

DuPont Disclosures about Pensions and Other Postretirement Benefits - SFAS 132 Format

Year	1993	1994	1995	1996	1993	1994	1995	1996
Weighted-average Assumptions as of December 31								
Discount Rate	7.25%	9.00%	7.25%	7.75%	7.25%	9.00%	7.25%	7.75%
Expected Return on Plan Assets	9.00%	9.00%	9.00%	9.00%	NA	NA	NA	NA
Rate of Compensation Increase	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%	5.00%
Components of Net Periodic Benefit Cost								
Service cost	\$301	\$380	\$292	\$382	\$55	\$56	\$39	\$51
Interest cost	1,038	1,079	1,140	1,173	305	288	274	259
Expected Return on Plan Assets	(1,263)	(1,326)	(1,335)	(1,460)	0	0	0	0
Amortization of Prior Service Cost	NA	NA	NA	NA	NA	NA	NA	NA
Recognized Net Actuarial Loss	NA	NA	NA	NA	NA	NA	NA	NA
Amortization of Net Losses (Gains) and Prior Service Cost*	(123)	(91)	(108)	(72)	(94)	(78)	(133)	(102)
Net Periodic Benefit Cost (Credit)	(\$47)	\$42	(\$11)	\$23	\$266	\$266	\$180	\$208
Health care cost escalation rate (expected rate in 8 years)					10% (5%)	8% (5%)	8% (5%)	8% (5%)
Effect of one-percentage point increase in cost escalation rate:								
Accumulated postretirement benefit obligation					\$446	\$251	\$293	\$295
Other postretirement benefit costs					\$46	\$44	\$30	\$30
Effect of one-percentage point decrease in cost escalation rate:								
Accumulated postretirement benefit obligation					NA	NA	NA	NA
Other postretirement benefit costs					NA	NA	NA	NA
* Only aggregate amortization reported. SFAS 132 requires separate disclosure of the components of amortization.								
LEGEND: NA : Not available under SFAS 87								
Amounts in plain text were required disclosures under SFAS 87								
Amounts in boldface were not required disclosures under SFAS 87. These amounts are required by SFAS 132.								

