NAIC INSURANCE DATA PRODUCTS

RECORD LAYOUT

2020 Data In 2020 PC Format - Product Code "IP"

File Name: L20Q1066
Quarter 1 Life Page 00712 - NOTES TO FINANCIAL STATEMENT

COLUMN NUMBER	COLUMN NAME	FORMAT	LENGTH
1	COCODE	NUMERIC	5
2	LINE_NO	ALPHA	10
3	QUARTER	NUMERIC	1
4	DESCR	ALPHA	300
5	CURR_YR_PENSION_BENEFITS	NUMERIC	14
6	PR_YR_PENSION_BENEFITS	NUMERIC	14
7	CURR_YR_POSTRETIREMENT_BENEFIT	NUMERIC	14
8	PR_YR_POSTRETIREMENT_BENEFITS	NUMERIC	14
9	CURR_YR_SPECIAL_OR_CONTRACTUAL	NUMERIC	14
10	PR_YR_SPECIAL_OR_CONTRACTUAL_B	NUMERIC	14
11	CURR_YR_WEIGHTED_AVERAGE	NUMERIC	13.3
12	PR_YR_WEIGHTED_AVERAGE	NUMERIC	13.3
13	AMT	NUMERIC	14
14	CURR_YR_OVERFUNDED	NUMERIC	14
15	PR_YR_OVERFUNDED	NUMERIC	14
16	CURR_YR_UNDERFUNDED	NUMERIC	14
17	PR_YR_UNDERFUNDED	NUMERIC	14
18	LEVEL_1	NUMERIC	14
19	LEVEL_2	NUMERIC	14
20	LEVEL_3	NUMERIC	14
21	TOT	NUMERIC	14

VALID LINE NUMBERS:

Line Number	Description
12A1A01	Benefit obligation at beginning of year (pension benefits) (change in benefit obligation)
12A1A02	Service cost (pension benefits) (change in benefit obligation)
12A1A03	Interest cost (pension benefits) (change in benefit obligation)
12A1A04	Contribution by plan participants (pension benefits) (change in benefit obligation)
12A1A05	Actuarial gain (loss) (pension benefits) (change in benefit obligation)
12A1A06	Foreign currency exchange rate changes (pension benefits) (change in benefit obligation)
12A1A07	Benefits paid (pension benefits) (change in benefit obligation)
12A1A08	Plan amendments (pension benefits) (change in benefit obligation)
12A1A09	Business combinations, divestitures, curtailments, settlements and special termination benefits (pension benefits) (change in benefit obligation)
12A1A10	Benefit obligation at end of year (pension benefits) (change in benefit obligation)
12A1B01	Benefit obligation at beginning of year (postretirement benefits) (change in benefit obligation)

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12A1B02	Service cost (postretirement benefits) (change in benefit obligation)
12A1B03	Interest cost (postretirement benefits) (change in benefit obligation)
12A1B04	Contribution by plan participants (postretirement benefits) (change in benefit obligation)
12A1B05	Actuarial gain (loss) (postretirement benefits) (change in benefit obligation)
12A1B06	Foreign currency exchange rate changes (postretirement benefits) (change in benefit obligation)
12A1B07	Benefits paid (postretirement benefits) (change in benefit obligation)
12A1B08	Plan amendments (postretirement benefits) (change in benefit obligation)
12A1B09	Business combinations, divestitures, curtailments, settlements and special termination benefits (postretirement benefits) (change in benefit obligation)
12A1B10	Benefit obligation at end of year (postretirement benefits) (change in benefit obligation)
12A1C01	Benefit obligation at beginning of year (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C02	Service cost (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C03	Interest cost (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C04	Contribution by plan participants (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C05	Actuarial gain (loss) (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C06	Foreign currency exchange rate changes (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C07	Benefits paid (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C08	Plan amendments (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C09	Business combinations, divestitures, curtailments, settlements and special termination benefits (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A1C10	Benefit obligation at end of year (special or contractual benefits per SSAP No. 11) (change in benefit obligation)
12A02A	Fair value of plan assets at beginning of year (change in plan assets)
12A02B	Actual return on plan assets (change in plan assets)
12A02C	Foreign currency exchange rate changes (change in plan assets)
12A02D	Reporting entity contribution (change in plan assets)
12A02E	Plan participants' contributions (change in plan assets)
12A02F	Benefits paid (change in plan assets)
12A02G	Business combinations, divestitures and settlements (change in plan assets)
12A02H	Fair value of plan assets at end of year (change in plan assets)
12A3A01	Prepaid benefit costs (Components-funded status)
12A3A02	Overfunded plan assets (Components-funded status)
12A3A03	Accrued benefit costs (Components-funded status)
12A3A04	Liability for pension benefits (Components-funded status)
12A3B01	Assets (nonadmitted) (assets and liabilities recognized-funded status)
12A3B02	Liabilities recognized (assets and liabilities recognized-funded status)
12A3C	Unrecognized liabilities (funded status)
12A04A	Service cost (components of net periodic benefit cost)
12A04B	Interest cost (components of net periodic benefit cost)
12A04C	Expected return on plan assets (components of net periodic benefit cost)
12A04D	Transition asset or obligation (components of net periodic benefit cost)
12A04E	Gains and losses (components of net periodic benefit cost)
12A04F	Prior service cost or credit (components of net periodic benefit cost)
12A04G	Gain or loss recognized due to a settlement or curtailment (components of net periodic benefit cost)
12A04H	Total net periodic benefit cost (components of net periodic benefit cost)

