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450-20-00 450 Contingencies > 20 Loss Contingencies > 00 Status

General

Subsection revised 21-Jul-2010

Combine Subsections

00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
450-20-50-2A	Added	Accounting Standards Update No. 2010-20	07/21/2010

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450-20-05 450 Contingencies > 20 Loss Contingencies > 05 Overview and Background

General

Subsection revised 01-Jul-2009

Combine Subsections

05-1 This Subtopic provides guidance for the recognition and disclosure of a [loss contingency](#).

05-2 This Subtopic, in combination with Subtopics [450-10](#) and [450-30](#), provides general guidance regarding gain and loss contingencies. Other Topics include gain or loss contingencies related to those specific Topics. Therefore, the Contingencies Topic does not include all standards related to contingencies. While not intended to be all-inclusive, the following Relationships Sections within the Contingency Subtopics provide links to many Topic-specific contingencies:

- a. See Section [450-10-60](#) for references to other standards related to uncertainties that could result in either a gain or a loss.
- b. See Section [450-20-60](#) for references to other standards related to uncertainties that could result in a future loss.
- c. See Section [450-30-60](#) for references to other standards related to uncertainties that could result in a future gain.

05-3 The following are examples of loss contingencies for which links are provided in Section [450-20-60](#):

- a. Collectibility of receivables

- b. Obligations related to product warranties and product defects
- c. Risk of loss from catastrophes assumed by property and casualty insurance entities including reinsurance entities
- d. Guarantees of indebtedness of others
- e. Obligations of commercial banks under standby letters of credit
- f. Agreements to repurchase receivables (or to repurchase the related property) that have been sold.

> Dealing with Uncertainty when Accounting for Losses

05-4 Accounting standards use two primary approaches to dealing with uncertainty in loss circumstances:

- a. Recognition using a probability threshold
- b. Measurement using a fair value objective.

05-5 This Subtopic deals with uncertainty by requiring a probability threshold for recognition of a loss contingency and that the amount of the loss be reasonably estimable. As noted in paragraph 450-20-30-1, when both of those recognition criteria are met, and the reasonably estimable loss is a range, it requires accrual of the amount that appears to be a better estimate than any other estimate within the range, or accrual of the minimum amount in the range if no amount within the range is a better estimate than any other amount.

05-6 In contrast, fair value is not an estimate of the ultimate settlement amount or the present value of an estimate of the ultimate settlement amount. Uncertainty in the amount and timing of the future cash flows necessary to settle a liability and the likelihood of possible outcomes are incorporated into the measurement of the fair value of the liability. For example, a third party would charge a price to assume an uncertain liability even though the likelihood of a future sacrifice is less than **probable**. Similarly, when the likelihood of a future sacrifice is probable, the price a third party would charge to assume an obligation incorporates expectations about some future events that are less than probable. Recognizing the fair value of an obligation results in recognition of some obligations for which the likelihood of future settlement, although more than zero, is less than probable from a loss contingencies perspective.

05-7 Because this Subtopic deals with uncertainty differently, the recognition guidance in Section 450-20-25 is inconsistent with standards in other Topics that have an objective of measuring fair value.

> Accruals of Loss Contingencies Do Not Provide Financial Protection

05-8 Accrual of a loss related to a **contingency** does not create or set aside funds to lessen the possible financial impact of a loss. Confusion exists between accounting accruals (sometimes referred to as accounting reserves) and the reserving or setting aside of specific assets to be used for a particular purpose or contingency. Accounting accruals are simply a method of allocating costs among accounting periods and have no effect on an entity's cash flow. Those accruals in no way protect the assets available to replace or repair uninsured property that may be lost or damaged, or to satisfy claims that are not covered by insurance, or, in the case of insurance entities, to satisfy the claims of insured parties. Accrual, in and of itself, provides no financial protection that is not available in the absence of accrual.

05-9 An entity may choose to maintain or have access to sufficient liquid assets to replace or repair lost or damaged property or to pay claims in case a loss occurs. Alternatively, it may transfer the risk to others by purchasing insurance. The accounting standards set forth in this Subtopic do not affect the fundamental business economics of that decision. That is a financial decision, and if an entity's management decides to do neither, the presence or absence of an accrued credit balance on the balance sheet will have no effect on the consequences of that decision. Insurance or reinsurance reduces or eliminates risks and the inherent earnings fluctuations that accompany risks. Unlike insurance and reinsurance, the use of accounting reserves does not reduce or eliminate risk. The use of accounting reserves is not an alternative to insurance and reinsurance in protecting against risk. Earnings fluctuations are inherent in risk retention, and they are reported as they occur.

> Types of Loss Contingencies

05-10 The following are examples of loss contingencies that are discussed in this Subtopic:

- a. Injury or damage caused by products sold
- b. Risk of loss or damage of property by fire, explosion, or other hazards
- c. Actual or possible claims and assessments
- d. Threat of expropriation of assets
- e. Pending or threatened litigation.

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General

Subsection revised 01-Jul-2009

[Combine Subsections](#)

> Overall Guidance

15-1 This Subtopic follows the same Scope and Scope Exceptions as outlined in the Overall Subtopic, see Section [450-10-15](#), with specific transaction exceptions noted below.

> Transactions

15-2 The following transactions are excluded from the scope of this Subtopic because they are addressed elsewhere in the Codification:

- a. Stock issued to employees, which is discussed in Topic [718](#).
- b. Employment-related costs, including deferred compensation contracts, which are discussed in Topics [710](#), [712](#), and [715](#). However, certain postemployment benefits are included in the scope of this Subtopic through application of paragraphs [712-10-25-4](#) through [25-5](#).
- c. Uncertainty in income taxes, which is discussed in Section [740-10-25](#).
- d. Accounting and reporting by insurance entities, which is discussed in Topic [944](#).

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450-20-20 450 Contingencies > 20 Loss Contingencies > 20 Glossary

Contingency

An existing condition, situation, or set of circumstances involving uncertainty as to possible gain ([gain contingency](#)) or loss ([loss contingency](#)) to an entity that will ultimately be resolved when one or more future events occur or fail to occur.

Gain Contingency

An existing condition, situation, or set of circumstances involving uncertainty as to possible gain to an entity that will ultimately be resolved when one or more future events occur or fail to occur.

Loss Contingency

An existing condition, situation, or set of circumstances involving uncertainty as to possible loss to an entity that will ultimately be resolved when one or more future events occur or fail to occur. The term loss is used for convenience to include many charges against income that are commonly referred to as expenses and others that are commonly referred to as losses.

Probable

The future event or events are likely to occur.

Reasonably Possible

The chance of the future event or events occurring is more than remote but less than likely.

Remote

The chance of the future event or events occurring is slight.

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450-20-25 450 Contingencies > 20 Loss Contingencies > 25 Recognition

General

[Combine Subsections](#)**> General Rule**

25-1 When a [loss contingency](#) exists, the likelihood that the future event or events will confirm the loss or impairment of an asset or the incurrence of a liability can range from [probable](#) to [remote](#). As indicated in the definition of [contingency](#), the term *loss* is used for convenience to include many charges against income that are commonly referred to as expenses and others that are commonly referred to as losses. The Contingencies Topic uses the terms *probable*, [reasonably possible](#), and *remote* to identify three areas within that range.

25-2 An estimated loss from a loss contingency shall be accrued by a charge to income if both of the following conditions are met:

- a. Information available before the financial statements are issued or are available to be issued (as discussed in [Section 855-10-25](#)) indicates that it is probable that an asset had been impaired or a liability had been incurred at the date of the financial statements. Date of the financial statements means the end of the most recent accounting period for which financial statements are being presented. It is implicit in this condition that it must be probable that one or more future events will occur confirming the fact of the loss.
- b. The amount of loss can be reasonably estimated.

The purpose of those conditions is to require accrual of losses when they are reasonably estimable and relate to the current or a prior period. Paragraphs [450-20-55-1 through 55-17](#) and Examples 1–2 (see paragraphs [450-20-55-18 through 55-35](#)) illustrate the application of the conditions. As discussed in paragraph [450-20-50-5](#), disclosure is preferable to accrual when a reasonable estimate of loss cannot be made. Further, even losses that are reasonably estimable shall not be accrued if it is not probable that an asset has been impaired or a liability has been incurred at the date of an entity's financial statements because those losses relate to a future period rather than the current or a prior period. Attribution of a loss to events or activities of the current or prior periods is an element of asset impairment or liability incurrence.

> Assessing Probability of Incurrence of a Loss

25-3 The conditions in the preceding paragraph are not intended to be so rigid that they require virtual certainty before a loss is accrued. Instead, the condition in (a) in the preceding paragraph is intended to proscribe accrual of losses that relate to future periods.

> Assessing Whether a Loss Is Reasonably Estimable

25-4 The condition in paragraph [450-20-25-2\(b\)](#) is intended to prevent accrual in the financial statements of amounts so uncertain as to impair the integrity of those statements.

