



SEC Reporting Taxonomy

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Technical Guide

Version 2021

This version of the Technical Guide accompanies the formal release of the 2021 SEC Reporting Taxonomy (SRT) by the Financial Accounting Standards Board.

An electronic copy of this Technical Guide is available on the FASB's website.

Financial Accounting Standards Board

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1 Introduction

The purpose of this document is to provide technical details for the 2021 SEC Reporting Taxonomy (SRT). The intended audience for this document is a technical user familiar with XBRL, other specifications, and modules of XBRL, XML Schema, XSLT stylesheets, and so forth. It is not intended as a tutorial or as an implementation guide for the U.S. Securities and Exchange Commission (SEC) filers. Business users may be interested in this document, and it is written such that a business user familiar with the technologies (XBRL, XML Schema, XSLT, and so forth) will be comfortable using this document. Users looking for guidance to conform to SEC XBRL filing requirements should look to the SEC EDGAR Filer Manual and other information provided on the SEC website.

Terminology used in XBRL frequently overlaps with terminology from other fields.

Figure 1. Terminology

| Term | Meaning |
|---|--|
| Concept, dimension, DTS, element, fact, instance, item, linkbase, period, taxonomy, taxonomy schema, unit | As defined in [XBRL] |
| DTS Component | A discoverable taxonomy set (DTS) contains taxonomy schemas and linkbases. The bounds of a DTS are such that <i>DTS Components</i> include all taxonomy schemas and linkbases that can be discovered by following links or references in the taxonomy schemas and linkbases included in the DTS. |
| FAF, FASB | Financial Accounting Foundation, Financial Accounting Standards Board |
| GAAP or US GAAP | Generally accepted accounting principles: Term used to broadly describe the body of principles and practices that govern the accounting for financial transactions in the preparation of a set of financial statements. |
| XBRL | Extensible Business Reporting Language (XBRL) 2.1 Recommendation [XBRL] |
| Regulation S-X or Reg. S-X | SEC Form and Content of and Requirements for Financial Statements, Securities Act of 1933, Securities Exchange Act of 1934, Public Utility Holding Company Act of 1935, Investment Company Act of 1940, Investment Advisers Act of 1940, and Energy Policy and Conservation Act of 1975 |
| SEC | U.S. Securities and Exchange Commission |
| EDGAR | Electronic Data Gathering, Analysis, and Retrieval system, performs automated collection, validation, indexing, acceptance, and forwarding of submissions by companies and others that are required by law to file forms with the U.S. Securities and Exchange Commission (SEC). |

2 Physical Location and Organization

The 2021 release, and all future releases, will be hosted only on a secure server (HTTPS). All taxonomies available before the 2021 Release will be hosted on both HTTP and HTTPS.

The taxonomies are rooted at URLs of the form <http://xbrl.fasb.org/{name}/{version}/> and the current taxonomies are specifically at the base URL:

<http://xbrl.fasb.org/srt/2021/>

A zip file that conforms to XBRL International Taxonomy Package 1.0 specification and that contains all files is located at:

<http://xbrl.fasb.org/srt/2021/srt-2021-01-31.zip>

There are multiple entry points for different purposes. Each entry point selects some subset of the many files constituting the SEC Reporting Taxonomy (SRT).

2.1 Naming Conventions

Figure 2. Directories for Entry Point Schemas

| | |
|----------|--|
| dis | disclosures |
| elts | elements |
| stm | statements |
| entire | entry point for entire SRT |
| META-INF | manifest file to identify entry points automatically |

Figure 3. Abbreviations Used in File Names

| | |
|---------|--|
| -all- | contains labels, relationships with information about deprecation, and documentation and references for concepts |
| -std- | loads the SRT with labels but no documentation or references |
| -dep- | contains labels and relationships with information about deprecation |
| -chg- | contains descriptions and relationships with information about SRT changes |
| -eedm1- | contains domain of members for use with concepts of type enum2: enumerationSetItemType |

Figure 4. Entry Point Types

| | |
|--------------|---------------------------------|
| -dis- | a disclosure schema or linkbase |
| -ent- | a document schema entry point |
| -stm- | a statement schema or linkbase |
| -entryPoint- | the root of the entire taxonomy |

