We reviewed extensions created by entities that prepare their financial statements applying IFRS Standards and file them under US Securities and Exchange Commission requirements. We have used this sample because it forms the only significant population of financial statements tagged using the IFRS Taxonomy that is easily accessible. This sample provides a reasonable basis for identifying common reporting practice because it includes data from entities in a variety of jurisdictions and industries.

In accordance with the IFRS Taxonomy due process, the IFRS Taxonomy Review Panel has reviewed the changes this document proposes, but has not approved them.[1]

What is common practice?

The common practice content of the IFRS Taxonomy reflects information that IFRS Standards do not explicitly require an entity to present or disclose but that entities nonetheless commonly present or disclose in practice. Although common practice elements form part of the IFRS Taxonomy, their inclusion does not imply that IFRS Standards require the information they depict; nor do the elements provide guidance on how to implement IFRS Standards.

Including common practice content in the IFRS Taxonomy reduces the need for entities and regulators to create extensions. As a result, different entities would tag data more consistently, which makes it easier for users of tagged financial statements to use the data.

For further details about IFRS Taxonomy common practice content and the criteria we apply, please refer to *Using the IFRS Taxonomy—Guide to Common Practice Content*.[2]

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1   The IFRS Taxonomy Review Panel consists of at least three, but not more than five, members of the International Accounting Standards Board. At least one senior member of the technical staff is also a member of this panel. For more details, please refer to the *Due Process Handbook*, available at https://cdn.ifrs.org/-/media/feature/about-us/legal-and-governance/constitution-docs/due-process-handbook-2020.pdf?la=en.

2   Available at https://www.ifrs.org/-/media/feature/standards/taxonomy/general-resources/common-practice-guide.pdf.

What are general improvements?

General improvements are changes to the IFRS Taxonomy content other than those resulting from new (or amended) IFRS Standards or common reporting practice. For instance, general improvements may include:

(a)   label changes to clarify the accounting meaning of an element. Such changes may help an entity find the right element and avoid tagging errors or unnecessary extensions.

(b)   an enhanced data model to support more consistent tagging or to better reflect, in the IFRS Taxonomy, the presentation and disclosure requirements of existing IFRS Standards.

Location of proposed changes in the taxonomy

The proposed changes discussed in this document are all included in IFRS Taxonomy presentation group '[834480] Notes – Employee benefits', except for those changes proposed in the section *Total post-employment benefit expense*, which are for '[800200] Notes – Analysis of income and expense'.

Reading this proposed update

This document uses taxonomy-specific terminology. For more information, please refer to the *Guide to Understanding the IFRS Taxonomy Update* and *Using the IFRS Taxonomy—A preparer's guide*.[3] Appendix A briefly explains IFRS Taxonomy terms used in this document.

In this Proposed IFRS Taxonomy Update, changes to the IFRS Taxonomy elements are shown in tables.

New elements are shaded in green. For amended element labels or references, added text is underlined and deleted text is struck through. Existing elements provided for context only (with no proposed changes) use grey text.

Indents are used to indicate a taxonomy presentation (or calculation) parent–child relationship between IFRS Taxonomy elements.

In this document, the element label shown is the standard label, unless otherwise indicated.[4]

Amounts in examples of disclosures are denominated in currency units (CU). The examples do not reflect all reporting requirements and represent only partial disclosures and statements for illustration purposes.

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3   *Guide to Understanding the IFRS Taxonomy Update* is available at https://www.ifrs.org/-/media/feature/ standards/taxonomy/general-resources/understanding-ifrs-taxonomy-update.pdf. *Using the IFRS Taxonomy—A preparer's guide* is available at https://www.ifrs.org/-/media/feature/resources-for/ preparers/xbrl-using-the-ifrs-taxonomy-a-preparers-guide-january-2019.pdf.

4   For more information on element labels, see Appendix A and the 'Element labels' section in *Using the IFRS Taxonomy—A preparer's guide*.

Documentation and guidance labels

The IFRS Taxonomy includes documentation labels and guidance labels for elements in the IFRS Taxonomy. Documentation labels describe in text the accounting meaning of each element. Guidance labels advise an entity on the correct use of an element.

Documentation labels have been included in Appendix B for proposed new elements, and where labels are proposed to be changed for existing elements. The addition of guidance labels is discussed in the body of this document. The documentation and guidance labels are also available as an additional linkbase in the IFRS Taxonomy files and as a separate spreadsheet.

IFRS Taxonomy files

The Proposed IFRS Taxonomy files for this Proposed IFRS Taxonomy Update are based on IFRS Taxonomy 2020 Update 1—*Covid-19-Related Rent Concessions*, issued in August 2020.

Next steps

Comments received on this Proposed IFRS Taxonomy Update will be analysed and any necessary amendments will be made. After the IFRS Taxonomy Review Panel has reviewed this document, a final IFRS Taxonomy Update will be released.

Invitation to comment

We invite comments on this Proposed IFRS Taxonomy Update, particularly on the questions set out below. Comments are most helpful if they:

(a)   address the questions as stated;

(b)   indicate the specific IFRS Taxonomy item, table or group of items to which they relate;

(c)   contain a clear rationale; and

(d)   include any alternative we should consider, if applicable.

Comments on the IFRS Taxonomy as a whole are also welcome. However, IFRS Taxonomy amendments resulting from such comments may be included in a subsequent update.

Questions for respondents

Question 1—Fair value of defined benefit plan assets

(a)   Do you agree with the proposed addition of a monetary line item to capture the fair value of plan assets arising from insurance policies (paragraphs 1–2)?

(b)   Do you agree with the proposed addition of line items for the percentage contribution of classes of assets to the fair value of plan assets (paragraphs 3–4)?

If you disagree with either of these proposals, please explain why, and specify what alternative (if any) you would suggest and why.

Question 2—Maturity profile of the defined benefit obligation

Do you agree with the proposed addition of a line item and the maturity axis to the disclosure of defined benefit plans table, to capture the disclosure of a quantitative maturity analysis of benefit payments (paragraphs 6–9)?

If you disagree, please explain why, and specify what alternative (if any) you would suggest and why.

Question 3—Reconciliation of the net defined benefit liability (asset)

(a)   Do you agree with the proposed changes to the labels of the line items for the reconciliation of the net defined benefit liability or asset and its sub-reconciliations (paragraphs 19–21 and 25), that aim to reduce the potential for confusion or error as to the appropriate sign for tagging disclosed values or as to the correct interpretation of such tagged values?

(b)   Do you agree with the proposed addition of a line item to capture changes in the net defined benefit liability resulting from administration costs (paragraphs 22–24)?

(c)   Do you agree with the proposed grouping of the reconciliation line items (paragraphs 22–24)?

If you disagree with any of these proposals, please explain why, and specify what alternative (if any) you would suggest and why.

Question 4—Reconciliation of reimbursement rights

Do you agree with the proposal to adjust the labels and descriptions of line items for use in the reconciliation of reimbursement rights related to defined benefit obligations, to distinguish them more clearly from either more general rights to reimbursement or changes in net defined benefit liability, plan assets or defined benefit obligations (paragraphs 26–29)?

If you disagree, please explain why, and specify what alternative (if any) you would suggest and why.

Question 5—Disaggregation of amounts reported in the statement of comprehensive income, arising from defined benefit plans

Do you agree with the proposal to add line items that would allow entities to tag a disaggregation of amounts presented in the statement of comprehensive income related to defined benefit plans (paragraphs 30–38)?

If you disagree, please explain why, and specify what alternative (if any) you would suggest and why.

Question 6—Proposed changes to the IFRS Taxonomy relating to other plans

(a)   Do you agree with the proposed addition of a text block to capture narrative information describing defined contribution plans (paragraphs 42–44)?

(b)   Do you agree with the addition of a line item for the disclosure of total post-employment benefit expense in profit or loss (paragraphs 45–46)?

If you disagree with either of these proposals, please explain why, and specify what alternative (if any) you would suggest and why.

Question 7—Standard and documentation labels

Do the standard labels and documentation labels of all the proposed new elements, and the changes proposed to element labels, correctly and clearly define their accounting meaning, and aid the accurate use of these elements?

If not, please explain why, and what changes we should consider.

Question 8—Further improvements and future common practice analysis

(a)   Do you suggest we add other common practice elements to reduce extensions used in relation to IAS 19? If you do, please explain why you think these elements can benefit users or preparers of tagged financial statements.