25-5 That requirement shall not delay accrual of a loss until only a single amount can be reasonably estimated. To the contrary, when the condition in paragraph [450-20-25-2\(a\)](#) is met and information available indicates that the estimated amount of loss is within a range of amounts, it follows that some amount of loss has occurred and can be reasonably estimated. Thus, when the condition in paragraph [450-20-25-2\(a\)](#) is met with respect to a particular loss contingency and the reasonable estimate of the loss is a range, the condition in paragraph [450-20-25-2\(b\)](#) is met and an amount shall be accrued for the loss.

> Events After the Date of the Financial Statements

25-6 After the date of an entity's financial statements but before those financial statements are issued or are available to be issued (as discussed in [Section 855-10-25](#)), information may become available indicating that an asset was impaired or a liability was incurred after the date of the financial statements or that there is at least a reasonable possibility that an asset was impaired or a liability was incurred after that date. The information may relate to a loss contingency that existed at the date of the financial statements, for example, an asset that was not insured at the date of the financial statements. On the other hand, the information may relate to a loss contingency that did not exist at the date of the financial statements, for example, threat of expropriation of assets after the date of the financial statements or the filing for bankruptcy by an entity whose debt was guaranteed after the date of the financial statements. In none of the cases cited in this paragraph was an asset impaired or a liability incurred at the date of the financial statements, and the condition for accrual in paragraph [450-20-25-2\(a\)](#) is, therefore, not met.

25-7 If a loss cannot be accrued in the period when it is probable that an asset had been impaired or a liability had been incurred because the amount of loss cannot be reasonably estimated, the loss shall be charged to the income of the period in which the loss can be reasonably estimated and shall not be charged retroactively to an earlier period. All estimated losses for loss contingencies shall be charged to income rather than charging some to income and others to retained earnings as prior period adjustments.

> Business Risks

25-8 General or unspecified business risks do not meet the conditions for accrual in paragraph [450-20-25-2](#), and no accrual for loss shall be made.

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[Combine Subsections](#)

30-1 If some amount within a range of loss appears at the time to be a better estimate than any other amount within the range, that amount shall be accrued. When no amount within the range is a better estimate than any other amount, however, the minimum amount in the range shall be accrued. Even though the minimum amount in the range is not necessarily the amount of loss that will be ultimately determined, it is not likely that the ultimate loss will be less than the minimum amount. Examples 1–2 (see paragraphs [450-20-55-18 through 55-35](#)) illustrate the application of these initial measurement standards.

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450-20-50 450 Contingencies > 20 Loss Contingencies > 50 Disclosure

General

Subsection revised 21-Jul-2010

[Combine Subsections](#)

> Accruals for Loss Contingencies

50-1 Disclosure of the nature of an accrual made pursuant to the provisions of paragraph [450-20-25-2](#), and in some circumstances the amount accrued, may be necessary for the financial statements not to be misleading. Terminology used shall be descriptive of the nature of the accrual, such as estimated liability or liability of an estimated amount. The term *reserve* shall not be used for an accrual made pursuant to paragraph [450-20-25-2](#); that term is limited to an amount of unidentified or unsegregated assets held or retained for a specific purpose. Examples 1 (see paragraph [450-20-55-18](#)) and 2, Cases A, B, and D (see paragraphs [450-20-55-23](#), [450-20-55-27](#), and [450-20-55-32](#)) illustrate the application of these disclosure standards.

50-2 If the criteria in paragraph [275-10-50-8](#) are met, paragraph [275-10-50-9](#) requires disclosure of an indication that it is at least [reasonably possible](#) that a change in an entity's estimate of its [probable](#) liability could occur in the near term. Example 3 (see paragraph [450-20-55-36](#)) illustrates this disclosure for an entity involved in litigation.

> Unrecognized Contingencies

50-2A

Pending Text:

Transition Date: December 15, 2010

Transition Guidance: [310-10-65-2](#)

The disclosures required by paragraphs [450-20-50-3 through 50-6](#) do not apply to loss contingencies arising from an entity's recurring estimation of its allowance for credit losses. (See paragraph [310-10-50-21](#).)

50-3 Disclosure of the [contingency](#) shall be made if there is at least a reasonable possibility that a loss or an additional loss may have been incurred and either of the following conditions exists:

- a. An accrual is not made for a [loss contingency](#) because any of the conditions in paragraph [450-20-25-2](#) are not met.
- b. An exposure to loss exists in excess of the amount accrued pursuant to the provisions of paragraph [450-20-30-1](#).

Examples 1–3 (see paragraphs [450-20-55-18 through 55-37](#)) illustrate the application of these disclosure standards.

50-4 The disclosure in the preceding paragraph shall include both of the following:

- a. The nature of the contingency

b. An estimate of the possible loss or range of loss or a statement that such an estimate cannot be made.

50-5 Disclosure is preferable to accrual when a reasonable estimate of loss cannot be made. For example, disclosure shall be made of any loss contingency that meets the condition in paragraph 450-20-25-2(a) but that is not accrued because the amount of loss cannot be reasonably estimated (the condition in paragraph 450-20-25-2[b]). Disclosure also shall be made of some loss contingencies that do not meet the condition in paragraph 450-20-25-2(a)—namely, those contingencies for which there is a reasonable possibility that a loss may have been incurred even though information may not indicate that it is probable that an asset had been impaired or a liability had been incurred at the date of the financial statements.

50-6 Disclosure is not required of a loss contingency involving an unasserted claim or assessment if there has been no manifestation by a potential claimant of an awareness of a possible claim or assessment unless both of the following conditions are met:

- a. It is considered probable that a claim will be asserted.
- b. There is a reasonable possibility that the outcome will be unfavorable.

50-7 Disclosure of noninsured or underinsured risks is not required by this Subtopic. However, disclosure in appropriate circumstances is not discouraged.

50-8 No disclosure about general or unspecified business risks is required by this Subtopic, however, Topic 275 requires disclosure of certain business risks.

> Losses Arising After the Date of the Financial Statements

50-9 Disclosure of a loss, or a loss contingency, arising after the date of an entity's financial statements but before those financial statements are issued, as described in paragraphs 450-20-25-6 through 25-7, may be necessary to keep the financial statements from being misleading if an accrual is not required. If disclosure is deemed necessary, the financial statements shall include both of the following:

- a. The nature of the loss or loss contingency
- b. An estimate of the amount or range of loss or possible loss or a statement that such an estimate cannot be made.

50-10 Occasionally, in the case of a loss arising after the date of the financial statements if the amount of asset impairment or liability incurrence can be reasonably estimated, disclosure may best be made by supplementing the historical financial statements with pro forma financial data giving effect to the loss as if it had occurred at the date of the financial statements. It may be desirable to present pro forma statements, usually a balance sheet only, in columnar form on the face of the historical financial statements.

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450-20-55 450 Contingencies > 20 Loss Contingencies > 55 Implementation Guidance and Illustrations

General

Subsection revised 01-Jul-2009

[Combine Subsections](#)

> Implementation Guidance

55-1 This Section includes implementation guidance for the application of the conditions for accrual of [loss contingencies](#) and for the disclosure requirements of this Subtopic. This guidance does not address all possible applications of the requirements of this Subtopic. Therefore, accrual and disclosure of loss contingencies should be based on an evaluation of the facts and circumstances in each particular situation.

>> Injury or Damage Caused by Products Sold

55-2 If it is [probable](#) that a claim resulting from injury or damage caused by a product defect will arise with respect to products or services that have been sold, accrual for losses may be appropriate. The condition in paragraph 450-20-25-2(a) would be met, for instance, with respect to a drug product or toys that have been sold if a health or safety hazard related to those products is discovered and as a result it is considered probable that liabilities have been incurred. The condition in paragraph 450-20-25-2(b) would be met if experience or other information enables the entity to make a reasonable estimate of the loss with respect to the drug product or the toys.

>> Risk of Loss or Damage of Property

55-3 At the date of an entity's financial statements, it may not be insured against risk of future loss or damage to its property by fire, explosion, or other hazards. Some risks, for all practical purposes, may be noninsurable, and the self-assumption of those risks is mandatory.

55-4 The absence of insurance against losses from risks of those types constitutes an existing condition involving uncertainty about the amount

and timing of any losses that may occur, in which case a [loss contingency](#) exists. Uninsured risks may arise in a number of ways, including the following:

- a. Noninsurance of certain risks
- b. Co-insurance or deductible clauses in an insurance contract
- c. Insurance through a subsidiary or investee to the extent not reinsured with an independent insurer. (The effects of transactions between a parent or other investor and a subsidiary or investee insurance entity shall be eliminated from an entity's financial statements in accordance with paragraphs [810-10-45-1](#) and [323-10-35-7](#).)

