



Item 2.02 Results of Operations and Financial Condition.

The Timken Company (the “Company”) has implemented changes to its accounting principles for recognizing actuarial gains and losses and returns on plan assets for the Company's defined benefit pension and other postretirement benefit plans effective January 1, 2017.

Prior to 2017, the Company amortized, as a component of pension and other postretirement expense, unrecognized actuarial gains and losses (included within accumulated other comprehensive income (loss)) over the average remaining service period of active plan participants, or average remaining life expectancy of inactive plan participants when all or almost all of individual plan participants are inactive. The Company also historically calculated the market-related value of plan assets based on a five-year market adjustment. Under the new principles, actuarial gains and losses will be immediately recognized through net periodic benefit cost, upon the annual remeasurement in the fourth quarter, or on an interim basis if specific events trigger a remeasurement. In addition, the Company has changed its accounting policy for measuring the market-related value of plan assets from a calculated amount (based on a five-year smoothing of asset returns) to fair value.

Attached as Exhibit 99.1 to this Current Report on Form 8-K is certain unaudited 2016 financial information (quarterly and annual) presented as if the Company had reported its financial results for the respective periods applying the new accounting principle.

This information shall not be deemed to be “filed” for the purposes of Section 18 of the Securities Exchange Act of 1934 (the “Exchange Act”) or otherwise subject to the liabilities of that section, nor shall it be incorporated by reference into a filing under the Securities Act of 1933, or the Exchange Act, except as shall be expressly set forth by specific reference in such a filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No. Description

99.1 The Timken Company 2016 financial information (quarterly and annual)

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**THE TIMKEN COMPANY**

By:            /s/ William R. Burkhart  
                William R. Burkhart  
                Executive Vice President, General Counsel  
                and Secretary

Date: April 24, 2017

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EXHIBIT INDEX

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