(b)   Would common practice analysis be useful in any other specific areas?

(c)   Should we consider any other improvements to the IFRS Taxonomy?

Deadline

We will consider all written comments received by 26 January 2021.

How to comment

Please submit your comments electronically:

Online	https://www.ifrs.org/projects/open-for-comment/
By email	commentletters@ifrs.org

Your comments will be on the public record and posted on our website unless you request confidentiality and we grant your request. We do not normally grant such requests unless they are supported by a good reason, for example, commercial confidence. Please see our website for details on this policy and on how we use your personal data.

This document uses several acronyms. 'ET' refers to element type and 'ER' to element reference type. Element type 'M' refers to monetary, 'PER' to percentage, 'DUR' to duration and 'TB' to text block. Reference type 'D' refers to disclosure, 'E' to example and 'CP' to common practice. A short code appended to labels is used to indicate axes and members: '[A]' indicates an axis, '[M]' a member, and '[DM]' indicates the default member of the axis.

Defined benefit plans

Fair value of plan assets

1   Paragraph 142 of IAS 19 requires an entity to disaggregate the fair value of its plan assets into classes that distinguish the nature and risks of those assets. This paragraph provides examples of classes of assets between which an entity could distinguish. The requirement in paragraph 142 is reflected in the IFRS Taxonomy through the 'Disclosure of fair value of plan assets' table. This table contains monetary line items representing the classes of plan assets listed as examples in paragraph 142.

2   Entities commonly report plan assets arising from insurance contracts. Paragraph 8 of IAS 19 states that plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies, and defines a qualifying insurance policy as one that satisfies conditions similar to the conditions required of other plan assets. We propose, therefore, to add a monetary line item that would capture those qualifying insurance policies.

3   Entities commonly express the disaggregation of fair value of plan assets as a percentage. Some entities also disclose the monetary fair values.

4   As a result, we propose to add 10 line items to tag the percentage disaggregation of the fair value of plan assets, consistent with the current modelling for monetary fair values. We also propose to add two headings to group the monetary and percentage contribution line items.

Table text block

Element label	ET	ER	Reference
Disclosure of fair value of plan assets	TB	D	IAS 19.142

Line items

Element label	ET	ER	Reference
Plan assets, at fair value	M	CP	IAS 19.57(a)
Cash and cash equivalents, amount contributed to fair value of plan assets	M	E	IAS 19.142(a)
...			
Qualifying insurance policies, amount contributed to fair value of plan assets	M	CP	IAS 19.142, IAS 19.8
Other assets, amount contributed to fair value of plan assets	M	E	IAS 19.142
Classes of plan assets, fair value percentage amounts [abstract]			
Cash and cash equivalents, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(a)
Equity instruments, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(b)
Debt instruments, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(c)
Real estate, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(d)
Derivatives, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(e)
Investment funds, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(f)
Asset-backed securities, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(g)
Structured debt, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142(h)
Qualifying insurance policies, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142, IAS 19.8
Other assets, percentage contributed to fair value of plan assets	PER	CP	IAS 19.142

5   We considered but rejected remodelling the 'Disclosure of fair value of plan assets' table to use an axis to provide the disaggregation of plan assets into classes. Remodelling the table would require preparers and users of tagged financial statements to incur costs to remap this disclosure. A dimensional model seems to offer no significant benefits because:

(a)   the examples in the Standard appear to be comprehensive. We found that, in practice, entities report no main classes of assets beyond the qualifying insurance policies described in paragraph 2.

(b)   although entities reported subclasses of the example classes provided by the Standard, we found no notable common practice in these subclasses—many were entity-specific. Such subclasses could be appropriately tagged using either extension line items linked to the relevant main class by anchoring,[5] or the line item for the main class in combination with a suitable axis.

Maturity profile of the defined benefit obligation

6   Paragraph 147(c) of IAS 19 requires an entity to disclose information about the maturity profile of the defined benefit obligation. The paragraph states that such information 'will include the weighted average duration of the defined benefit obligation and may include other information … such as a maturity analysis of the benefit payments'.

7   The IFRS Taxonomy contains two items within the 'Disclosure of defined benefit plans' table to reflect the disclosure requirements in paragraph 147(c):

(a)   a line item 'Weighted average duration of defined benefit obligation'; and

(b)   a text block 'Disclosure of information about maturity profile of defined benefit obligation' to tag any other information about the distribution of the timing of benefit payments an entity may report.

8   The IFRS Taxonomy contains no element for a quantitative maturity analysis of the benefit payments. Paragraph 147(c) mentions the maturity analysis as an example of other information. Based on our policies, this example should have been reflected within the IFRS Taxonomy. We found that entities commonly report this information and typically use an extension line item with the 'Maturity' axis to tag the reported amounts.

9   Consequently, we propose to add a line item and the 'Maturity' axis to the 'Disclosure of defined plans' table. We also propose to add an example reference to the 'Maturity' axis and its default member:

Table text block

Element label	ET	ER	Reference
Disclosure of defined benefit plans	TB	D	IAS 19.138

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5   Regulators may require entities to tag entity-specific disclosures using extensions and link such tags to other specified or related elements in the IFRS Taxonomy. 'Anchoring' is one type of linking.

Line items

Element label	ET	ER	Reference
...			
Disclosure of information about maturity profile of defined benefit obligation	TB	D	IAS 19.147(c)
Weighted average duration of defined benefit obligation	DUR	D	IAS 19.147(c)
Estimate of benefit payments expected to be paid from defined benefit plan	M	E	IAS 19.147(c)
...			

Axes and members[6]

Element label	ER	Reference[a]
Maturity [A]	E	IAS 19.147(c)
Aggregated time bands [DM]	E	IAS 19.147(c)

(a) This axis and its members are used to disaggregate information in other tables as required by other IFRS Standards. For simplicity, only the addition of references related to IAS 19 are shown in this table; other references for this axis and its members will be unchanged by these proposals.

Reconciliation of the net defined benefit liability

10   Paragraphs 140–141 of IAS 19 require a reconciliation from the opening balance to the closing balance of the net defined benefit liability (net defined benefit asset if the plan is in surplus). Separate reconciliations shall be shown for each of the present value of the defined benefit obligation, the plan assets and the effect of the asset ceiling.

11   These requirements are modelled in the IFRS Taxonomy in the 'Disclosure of net defined benefit liability (asset)' table. This table contains a line item 'net defined benefit liability (asset)' to indicate the balance of the liability—a net defined benefit asset is indicated as a negative value. The table also contains further monetary line items to reflect the change in that net liability and the various reconciling items specified by paragraph 141 of IAS 19:

Existing element label[a]	Balance
Net defined benefit liability (asset) at beginning of period[b]	Credit
Increase (decrease) in net defined benefit liability (asset)	Credit
Current service cost, net defined benefit liability (asset)	Credit
Interest expense (income), net defined benefit liability (asset)	Credit

continued...

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6   This table is already associated with six axes, which we intend to leave unchanged, and for simplicity do not show here.

...continued

Existing element label[(a)]	Balance
Gain (loss) on remeasurement, net defined benefit liability (asset)	Debit
Return on plan assets excluding interest income or expense, net defined benefit liability (asset)	Debit
Actuarial gains (losses) arising from changes in demographic assumptions, net defined benefit liability (asset)	Debit
...	
Past service cost and gains (losses) arising from settlements, net defined benefit liability (asset)	Credit
Past service cost, net defined benefit liability (asset)	Credit
Gains (losses) arising from settlements, net defined benefit liability (asset)	Debit
Increase (decrease) through changes in foreign exchange rates, net defined benefit liability (asset)	Credit
Contributions to plan, net defined benefit liability (asset)	Debit
...	
Payments from plan, net defined benefit liability (asset)	Debit
...	
Increase (decrease) through business combinations and disposals, net defined benefit liability (asset)	Credit
Increase (decrease) through other changes, net defined benefit liability (asset)	Credit
Net defined benefit liability (asset) at end of period[(b)]	Credit

(a) We propose to make changes to the labels of these line items to clarify their accounting meaning (paragraphs 19–21).

(b) In the IFRS Taxonomy, the same line item is used for reporting amounts at the beginning and at the end of a period. In this instance, the line item has the standard label 'Net defined benefit liability (asset)' and appears in both the first row of the table (where its period start label 'Net defined benefit liability (asset) at beginning of period' is used) and in the last row of the table (where its period end label 'Net defined benefit liability (asset) at end of period' is used).