55-5 The absence of insurance does not mean that an asset has been impaired or a liability has been incurred at the date of an entity's financial statements. Fires, explosions, and other similar events that may cause loss or damage of an entity's property are random in their occurrence. With respect to events of that type, the condition in paragraph [450-20-25-2\(a\)](#) is not satisfied prior to the occurrence of the event because until that time there is no diminution in the value of the property. There is no relationship of those events to the activities of the entity prior to their occurrence, and no asset is impaired prior to their occurrence. Further, unlike an insurance entity, which has a contractual obligation under policies in force to reimburse insureds for losses, an entity can have no such obligation to itself and, hence, no liability.

>> Risk of Loss from Future Events

55-6 An entity may choose not to purchase insurance against risk of loss that may result from injury to others, damage to the property of others, or interruption of its business operations. Exposure to risks of those types constitutes an existing condition involving uncertainty about the amount and timing of any losses that may occur, in which case a [contingency](#) exists.

55-7 Mere exposure to risks of those types, however, does not mean that an asset has been impaired or a liability has been incurred. The condition in paragraph [450-20-25-2\(a\)](#) is not met with respect to loss that may result from injury to others, damage to the property of others, or business interruption that may occur after the date of an entity's financial statements. Losses of those types do not relate to the current or a prior period but rather to the future period in which they occur. Thus, for example, an entity with a fleet of vehicles should not accrue for injury to others or damage to the property of others that might be caused by those vehicles in the future even if the amount of those losses may be reasonably estimable.

55-8 On the other hand, the conditions in paragraph [450-20-25-2](#) would be met with respect to uninsured losses resulting from injury to others or damage to the property of others if both of the following are true:

- a. The event took place prior to the date of the financial statements, even though the entity may not become aware of those matters until after that date.
- b. The experience of the entity or other information enables it to make a reasonable estimate of the loss that was incurred prior to the date of its financial statements.

Injury or damage resulting from products that have been sold are discussed in paragraph [450-20-55-2](#).

>> Threat of Expropriation

55-9 The threat of expropriation of assets is a contingency (as defined) because of the uncertainty about its outcome and effect. The condition in paragraph [450-20-25-2\(a\)](#) is met if both of the following are true:

- a. Expropriation is imminent.
- b. Compensation will be less than the carrying amount of the assets.

Imminence may be indicated, for example, by public or private declarations of intent by a government to expropriate assets of the entity or actual expropriation of assets of other entities. The condition in paragraph [450-20-25-2\(b\)](#) requires that accrual be made only if the amount of loss can be reasonably estimated. If the conditions for accrual are not met, the disclosures described in paragraphs [450-20-50-3 through 50-8](#) would be made if there is at least a reasonable possibility that an asset has been impaired.

>> Litigation, Claims, and Assessments

55-10 The following factors should be considered in determining whether accrual and/or disclosure is required with respect to pending or threatened litigation and actual or possible claims and assessments:

- a. The period in which the underlying cause (that is, the cause for action) of the pending or threatened litigation or of the actual or possible claim or assessment occurred
- b. The degree of probability of an unfavorable outcome
- c. The ability to make a reasonable estimate of the amount of loss.

Examples 1 through 2 (see paragraphs [450-20-55-18 through 55-35](#)) illustrate the consideration of these factors in determining whether to accrue or disclose litigation.

>>> Losses Arising Before the Date of the Financial Statements

55-11 Accrual may be appropriate for litigation, claims, or assessments whose underlying cause is an event occurring on or before the date of an entity's financial statements even if the entity does not become aware of the existence or possibility of the lawsuit, claim, or assessment until after

the date of the financial statements. If those financial statements have not been available to be issued (as discussed in Section 855-10-25), accrual of a loss related to the litigation, claim, or assessment would be required if the probability of loss is such that the condition in paragraph 450-20-25-2(a) is met and the amount of loss can be reasonably estimated.

>>> Assessing Probability of the Incurrence of a Loss

55-12 If the underlying cause of the litigation, claim, or assessment is an event occurring before the date of an entity's financial statements, the probability of an outcome unfavorable to the entity must be assessed to determine whether the condition in paragraph 450-20-25-2(a) is met. Among the factors that should be considered are the following:

- a. The nature of the litigation, claim, or assessment
- b. The progress of the case (including progress after the date of the financial statements but before those statements are issued or are available to be issued [as discussed in Section 855-10-25])
- c. The opinions or views of legal counsel and other advisers, although, the fact that legal counsel is unable to express an opinion that the outcome will be favorable to the entity should not necessarily be interpreted to mean that the condition in paragraph 450-20-25-2(a) is met
- d. The experience of the entity in similar cases
- e. The experience of other entities
- f. Any decision of the entity's management as to how the entity intends to respond to the lawsuit, claim, or assessment (for example, a decision to contest the case vigorously or a decision to seek an out-of-court settlement).

55-13 The filing of a suit or formal assertion of a claim or assessment does not automatically indicate that accrual of a loss may be appropriate. The degree of probability of an unfavorable outcome must be assessed. The condition in paragraph 450-20-25-2(a) would be met if an unfavorable outcome is determined to be probable. Accrual would be inappropriate, but disclosure would be required, if an unfavorable outcome is determined to be **reasonably possible** but not probable, or if the amount of loss cannot be reasonably estimated.

55-14 With respect to unasserted claims and assessments, an entity must determine the degree of probability that a suit may be filed or a claim or assessment may be asserted and the possibility of an unfavorable outcome. If an unfavorable outcome is probable and the amount of loss can be reasonably estimated, accrual of a loss is required by paragraph 450-20-25-2. For example:

- a. A catastrophe, accident, or other similar physical occurrence predictably engenders claims for redress, and in such circumstances their assertion may be probable.
- b. An investigation of an entity by a governmental agency, if enforcement proceedings have been or are likely to be instituted, is often followed by private claims for redress, and the probability of their assertion and the possibility of loss should be considered in each case.
- c. An entity may believe there is a possibility that it has infringed on another entity's patent rights, but the entity owning the patent rights has not indicated an intention to take any action and has not even indicated an awareness of the possible infringement. In that case, a judgment must first be made as to whether the assertion of a claim is probable.

55-15 If the judgment is that assertion is not probable, no accrual or disclosure would be required. On the other hand, if the judgment is that assertion is probable, then a second judgment must be made as to the degree of probability of an unfavorable outcome. The disclosures described in paragraphs 450-20-50-3 through 50-8 would be required in either of the following circumstances:

- a. An unfavorable outcome is probable but the amount of loss cannot be reasonably estimated.
- b. An unfavorable outcome is reasonably possible but not probable.

>>> Assessing Whether a Loss Is Reasonably Estimable

55-16 As a condition for accrual of a loss contingency, the condition in paragraph 450-20-25-2(b) requires that the amount of loss can be reasonably estimated. In some cases, it may be determined that a loss was incurred because an unfavorable outcome of the litigation, claim, or assessment is probable (thus satisfying the condition in paragraph 450-20-25-2[a]), but the range of possible loss is wide. Examples 1 and 3 (see paragraphs 450-20-55-18 and 450-20-55-36) illustrate the application of the standards in this Subtopic when the range of possible loss is wide.

>>> Losses Arising after the Date of the Financial Statements

55-17 As a condition for accrual of a loss contingency, the condition in paragraph 450-20-25-2(a) requires that information available before the financial statements are issued or are available to be issued (as discussed in Section 855-10-25) indicate that it is probable that an asset had been impaired or a liability had been incurred at the date of the financial statements. Accordingly, accrual would clearly be inappropriate for litigation, claims, or assessments whose underlying cause is an event or condition occurring after the date of financial statements but before those financial statements are issued or are available to be issued. For example, an entity would not accrue a suit for damages alleged to have been suffered as a result of an accident that occurred after the date of the financial statements. However, disclosure may be required by paragraphs 450-20-50-9 through 50-10.

>> Net Loss on Insurance Policies

55-17A This Subtopic does not prohibit (and, in fact, requires) accrual of a net loss (that is, a loss in excess of deferred premiums) that probably will be incurred on insurance policies that are in force, provided that the loss can be reasonably estimated.

> Illustrations

>> Example 1: Litigation Open to Considerable Interpretation

55-18 An entity may be litigating a dispute with another party. In preparation for the trial, it may determine that, based on recent developments involving one aspect of the litigation, it is probable that it will have to pay \$2 million to settle the litigation. Another aspect of the litigation may, however, be open to considerable interpretation, and depending on the interpretation by the court the entity may have to pay an additional \$8 million over and above the \$2 million.

55-19 In that case, paragraph 450-20-25-2 requires accrual of the \$2 million if that is considered a reasonable estimate of the loss.

55-20 Paragraphs 450-20-50-1 through 50-2 require disclosure of the nature of the accrual, and depending on the circumstances, may require disclosure of the \$2 million that was accrued.

55-21 Paragraphs 450-20-50-3 through 50-8 require disclosure of the additional exposure to loss if there is a reasonable possibility that the additional amounts will be paid.