Figure 5. Statement Type Abbreviations

| | | |
|-------|--------|---|
| -com- | common | contains definitions and other relationships whose only purpose is to be copied by users into other links |
|-------|--------|---|

Figure 6. Prefixes for the Main File Groups

| Prefix | Meaning |
|--------|-------------------------------|
| srt- | SEC Reporting Taxonomy prefix |

Figure 7. Linkbase Naming Abbreviations

| | |
|----------|--|
| -cal- | calculation |
| -def- | definition |
| -doc- | documentation (contains XBRL labels having roles other than "label") |
| -lab- | labels (contains labels having standard role "label" and others) |
| -pre- | presentation |
| -ref- | reference |
| -dep- | deprecation (contains relationships among deprecated and normal concepts) (none for first release) |
| -cn-ref- | taxonomy change notes using reference syntax (none for first release) |

2.2 SEC Reporting Taxonomy

The SRT is intended to be used with other taxonomies that meet SEC requirements. The SRT includes elements to meet SEC requirements for financial schedules required by the SEC, condensed consolidating financial information for guarantors, disclosures about oil- and gas-producing activities, statistical disclosures for banking, and broker-dealer capital requirements. The SRT also includes dimensional elements whose underlying recognition and measurement are not specified by GAAP but are elements commonly used by GAAP filers.

2.2.1 RESERVED

2.3 The Base Schema *srt-2021-01-31.xsd*

All concepts in the SRT are contained in a single schema file as detailed by type in Figure 8.

Figure 8. Element Type Breakdown

| <u>Type</u> | <u>2020 Update</u> | <u>New</u> | <u>2021 SRT Update</u> |
|--|--------------------|------------|------------------------|
| xbrli:monetaryItemType | 49 | | 49 |
| xbrli:stringItemType | 19 | | 19 |
| nonnum:domainItemType | 232 | 10 | 242 |
| nonnum:textBlockItemType | 26 | 12 | 38 |
| num:percentItemType | 2 | 23 | 25 |
| xbrldt:dimensionItem | 30 | 1 | 31 |
| xbrli:dateItemType | 3 | | 3 |
| xbrli:integerItemType | 10 | | 10 |
| Other Data Types | 42 | 9 | 51 |
| Elements Available for “Tagging” | 413 | 55 | 468 |
| Organizational Abstracts (xbrli:stringItemType) | 76 | 16 | 92 |
| Total Elements in SRT Schema | 489 | 71 | 560 |

2.4 Extensible Enumerations

An extensible enumeration data type element is used to convey additional information about another primary line item reported value that is not subject to disaggregation. The SRT includes the extensible enumeration element “SEC Schedule, 12-29, Investment in Mortgage Loans on Real Estate, Location of Property [Extensible Enumeration]” to indicate “the location of property related to investment in mortgage loan on real estate by entity with a substantial portion of business acquiring and holding investment real estate or interest in real estate” when *not disaggregated* by one of the available dimensions, for example, type of property, geography, and so on.

The XML Schema construct of enumerated lists [Fixed List] work well when the list of possible values is fixed, but that makes it unusable when the filer requires a custom value. Extensible Enumerations 1.0¹ addresses this limitation by allowing the filer to add values in a manner similar to adding to the list of members for dimensional modeling in an extension taxonomy. However, Extensible Enumerations 1.0 does not provide a mechanism for providing the reporting of facts that have multiple values, which is available in Extensible Enumerations 2.0². The full functionality of the extensible enumeration element is now made available in the 2021 SRT Update.

For the 2021 SRT the extensibleListItemType datatype used in prior SRT versions has been changed to enumerationSetItemType as XBRL International, Inc. Extensible Enumerations 2.0 specification has attained recommendation status. With the enumerationSetItemType, the SRT will use the same values as used for 2020 but is now subject to schema validation. The SRT now includes lists that enable use of element names provided in the extensible enumerations as values. That change would allow the extensible enumeration elements to use the same

¹ <https://specifications.xbrl.org/work-product-index-extensible-enumerations-extensible-enumerations-1.0.html>

² <https://specifications.xbrl.org/work-product-index-extensible-enumerations-extensible-enumerations-2.0.html>

member elements as existing dimensions in the SRT and convey the same information when the information is not disaggregating a value across a dimension.