12   The 'Disclosure of net defined benefit liability (asset)' table also includes an axis to distinguish the effects of the reconciling items on each of the three separate required reconciliations and on the net liability (which is the default). This axis can be combined with the line items in the table to indicate to which component reconciliation a reported value relates. Plan assets are represented as a negative liability. The overall figure would be positive (a net liability) if the obligation exceeds plan assets, and negative (a net asset) if plan assets exceed obligations.

Element label	ER	Reference
Net defined benefit liability (asset) [A]	D	IAS 19.140(a)
Net defined benefit liability (asset) [DM]	D	IAS 1.140(a)
Present value of defined benefit obligation [M]	D	IAS 19.140(a)(ii)
Plan assets [M]	D	IAS 19.140(a)(i)
Effect of asset ceiling [M]	D	IAS 19.140(a)(iii)

13   Entities commonly:

(a)   make errors of signage when tagging their reconciliations. We propose, therefore, to adjust the labels of the line items, and add guidance labels, to clarify the sign to be reported in an XBRL filing (paragraphs 14–21).

(b)   disclose a reconciling item for the administration cost of their defined benefit plans, so we propose to add a corresponding line item (paragraph 22).

(c)   organise their reconciling items in three groups. Therefore, we propose to add suitable subtotal line items and group the reconciling items under the relevant subtotals (paragraphs 23–24).

Clarifying the appropriate sign for tagged values

14   The line items representing the 'reconciling items' in the 'Disclosure of net defined benefit liability (asset)' table are modelled as movements in a liability balance, rather than as an income or expense. For example, 'Interest expense (income), net defined benefit liability (asset)' is a credit item because it represents the increase in the net liability (a credit balance) produced by the interest expense. Equally, an income (reported as a negative value) produces a reduction in the net liability, or if net value is negative, a more negative value representing a larger net asset. For such items modelled as balance movement credits:

(a)   a positive sign needs to be used for a tagged value that represents an increase in the net defined benefit liability, and a negative sign for a value representing a decrease;

(b)   a positive sign needs to be used for a tagged value that represents an increase in the present value of the defined benefit obligation (also a liability), and a negative sign for a value representing a decrease; and

(c)   a negative sign needs to be used for a tagged value that represents an increase in plan assets (an asset, represented as a negative liability), and a positive sign for a value representing a decrease.

The inverse is true for the movement items modelled as debits (such as 'Return on plan assets excluding interest income or expense'), for which a positive value represents a decrease in net defined benefit liability.

15   Entities commonly report their reconciling items in the human-readable report as positive values. For example, Table 1 illustrates how an entity might disclose a positive value for the increase in fair value of plan assets of CU56 arising from interest income on pensions.

Table 1—Illustrative reconciliation of changes in net defined benefit liability

	Present value of defined benefit obligation	Fair value of plan assets	Net defined benefit liability
	CU	CU	CU
Balance as at 1 January 20X1	890	567	323
Current service cost	20	—	20
Interest	89	56	33
Return on plan assets	—	30	30
Balance as at 31 December 20X1	**999**	**653**	**346**

16   The appropriate line item for the values in the 'Interest' row of this example disclosure is 'Interest expense (income), net defined benefit liability', a credit item. Therefore, the interest expense on the present value of the defined benefit of CU89 increases the net liability (a credit balance) and so should be expressed as a positive value in the XBRL data. However, the interest income on plan assets of CU56 reduces the net liability, so must be expressed as a negative value in XBRL files. The resulting total increase in the net defined benefit liability due to interest of CU33 is expressed as a positive value. The 'Return on plan assets excluding interest income or expense, net defined benefit liability (asset)' line item, in contrast, is a debit item, which would naturally be expected to represent a reduction in a liability or increase in an asset, and so the CU30 value disclosed for 'Return on plan assets' should be tagged as a positive value in XBRL files.

17   Given the credit or debit balance attribute of the relevant line items, the illustrative disclosure in Table 1 should be expressed in the corresponding XBRL data using the combinations of periods, line items, axes, members and reported values illustrated in Table 2. In each column the credit movements added to, and debit movements subtracted from the opening balance result in the closing balance, and in each row the 'Present value of defined benefit obligation' figure and 'Fair value of plan assets' figure sum to the figure for (the effect on) 'Net defined benefit liability (asset)'.

Table 2—Illustration of intended approach to signage when tagging the reconciliation

XBRL Period	Line item	Balance attribute[a]	Net defined benefit liability (asset) [axis]		
			Present value of defined benefit obligation [member]	Fair value of plan assets [member]	—[b]
			CU	CU	CU
20X0-12-31	Net defined benefit liability (asset)	Credit	890	(567)	323
20X1-01-01 to 20X1-12-31	Current service cost, net defined benefit liability (asset)	Credit	20	—	20
	Interest expense (income), net defined benefit liability (asset)	Credit	89	(56)	33
	Return on plan assets excluding interest income or expense, net defined benefit liability (asset)	Debit	—	30	30
20X1-12-31	Net defined benefit liability (asset)	Credit	999	(653)	346

(a) The balance attribute is a property of each line item, set by the IFRS Taxonomy, and not chosen independently by the preparing entity, unlike the other values shown in this table.

(b) In XBRL tagging the default member of an axis is not reported and is assumed when no other value is supplied for that axis, this column therefore represents 'Net defined benefit liability (asset)'.

18 Entities commonly make signage errors when tagging their reconciliations. Examples of errors, based on Table 1, would include tagging the value of CU56 for interest on plan assets with a positive value in the XBRL filing, tagging both the values of CU30 for return on plan assets as negative, or tagging all the values relating to the fair value of plan assets as positive, or all as negative.

19 The construction of many line item labels may be confusing. The current pattern, where the labels start with the source of the reconciliation movement (such as 'return on plan assets' or 'interest expense'), invites confusion with the corresponding income or expense.

20 Constructing the labels of these line items by instead using a pattern of 'Increase (decrease) in net defined benefit liability (asset) resulting from', followed by the source of the reconciliation movement, may make it clearer that the credit or debit balance attributes relate to the balance sheet effect on the net defined benefit liability (asset). This pattern also makes clearer the distinction between those line items modelled as credits and those modelled as debits, and the appropriate signage of each (see Table 3). Consequently, we propose to change the labels of all line items representing reconciliation items.

Table 3—The clarifying effect of proposed line item labels

XBRL Period	Line item	Net defined benefit liability (asset) [axis]		
		Present value of defined benefit obligation [member]	Fair value of plan assets [member]	—
		CU	CU	CU
20X0-12-31	Net defined benefit liability (asset)	890	(567)	323
20X1-01-01 to 20X1-12-31	Increase in net defined benefit liability (asset) resulting from current service cost	20	—	20
	Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)	89	(56)	33
	Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense	—	30	30
20X1-12-31	Net defined benefit liability (asset)	999	(653)	346

21 We also think that adding guidance labels can help preparers to choose the correct sign to use within the XBRL filing, and therefore propose to add guidance labels to line items where the appropriate sign is difficult to determine. For example, 'payments from plan', for which both sides of the double entry are typically shown as being on the balance sheet, reducing both the plan assets and the defined benefit obligation. In such cases it is particularly important to be clear that in the IFRS Taxonomy these items are modelled based on the effect on the liability so that their balance attribute can be properly interpreted. The full list of these changes in labels and added guidance labels is given in Appendix B. As an example, for the line item 'Payments from plan, net defined benefit liability (asset)' we propose:

Element label

Decrease (increase) in net defined benefit liability (asset) resulting from payments ~~Payments~~ from plan~~, net defined benefit liability (asset)~~

Guidance label

Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from payments from plan should be tagged with a positive value. Decreases in the fair value of plan assets resulting from payments from plan represent an increase in net defined benefit liability (equivalent to a decrease in net defined benefit asset) and should be tagged with a negative value.

Disclosure of additional reconciling items

22   Entities commonly report a reconciling item for the administration cost of their defined benefit plans, so we propose to add a line item 'Increase (decrease) in net defined benefit liability (asset) resulting from administration costs' with a credit balance attribute.

23   Entities commonly group their reconciling items into:

(a)   items included in profit or loss;

(b)   items included in other comprehensive income; and

(c)   miscellaneous other changes.

24   To accommodate the grouping illustrated in paragraph 23, we propose to:

(a)   add a line item 'Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss', with a credit balance attribute.

(b)   amend the label of the line item for total reconciling items included in other comprehensive income to distinguish it clearly from the new line item in (a).

