

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 8-K**

**CURRENT REPORT  
Pursuant to Section 13 or 15(d)  
of the Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): May 3, 2016**



**MSA SAFETY INCORPORATED**

(Exact name of registrant as specified in its charter)

**Pennsylvania**  
(State or other jurisdiction  
of incorporation)

**1-15579**  
(Commission File Number)

**46-4914539**  
(IRS Employer  
Identification Number)

**1000 Cranberry Woods Drive  
Cranberry Township, Pennsylvania**  
(Address of principal executive offices)

**16066-5207**  
(Zip Code)

**Registrant's telephone number, including area code: 724-776-8600**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01**                    **Other Events**

MSA Safety Incorporated established the Americas and International segments on January 1, 2016. The Americas segment is comprised of our operations in North America and Latin America geographies. The International segment is comprised of our operations of all geographies outside of the Americas. Previously, the Company reported results for the North America, Europe and International segments. The 2015 unaudited segment results have been recast by quarter to conform with current period presentation and are contained in the attached exhibit. Please refer to Note 8 of MSA's Form 10-Q for the quarter ended March 31, 2016 for additional information.

**Item 9.01**                    **Financial Statements and Exhibits**

(d) Exhibits

99.1

MSA Safety Incorporated 2015 quarterly segment results recast to conform with current period presentation.



EXHIBIT INDEX

Exhibit No.	Description
99.1	MSA Safety Incorporated 2015 quarterly segment results recast to conform with current period presentation.

Unaudited reportable segment information is presented in the following tables.

(In thousands)	Americas	International	Corporate	Reconciling Items	Consolidated Totals
<b>Three Months Ended March 31, 2015</b>					
Sales to external customers	\$ 158,502	\$ 98,206	\$ —	\$ —	\$ 256,708
Operating income (loss)	23,909	7,569	(6,937)	—	24,541
Operating margin %	15.1%	7.7%			9.6%

(In thousands)	Americas	International	Corporate	Reconciling Items	Consolidated Totals
<b>Three Months Ended June 30, 2015</b>					
Sales to external customers	\$ 179,565	\$ 107,446	\$ —	\$ —	\$ 287,011
Operating income (loss)	37,454	10,892	(8,429)	—	39,917
Operating margin %	20.9%	10.1%			13.9%

(In thousands)	Americas	International	Corporate	Reconciling Items	Consolidated Totals
<b>Three Months Ended September 30, 2015</b>					
Sales to external customers	\$ 181,283	\$ 92,463	\$ —	\$ —	\$ 273,746
Operating income (loss)	40,470	1,408	(7,356)	—	34,522
Operating margin %	22.3%	1.5%			12.6%

(In thousands)	Americas	International	Corporate	Reconciling Items	Consolidated Totals
<b>Three Months Ended December 31, 2015</b>					
Sales to external customers	\$ 185,404	\$ 127,914	\$ —	\$ —	\$ 313,318
Operating income (loss)	40,138	13,632	(15,547)	—	38,223
Operating margin %	21.6%	10.7%			12.2%

(In thousands)	Americas	International	Corporate	Reconciling Items	Consolidated Totals
<b>Year Ended December 31, 2015</b>					
Sales to external customers	\$ 704,754	\$ 426,029	\$ —	\$ —	\$ 1,130,783
Operating income (loss)	141,971	33,501	(38,269)	—	137,203
Operating margin %	20.1%	7.9%			12.1%

Operating income (loss) is defined as income from continuing operations before taxes excluding restructuring charges, interest expense, currency exchange gains (losses), and other income (expense). Reconciliations of operating income to income from continuing operations before income taxes as reported in the 2015 consolidated statement of operations are as follows:

(In thousands)	Three Months Ended				Year Ended
	March 31, 2015	June 30, 2015	September 30, 2015	December 31, 2015	December 31, 2015
Income from continuing operations before income taxes	\$ 24,526	\$ 35,725	\$ 24,059	\$ 26,716	\$ 111,026
Restructuring and other charges	731	227	3,740	7,560	12,258
Interest expense	2,473	2,502	2,827	3,052	10,854
Currency exchange (gains) losses, net	(2,548)	1,557	4,327	(1,132)	2,204
Other (income) loss, net	(641)	(94)	(431)	2,027	861
Operating income	\$ 24,541	\$ 39,917	\$ 34,522	\$ 38,223	\$ 137,203