>> Example 2: Multiple Case Litigation Example

55-22 The following Cases illustrate application of the accrual and disclosure requirements in the following stages of litigation:

- a. The trial is complete but the damages are undetermined (Case A).
- b. The trial is incomplete but an unfavorable outcome is probable (Case B).
- c. The trial is incomplete and unfavorable outcome is reasonably possible (Case C).
- d. There is a range of loss and one amount is a better estimate than any other (Case D).

>>> Case A: Trial Is Complete but Damages Are Undetermined

55-23 An entity is involved in litigation at the close of its fiscal year and information available indicates that an unfavorable outcome is probable. Subsequently, after a trial on the issues, a verdict unfavorable to the entity is handed down, but the amount of damages remains unresolved at the time the financial statements are issued or are available to be issued (as discussed in Section 855-10-25). Although the entity is unable to estimate the exact amount of loss, its reasonable estimate at the time is that the judgment will be for not less than \$3 million or more than \$9 million. No amount in that range appears at the time to be a better estimate than any other amount.

55-24 In this Case, paragraph 450-20-30-1 requires accrual of the \$3 million (the minimum of the range) at the close of the fiscal year.

55-25 Paragraphs 450-20-50-1 through 50-2 require disclosure of the nature of the contingency and, depending on the circumstances, may require disclosure of the amount of the accrual.

55-26 Paragraphs 450-20-50-3 through 50-8 require disclosure of the exposure to an additional amount of loss of up to \$6 million.

>>> Case B: Trial Is Incomplete but Unfavorable Outcome Is Probable

55-27 Assume the same facts as in Case A, except it is probable that a verdict will be unfavorable and the trial has not been completed before the financial statements are issued or are available to be issued (as discussed in Section 855-10-25). In that situation, the condition in paragraph 450-20-25-2(a) would be met because information available to the entity indicates that an unfavorable verdict is probable. An assessment that the range of loss is between \$3 million and \$9 million would meet the condition in paragraph 450-20-25-2(b).

55-28 In this Case, if no single amount in that range is a better estimate than any other amount, paragraph 450-20-30-1 requires accrual of \$3 million (the minimum of the range) at the close of the fiscal year.

55-29 Paragraphs 450-20-50-1 through 50-2 require disclosure of the nature of the contingency and, depending on the circumstances, may require disclosure of the amount of the accrual.

55-30 Paragraphs 450-20-50-3 through 50-8 require disclosure of the exposure to an additional amount of loss of up to \$6 million.

>>> Case C: Trial Is Incomplete and Unfavorable Outcome Is Reasonably Possible

55-31 Assume the same facts as in Case B, except the entity had assessed the verdict differently (for example, that an unfavorable verdict was not probable but was only reasonably possible). The condition in paragraph 450-20-25-2(a) would not have been met and no amount of loss would be accrued. Paragraphs 450-20-50-3 through 50-8 require disclosure of the nature of the contingency and any amount of loss that is reasonably possible.

>>> Case D: Range of Loss and One Amount Is a Better Estimate than Any Other

55-32 Assume that in Case A and Case B the condition in paragraph 450-20-25-2(a) has been met and a reasonable estimate of loss is a range between \$3 million and \$9 million but a loss of \$4 million is a better estimate than any other amount in that range.

55-33 In this Case, paragraph 450-20-30-1 requires accrual of \$4 million.

55-34 Paragraphs 450-20-50-1 through 50-2 require disclosure of the nature of the contingency and, depending on the circumstances, may require

disclosure of the amount of the accrual.

55-35 Paragraphs [450-20-50-3 through 50-8](#) require disclosure of the exposure to an additional amount of loss of up to \$5 million.

>> **Example 3: Illustrative Disclosure**

55-36 Entity A is the defendant in litigation involving a major competitor claiming patent infringement (Entity B). The suit claims damages of \$200 million. Discovery has been completed, and Entity A is engaged in settlement discussions with the plaintiff. Entity A has made an offer of \$5 million to settle the case, which offer was rejected by the plaintiff; the plaintiff has made an offer of \$35 million to settle the case, which offer was rejected by Entity A. Based on the expressed willingness of the plaintiff to settle the case along with information revealed during discovery and the likely cost and risk to both sides of litigating, Entity A believes that it is probable the case will not come to trial. Accordingly, Entity A has determined that it is probable that it has some liability. Entity A's reasonable estimate of this liability is a range between \$10 million and \$35 million, with no amount within that range a better estimate than any other amount; accordingly, \$10 million was accrued.

55-37 Entity A provides the following disclosure in accordance with Section [450-20-50](#).

On March 15, 19X1, Entity B filed a suit against the company claiming patent infringement. While the company believes it has meritorious defenses against the suit, the ultimate resolution of the matter, which is expected to occur within one year, could result in a loss of up to \$25 million in excess of the amount accrued.

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450-20-60 450 Contingencies > 20 Loss Contingencies > 60 Relationships

General

Subsection revised 01-Jul-2009

[Combine Subsections](#)

> Risks and Uncertainties

60-1 For disclosure of certain risks and uncertainties that stem from the nature of an entity's operations and from significant concentrations in certain aspects of an entity's operations, many of which are noninsured or underinsured risks, see Topic [275](#).

> Receivables

60-2 For [contingencies](#) related to the collectibility of receivables, see Section [310-10-35](#).

60-3 For application of this Subtopic to the collectibility of a loan portfolio, see Section [310-10-35](#).

> Inventory

60-4 For inventories that are impaired by damage, deterioration, obsolescence, changes in price levels, or other causes, see Section [330-10-35](#).

60-5 For losses that are expected to arise from firm, uncancelable, and unhedged commitments for the future purchase of inventory, see Section [330-10-35](#).

> Liabilities

60-6 For assessments by state guaranty funds and workers' compensation second-injury funds and other assessments related to insurance activities, including insurance activities of an entity that self-insures, see Subtopic [405-30](#).

> Asset Retirement and Environmental Obligations

60-7 For contingencies associated with the retirement of a tangible long-lived asset that result from the acquisition, construction, or development and/or the normal operation of a long-lived asset, see Subtopic [410-20](#).

60-8 For contingencies related to environmental remediation liabilities that arise from the improper operation of a long-lived asset, see Subtopic [410-30](#).

> Guarantees

60-9 For contingencies related to product warranties and product defects, see the Product Warranties Subsections of Subtopic [460-10](#).

60-10 For contingencies related to guarantees of indebtedness of others, see Topic [460](#).

60-11 For contingencies related to obligations of commercial banks under financial standby letters of credit, see Topic [460](#).

> Debt

60-12 For contingent payments of a troubled debt restructuring, see Section [470-60-35](#).

> Compensation—Retirement Benefits

60-13 For contingencies related to withdrawal from a multiemployer plan, see paragraphs [715-80-35-2](#) and [715-80-50-2](#).

> Other Expenses

60-14 For contingencies related to an insurance contract or reinsurance contract that does not, despite its form, provide for indemnification of the insured or the ceding company by the insurer or reinsurer against loss or liability, see paragraph [720-20-25-1](#).

> Leases

60-15 For contingent rent, see paragraph [840-10-25-35](#).

60-16 For the classification effects of a provision in a lease that requires lessee indemnifications for environmental contamination caused by the lessee during its use of the property, see paragraph [840-10-25-12](#).

> Transfers and Servicing

60-17 For contingencies related to agreements to repurchase receivables (or to repurchase the related property) that have been sold or otherwise assigned, see Section [860-10-40](#).

> Extractive Activities—Mining

60-18 For contingencies resulting from the Coal Industry Retiree Health Benefit Act of 1992, see Subtopic [930-715](#).

> Financial Services—Insurance

60-19 For contingencies related to the risk of loss that is assumed by a property and casualty insurance entity or reinsurance entity when it issues an insurance policy covering risk of loss from catastrophes, see Subtopic [944-40](#).

> Financial Services—Investment Companies

60-20 For contingencies related to the collectibility of interest receivable, including purchased interest, see paragraph [946-320-35-17](#) to [35-19](#).

> Health Care Entities

60-21 For contingencies related to malpractice claims, see Subtopic [954-450](#).