(c)   add a new line item 'Increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes', with a credit balance attribute. Although this total value was rarely reported, it completes the logical structure of the groupings found in paragraph 23.

Resulting changes

25   Taken together, the changes proposed in paragraphs 21, 22 and 24 result in several proposed changes to the line items in the 'Disclosure of net defined benefit liability (asset)' table (we are proposing no changes to its associated axes):

Table text block

Element label	ET	ER	Reference
Disclosure of net defined benefit liability (asset)	TB	D	IAS 19.140(a)

Line items

Element label[a]	B[b]	ET	ER	Reference
Net defined benefit liability (asset) at beginning of period[c]	Cr	M	D	IAS 19.140(a)
Increase (decrease) in net defined benefit liability (asset)	Cr	M	D	IAS 19.141

continued...

...continued

Element label[a]	B[b]	ET	ER	Reference
Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss	Cr	M	CP	IAS 19.141
Increase in net defined benefit liability (asset) resulting from current Current service cost, net defined benefit liability (asset)	Cr	M	D	IAS 19.141(a)
Increase (decrease) in net defined benefit liability (asset) resulting from interest Interest expense (income), net defined benefit liability (asset)	Cr	M	D	IAS 19.141(b)
Increase (decrease) in net defined benefit liability (asset) resulting from past Past service cost and gains (losses) losses (gains) arising from settlements, net defined benefit liability (asset)	Cr	M	D	IAS 19.141(d)
Increase (decrease) in net defined benefit liability (asset) resulting from past Past service cost, net defined benefit liability (asset)	Cr	M	D	IAS 19.141(d)
Decrease (increase) in net defined benefit liability (asset) resulting from gains Gains (losses) arising from settlements, net defined benefit liability (asset)	Dr	M	D	IAS 19.141(d)
Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets	Cr	M	CP	IAS 19.141
Decrease (increase) in net defined benefit liability (asset) resulting from gain Gain (loss) on remeasurement in other comprehensive income, net defined benefit liability (asset)	Dr	M	D	IAS 19.141(c)

continued...

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Element label(a)	B(b)	ET	ER	Reference
Decrease (increase) in net defined benefit liability (asset) resulting from return Return on plan assets excluding interest income or expense, net defined benefit liability (asset)	Dr	M	D	IAS 19.141(c)(i)
Decrease (increase) in net defined benefit liability (asset) resulting from actuarial Actuarial gains (losses) arising from changes in demographic assumptions, net defined benefit liability (asset)	Dr	M	D	IAS 19.141(c)(ii)
Decrease (increase) in net defined benefit liability (asset) resulting from actuarial Actuarial gains (losses) arising from changes in financial assumptions, net defined benefit liability (asset)	Dr	M	D	IAS 19.141(c)(iii)
Decrease (increase) in net defined benefit liability (asset) resulting from actuarial Actuarial gains (losses) arising from experience adjustments, net defined benefit liability (asset)	Dr	M	CP	IAS 19.141(c)
Decrease (increase) in net defined benefit liability (asset) resulting from gain Gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net defined benefit liability (asset)	Dr	M	D	IAS 19.141(c)(iv)
Increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes	Cr	M	CP	IAS 19.141
Increase (decrease) in net defined benefit liability (asset) resulting from through changes in foreign exchange rates, net defined benefit liability (asset)	Cr	M	D	IAS 19.141(e)

continued...

...continued

Element label[a]	B[b]	ET	ER	Reference
Decrease (increase) in net defined benefit liability (asset) resulting from contributions ~~Contributions~~ to plan~~, net defined benefit liability (asset)~~	Dr	M	D	IAS 19.141(f)
Decrease (increase) in net defined benefit liability (asset) resulting from contributions ~~Contributions~~ to plan by employer~~, net defined benefit liability (asset)~~	Dr	M	D	IAS 19.141(f)
Decrease (increase) in net defined benefit liability (asset) resulting from contributions ~~Contributions~~ to plan by plan participants~~, net defined benefit liability (asset)~~	Dr	M	D	IAS 19.141(f)
Decrease (increase) in net defined benefit liability (asset) resulting from payments ~~Payments~~ from plan~~, net defined benefit liability (asset)~~	Dr	M	D	IAS 19.141(g)
Decrease (increase) in net defined benefit liability (asset) resulting from payments ~~Payments~~ in respect of settlements~~, net defined benefit liability (asset)~~	Dr	M	D	IAS 19.141(g)
Increase (decrease) in net defined benefit liability (asset) resulting from ~~through~~ business combinations and disposals~~, net defined benefit liability (asset)~~	Cr	M	D	IAS 19.141(h)
Increase (decrease) in net defined benefit liability (asset) resulting from ~~through~~ other changes~~, net defined benefit liability (asset)~~	Cr	M	D	IAS 19.141

continued...

...continued

Element label[a]	B[b]	ET	ER	Reference
Net defined benefit liability (asset) at end of period[c]	Cr	M	D	IAS 19.140(a)

(a) With the exception of the first and last rows, the standard labels of the items in this table are shown. However, in the corresponding presentation relationship in the IFRS Taxonomy, negated labels are used for the debit items.

(b) Cr indicates a credit balance attribute; Dr indicates a debit balance attribute. As explained in paragraph 12, a net defined benefit asset, and plan assets, are represented as negative liabilities (see item in first row). Therefore, positive credit items represent increases in obligation/net liability and decreases in (net) assets, and positive debit items represent decreases in obligation/net liability and increases in (net) assets.

(c) In the IFRS Taxonomy, the same line item is used for reporting amounts at the beginning and at the end of a period. In this instance the line item has the standard label 'Net defined benefit liability (asset)' and appears in both the first row of the table (where its period start label 'Net defined benefit liability (asset) at beginning of period' is used) and in the last row of the table (where its period end label 'Net defined benefit liability (asset) at end of period' is used).

Reconciliation of reimbursement rights

26   Paragraph 116 of IAS 19 states that when, and only when, another party is virtually certain to reimburse some or all of the expenditure required to settle a defined benefit obligation, an entity shall recognise its right to reimbursement as a separate asset, and measure that asset at fair value.

27   Paragraphs 140–141 of IAS 19 require the disclosure of a reconciliation from the opening balance to the closing balance of any such reimbursement rights. These requirements are modelled by the IFRS Taxonomy in the 'Disclosure of reimbursement rights' table.

28   The disclosure of such reimbursement rights is rare. A high proportion of the usage of the line items in this table appears to be either to incorrectly tag figures unrelated to the right to reimbursement of defined benefit expenditures—such as reimbursements related to legal claims, licensing, or tax investigations—or to tag items in the reconciliation of net defined benefit liability, or its sub-reconciliations, that are more correctly represented by line items in the 'Disclosure of net defined benefit liability (asset)' table (see paragraphs 10–25).

29   Consequently, we propose to change the labels and descriptions of these line items to clarify their intended use. The full list of these changes is given in Appendix B. Example changes are:

Element label	Documentation label
Increase (decrease) in reimbursement rights related to defined benefit obligations, at fair value	The increase (decrease) in the fair value of reimbursement rights related to defined benefit obligations. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligations, at fair value]

continued...

...continued

Element label	Documentation label
<u>Increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from interest</u> ~~Interest~~ income<u>,</u> ~~reimbursement rights~~	The increase (decrease) in reimbursement rights <u>related to defined benefit obligations,</u> resulting from income arising from interest on reimbursement rights. [Refer: Interest income; Reimbursement rights <u>related to defined benefit obligations, at fair value</u>]

Disaggregation of amounts reported in the statement of comprehensive income

30   Paragraph 135(b) of IAS 19 requires an entity to identify and explain the amounts in its financial statements arising from defined benefit plans. This paragraph does not specify any disclosure, other than the reconciliation from the opening balance to the closing balance of the net defined benefit liability or asset required by paragraphs 140–141 of IAS 19 (discussed in paragraphs 10–25).

31   The IFRS Taxonomy includes line items that can be used for tagging the total amounts recognised in the statement of comprehensive income arising from defined benefit plans:

Element label	Presentation group
Post-employment benefit expense, defined benefit plans	[800200] Notes – Analysis of income and expense
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	[420000] Statement of comprehensive income, OCI components presented before tax
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	[410000] Statement of comprehensive income, OCI components presented net of tax

32   Entities commonly disclose a detailed disaggregation of the amounts in the statement of comprehensive income relating to defined benefit plans, going significantly beyond the line items listed in paragraph 31. This disaggregation commonly includes income (gains) or expense (losses) items that correspond to the reconciliation items from the opening balance to the closing balance of the net defined benefit liability or asset. Entities also commonly:

(a)   disclose the administration cost of the defined benefit plan; and

(b)   disaggregate the interest on the defined benefit plan into interest expense and interest income.

