

NOTE 9: ACCUMULATED OTHER COMPREHENSIVE INCOME

The following table provides changes in accumulated other comprehensive income (loss) ("AOCI"), net of tax, reported in the consolidated financial statements for the years ended May 31 (in millions; amounts in parentheses indicate debits to AOCI):

	2017	2016	2015
Foreign currency translation gain (loss):			
Balance at beginning of period	\$ (514)	\$ (253)	\$ 81
Translation adjustments	(171)	(261)	(334)
Balance at end of period	(685)	(514)	(253)
Retirement plans adjustments:			
Balance at beginning of period	345	425	425
Prior service credit and other arising during period	1	(4)	72
Reclassifications from AOCI	(76)	(76)	(72)
Balance at end of period	270	345	425
Accumulated other comprehensive (loss) income at end of period	\$ (415)	\$ (169)	\$ 172

The following table presents details of the reclassifications from AOCI for the years ended May 31 (in millions; amounts in parentheses indicate debits to earnings):

	Amount Reclassified from AOCI			Affected Line Item in the Income Statement
	2017	2016	2015	
Amortization of retirement plans prior service credits, before tax	\$ 120	\$ 121	\$ 115	Salaries and employee benefits
Income tax benefit	(44)	(45)	(43)	Provision for income taxes
AOCI reclassifications, net of tax	\$ 76	\$ 76	\$ 72	Net income