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450-20-75 450 Contingencies > 20 Loss Contingencies > 75 XBRL Elements

XBRL Links to Codification

Subsection revised 14-Nov-2011

Accrual for Environmental Loss Contingencies

Element Name: *AccrualForEnvironmentalLossContingencies*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 25 Recognition > General, 25-2](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7](#)

Accrued Environmental Loss Contingencies, Current

Element Name: *AccruedEnvironmentalLossContingenciesCurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > 45 Other Presentation > General, 45-6](#)
- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.20\)](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10\(d\)\(1\)](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7](#)

Accrued Environmental Loss Contingencies, Noncurrent

Element Name: *AccruedEnvironmentalLossContingenciesNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.24\)](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10\(d\)\(1\)](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7](#)

Catastrophic Event [Domain]

Element Name: *CatastrophicEventDomain*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)

Commitments and Contingencies

Element Name: *CommitmentsAndContingencies*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.25\)](#)
- [942 Financial Services—Depository and Lending > 210 Balance Sheet > S99 SEC Materials > General, S99-1\(SX 210.9-03.17\)](#)
- [944 Financial Services—Insurance > 210 Balance Sheet > S99 SEC Materials > General, S99-1\(SX 210.7-03.\(a\),19\)](#)

Commitments and Contingencies Disclosure [Text Block]

Element Name: *CommitmentsAndContingenciesDisclosureTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.25\)](#)
- [440 Commitments > 10 Overall > 50 Disclosure > Unconditional Purchase Obligations, 50-2](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > Product Warranties, 50-8](#)
- [825 Financial Instruments > 20 Registration Payment Arrangements > 50 Disclosure > General, 50-1](#)

Contingencies Disclosure [Text Block]

Element Name: *LossContingencyDisclosures*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-10](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-2](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-3](#)

Damage from Fire, Explosion or Other Hazard [Member]

Element Name: *DamageFromFireExplosionOrOtherHazardMember*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 55 Implementation > General, 55-3](#)
- [450 Contingencies > 20 Loss Contingencies > 55 Implementation > General, 55-4](#)

Damages from Product Defects [Member]

Element Name: *DamagesFromProductDefectsMember*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 55 Implementation > General, 55-2](#)

Discontinued Operation, Amounts of Material Contingent Liabilities Remaining

Element Name: *DiscontinuedOperationAmountstOfMaterialContingentLiabilitiesRemaining*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [205 Presentation of Financial Statements > 20 Discontinued Operations > S99 SEC Materials > General, S99-2\(SAB TOPIC 5.Z.5 Q2\)](#)
- [310 Receivables > 10 Overall > 50 Disclosure > General, 50-21](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-2](#)

Discontinued Operation, Description of Material Contingent Liabilities Remaining

Element Name: *DiscontinuedOperationDescriptionOfMaterialContingentLiabilitiesRemaining*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [205 Presentation of Financial Statements > 20 Discontinued Operations > S99 SEC Materials > General, S99-2\(SAB TOPIC 5.Z.5 Q2\)](#)
- [310 Receivables > 10 Overall > 50 Disclosure > General, 50-21](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-2](#)

Environmental Exit Costs, Reasonably Possible Additional Loss

Element Name: *EnvironmentalExitCostsReasonablyPossibleAdditionalLoss*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Estimated Litigation Liability

Element Name: *LitigationReserve*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.25\)](#)

Estimated Litigation Liability, Current

Element Name: *LitigationReserveCurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 55 Implementation > General, 55-11](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.25\)](#)

Estimated Litigation Liability, Noncurrent

Element Name: *LitigationReserveNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.25\)](#)

Gain (Loss) Related to Litigation Settlement

Element Name: *GainLossRelatedToLitigationSettlement*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingencies [Table]

Element Name: *LossContingenciesTable*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-10](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-2](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-3](#)

Loss Contingencies by Nature of Contingency [Axis]

Element Name: *LossContingenciesByNatureOfContingencyAxis*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-10](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-2](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-3](#)

Loss Contingency Accrual, at Carrying Value

Element Name: *LossContingencyAccrualAtCarryingValue*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingency Accrual, Carrying Value, Payments

Element Name: *LossContingencyAccrualCarryingValuePayments*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingency Accrual, Carrying Value, Period Increase (Decrease)

Element Name: *LossContingencyAccrualCarryingValuePeriodIncreaseDecrease*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingency Accrual, Carrying Value, Provision

Element Name: *LossContingencyAccrualCarryingValueProvision*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingency, Accrual Carrying Value, Current

Element Name: *LossContingencyAccrualCarryingValueCurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingency, Accrual Carrying Value, Noncurrent

Element Name: *LossContingencyAccrualCarryingValueNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingency, Actions Taken by Court, Arbitrator or Mediator

Element Name: *LossContingencyActionsTakenByCourtArbitratorOrMediator*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Actions Taken by Defendant

Element Name: *LossContingencyActionsTakenByDefendant*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Actions Taken by Plaintiff

Element Name: *LossContingencyActionsTakenByPlaintiff*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Actions Taken by Plaintiff's Representative

Element Name: *LossContingencyActionsTakenByPlaintiffsRepresentative*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Allegations

Element Name: *LossContingencyAllegations*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Damages Awarded, Value

Element Name: *LossContingencyDamagesAwardedValue*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Damages Paid, Value

Element Name: *LossContingencyDamagesPaidValue*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Damages Sought

Element Name: *LossContingencyDamagesSought*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Damages Sought, Value

Element Name: *LossContingencyDamagesSoughtValue*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Domicile of Litigation

Element Name: *LossContingencyDomicileOfLitigation*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Estimate of Possible Loss

Element Name: *LossContingencyEstimateOfPossibleLoss*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Loss Contingency, Expected Trial Commencement

Element Name: *LossContingencyExpectedTrialCommencement*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Inestimable Loss

Element Name: *LossContingencyInestimableLoss*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Loss Contingency, Laws Affected

Element Name: *LossContingencyLawsAffected*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Lawsuit Filing Date

Element Name: *LossContingencyLawsuitFilingDate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Loss in Period

Element Name: *LossContingencyLossInPeriod*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Loss Contingency, Management's Assessment and Process

Element Name: *LossContingencyManagementsAssessmentAndProcess*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Loss Contingency, Name of Defendant

Element Name: *LossContingencyNameOfDefendant*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Name of Plaintiff

Element Name: *LossContingencyNameOfPlaintiff*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Nature [Domain]

Element Name: *LossContingencyNatureDomain*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-10](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-2](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-3](#)

Loss Contingency, Opinion of Counsel

Element Name: *LossContingencyOpinionOfCounsel*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 55 Implementation > General, 55-12\(c\)](#)

Loss Contingency, Period of Occurrence

Element Name: *LossContingencyPeriodOfOccurrence*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Range of Possible Loss

Element Name: *LossContingencyRangeOfPossibleLoss*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [275 Risks and Uncertainties > 10 Overall > 50 Disclosure > General, 50-9](#)

Loss Contingency, Range of Possible Loss, Maximum

Element Name: *LossContingencyRangeOfPossibleLossMaximum*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Loss Contingency, Range of Possible Loss, Minimum

Element Name: *LossContingencyRangeOfPossibleLossMinimum*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Loss Contingency, Settlement Agreement, Consideration

Element Name: *LossContingencySettlementAgreementConsideration1*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Loss Contingency, Settlement Agreement, Counterparty's Name

Element Name: *LossContingencySettlementAgreementCounterpartysName*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Settlement Agreement, Court

Element Name: *LossContingencySettlementAgreementCourt*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Settlement Agreement, Date

Element Name: *LossContingencySettlementAgreementDate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Settlement Agreement, Terms

Element Name: *LossContingencySettlementAgreementTerms*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss Contingency, Trial or Alternative Dispute Resolution

Element Name: *LossContingencyTrialOrAlternativeDisputeResolution*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Loss on Contracts

Element Name: *LossOnContracts*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [225 Income Statement > 10 Overall > S99 SEC Materials > General, S99-2\(SX 210.5-03.2\)](#)

Malpractice Loss Contingency Disclosure [Text Block]

Element Name: *MalpracticeLossContingencyDisclosureTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-10](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [954 Health Care Entities > 450 Contingencies > 50 Disclosure > General, 50-1](#)
- [954 Health Care Entities > 450 Contingencies > 50 Disclosure > General, 50-2](#)

Malpractice Loss Contingency, Accrual Not Recognized

Element Name: *MalpracticeLossContingencyAccrualNotRecognized*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)

Malpractice Loss Contingency, Accrual Not Recognized, High End of Loss Range

Element Name: *MalpracticeLossContingencyAccrualNotRecognizedHighEndOfLossRange*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)

Malpractice Loss Contingency, Accrual Not Recognized, Low End of Loss Range

Element Name: *MalpracticeLossContingencyAccrualNotRecognizedLowEndOfLossRange*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)

Malpractice Loss Contingency, Accrual, Discounted

Element Name: *MalpracticeLossContingencyAccrualDiscounted*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [954 Health Care Entities > 450 Contingencies > 50 Disclosure > General, 50-2](#)

Malpractice Loss Contingency, Accrual, Discounted, Current

Element Name: *MalpracticeLossContingencyAccrualDiscountedCurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [954 Health Care Entities > 450 Contingencies > 50 Disclosure > General, 50-2](#)

Malpractice Loss Contingency, Accrual, Discounted, Noncurrent

Element Name: *MalpracticeLossContingencyAccrualDiscountedNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [954 Health Care Entities > 450 Contingencies > 50 Disclosure > General, 50-2](#)

Malpractice Loss Contingency, Accrual, Undiscounted

Element Name: *MalpracticeLossContingencyAccrualUndiscounted*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Malpractice Loss Contingency, Accrual, Undiscounted, Current

Element Name: *MalpracticeLossContingencyAccrualUndiscountedCurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Malpractice Loss Contingency, Accrual, Undiscounted, Noncurrent

