

Reclassifications and Taxes Related to Items of Other Comprehensive Income

(\$ in millions)

For the year ended December 31, 2019:	Before Tax Amount	Tax (Expense)/ Benefit	Net of Tax Amount
Other comprehensive income/(loss)			
Foreign currency translation adjustments	\$ (39)	\$ 29	\$ (10)
Net changes related to available-for-sale securities			
Unrealized gains/(losses) arising during the period	\$ 1	\$ 0	\$ 1
Reclassification of (gains)/losses to other (income) and expense	—	—	—
Total net changes related to available-for-sale securities	\$ 1	\$ 0	\$ 1
Unrealized gains/(losses) on cash flow hedges			
Unrealized gains/(losses) arising during the period	\$ (689)	\$ 167	\$ (522)
Reclassification of (gains)/losses to:			
Cost of services	(68)	17	(50)
Cost of sales	(51)	15	(37)
Cost of financing	89	(22)	67
SG&A expense	(53)	14	(39)
Other (income) and expense	(39)	10	(29)
Interest expense	197	(50)	148
Total unrealized gains/(losses) on cash flow hedges	\$ (614)	\$ 151	\$ (463)
Retirement-related benefit plans⁽¹⁾			
Prior service costs/(credits)	\$ (73)	\$ 10	\$ (63)
Net (losses)/gains arising during the period	(120)	52	(68)
Curtailments and settlements	41	(12)	29
Amortization of prior service (credits)/costs	(9)	5	(4)
Amortization of net (gains)/losses	1,843	(371)	1,471
Total retirement-related benefit plans	\$1,681	\$ (316)	\$1,365
Other comprehensive income/(loss)	\$1,029	\$ (136)	\$ 893

⁽¹⁾ These AOCI components are included in the computation of net periodic pension cost. Refer to note V, "Retirement-Related Benefits," for additional information.