Extensible enumeration elements are now declared with @type equal to enum2:enumerationsItemType, which is defined in the specification Extensible Enumerations 2.0. With that change, extensible enumeration element declarations have three attributes new to the SRT: enum2:linkrole, enum2:domain and enum2:headUsable.

2.5 References and the Reference Linkbase

References to SEC Regulation S-X/S-K appear for concepts derived from Regulation S-X/S-K requirements.

The file srt-ref-2021-01-31.xml contains a legal XLink construct that has not commonly been leveraged in XBRL taxonomies. There is only a single reference resource element for each distinct reference so that if several concepts share a literature reference, they each have an arc pointing to the common resource.

Reference resources do not have id attributes. Therefore, the arc between the concept and its references cannot be prohibited by any extension linkbase.

Most references in the 2021 SRT use the reference role “<http://www.xbrl.org/2003/role/disclosureRef>” with a few using the reference role “<http://www.xbrl.org/2003/role/exampleRef>” for examples, and “<http://www.xbrl.org/2009/role/commonPracticeRef>” for common practice disclosures.

Figure 9. Reference Roles

| Reference Role | Description |
|---|--|
| http://www.xbrl.org/2003/role/disclosureRef | Reference to documentation that details an explanation of the reporting requirements relating to the concept. |
| http://www.xbrl.org/2003/role/exampleRef | Reference to documentation that illustrates, by example, the application of the concept that assists in determining appropriate usage. |
| http://www.xbrl.org/2009/role/commonPracticeRef | Reference for common practice disclosure relating to the concept. Enables reference to a related requirement. |

2.6 Change Note

The 2021 SRT includes Change Notes (CN) that identify all taxonomy changes consistent with the Reference construct. This information can be viewed in the reference section of the SRT alongside the Regulation S-X references.

The advantage of the CN is that it uses the reference linkbase syntax as provided by the XBRL specification for associating structured information with SRT elements in a similar manner to the references to SEC Regulation S-X/S-K. As such, it can be more readily understood and accommodated by XBRL developers and XBRL applications. The CN reference parts are defined in the SRT (srt-cn-2021-01-31.xsd).

The CNs are expressed using reference parts as illustrated below.

Figure 10. Reference Parts

| Category | Reference Part | Type | Change Note Part Documentation | Requirement |
|--|-------------------------|------------------------------|---|---|
| Taxonomy Version | TaxonomyVersion | gYear | Taxonomy version in [YYYY] format | Required |
| Change Date | ChangeDate | gYearMonth | Date change was made in the taxonomy in [YYYY-MM] format | Required |
| New Element | NewElement | boolean | Identifies new elements | Required for new elements |
| Element Deprecated ³ | ElementDeprecated | boolean | Identifies deprecated elements | Required for deprecated elements |
| Deprecated Date | DeprecatedDate | date | Deprecation date in [YYYY-MM-DD] format | Required for deprecated elements |
| Deprecated Label | DeprecatedLabel | string | Provides the details of the deprecated element. Specifically, the reason that the element was deprecated and the new elements that may be used, if applicable | Required for deprecated elements |
| Deprecation Replacement | DeprecationReplacement | cn-part:element ListItemType | Identifies possible replacement(s) for deprecated element | Required if definition relationship included |
| Modified Deprecated Label | ModifiedDeprecatedLabel | boolean | Identifies modified Deprecated Label | Required for when the Deprecation Label has been modified |
| Modified References | ModifiedReferences | boolean | Identifies reference changes | Required for reference changes |
| Modified Standard, Period Start, Period End, or Total Labels | ModifiedLabels | boolean | Identifies modified Standard, Period Start, Period End, or Total Labels | Required for label changes excluding documentation label |
| Modified Documentation Label | ModifiedDocumentation | boolean | Identifies modified Documentation Label | Required for documentation label changes |
| Previous Documentation Label | PreviousDocumentation | string | Provides the definition (documentation label) of the element as defined from the prior version of the Taxonomy | Required for documentation label changes |
| Modified Balance Type | ModifiedBalanceType | boolean | Identifies that the balance type attribute on an element has been adjusted | Required for balance attribute changes |
| Modified Period Type | ModifiedPeriodType | boolean | Identifies that the period type attribute on an element has been adjusted | Required for period type attribute changes |
| Modified Data Type | ModifiedDataType | boolean | Identifies that the data type attribute on an element has been adjusted | Required for data type attribute changes |

³ See Section 7 Depreciated Element Relationships for additional details about deprecated elements.