Element Name: *MalpracticeLossContingencyAccrualUndiscountedNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Malpractice Loss Contingency, Claims Incurred in Period

Element Name: *MalpracticeLossContingencyClaimsIncurredInPeriod*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [954 Health Care Entities > 450 Contingencies > 30 Initial Measurement > General, 30-1](#)

Malpractice Loss Contingency, Claims Incurred in Prior Periods

Element Name: *MalpracticeLossContingencyClaimsIncurredInPriorPeriods*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [954 Health Care Entities > 450 Contingencies > 30 Initial Measurement > General, 30-1](#)

Malpractice Loss Contingency, Claims Incurred, Net

Element Name: *MalpracticeLossContingencyClaimsIncurredNet*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [954 Health Care Entities > 450 Contingencies > 30 Initial Measurement > General, 30-1](#)
- [954 Health Care Entities > 720 Other Expenses > 25 Recognition > General, 25-1](#)

Malpractice Loss Contingency, Description

Element Name: *MalpracticeLossContingencyDescription*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)

Malpractice Loss Contingency, Subsequent Event

Element Name: *MalpracticeLossContingencySubsequentEvent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)

Malpractice Loss Contingency, Subsequent Event, Best Estimate

Element Name: *MalpracticeLossContingencySubsequentEventBestEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Malpractice Loss Contingency, Subsequent Event, High End of Loss Range

Element Name: *MalpracticeLossContingencySubsequentEventHighEndOfLossRange*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Malpractice Loss Contingency, Subsequent Event, Low End of Loss Range

Element Name: *MalpracticeLossContingencySubsequentEventLowEndOfLossRange*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Movement in Accrual for Environmental Loss Contingencies Disclosures

Element Name: *MovementInAccrualForEnvironmentalLossContingenciesDisclosures*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-2](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [275 Risks and Uncertainties > 10 Overall > 50 Disclosure > General, 50-8](#)

Product Liability Accrual, Period Expense

Element Name: *ProductLiabilityAccrualPeriodExpense*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Product Liability Accrual, Period Expense, Caption

Element Name: *ProductLiabilityAccrualPeriodExpenseCaption*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Product Liability Contingencies [Table Text Block]

Element Name: *ProductLiabilityContingenciesTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency [Table]

Element Name: *ProductLiabilityContingencyTable*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Accrual, Caption

Element Name: *ProductLiabilityContingencyAccrualCaption*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Product Liability Contingency, Description

Element Name: *ProductLiabilityContingencyDescription*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Product Liability Contingency, Geographic Areas

Element Name: *ProductLiabilityContingencyGeographicAreas*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Product Liability Contingency, Loss Exposure Not Accrued, Best Estimate

Element Name: *ProductLiabilityContingencyLossExposureNotAccruedBestEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Product Liability Contingency, Loss Exposure Not Accrued, Description

Element Name: *ProductLiabilityContingencyLossExposureNotAccruedDescription*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(a\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(a\)](#)

Product Liability Contingency, Loss Exposure Not Accrued, High Estimate

Element Name: *ProductLiabilityContingencyLossExposureNotAccruedHighEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Product Liability Contingency, Loss Exposure Not Accrued, Low Estimate

Element Name: *ProductLiabilityContingencyLossExposureNotAccruedLowEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)

Product Liability Contingency, Loss Inestimable Statement

Element Name: *ProductLiabilityContingencyLossInestimableStatement*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Warranty Accrual, Noncurrent

Element Name: *ProductWarrantyAccrualNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [210 Balance Sheet > 10 Overall > S99 SEC Materials > General, S99-1\(SX 210.5-02.24\)](#)

Public Utilities, Disclosure of Regulatory Matters Pending

Element Name: *PublicUtilitiesDisclosureOfRegulatoryMattersPending*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [980 Regulated Operations > 20 Discontinuation of Rate-Regulated Accounting > 40 Derecognition > General, 40-6](#)
- [980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-16](#)
- [980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-17](#)
- [980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-20](#)
- [980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-21](#)
- [980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-22](#)
- [980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-23](#)
- [980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-24](#)

- 980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-25
- 980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-27
- 980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-28
- 980 Regulated Operations > 360 Property, Plant, and Equipment > 55 Implementation > General, 55-29

Reinsurance, Loss on Uncollectible Accounts in Period, Amount

Element Name: *ReinsuranceLossOnUncollectibleAccountsInPeriodAmount*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Reinsurance, Loss on Uncollectible Accounts in Period, Description

Element Name: *ReinsuranceLossOnUncollectibleAccountsInPeriodDescription*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)

Schedule of Loss Contingencies by Contingency [Table Text Block]

Element Name: *ScheduleOfLossContingenciesByContingencyTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-10](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-2](#)
- [460 Guarantees > 10 Overall > 50 Disclosure > General, 50-3](#)

Unusual or Infrequent Item, Description of Contingencies

Element Name: *UnusualOrInfrequentItemDescriptionOfContingencies*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [225 Income Statement > 20 Extraordinary and Unusual Items > 45 Other Presentation > General, 45-16](#)
- [310 Receivables > 10 Overall > 50 Disclosure > General, 50-21](#)

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General

Subsection revised 15-Sep-2009

[Combine Subsections](#)

S00-1 The following table identifies the changes made to this Subtopic.

Paragraph	Action	Accounting Standards Update	Date
450-20-S99-1	Amended	Accounting Standards Update No. 2009-07	09/15/2009

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450-20-S25 450 Contingencies > 20 Loss Contingencies > S25 Recognition

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Subsection revised 01-Jul-2009

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> Accounting for Legal Costs

S25-1 See paragraph [450-20-S99-2](#), SEC Staff Announcement: Accounting for Legal Costs Expected to Be Incurred in Connection with a Loss Contingency, for SEC Staff views on the recognition of such costs.

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450-20-S30 450 Contingencies > 20 Loss Contingencies > S30 Initial Measurement

General

Subsection revised 01-Jul-2009

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> Use of Discounts

S30-1 See paragraph [450-20-S99-1](#), SAB Topic 5.Y, Question 1, for the SEC Staff views on the use of discounts to measure loss contingencies.

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450-20-S50 450 Contingencies > 20 Loss Contingencies > S50 Disclosure

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Subsection revised 01-Jul-2009

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> Accruals for Loss Contingencies

S50-1 See paragraph [450-20-S99-1](#), SAB Topic 5.Y., Question 2 and Question 4, for the SEC Staff views on disclosures pertaining to loss contingencies.

> Policy for Accrual of Legal Costs

S50-2 See paragraph [450-20-S99-2](#), SEC Staff Announcement: Accounting for Legal Costs Expected to be Incurred in Connection with a Loss

450-20-S75 450 Contingencies > 20 Loss Contingencies > S75 XBRL Elements

XBRL Links to Codification

Subsection revised 14-Nov-2011

Accrual for Environmental Loss Contingencies, Caption

Element Name: *AccrualForEnvironmentalLossContingenciesCaption*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Component Amount

Element Name: *AccrualForEnvironmentalLossContingenciesComponentAmount*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Discount

Element Name: *AccrualForEnvironmentalLossContingenciesDiscount*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Accrual for Environmental Loss Contingencies, Discount Rate

Element Name: *AccrualForEnvironmentalLossContingenciesDiscountRate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7](#)

Accrual for Environmental Loss Contingencies, Gross

Element Name: *AccrualForEnvironmentalLossContingenciesGross*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7](#)

Accrual for Environmental Loss Contingencies, Increase (Decrease) for Acquisitions and Divestitures

Element Name: *AccrualForEnvironmentalLossContingenciesIncreaseDecreaseForAcquisitionsAndDivestitures*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Increase (Decrease) for Currency Translation

Element Name: *AccrualForEnvironmentalLossContingenciesIncreaseDecreaseForCurrencyTranslation*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [Foreign Currency Translation](#)

Accrual for Environmental Loss Contingencies, Increase (Decrease) for Revision in Estimates

Element Name: *AccrualForEnvironmentalLossContingenciesIncreaseDecreaseForRevisionInEstimates*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Material Changes in Accrual

Element Name: *AccrualForEnvironmentalLossContingenciesMaterialChangesInAccrual*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Material Components

Element Name: *AccrualForEnvironmentalLossContingenciesMaterialComponents*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Net

Element Name: *AccrualForEnvironmentalLossContingenciesNet*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 35 Subsequent Measurement > General, 35-12](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7](#)

Accrual for Environmental Loss Contingencies, Payments

Element Name: *AccrualForEnvironmentalLossContingenciesPayments*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Period Increase (Decrease)

Element Name: *AccrualForEnvironmentalLossContingenciesPeriodIncreaseDecrease*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Provision for New Losses

Element Name: *AccrualForEnvironmentalLossContingenciesProvisionForNewLosses*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Significant Assumptions

Element Name: *AccrualForEnvironmentalLossContingenciesSignificantAssumptions*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Accrual for Environmental Loss Contingencies, Undiscounted, Due after Fifth Year

