

XBRL Staff Issues for Comment Proposed GAAP Taxonomy Improvements for Proposed Update on Market-Return Cash Balance Plans

The XBRL staff of the Financial Accounting Standards Board ([FASB](#)) recently issued for comment proposed GAAP Taxonomy Improvements for the following proposed Accounting Standards Update:

- *Compensation—Retirement Benefits—Defined Benefit Plans—Pension (Subtopic 715-30): Discount Rate Used to Measure the Benefit Obligation for Certain Market-Return Cash Balance Plans ([Release Notes](#))*

The proposed Update was issued to clarify the discount rate that should be used to measure the benefit obligation under Subtopic 715-30.

The comment period on the proposed GAAP Taxonomy Improvements for the proposed Update on market-return cash balance plans ends on August 10, 2026.

Interested parties may provide comments on the proposed GAAP Taxonomy Improvements by sending their comments to xbrled@fasb.org. Please include the File Reference Number indicated on the cover of the Release Notes.