An example of a CN that includes a few of the above attributes:

```
<link:reference xlink:label="ref_2" xlink:role="http://fasb.org/srt/role/changeNote/changeNote"
  xlink:type="resource">
  <cn-part:TaxonomyVersion>2019</cn-part:TaxonomyVersion>
  <cn-part:ChangeDate>2018-10</cn-part:ChangeDate>
  <cn-part:ModifiedLabels>true</cn-part:ModifiedLabels>
  <cn-part:ModifiedDocumentation>true</cn-part:ModifiedDocumentation>
  <cn-part:PreviousDocumentation>Information by range, including, but not limited to, upper and lower
  bounds.</cn-part:PreviousDocumentation>
</link:reference>
```

The file `srt-cn-ref-2021-01-31.xml` contains the CNs and is structured in a similar manner as references to the authoritative literature as described in Section 2.5, “References and the Reference Linkbase.” In addition to being contained in a separate file, CNs are identified with the “ChangeNote” role. References to the authoritative literature use the roles described at “References and the Reference Linkbase.”

The CN linkbase is *not* referenced from the base schema (`srt-2021-01-31.xsd`) so users have the option to load this linkbase. Reference resources do not have id attributes. Therefore, the arc between the concept and its references cannot be prohibited by any extension linkbase.

2.7 Documentation and the Documentation Linkbase

The file `srt-doc-2021-01-31.xml` and other documentation label files contain label resources with the “documentation” role and concept-label arcs for most of the concepts. Labels and documentation linkbases are **not** referenced from the base schema (`srt-2021-01-31.xsd`) so users have the option to load this linkbase. Documentation label resources do not have id attributes. Therefore, the arc between the concept and its documentation cannot be prohibited by any extension linkbase.

2.8 Labels and the Label Linkbase

File `srt-lab-2021-01-31.xml` contains the “standard” labels for all concepts in the base schema `srt-2021-01-31.xsd`.

Standard label resource elements have id attributes. Therefore, the arc between the concept and its standard label may be prohibited by any extension linkbase.

A standard label with a bracketed suffix completely determines the type, substitution group, period, and whether a concept is abstract. All abstract concepts must have one of these bracketed suffixes.

Figure 11. Mandatory Relationship of Standard Label Suffix to Concept Type

| Suffix | Type | Substitution Group | Abstract | Period |
|--------------------------|------------------------------|----------------------|----------|---------------------|
| [Abstract] | xbrli:stringItemType | xbrli:item | Abstract | duration |
| [Domain] | dtr-types:domainItemType | xbrli:item | Abstract | duration |
| [Member] | dtr-types:domainItemType | xbrli:item | Abstract | duration |
| [Line Items] | xbrli:stringItemType | xbrli:item | Abstract | duration |
| [Table] | xbrli:stringItemType | xbrldt:hypercubeItem | Abstract | duration |
| [Axis] | xbrli:stringItemType | xbrldt:dimensionItem | Abstract | duration |
| [Roll Forward] | xbrli:stringItemType | xbrli:item | Abstract | duration |
| [Text Block] | dtr-types:textBlockItemType | xbrli:item | | duration |
| [Policy Text Block] | dtr-types:textBlockItemType | xbrli:item | | duration |
| [Table Text Block] | dtr-types:textBlockItemType | xbrli:item | | duration |
| [true false] | xbrli:booleanItemType | xbrli:item | | instant duration |
| [Extensible Enumeration] | enum2:enumerationSetItemType | xbrli:item | | instant duration |

2.8.1 Legacy Element Names

Experience shows that stability of the element name and its meaning is essential for preparers throughout their tagging and verification processes and when rolling forward tagging from period to period.