Element Name: *AccrualForEnvironmentalLossContingenciesUndiscountedDueAfterFifthYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Accrual for Environmental Loss Contingencies, Undiscounted, Due in Fifth Year

Element Name: *AccrualForEnvironmentalLossContingenciesUndiscountedDueInFifthYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Accrual for Environmental Loss Contingencies, Undiscounted, Due in Fourth Year

Element Name: *AccrualForEnvironmentalLossContingenciesUndiscountedDueInFourthYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Accrual for Environmental Loss Contingencies, Undiscounted, Due in Second Year

Element Name: *AccrualForEnvironmentalLossContingenciesUndiscountedDueInSecondYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Accrual for Environmental Loss Contingencies, Undiscounted, Due in Third Year

Element Name: *AccrualForEnvironmentalLossContingenciesUndiscountedDueInThirdYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Accrual for Environmental Loss Contingencies, Undiscounted, Due within One Year

Element Name: *AccrualForEnvironmentalLossContingenciesUndiscountedDueWithinOneYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Asbestos Issue [Member]

Element Name: *AsbestosIssueMember*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y\)](#)

Decommissioning Liability, Noncurrent

Element Name: *DecommissioningLiabilityNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Environmental Costs of Property for Sale, Disposal or Abandonment Disclosures

Element Name: *EnvironmentalCostsOfPropertyForSaleDisposalOrAbandonmentDisclosures*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Costs of Property for Sale, Disposal or Abandonment, Accrued Exit Costs

Element Name: *EnvironmentalCostsOfPropertyForSaleDisposalOrAbandonmentAccruedExitCosts*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Costs of Property for Sale, Disposal or Abandonment, Anticipated Exit Costs

Element Name: *EnvironmentalCostsOfPropertyForSaleDisposalOrAbandonmentAnticipatedExitCosts*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Costs of Property for Sale, Disposal or Abandonment, Balance Sheet Caption

Element Name: *EnvironmentalCostsOfPropertyForSaleDisposalOrAbandonmentBalanceSheetCaption*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Cost by Property [Axis]

Element Name: *EnvironmentalExitCostByPropertyAxis*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs by Cost [Table Text Block]

Element Name: *EnvironmentalExitCostsByCostTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Anticipated Cost

Element Name: *EnvironmentalExitCostsAnticipatedCost*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Assets Previously Disposed, Liability for Remediation

Element Name: *EnvironmentalExitCostsAssetsPreviouslyDisposedLiabilityForRemediation*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Costs Accrued to Date

Element Name: *EnvironmentalExitCostsCostsAccruedToDate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Impairment Assessment

Element Name: *EnvironmentalExitCostsImpairmentAssessment*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Name of Property [Domain]

Element Name: *EnvironmentalExitCostsNameOfPropertyDomain*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Nature of Costs

Element Name: *EnvironmentalExitCostsNatureOfCosts*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Reasonably Possible Additional Loss

Element Name: *EnvironmentalExitCostsReasonablyPossibleAdditionalLoss*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Reasonably Possible Additional Losses, Best Estimate

Element Name: *EnvironmentalExitCostsReasonablyPossibleAdditionalLossesBestEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Reasonably Possible Additional Losses, High Estimate

Element Name: *EnvironmentalExitCostsReasonablyPossibleAdditionalLossesHighEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Exit Costs, Reasonably Possible Additional Losses, Low Estimate

Element Name: *EnvironmentalExitCostsReasonablyPossibleAdditionalLossesLowEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Environmental Loss Contingency Disclosure [Text Block]

Element Name: *EnvironmentalLossContingencyDisclosureTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-4](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-12](#)
- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-17](#)

Legal Costs, Policy [Policy Text Block]

Element Name: *LegalCostsPolicyTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-2](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [235 Notes to Financial Statements > 10 Overall > 50 Disclosure > General, 50-1](#)
- [235 Notes to Financial Statements > 10 Overall > 50 Disclosure > General, 50-3](#)

Loss Contingency Accrual , Product Liability, Discount

Element Name: *LossContingencyAccrualProductLiabilityDiscount*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Gross

Element Name: *LossContingencyAccrualProductLiabilityGross*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Net

Element Name: *LossContingencyAccrualProductLiabilityNet*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Net, Explanation of Material Change in Accrual

Element Name: *LossContingencyAccrualProductLiabilityNetExplanationOfMaterialChangeInAccrual*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Undiscounted, Due after Fifth Year

Element Name: *LossContingencyAccrualProductLiabilityUndiscountedDueAfterFifthYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Undiscounted, Due in Fifth Year

Element Name: *LossContingencyAccrualProductLiabilityUndiscountedDueInFifthYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Undiscounted, Due in Fourth Year

Element Name: *LossContingencyAccrualProductLiabilityUndiscountedDueInFourthYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Undiscounted, Due in Second Year

Element Name: *LossContingencyAccrualProductLiabilityUndiscountedDueInSecondYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Undiscounted, Due in Third Year

Element Name: *LossContingencyAccrualProductLiabilityUndiscountedDueInThirdYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Loss Contingency Accrual , Product Liability, Undiscounted, Due within One Year

Element Name: *LossContingencyAccrualProductLiabilityUndiscountedDueWithinOneYear*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Mine Reclamation and Closing Liability, Noncurrent

Element Name: *MineReclamationAndClosingLiabilityNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Movement in Accrual for Environmental Loss Contingencies Disclosures

Element Name: *MovementInAccrualForEnvironmentalLossContingenciesDisclosures*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-2](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [275 Risks and Uncertainties > 10 Overall > 50 Disclosure > General, 50-8](#)

Oil and Gas Reclamation Liability, Noncurrent

Element Name: *OilAndGasReclamationLiabilityNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Accrual, Component Amount

Element Name: *ProductLiabilityAccrualComponentAmount*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Accrual, Material Components

Element Name: *ProductLiabilityAccrualMaterialComponents*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingencies [Table Text Block]

Element Name: *ProductLiabilityContingenciesTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency [Table]

Element Name: *ProductLiabilityContingencyTable*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-1](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-3](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4](#)

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-5](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-6](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Accrual, Assumptions

Element Name: *ProductLiabilityContingencyAccrualAssumptions*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Accrual, Discount Rate

Element Name: *ProductLiabilityContingencyAccrualDiscountRate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Product Liability Contingency, Accrual, Present Value

Element Name: *ProductLiabilityContingencyAccrualPresentValue*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q1\)](#)

Product Liability Contingency, Circumstances Impacting Precision of Estimate

Element Name: *ProductLiabilityContingencyCircumstancesImpactingPrecisionOfEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Factors Changing Estimate

Element Name: *ProductLiabilityContingencyFactorsChangingEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Indication Accrual May Change

Element Name: *ProductLiabilityContingencyIndicationAccrualMayChange*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Loss Exposure in Excess of Accrual, Best Estimate

Element Name: *ProductLiabilityContingencyLossExposureInExcessOfAccrualBestEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Loss Exposure in Excess of Accrual, Description

Element Name: *ProductLiabilityContingencyLossExposureInExcessOfAccrualDescription*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Loss Exposure in Excess of Accrual, High Estimate

Element Name: *ProductLiabilityContingencyLossExposureInExcessOfAccrualHighEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Loss Exposure in Excess of Accrual, Low Estimate

Element Name: *ProductLiabilityContingencyLossExposureInExcessOfAccrualLowEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Loss Exposure Not Accrued, Third Party Recovery Commentary

Element Name: *ProductLiabilityContingencyLossExposureNotAccruedThirdPartyRecoveryCommentary*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Loss Inestimable Statement

Element Name: *ProductLiabilityContingencyLossInestimableStatement*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-4\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > 50 Disclosure > General, 50-9\(b\)](#)
- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Time Frame of Disbursements

Element Name: *ProductLiabilityContingencyTimeFrameOfDisbursements*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Unasserted Claims

Element Name: *ProductLiabilityContingencyUnassertedClaims*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Uncertainties from Insurance

Element Name: *ProductLiabilityContingencyUncertaintiesFromInsurance*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Product Liability Contingency, Uncertainties from Joint and Several Liability

Element Name: *ProductLiabilityContingencyUncertaintiesFromJointAndSeveralLiability*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Schedule of Environmental Exit Cost [Table]

Element Name: *ScheduleOfEnvironmentalExitCostTable*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q4\)](#)

Schedule of Environmental Loss Contingencies by Site [Table Text Block]

Element Name: *ScheduleOfEnvironmentalLossContingenciesBySiteTextBlock*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- 450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1(SAB TOPIC 5.Y.Q2)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10(d)
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-11
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-12

Site Contingency [Table]

Element Name: *SiteContingencyTable*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- 450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1(SAB TOPIC 5.Y.Q2)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10(d)
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-11
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-12

Site Contingency by Nature [Axis]

Element Name: *SiteContingencyByNatureAxis*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- 450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1(SAB TOPIC 5.Y.Q2)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10(d)
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-11
- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-12