33   Using the example provided for the reconciliation in paragraph 15, an entity might report in the notes to their financial statements the disaggregation illustrated in Table 4.

Table 4—Illustrative disaggregation of amounts in statement of comprehensive income relating to pension benefits

	CU
Interest expense	40
Interest income	(7)
Net interest expense	33
Current service cost	20
Total defined benefits expense recognised in profit or loss	53
Return on plan assets excluding interest	(30)
Total defined benefits expense recognised in other comprehensive income	(30)

34   In practice, entities tag the detailed disaggregation using:

     (a)   extension line items; or

     (b)   line items in the table for reconciliation of net defined benefit liability (see paragraph 11).

35   We think that the use of extension line items makes consumption of the data difficult for users of tagged financial statements.

36   We think that the use of the line items for the reconciliation is potentially misleading. The balance attributes of these line items are modelled from the perspective of changes in a liability balance. The balance attribute of the line items cannot be used to convey clearly to a user of tagged financial statements whether a value reported in the statement of comprehensive income represents an income (gain) or expense (loss).

37   To illustrate the problems mentioned in paragraph 36, consider the reported amount of CU33 for net interest expense reported in the example in Table 4. The line item 'Interest expense (income), net defined benefit liability (asset)' has a credit balance attribute and therefore needs to be tagged using a positive sign within the reconciliation of the net defined benefit liability (see paragraph 16). A credit balance for a line item reported in the statement of comprehensive income should represent an income item. Therefore, tagging the reported expense of CU33 using the line item for the reconciliation could convey to the user that this value is interest income. The value is not interest income, so such tagging is misleading.

38   We propose, therefore, to add line items paralleling the relevant reconciliation items, providing their double entry equivalents. We would provide separate line items distinguishing between values before tax and values after tax for those elements applicable to other comprehensive income. We would also add separate line items for interest expense and interest income on pensions. All of these line items would be added to the 'Disclosure of defined benefit plans' table, grouped appropriately under the common practice line items listed in paragraph 31, which would be included as subtotals. The label 'Post-employment benefit expense, defined benefit plans' would be changed to

'Post-employment benefit expense in profit or loss, defined benefit plans' to clarify its relationship with the other two heading items.

Table text block

Element label	ET	ER	Reference
Disclosure of defined benefit plans	TB	D	IAS 19.138

Line items

Element label	B[(a)]	ET	ER	Reference
...				
Surplus (deficit) in plan	Dr	M	CP	IAS 19.57(a)
Defined benefit obligation, at present value	Cr	M	CP	IAS 19.57(a)
Plan assets, at fair value	Dr	M	CP	IAS 19.57(a)
Post-employment benefit expense in profit or loss, defined benefit plans	Dr	M	CP CP	IAS 19.5 IAS 19.135(b)
Current service cost, defined benefit plans	Dr	M	CP	IAS 19.135(b)
Interest expense (income), defined benefit plans	Dr	M	CP	IAS 19.135(b)
Interest expense, defined benefit plans	Dr	M	CP	IAS 19.135(b)
Interest income, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Past service cost and losses (gains) arising from settlements, defined benefit plans	Dr	M	CP	IAS 19.135(b)
Past service cost, defined benefit plans	Dr	M	CP	IAS 19.135(b)
Gains (losses) arising from settlements, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Administration costs not reflected in return on plan assets, defined benefit plans	Dr	M	CP	IAS 19.135(b)
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	Cr	M	D CP	IAS 1.91(a) IAS 19.135(b)
Return on plan assets excluding interest income or expense, net of tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)

continued...

...continued

Element label	B[a]	ET	ER	Reference
Actuarial gains (losses) arising from changes in demographic assumptions, net of tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Actuarial gains (losses) arising from changes in financial assumptions, net of tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Actuarial gains (losses) arising from experience adjustments, net of tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net of tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	Cr	M	D CP	IAS 1.91(b) IAS 19.135(b)
Return on plan assets excluding interest income or expense, before tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Actuarial gains (losses) arising from changes in demographic assumptions, before tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Actuarial gains (losses) arising from changes in financial assumptions, before tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Actuarial gains (losses) arising from experience adjustments, before tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)
Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, before tax, defined benefit plans	Cr	M	CP	IAS 19.135(b)

(a) Cr indicates a credit, Dr indicates a debit.

39   We considered but rejected removing the balance attributes of the line items used to tag the reconciliation of the net defined benefit liability.

40   The IFRS Taxonomy includes some elements without a balance attribute for disclosures that relate to a reconciliation of changes in assets or liabilities and which can also be reported in the statement of comprehensive income or notes to the statement of comprehensive income. For example, 'Depreciation of property, plant and equipment' (an expense) can be presented in the statement of profit or loss with a normal debit balance, indicating an expense, and in the reconciliation of changes in property, plant and equipment with a normal credit balance, indicating a decrease in assets. The IFRS Taxonomy contains a monetary line item with the standard label 'Depreciation, property, plant and equipment'. No balance attribute has been allocated to this element.

41   The policy of not allocating a balance attribute to a reconciliation item is only used within the IFRS Taxonomy when a preparer can intuitively select the correct sign to be reported in the XBRL filing, and a user of tagged financial statements can intuitively understand the tagged data. We think using this policy for the reconciliation items relating to defined benefit plans is inappropriate because many of the line items can be reported as either negative or positive values. Preparers would need to determine the sign to report in the reconciliation context and in the separate disaggregation context. Doing so is likely to lead to an increase in incorrect tagging and reduce the quality of the resulting data.

Other post-employment benefits

Defined contribution plans

42   Paragraph 53 of IAS 19 requires an entity to disclose the amount recognised as an expense for defined contribution plans. The line item 'Post-employment benefit expense, defined contribution plans' used to tag this disclosure is only included in the 'Analysis of income and expense' presentation group, and not in the presentation group on employee benefits. Its omission from the presentation group on employee benefits is incorrect because this line item represents an IAS 19 disclosure requirement.

43   Entities commonly disclose additional narrative information describing their defined contribution plans, reporting information about such plans under a separate subheading within their note disclosures on employee benefits in financial reports.

44   We propose, therefore, to add a text block related to defined contribution plans to the presentation group '[834480] Notes – Employee benefits'. The new text block would enable block tagging of such a disclosure, and permit a user of tagged financial statements to more easily extract all the disclosures related to defined contribution plans. We also propose to include the monetary line item mentioned in paragraph 42 as a child of this text block.

Element label	ET	ER	Reference
Disclosure of employee benefits	TB	D	IAS 19
Disclosure of defined contribution plans	TB	CP	IAS 19.28

continued...

...continued

Element label	ET	ER	Reference
Post-employment benefit expense, defined contribution plans	M	D	IAS 19.53

Total post-employment benefit expense

45   The IFRS Taxonomy includes line items within '[800200] Notes – Analysis of income and expense' to tag the expense in the statement of profit or loss for defined benefit and defined contribution plans.

46   Entities commonly report amounts representing their total post-employment benefit expense in profit or loss, and tag these amounts using extensions. We propose to add a line item for 'post-employment benefit expense in profit or loss' to reflect this reporting practice.

Element label	ET	ER	Reference
Employee benefits expense	M	D	IAS 1.99
		D	IAS 1.104
		E	IAS 1.102
Short-term employee benefits expense	M	CP	IAS 1.112(c)
Post-employment benefit expense in profit or loss	M	CP	IAS 19.5
Post-employment benefit expense, defined contribution plans	M	D	IAS 19.53
Post-employment benefit expense in profit or loss, defined benefit plans[a]	M	CP	IAS 19.5
		CP	IAS 19.135(b)
Termination benefits expense	M	CP	IAS 19.171
...			

(a)   Label and reference changes proposed in paragraph 38.

Appendix A—IFRS Taxonomy content terminology

The table in this appendix briefly explains the IFRS Taxonomy terms used in this document.

Core content—IFRS Taxonomy elements	

The IFRS Taxonomy contains elements that represent disclosures in financial statements prepared applying IFRS Standards.
 	
