

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679**

**PART VII - DEFERRED COMPENSATION  
AND INSURANCE COST**

**NAME OF REPORTING UNIT**

**Item No.** **Item description**

**Part VII Instructions**

This part covers the measurement and assignment of costs for employee pensions, post retirement benefits other than pensions (including post retirement health benefits), certain other types of deferred compensation, and insurance. Some organizations may incur all of these costs at the corporate or home office level, while others may incur them at subordinate organizational levels. Still others may incur a portion of these costs at the corporate level and the balance at subordinate organizational levels.

Where the segment (reporting unit) does not directly incur such costs, the segment should, on a continuation sheet, identify the organizational entity that incurs and records such costs, and should require that entity to complete the applicable portions of this Part VII. Each such entity is to fully disclose the methods and techniques used to measure, assign, and allocate such costs to the segment(s) performing Federal contracts or similar cost objectives. Necessary explanations required to achieve that objective should be provided by the entity on a continuation sheet.

Where a home office either establishes practices or procedures for the types of costs covered in this Part VII or incurs and then allocates those costs to its segments, the home office may complete this Part to be included in the submission by the segment as indicated on page (i) 4., General Instructions.

**7.1.0** **Pension Plans with Costs Charged to Federal Contracts.** Identify the types and number of pension plans whose costs are charged to Federal contracts or similar cost objectives: (Mark applicable line(s) and enter number of plans.)

<u>Type of Pension Plan</u>	<u>Number of Plans</u>
<b>A. Defined-Contribution Plan (Other than ESOPs (see 7.5.0))</b>	
1. Non-Qualified	_____
2. Qualified	_____
<b>B. Defined-Benefit Plan</b>	
1. Non-Qualified	
a. Costs are measured and assigned on accrual basis	_____
b. Costs are measured and assigned on cash (pay-as-you-go) basis	_____
2. Qualified	
a. Trusteed (Subject to ERISA's minimum funding requirements)	_____
b. Fully-insured plan (Exempt from ERISA's minimum funding requirements) treated as a defined-contribution plan	_____
c. Collectively bargained plan treated as a defined-contribution plan	_____
<b>Y. _____ Other 1/</b>	_____
<b>Z. _____ Not Applicable (Proceed to Item 7.2.0)</b>	

**1/ Describe on a Continuation Sheet.**