

General Motors Disclosures about Pensions and Other Postretirement Benefit Plans - SFAS 132 Format						
Years	1994	1995	1996	1994	1995	1996
Weighted-average Assumptions as of December 31						
Discount Rate	8.50%	7.00%	7.50%	8.80%	7.50%	7.80%
Expected Return on Plan Assets	10.00%	10.00%	10.00%	NA	NA	NA
Rate of Compensation Increase	5.20%	5.10%	5.20%	4.20%	4.30%	4.40%
Components of Net Periodic Benefit Cost						
Service cost	1,207	927	1,208	955	617	668
Interest cost	4,467	4,851	4,777	3,114	3,120	2,980
Expected Return on Plan Assets	(4,473)	(5,463)	(6,283)	0	0	0
Amortization of Prior Service Cost	704	899	1,123	(122)	(116)	(116)
Amortization of Recognized Net Actuarial Loss	435	252	398	407	(7)	43
Amortization of Transition Asset	185	(98)	(85)	0	0	0
Termination, Curtailment, and Settlement Benefits				(233)	26	(3)
Net Periodic Benefit Cost	\$2,524	1,368	\$1,138	\$4,122	\$3,640	\$3,572
Health care cost escalation rate (rate expected in 10 years)				8.7% (5.5%)	6.5% (5.0%)	6.5% (5.0%)
Effect of one-percentage point increase in cost escalation rate:						
Accumulated postretirement benefit obligation				\$3,950	\$5,000	\$4,300
Other postretirement benefit costs				\$600	\$470	\$450
Effect of one-percentage point decrease in cost escalation rate:						
Accumulated postretirement benefit obligation				NA	NA	NA
Other postretirement benefit costs				NA	NA	NA
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.						

