

TABLE OF CONTENTS

GEN13000 PENSIONS AND POSTRETIREMENT BENEFITS

13000.1

Pension Plans

- 13000.1.1 Defined Contribution Pension Plan
 - 13000.1.1.1 Contribution Is Equal to Current Pension Expense
 - 13000.1.1.2 Contribution Is Greater than Current Pension Expense
 - 13000.1.1.3 Contribution Is Less than Current Pension Expense
- 13000.1.2 Defined Benefit Pension Plan
 - 13000.1.2.1 Recording Current Period Pension Expense in a Defined Benefit Plan
 - 13000.1.2.2 Recognition of the Minimum Pension Liability
 - 13000.1.2.2.1 Additional Liability Is Less than Unrecognized Prior Service Cost
 - 13000.1.2.2.2 Additional Liability Is Greater than Unrecognized Prior Service Cost
 - 13000.1.2.3 Example Illustrating Use of the Pension Worksheet

13000.2

Postretirement Benefits Other than Pensions

- 13000.2.1 Recording Current Period Postretirement Expense
- 13000.2.2 Example Illustrating Use of the Postretirement Benefits Worksheet