Generally, an element name introduced in an SRT Update will always have the same properties (data type, substitution group, abstract attribute, period type attribute, and balance attribute) in future Updates.

2.8.2 Standard and Documentation Labels

The standard label is generally stable but may change in minor ways from SRT Update to Update, such as to improve understanding and consistency or to correct typos.

Likewise, the documentation and references may change but only in ways that have been verified as semantically equivalent.

2.8.3 Negating Labels

The SRT uses no Negating Labels in any label linkbase. Negating Labels allow customization of a presentation to give the preparer detailed control.

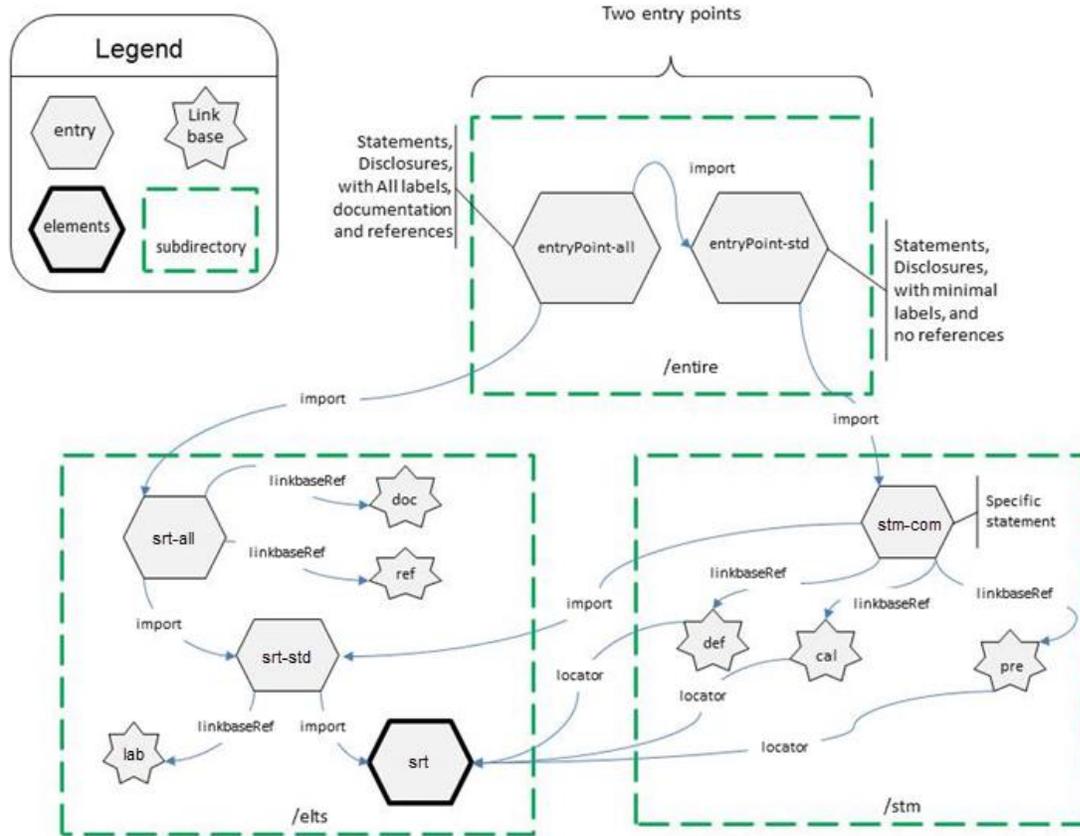
2.9 Calculation, Definition, and Presentation Linkbases

There are several individual linkbases organized by entry points as described below in Section 3, “Discoverable Taxonomy Sets”, Section 5, “Presentation Linkbases for Viewing the Taxonomy”, and Section 6, “Calculation, Definition, and Presentation Alignment.”

3 Discoverable Taxonomy Sets

Developers familiar with XML Schema understand the <import> and <include> elements and xsi:schemaLocation attributes in XML. Close study of the Discoverable Taxonomy Set (DTS) algorithm in the XBRL 2.1 is critical because taxonomies and instances *will not validate* unless an entry point (an XML Schema file with additional details) is processed correctly to collect the DTS. Interrelationships among these files are illustrated in Figure 12. The directory `entire/` contains two entry point schemas for accessing the entire SRT.