These elements are described using:
 	
• **line items**—which represent the accounting concepts being reported. They can be numerical or narrative, reflecting the figures and narrative reported, for example, 'Assets', 'Property, plant and equipment' and 'Description of accounting policy for government grants'.
 	
• **axes** and **members**—information categories and components that accounting concepts can be broken down into or reported by, for example, 'Classes of property, plant and equipment'.
 	
• **tables**—logical groupings of IFRS Taxonomy axes, members and line items.
	These IFRS Taxonomy **elements** have:
	
	• **element names** and **element identifiers**—unique computer tags used to identify and mark up the data.
	
	• **element standard labels**—human-readable names reflecting the accounting meaning of an element. Some elements have additional labels that provide more specific descriptions, for example, to indicate a total (total label) or distinguish between opening and closing balances (period start and end labels). Such additional labels do not alter the accounting meaning of the element but are used for displaying IFRS Taxonomy presentation relationships.
	
	• **element types (ET)**—categories of permitted data values, for example, text (T), text block (TB), monetary (M), decimal (DEC), percentage (PER) and duration (DUR).
	
	  • **text element** types are used for narrative disclosure. They are also used when IFRS Standards do not specify the details of a disclosure requirement, but that disclosure requirement is expected to be expressed in a free-text format by a preparer.
	
	  • **text block element** types are used for a set of information which may include, for example, numerical disclosures, narrative explanations and tables.

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Core content—IFRS Taxonomy elements
	• **element properties**, such as: • **the period**—which indicates whether the element is expected to be reported for a period of time (duration) or at a particular point in time (instant); and • **the balance**—which indicates whether the element is generally expected to be reported as a credit or a debit.

Supporting content—documentation and references for IFRS Taxonomy elements	
The IFRS Taxonomy provides supporting content explaining the **accounting meaning** of an element.	This content includes: • **references**—which link an element to the authoritative literature, for example, IFRS 15 *Revenue from Contracts with Customers*. • **element reference types (ER)**—which define the source of an element, for example, disclosure (D), example (E) and common practice (CP). • **documentation labels**—which provide a textual definition of each element. The sources of these definitions are the IFRS Standards and their accompanying materials, when available. • **guidance labels**—which are implementation notes that provide additional help to preparers on the correct use of IFRS Taxonomy elements within an electronic report.

Supporting content—relationships between IFRS Taxonomy elements (linkbases)	
The IFRS Taxonomy calculation linkbase explains how **elements** may relate **mathematically** to each other.	For example, this content includes: • **summations** of elements to a total or subtotal; and • **formulas** to indicate that an element is a ratio of other taxonomy elements.
The IFRS Taxonomy uses the presentation linkbase to provide **presentation views** under which the line items, axes and members (or a combination of those elements as tables) have been grouped. These presentation views enable **human-readable** viewing and navigation of the IFRS Taxonomy.	The IFRS Taxonomy has specific **presentation** elements: • **headings** (abstract elements); and • **presentation groups**. These elements are not used when tagging financial statements. These headings and presentation groups also have standard **labels**.
The IFRS Taxonomy uses the definition linkbase to provide **views** under which the combined line items, axes and members (**tables**) have been grouped. These views enable the **computer-readable** use of the IFRS Taxonomy.	For example, the content includes: • a **definition** for each table; and • a **default member** for each axis.

Appendix B—Documentation and guidance labels

We propose the following documentation labels for the new line items in this Proposed IFRS Taxonomy Update, changes to documentation labels for some line items, and the addition of guidance labels.

Fair value of plan assets (paragraphs 1–5)

Element label	Documentation label	ER	Reference
Qualifying insurance policies, amount contributed to fair value of plan assets	The amount qualifying insurance policies contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]]	CP	IAS 19.142, IAS 19.8
Cash and cash equiva-lents, percentage contributed to fair value of plan assets	The percentage cash and cash equiva-lents contribute to the fair value of defined benefit plan assets. [Refer: Cash and cash equivalents; Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Cash and cash equivalents, amount contributed to fair value of plan assets]	CP	IAS 19.142(a)
Equity instruments, percentage contributed to fair value of plan assets	The percentage equity instruments contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Equity instruments, amount contributed to fair value of plan assets]	CP	IAS 19.142(b)
Debt instruments, percentage contributed to fair value of plan assets	The percentage instruments represent-ing debt (rather than equity) contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Debt instruments, amount contributed to fair value of plan assets]	CP	IAS 19.142(c)
Real estate, percent-age contributed to fair value of plan assets	The percentage real estate contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Real estate, amount contrib-uted to fair value of plan assets]	CP	IAS 19.142(d)

...continued

Element label	Documentation label	ER	Reference
Derivatives, percentage contributed to fair value of plan assets	The percentage derivatives contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]; Derivatives [member]] [Contrast: Derivatives, amount contributed to fair value of plan assets]	CP	IAS 19.142(e)
Investment funds, percentage contributed to fair value of plan assets	The percentage investment funds contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Investment funds, amount contributed to fair value of plan assets]	CP	IAS 19.142(f)
Asset-backed securities, percentage contributed to fair value of plan assets	The percentage securities that are backed by underlying assets contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Asset-backed securities, amount contributed to fair value of plan assets]	CP	IAS 19.142(g)
Structured debt, percentage contributed to fair value of plan assets	The percentage debt that has been structured to meet a particular investment objective contributes to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Structured debt, amount contributed to fair value of plan assets]	CP	IAS 19.142(h)
Qualifying insurance policies, percentage contributed to fair value of plan assets	The percentage qualifying insurance policies contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Qualifying insurance policies, amount contributed to fair value of plan assets]	CP	IAS 19.142, IAS 19.8

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Element label	Documentation label	ER	Reference
Other assets, percentage contributed to fair value of plan assets	The percentage other types of assets not separately disclosed contribute to the fair value of defined benefit plan assets. [Refer: Plan assets, at fair value; Defined benefit plans [member]] [Contrast: Other assets, amount contributed to fair value of plan assets]	CP	IAS 19.142

Maturity profile of the defined benefit obligation (paragraphs 6–9)

Element label	Documentation label	ER	Reference
Estimate of benefit payments expected to be paid from defined benefit plan	The estimate of the amounts expected to be paid from defined benefit plan in future. [Refer: Defined benefit plans [member]; Maturity [axis]]	E	IAS 19.147(c)

Reconciliation of the net defined benefit liability (paragraphs 10–25)

Element label	Documentation label	ER	Reference
Increase (decrease) in net defined benefit liability (asset) resulting from total expense (income) in profit or loss	The increase (decrease) in the net defined benefit liability (asset) resulting from expense (income) included in profit or loss. [Refer: Net defined benefit liability (asset); Profit (loss)] [Contrast: Post-employment benefit expense in profit or loss, defined benefit plans]	CP	IAS 19.141
Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets	The increase (decrease) in the net defined benefit liability (asset) resulting from administration costs in the current period that are not reflected in return on plan assets. [Refer: Administrative expenses; Net defined benefit liability (asset)] [Contrast: Administration costs not reflected in return on plan assets; Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense]	CP	IAS 19.141

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Element label	Documentation label	ER	Reference
Increase (decrease) in net defined benefit liability (asset) resulting from miscellaneous other changes	The increase (decrease) in the net defined benefit liability (asset) resulting from miscellaneous other changes. [Refer: Net defined benefit liability (asset); Increase (decrease) in net defined benefit liability (asset) resulting from expense (income) in profit or loss; Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on remeasurement in other comprehensive income]	CP	IAS 19.141
Increase (decrease) in net defined benefit liability (asset) resulting from past ~~Past~~ service cost and ~~gains (losses)~~ losses (gains) arising from settlements~~, net defined benefit liability (asset)~~	The increase (decrease) in the net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains ~~Gains~~ (losses) arising from settlements~~, net defined benefit liability (asset)~~; Increase (decrease) in net defined benefit liability (asset) resulting from past service cost; Net defined benefit liability (asset)]	D	IAS 19.141(d)

continued...

