38. Superannuation commitments (continued)

A one percentage point change in assumed healthcare cost trend rates would have the following effects:

	One percentage point increase $m	One percentage point decrease $m
Effect on the aggregate of the service cost and interest cost	**0.3**	**(0.2)**
Effect on the defined benefit obligation	**3.4**	**(2.7)**

(c) (vi) Historic summary

Amounts for the current and previous periods are as follows:

	2012 $m	2011 $m	2010 $m	2009 $m	2008 $m
Defined benefit plan obligation	**714.3**	642.2	631.8	715.7	788.2
Plan assets	**(474.1)**	(437.3)	(439.0)	(545.8)	(613.4)
Restriction on assets recognised	**0.3**	1.1	4.9	2.9	3.7
Deficit	**240.5**	206.0	197.7	172.8	178.5
Experience adjustments arising on plan liabilities - loss/(gain)	**5.5**	(4.7)	8.8	(7.5)	(16.6)
Experience adjustments arising on plan assets - gain/(loss)	**14.2**	(20.8)	(8.4)	(61.4)	(67.4)
Actual return on plan assets	**43.6**	9.0	26.8	(19.2)	(22.4)

(c) (vii) Amounts included in the statement of comprehensive income

	2012 $m	2011 $m
Net actuarial losses	**(58.8)**	(41.2)
Change in the effect of asset ceiling	**0.8**	3.8
Total losses recognised via the Statement of Comprehensive Income	**(58.0)**	(37.4)
Tax credit on total losses recognised via the Statement of Comprehensive Income	**16.5**	11.8
Total losses after tax recognised via the Statement of Comprehensive Income	**(41.5)**	(25.6)

The consolidated entity has elected under AASB 119 *Employee Benefits*, to recognise all actuarial gains/losses in the Statement of Comprehensive Income. The cumulative amount of net actuarial losses/gains (before tax) included in the Statement of Comprehensive Income as at 30 September 2012 is $199.2 million - loss (2011 $140.4 million - loss).

(c) (viii) Expected rate of return on assets assumption

The overall expected rate of return on assets assumption is determined by weighting the expected long-term rate of return for each asset class by the target allocation of plan assets to each class. The rates of return used for each class are net of investment tax and investment fees.