Figure 12. Schematic of Import and LinkbaseRef Relationships among Files



The following schemas load all statements and disclosure relationship groups and are useful for navigating the entire SRT.

Figure 13. Entire Taxonomy Entry Points

| | |
|-----------------------------------|---|
| srt-entryPoint-std-2021-01-31.xsd | DTS includes all components in all folders except for -doc-, -chg-, and -ref -linkbases |
| srt-entryPoint-all-2021-01-31.xsd | DTS includes all components in all folders |

The morpheme “-all-“ means that the entry point causes *all* documentation strings, CNs, deprecation information (*in future updates*), and references to be loaded.

The morpheme “-stm-“ indicates that only the financial statements would be loaded.

Within the directory ./stm are all the statement entry point schemas and their linkbases.

Within the directory ./elts are the schemas referred to by all the linkbases and imported. Figure 15 illustrates what is included with each entry point. When building extension taxonomies, these are the most relevant files to start with as entry points, particularly ./elts/srt-2021-01-31.xsd.

SEC Taxonomies

The DTS also includes several SEC taxonomy imports in srt-all-2021-01-31.xsd as listed below, either as a matter of convenience for the filer or because some of the elements are used in the SRT.

Figure 14. SEC Taxonomy Imports

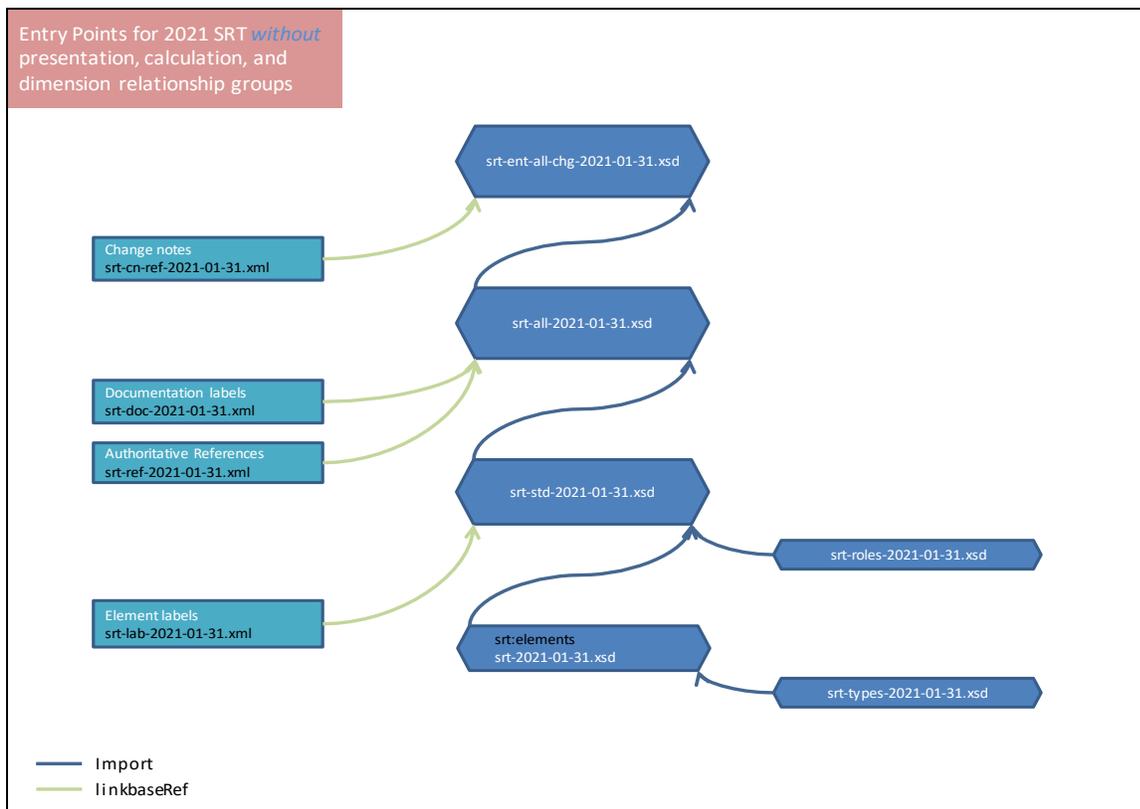
| Entry Point | Contains |
|--------------------------|---------------------------------------|
| dei-entire-2021.xsd | Document and Entity Information (dei) |
| country-entire-2021.xsd | Country Code (country). |
| currency-entire-2021.xsd | Currency (currency). |

For element selection purposes, users are better served using the entire SRT entry point, otherwise all they will see is a flat list of hundreds of elements without any presentation hierarchy.