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Element label	Documentation label	ER	Reference
Decrease (increase) in net defined benefit liability (asset) resulting from return ~~Return~~ on plan assets excluding interest income or expense~~, net defined benefit liability (asset)~~	The decrease (increase) in the net defined benefit liability (asset) resulting from the return on plan assets, excluding amounts included in interest income or expense. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Plan assets [member]; Net defined benefit liability (asset); Actuarial assumptions [member]; Increase (decrease) in net defined benefit liability (asset) resulting from interest ~~Interest~~ expense (income)~~, net defined benefit liability (asset)~~]	D	IAS 19.141(c)(i)
Decrease (increase) in net defined benefit liability (asset) resulting from gain ~~Gain~~ (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense~~, net defined benefit liability (asset)~~	The decrease (increase) in the net defined benefit liability (asset) resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income (expense); Net defined benefit liability (asset); Increase (decrease) in net defined benefit liability (asset) resulting from interest ~~Interest~~ expense (income)~~, net defined benefit liability (asset)~~]	D	IAS 19.141(c)(iv)

continued...

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Element label	Documentation label	ER	Reference
Decrease (increase) in net defined benefit liability (asset) result-ing from payments Payments in respect of settlements, net defined benefit liability (asset)	The decrease (increase) in the net defined benefit liability (asset) resulting from payments from the plan in respect of settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains Gains (losses) arising from settlements, net defined benefit liability (asset); Net defined benefit liability (asset); Defined benefit plans [member]]	D	IAS 19.141(g)

Guidance labels

Element label	Guidance label	ER	Reference
Net defined benefit liability (asset)	When used in combination with members of the 'Net defined benefit liability (asset)' axis: the present value of a defined benefit obligation increases net defined benefit liability and should be tagged with a positive value; plan assets reduce net defined benefit liability (they increase a net defined benefit asset) and should be tagged with a negative value; the effect of the asset ceiling increases net defined benefit liability and should be tagged with a positive value.	D	IAS 19.140(a)
Increase (decrease) in net defined benefit liability (asset) result-ing from interest Interest expense (income), net defined benefit liability (asset)	Interest expense on the defined benefit obligation represents an increase in net defined benefit liability and should be tagged with a positive value. Interest income on the plan assets represents a decrease in net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a negative value. Interest on the effect of the asset ceiling represents an increase in net defined benefit liability and should be tagged with a positive value.	D	IAS 19.141(b)

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Element label	Guidance label	ER	Reference
<u>Decrease (increase) in net defined benefit liability (asset) result-ing from total gain</u> ~~Gain~~ (loss) on remeasurement<u> in other comprehensive income</u>~~, net defined benefit liability (asset)~~	<u>Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from total gain on remeasurement in other comprehensive income should be tagged with a positive value; increases resulting from loss on remeasurement should be tagged with a negative value. Increases in the fair value of plan assets resulting from total gain on remeasurement in other comprehensive income represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive value; decreases in fair value of plan assets resulting from loss on remeasurement should be tagged with a negative value.</u>	D	IAS 19.141(c)
Increase (decrease)<u> in net defined benefit liability (asset) result-ing from</u> ~~through~~ changes in foreign exchange rates~~, net defined benefit liability (asset)~~	<u>Increases in the present value of defined benefit obligation or net defined benefit liability resulting from changes in foreign exchange rates should be tagged with a positive value; decreases should be tagged with a negative value. Increases in the fair value of plan assets resulting from changes in foreign exchange rates represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a negative value; decreases in the fair value of plan assets represent an increase in the net defined benefit liability and should be tagged with a positive value.</u>	D	IAS 19.141(e)

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Element label	Guidance label	ER	Reference
Decrease (increase) in net defined benefit liability (asset) resulting from contributions Contributions to plan, net defined benefit liability (asset)	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from contributions to plan should be tagged with a positive value; increases should be tagged with a negative value. Increases in the fair value of plan assets resulting from contributions to plan represent a decrease in the net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive value.	D	IAS 19.141(f)
Decrease (increase) in net defined benefit liability (asset) resulting from contributions Contributions to plan by plan participants, net defined benefit liability (asset)	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from contributions by plan participants should be tagged with a positive value; increases in the present value of defined benefit obligation or net defined benefit liability resulting from contributions by plan participants should be tagged with a negative value. Increases in the fair value of plan assets resulting from contributions by plan participants represent a decrease in net defined benefit liability (equivalent to an increase in a net defined benefit asset) and should be tagged with a positive value.	D	IAS 19.141(f)
Decrease (increase) in net defined benefit liability (asset) resulting from payments Payments from plan, net defined benefit liability (asset)	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from payments from plan should be tagged with a positive value. Decreases in the fair value of plan assets resulting from payments from plan represent an increase in net defined benefit liability (equivalent to a decrease in net defined benefit asset) and should be tagged with a negative value.	D	IAS 19.141(g)

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Element label	Guidance label	ER	Reference
Decrease (increase) in net defined benefit liability (asset) result-ing from payments Payments in respect of settlements, net defined benefit liability (asset)	Decreases in the present value of defined benefit obligation or net defined benefit liability resulting from payments in respect of settlements should be tagged with a positive value. Decreases in the fair value of plan assets resulting from payments in respect of settlements represent an increase in net defined benefit liability (equivalent to a decrease in net defined benefit asset) and should be tagged with a negative value.	D	IAS 19.141(g)
Increase (decrease) in net defined benefit liability (asset) result-ing from through business combinations and disposals, net defined benefit liability (asset)	Increases in the present value of defined benefit obligation or net defined benefit liability resulting from business combina-tions should be tagged with a positive value; decreases resulting from business disposals should be tagged with a negative value. Increases in the fair value of plan assets resulting from business combinations represent a decrease in net defined benefit liability (equivalent to an increase in net defined benefit asset) and should be tagged with a negative value; decreases in the fair value of plan assets resulting from business disposals represent an increase in the net defined benefit liabili-ty and should be tagged with a positive value.	D	IAS 19.141(h)

Reconciliation of reimbursement rights (paragraphs 26–29)

Element label	Documentation label	ER	Reference
Reimbursement rights related to defined benefit obligations, at fair value	The amount of the entity's rights to the reimbursement by another party of some or all of the expenditure required to settle a defined benefit obligation recognised as a separate asset and measured at fair value. [Refer: At fair value [member]]	D	IAS 19.140(b)

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Element label	Documentation label	ER	Reference
Increase (decrease) in reimbursement rights related to defined benefit obligations, at fair value	The increase (decrease) in the fair value of reimbursement rights related to defined benefit obligations. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligations, at fair value]	D	IAS 19.141
Increase in reimbursement rights related to defined benefit obligations, resulting from interest Interest income, reimbursement rights	The increase in reimbursement rights related to defined benefit obligations, resulting from income arising from interest on reimbursement rights. [Refer: Interest income; Reimbursement rights related to defined benefit obligations, at fair value]	D	IAS 19.141(b)
Increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from gain Gain (loss) on remeasurement, reimbursement rights	The increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from the remeasurement of reimbursement rights. [Refer: Reimbursement rights related to defined benefit obligations, at fair value]	D	IAS 19.141(c)
Increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from return Return on reimbursement rights, excluding interest income or expense	The increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from the return on those rights, excluding amounts included in interest income or expense. [Refer: Reimbursement rights related to defined benefit obligations, at fair value; Increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from interest Interest income, reimbursement rights]	D	IAS 19.141(c)(i)

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Element label	Documentation label	ER	Reference
Increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from gain Gain (loss) on changes in effect of limiting reimbursement rights to asset ceiling excluding interest income or expense, reimbursement rights	The increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from the gain (loss) on changes in the effect of limiting a reimbursement right to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Interest income; Net defined benefit liability (asset); Increase in reimbursement rights related to defined benefit obligations, resulting from interest Interest income, reimbursement rights]	D	IAS 19.141(c)(iv)
Increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from through net exchange differences, reimbursement rights, at fair value	The increase (decrease) in the fair value of reimbursement rights related to defined benefit obligations, resulting from foreign currency exchange rate changes on plans measured in a currency that is different from the entity's presentation currency. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligations, at fair value]	D	IAS 19.141(e)
Decrease in reimbursement rights related to defined benefit obligations, resulting from through benefits paid, reimbursement rights, at fair value	The decrease in reimbursement rights related to defined benefit obligations, resulting from benefits paid. [Refer: At fair value [member]; Reimbursement rights related to defined benefit obligations, at fair value]	D	IAS 19.141(g)
Decrease in reimbursement rights related to defined benefit obligations, resulting from payments Payments in respect of settlements, reimbursement rights	The decrease in reimbursement rights related to defined benefit obligations, resulting from payments in respect of settlements. [Refer: Decrease (increase) in net defined benefit liability (asset) resulting from gains Gains (losses) arising from settlements, net defined benefit liability (asset); Defined benefit plans [member]]	D	IAS 19.141(g)