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12A05A	Items not yet recognized as a component of net periodic cost - prior year (unassigned funds (surplus) recognized in the next fiscal year as components of net periodic benefit cost)
12A05B	Net transition asset or obligation recognized (unassigned funds (surplus) recognized in the next fiscal year as components of net periodic benefit cost)
12A05C	Net prior service cost or credit arising during the period (unassigned funds (surplus) recognized in the next fiscal year as components of the net periodic benefit cost)
12A05D	Net prior service cost or credit recognized (unassigned funds (surplus) recognized in the next fiscal year as components of net periodic benefit cost)
12A05E	Net gain and loss arising during the period (unassigned funds (surplus) recognized in the next fiscal year as components of net periodic benefit cost)
12A05F	Net gain and loss recognized (unassigned funds (surplus) recognized in the next fiscal year as components of net periodic benefit cost)
12A05G	Items not yet recognized as a component of net periodic cost - current year (unassigned funds (surplus recognized in the next fiscal year as components of net periodic benefit cost)
12A06A	Net transition asset or obligation (unassigned funds (surplus) that have not yet been recognized as components of net periodic benefit cost)
12A06B	Net prior service cost or credit (unassigned funds (surplus) that have not yet been recognized as components of net periodic benefit cost)
12A06C	Net recognized gains and losses (unassigned funds (surplus) that have not yet been recognized as components of net periodic benefit cost)
12A07A	Weighted average discount rate (weighted-average assumptions used to determine net periodic benefit cost as of December 31)
12A07B	Expected long-term rate of return on plan assets (weighted-average assumptions used to determine net periodic benefit cost as of December 31)
12A07C	Rate of compensation increase (weighted-average assumptions used to determine net periodic benefit cost as of December 31)
12A07D	Interest crediting rates (for cash balance plans and other plans with promised interest crediting rates) (weighted-average assumptions used to determine net periodic benefit cost as of December 31)
12A07E	Weighted average discount rate (weighted average assumptions used to determine projected benefit obligations as of December 31)
12A07F	Rate of compensation increase (weighted average assumptions used to determine projected benefit obligations as of December 31)
12A07G	Interest crediting rates (for cash balance plans and other plans with promised interest crediting rates) (weighted average assumptions used to determine projected benefit obligations as of December 31)
12A10A	2021 (estimated future payments)
12A10B	2022 (estimated future payments)
12A10C	2023 (estimated future payments)
12A10D	2024 (estimated future payments)
12A10E	2025 (estimated future payments)
12A10F	2026 through 2030 (estimated future payments)
12C1001	
12C1999	Total plan assets

The following column/row intersections either do not exist or do not have values on the Annual Statement. Placeholders of spaces for the alpha fields and "0" for the numeric fields are provided for these intersections in the actual file.

DESCR	Lines 12A1A01 - 12A10F, 12C1999
CURR_YR_PENSION_BENEFITS	Lines 12A1A01 - 12A1C10, 12A07A - 12C1999
PR_YR_PENSION_BENEFITS	Lines 12A1A01 - 12A1C10, 12A07A - 12A07C, 12A07E - 12C1999
CURR_YR_POSTRETIREMENT_BENEFIT	Lines 12A1A01 - 12A1C10, 12A07A - 12C1999

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PR_YR_POSTRETIREMENT_BENEFITS	Lines 12A1A01 - 12A1C10, 12A07A - 12C1999
CURR_YR_SPECIAL_OR_CONTRACTUAL	Lines 12A1A01 - 12A1C10, 12A3A01 - 12A3C, 12A05A - 12C1999
PR_YR_SPECIAL_OR_CONTRACTUAL_B	Lines 12A1A01 - 12A1C10, 12A3A01 - 12A3C, 12A05A - 12C1999
CURR_YR_WEIGHTED_AVERAGE	Lines 12A1A01 -12A06C, 12A10A - 12C1999
PR_YR_WEIGHTED_AVERAGE	Lines 12A1A01 -12A06C, 12A10A - 12C1999
AMT	Lines 12A1A01 - 12A07G, 12C1001 - 12C1999
CURR_YR_OVERFUNDED	Lines 12A02A - 12C1999
PR_YR_OVERFUNDED	Lines 12A02A - 12C1999
CURR_YR_UNDERFUNDED	Lines 12A02A - 12C1999
PR_YR_UNDERFUNDED	Lines 12A02A - 12C1999
LEVEL_1	Lines 12A1A01 - 12A10F
LEVEL_2	Lines 12A1A01 - 12A10F
LEVEL_3	Lines 12A1A01 - 12A10F
TOT	Lines 12A1A01 - 12A10F

For questions or additional information, call Insurance Data Products at (816) 783-8700

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