Site Contingency, Accrual, Assumptions

Element Name: *SiteContingencyAccrualAssumptions*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- 450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1(SAB TOPIC 5.Y.Q2)

Site Contingency, Accrual, Discount Rate

Element Name: *SiteContingencyAccrualDiscountRate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- 450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1(SAB TOPIC 5.Y.Q1)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- 410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-7

Site Contingency, Circumstances Impacting Precision of Estimate

Element Name: *SiteContingencyCircumstancesImpactingPrecisionOfEstimate*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- 450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1(SAB TOPIC 5.Y.Q2)

Site Contingency, Loss Exposure Not Accrued, Third Party Recovery Commentary

Element Name: *SiteContingencyLossExposureNotAccruedThirdPartyRecoveryCommentary*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- 450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1(SAB TOPIC 5.Y.Q2)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10\(d\)\(3\)](#)

Site Contingency, Nature and Terms of Cost Sharing Relationships

Element Name: *SiteContingencyNatureAndTermsOfCostSharingRelationships*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10\(d\)\(3\)](#)

Site Contingency, Time Frame of Disbursements

Element Name: *SiteContingencyTimeFrameOfDisbursements*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10\(a\)](#)

Site Contingency, Unasserted Claims

Element Name: *SiteContingencyUnassertedClaims*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

This XBRL element references the following paragraph(s)/term(s) in other Subtopic(s):

- [410 Asset Retirement and Environmental Obligations > 30 Environmental Obligations > 50 Disclosure > General, 50-10\(d\)\(1\),\(2\)](#)

Site Contingency, Uncertainties from Insurance

Element Name: *SiteContingencyUncertaintiesFromInsurance*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Site Contingency, Uncertainties from Joint and Several Liability

Element Name: *SiteContingencyUncertaintiesFromJointAndSeveralLiability*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

Spent Nuclear Fuel Obligation, Noncurrent

Element Name: *SpentNuclearFuelObligationNoncurrent*

This XBRL element references the following paragraph(s)/term(s) in this Subtopic:

- [450 Contingencies > 20 Loss Contingencies > S99 SEC Materials > General, S99-1\(SAB TOPIC 5.Y.Q2\)](#)

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General

Subsection revised 15-Sep-2009

> **SEC Staff Guidance**

> > **Staff Accounting Bulletins**

> > > **SAB Topic 5.Y, Accounting and Disclosures Relating to Loss Contingencies**

S99-1 The following is the text of SAB Topic 5.Y, Accounting and Disclosures Relating to Loss Contingencies.

Facts: A registrant believes it may be obligated to pay material amounts as a result of product or environmental remediation liability. These amounts may relate to, for example, damages attributed to the registrant's products or processes, clean-up of hazardous wastes, reclamation costs, fines, and litigation costs. The registrant may seek to recover a portion or all of these amounts by filing a claim against an insurance carrier or other third parties.

Question 1: Assuming that the registrant's estimate of an environmental remediation or product liability meets the conditions set forth in [paragraph 132 of SOP 96-1](#) [paragraph 410-30-35-12] for recognition on a discounted basis, what discount rate should be applied and what, if any, special disclosures are required in the notes to the financial statements?

Interpretive Response: The rate used to discount the cash payments should be the rate that will produce an amount at which the environmental or product liability could be settled in an arm's-length transaction with a third party. [SOP 96-1](#) further states that the discount rate used to discount the cash payments should not exceed the interest rate on monetary assets that are essentially risk free FN57 and have maturities comparable to that of the environmental or product liability.

FN57 As described in Concepts Statement 7.

If the liability is recognized on a discounted basis to reflect the time value of money, the notes to the financial statements should, at a minimum, include disclosures of the discount rate used, the expected aggregate undiscounted amount, expected payments for each of the five succeeding years and the aggregate amount thereafter, and a reconciliation of the expected aggregate undiscounted amount to amounts recognized in the statements of financial position. Material changes in the expected aggregate amount since the prior balance sheet date, other than those resulting from pay-down of the obligation, should be explained.

Question 2: What financial statement disclosures should be furnished with respect to recorded and unrecorded product or environmental remediation liabilities?

Interpretive Response: Paragraphs 9 and 10 of Statement 5 [paragraphs [450-20-50-1 through 50-6](#)] identify disclosures regarding loss contingencies that generally are furnished in notes to financial statements. [SOP 96-1](#) [Section [410-30-50](#)] identifies disclosures that are required and recommended regarding both recorded and unrecorded environmental remediation liabilities. The staff believes that product and environmental remediation liabilities typically are of such significance that detailed disclosures regarding the judgments and assumptions underlying the recognition and measurement of the liabilities are necessary to prevent the financial statements from being misleading and to inform readers fully regarding the range of reasonably possible outcomes that could have a material effect on the registrant's financial condition, results of operations, or liquidity. In addition to the disclosures required by Statement 5 [Section [450-20-50](#)] and [SOP 96-1](#) [Section [410-30-50](#)], examples of disclosures that may be necessary include:

Circumstances affecting the reliability and precision of loss estimates.

The extent to which unasserted claims are reflected in any accrual or may affect the magnitude of the contingency.

Uncertainties with respect to joint and several liability that may affect the magnitude of the contingency, including disclosure of the aggregate expected cost to remediate particular sites that are individually material if the likelihood of contribution by the other significant parties has not been established.

Disclosure of the nature and terms of cost-sharing arrangements with other potentially responsible parties.

The extent to which disclosed but unrecognized contingent losses are expected to be recoverable through insurance, indemnification arrangements, or other sources, with disclosure of any material limitations of that recovery.

Uncertainties regarding the legal sufficiency of insurance claims or solvency of insurance carriers. FN58

FN58 The staff believes there is a rebuttable presumption that no asset should be recognized for a claim for recovery from a party that is asserting that it is not liable to indemnify the registrant. Registrants that overcome that presumption should disclose the amount of recorded recoveries that are being contested and discuss the reasons for concluding that the amounts are probable of recovery.

The time frame over which the accrued or presently unrecognized amounts may be paid out.

Material components of the accruals and significant assumptions underlying estimates.

Registrants are cautioned that a statement that the contingency is not expected to be material does not satisfy the requirements of Statement 5 [Section [450-20-50](#)] if there is at least a reasonable possibility that a loss exceeding amounts already recognized may have been incurred and the amount of that additional loss would be material to a decision to buy or sell the registrant's securities. In that case, the registrant must either (a) disclose the estimated additional loss, or range of loss, that is reasonably possible, or (b) state that such an

estimate cannot be made.

Question 4: What disclosures should be furnished with respect to site restoration costs or other environmental remediation costs? FN61

FN61 Registrants are reminded that Statement 143 [Subtopic [410-20](#)] provides guidance for accounting and reporting for costs associated with asset retirement obligations.

Interpretive Response: The staff believes that material liabilities for site restoration, post-closure, and monitoring commitments, or other exit costs that may occur on the sale, disposal, or abandonment of a property as a result of unanticipated contamination of the asset should be disclosed in the notes to the financial statements. Appropriate disclosures generally would include the nature of the costs involved, the total anticipated cost, the total costs accrued to date, the balance sheet classification of accrued amounts, and the range or amount of reasonably possible additional losses. If an asset held for sale or development will require remediation to be performed by the registrant prior to development, sale, or as a condition of sale, a note to the financial statements should describe how the necessary expenditures are considered in the assessment of the asset's value and the possible need to reflect an impairment loss. Additionally, if the registrant may be liable for remediation of environmental damage relating to assets or businesses previously disposed, disclosure should be made in the financial statements unless the likelihood of a material unfavorable outcome of that contingency is remote. FN62 The registrant's accounting policy with respect to such costs should be disclosed in accordance with Opinion 22 [Section [235-10-50](#)].

FN62 If the company has a guarantee as defined by Interpretation 45 [Section [460-10-15](#)], the entity is required to provide the disclosures and recognize the fair value of the guarantee in the company's financial statements even if the "contingent" aspect of the guarantee is deemed to be remote.

> > Announcements Made by SEC Staff at Emerging Issues Task Force (EITF) Meetings

> > > SEC Staff Announcement: Accounting for Legal Costs Expected to Be Incurred in Connection with a Loss Contingency

S99-2 The following is the text of SEC Staff Announcement: Accounting for Legal Costs Expected to Be Incurred in Connection with a Loss Contingency.

Dates Discussed: January 23, 1997; March 24-25, 1999

The Task Force discussed a potential new issue relating to the accounting for legal costs expected to be incurred in connection with a [FASB Statement No. 5](#), Accounting for Contingencies, loss contingency. Some Task Force members observed that they believe practice typically has expensed such costs as incurred; however, other Task Force members suggested that practice may not be consistent in this area. The Task Force declined to add this potential new issue to its agenda.

The SEC Observer noted that the SEC staff would expect a registrant's accounting policy to be applied consistently and that [APB Opinion No. 22](#), Disclosure of Accounting Policies, requires disclosure of material accounting policies and the methods of applying those policies.

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