

Note 12 Restructuring Activities

For the year ended December 31, 2019, the Company incurred \$41.9 million of restructuring charges and \$60.3 million of other related costs for our restructuring program. These charges were primarily a result of restructuring and associated costs in connection with the Company's Reinvent SEE strategy.

Our restructuring program ("Program") is defined as the initiatives associated with our Reinvent SEE strategy in addition to the conclusion of our previously existing restructuring programs at the time of Reinvent SEE's approval. Reinvent SEE is a three-year program approved by the Board of Directors in December 2018. The expected spend in the previously existing program at the time of Reinvent SEE's approval was primarily related to elimination of stranded costs following the sale of Diversey. The Company expects restructuring activities to be completed by the end of 2021.

The Board of Directors has approved cumulative restructuring spend of \$840 to \$885 million for the Program. Restructuring spend is estimated to be incurred as follows:

(in millions)	Total Restructuring Program Range		Less Cumulative Spend to Date	Remaining Restructuring Spend ⁽²⁾	
	Low	High		Low	High
Costs of reduction in headcount as a result of reorganization	\$ 355	\$ 370	\$ (325)	\$ 30	\$ 45
Other expenses associated with the Program	230	245	(196)	34	49
Total expense	585	615	(521)	64	94
Capital expenditures	255	270	(239)	16	31
Total estimated cash cost⁽¹⁾	\$ 840	\$ 885	\$ (760)	\$ 80	\$ 125

(1) Total estimated cash cost excludes the impact of proceeds expected from the sale of property and equipment and foreign currency impact.

(2) Remaining restructuring spend primarily consists of restructuring costs associated with the Company's Reinvent SEE strategy.

Additionally, the Company anticipates approximately \$6.0 million restructuring spend related to recent acquisitions, of which \$2.3 million was incurred as of December 31, 2019. The Company expects the remainder of the anticipated spend to be incurred in 2020. See Note 5, "Discontinued Operations, Divestitures and Acquisitions," to the Notes to Consolidated Financial Statements for additional information related to our acquisitions.

The following table details our restructuring activities as reflected in the Consolidated Statements of Operations for the years ended December 31, 2019, 2018 and 2017:

(In millions)	Year Ended December 31,		
	2019	2018	2017
Continuing operations:			
Other associated costs ⁽¹⁾	\$ 60.3	\$ 13.9	\$ 14.3
Restructuring charges	41.9	47.8	12.1
Total charges from continuing operations	102.2	61.7	26.4
Charges included in discontinued operations	—	—	2.4
Total charges	\$ 102.2	\$ 61.7	\$ 28.8
Capital expenditures	\$ 3.4	\$ 1.0	\$ 21.3

(1) Other associated costs excludes non-cash cost of \$1.9 million for the year ended December 31, 2018 related to share-based compensation expense.