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Element label	Documentation label	ER	Reference
Increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from through business combinations and disposals, reimbursement rights	The increase (decrease) in reimbursement rights related to defined benefit obligations, resulting from the effects of business combinations and disposals. [Refer: Business combinations [member]; Reimbursement rights related to defined benefit obligations, at fair value]	D	IAS 19.141(h)

Disaggregation of amounts reported in comprehensive income (paragraphs 30–41)

Element label	Documentation label	ER	Reference
Post-employment benefit expense in profit or loss, defined benefit plans	The amount of post-employment benefit expense included in profit or loss relating to defined benefit plans. [Refer: Profit (loss); Defined benefit plans [member]] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from total expense (income) in profit or loss]	CP CP	IAS 19.5 IAS 19.135(b)
Administration costs not reflected in return on plan assets, defined benefit plans	The amount of administration costs in the current period related to defined benefit plans that are not reflected in the return on plan assets. [Refer: Administrative expenses; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from administration costs not reflected in return on plan assets; Return on plan assets excluding interest income or expense, net of tax, defined benefit plans; Return on plan assets excluding interest income or expense, before tax, defined benefit plans]	CP	IAS 19.135(b)
Current service cost, defined benefit plans	The expense (income) of employee service in the current period arising from defined benefit plans. [Refer: Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from current service cost]	CP	IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Interest expense (income), defined benefit plans	The amount of interest expense (income) arising from defined benefit plans. [Refer: Interest income (expense); Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	CP	IAS 19.135(b)
Interest expense, defined benefit plans	The amount of interest expense arising from defined benefit plans. [Refer: Interest expense; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	CP	IAS 19.135(b)
Interest income, defined benefit plans	The amount of interest income arising from defined benefit plans. [Refer: Interest income; Post-employment benefit expense in profit or loss, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from interest expense (income)]	CP	IAS 19.135(b)
Past service cost and losses (gains) arising from settlements, defined benefit plans	The amount of expense (income) resulting from past service cost and losses (gains) arising from settlements. [Refer: Post-employment benefit expense in profit or loss, defined benefit plans; Past service cost, defined benefit plans] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from past service cost and losses (gains) arising from settlements]	CP	IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Past service cost, defined benefit plans	The amount of expense (income) resulting from past service cost. Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting from a plan amendment (the introduction or withdrawal of, or changes to, a defined benefit plan) or a curtailment (a significant reduction by the entity in the number of employees covered by a plan). [Refer: Post-employment benefit expense in profit or loss, defined benefit plans; Defined benefit plans [member]] [Contrast: Increase (decrease) in net defined benefit liability (asset) resulting from past service cost]	CP	IAS 19.135(b)
Gains (losses) arising from settlements, defined benefit plans	The amount of income (expense) resulting from settlements. Settlements are transactions that eliminate all further legal or constructive obligations for part or all of the benefits provided under a defined benefit plan, other than a payment of benefits to, or on behalf of, employees that is set out in the terms of the plan and included in the actuarial assumptions. [Refer: Post-employment benefit expense in profit or loss, defined benefit plans; Defined benefit plans [member]; Actuarial assumptions [member]] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gains (losses) arising from settlements]	CP	IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans	The amount of other comprehensive income, net of tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from total gain (loss) on remeasurement in other comprehensive income]	D CP	IAS 1.91(a) IAS 19.135(b)
Return on plan assets excluding interest income or expense, net of tax, defined benefit plans	The amount of other comprehensive income, net of tax, resulting from the return on plan assets, excluding amounts included in interest expense (income) arising from defined benefit plans. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense]	CP	IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Actuarial gains (losses) arising from changes in demographic assump-tions, net of tax, defined benefit plans	The amount of other comprehensive income, net of tax, resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a) mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option available under the plan terms; and (e) claim rates under medical plans. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions]	CP	IAS 19.135(b)

...continued

Element label	Documentation label	ER	Reference
Actuarial gains (losses) arising from changes in financial assumptions, net of tax, defined benefit plans	The amount of other comprehensive income, net of tax, resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasurements of the net defined benefit liability (asset). Financial assumptions deal with items such as: (a) the discount rate; (b) benefit levels, excluding any cost of the benefits to be met by employees, and future salary; (c) in the case of medical benefits, future medical costs, including claim handling costs (ie the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees); and (d) taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions]	CP	IAS 19.135(b)
Actuarial gains (losses) arising from experience adjustments, net of tax, defined benefit plans	The amount of other comprehensive income, net of tax, resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments]	CP	IAS 19.135(b)

...continued

Element label	Documentation label	ER	Reference
Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, net of tax, defined benefit plans	The amount of other comprehensive income, net of tax, resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Other comprehensive income, net of tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense]	CP	IAS 19.135(b)
Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans	The amount of other comprehensive income, before tax, related to gains (losses) on remeasurements of defined benefit plans, which comprise actuarial gains and losses; the return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset); and any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset). [Refer: Other comprehensive income, before tax; Defined benefit plans [member]; Plan assets [member]; Net defined benefit liability (asset)] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from total gain (loss) on remeasurement in other comprehensive income]	D CP	IAS 1.91(b) IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Return on plan assets excluding interest income or expense, before tax, defined benefit plans	The amount of other comprehensive income, before tax, resulting from the return on plan assets, excluding amounts included in interest expense (income) arising from defined benefit plans. The return on plan assets is interest, dividends and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of managing plan assets and less any tax payable by the plan itself, other than tax included in the actuarial assumptions used to measure the present value of the defined benefit obligation. [Refer: Other comprehensive income; Defined benefit plans [member]; Plan assets [member]; Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from return on plan assets excluding interest income or expense]	CP	IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Actuarial gains (losses) arising from changes in demographic assump-tions, before tax, defined benefit plans	The amount of other comprehensive income, before tax, resulting from actuarial gains (losses) arising from changes in demographic assumptions that result in remeasurements of the net defined benefit liability (asset). Demographic assumptions deal with matters such as: (a) mortality; (b) rates of employee turnover, disability and early retirement; (c) the proportion of plan members with dependants who will be eligible for benefits; (d) the proportion of plan members who will select each form of payment option available under the plan terms; and (e) claim rates under medical plans. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in demographic assumptions]	CP	IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Actuarial gains (losses) arising from changes in financial assumptions, before tax, defined benefit plans	The amount of other comprehensive income, before tax, resulting from actuarial gains (losses) arising from changes in financial assumptions that result in remeasurements of the net defined benefit liability (asset). Financial assumptions deal with items such as: (a) the discount rate; (b) benefit levels, excluding any cost of the benefits to be met by employees, and future salary; (c) in the case of medical benefits, future medical costs, including claim handling costs (ie the costs that will be incurred in processing and resolving claims, including legal and adjuster's fees); and (d) taxes payable by the plan on contributions relating to service before the reporting date or on benefits resulting from that service. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from changes in financial assumptions]	CP	IAS 19.135(b)
Actuarial gains (losses) arising from experience adjustments, before tax, defined benefit plans	The amount of other comprehensive income, before tax, resulting from actuarial gains (losses) arising from experience adjustments that result in remeasurements of the net defined benefit liability (asset). Experience adjustments deal with the effects of differences between the previous actuarial assumptions and what has actually occurred. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from actuarial gains (losses) arising from experience adjustments]	CP	IAS 19.135(b)

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Element label	Documentation label	ER	Reference
Gains (losses) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense, before tax, defined benefit plans	The amount of other comprehensive income, before tax, resulting from the gain (loss) on changes in the effect of limiting a net defined benefit asset to the asset ceiling, excluding amounts included in interest income or expense. [Refer: Other comprehensive income, before tax, gains (losses) on remeasurements of defined benefit plans] [Contrast: Decrease (increase) in net defined benefit liability (asset) resulting from gain (loss) on changes in effect of limiting net defined benefit asset to asset ceiling excluding interest income or expense]	CP	IAS 19.135(b)

Defined contribution plans (paragraphs 42–44)

Element label	Documentation label	ER	Reference
Disclosure of defined contribution plans	The disclosure of defined contribution plans. [Refer: Post-employment benefit expense, defined contribution plans]	CP	IAS 19.28

Total post-employment benefit expense (paragraphs 45–46)

Element label	Documentation label	ER	Reference
Post-employment benefit expense in profit or loss	The amount of post-employment benefit expense in profit or loss	CP	IAS 19.5