Taxonomy Package

The 2021 SRT includes a manifest file with the zipped Taxonomy that allows compliant tools to identify the entry points automatically. This implementation conforms to XBRL International, Inc. Taxonomy Package 1.0 specification⁴. It provides for inclusion of URL remapping, which can provide public locations (URLs) for files within the package.

Figure 15. Primary Entry Points



⁴ <https://specifications.xbrl.org/spec-group-index-taxonomy-packages.html>

4 Namespace Prefixes, Namespace URIs, Absolute and Relative URLs

It is important to be clear about the distinction among these concepts:

- “srt” is a namespace *prefix*.
- “http://fasb.org/srt/2021-01-31” is a *namespace URI*. It is *not a file location*.
- “https://xbrl.fasb.org/us-gaap/2021/elts/us-gaap-2021.xsd” is a URL, the location of a file that contains the definition of a *namespace* and its contents.
- “file:/c:/www/xbrl.org/2003/example.xsd” and “ftp://ftp.xbrl.org/example.xml” are *also* each a URL; XBRL applications are not technically limited to “http://” URLs.
- Locators in the SRT are rich with xlink:href attributes starting with “../elts/file.xsd”. These are relative URLs. Every one of these URLs *must* be interpreted as being relative to the location of the *file in which they appear*. It is critical that software resolves these references correctly.

Maintaining a separate list of user-configurable remappings is a useful feature. For example, if you can place a copy of the 2021 SRT on the user’s hard drive (say at %homepath%\cache\), then a path prefix (not to be confused with a namespace prefix) such as “http://xbrl.fasb.org/srt/2021/” can be remapped to that location for faster access.

However, even after remapping, it is still important to enforce the XBRL 2.1 specification rule that the same namespace cannot be defined in more than one (resolved) location.

5 Presentation Linkbases for Viewing the Taxonomy

The relationships included in the presentation linkbases are organized to roughly correspond to the arrangement of elements in the *order* in which they might be found in one of the SEC Schedules or other financial reporting information. Other aspects of this presentation, such as nesting, abstract headings, name indicators such as [Table], [Axis], and [Line Items], and other arrangements are organized to consistently represent the data in a financial statement and to reflect underlying relationships.

The presentation linkbase as it is published, and the SRT more generally, does *not* contain enough information for a user to reconstruct the appearance of a financial statement. The SRT is intended to be used with another SEC accepted taxonomy.

Figure 16. ~~DELETED~~

In summary, the presentation linkbase organization does not represent precisely how a filer would use those elements in its XBRL document but is intended to facilitate SRT navigation and to capture the expected semantics of the elements.

6 Calculation, Definition, and Presentation Alignment

User experience shows that there must be some default view that packs into it most, if not all, of the information needed to understand presentation, definition, and calculation relationships. The SRT uses the presentation linkbase as this main view because it is how most filers think about and work with the financial statements, they tag with the SRT concepts.

The calculation relationships separately capture the simple mathematical relationship of concepts expressed in a summation hierarchy, using “SEC Schedule, 12-17” as an example in Figure 17:

Figure 17. Calculation Tree

| | | Balance | Weight |
|--|--|---------|--------|
| | SEC Schedule, 12-17, Insurance Companies, Reinsurance, Life Insurance in Force, Net, Total | Credit | |
| | SEC Schedule, 12-17, Insurance Companies, Reinsurance, Life Insurance in Force, Gross | Credit | 1 |
| | SEC Schedule, 12-17, Insurance Companies, Reinsurance, Life Insurance in Force, Ceded | Debit | -1 |
| | SEC Schedule, 12-17, Insurance Companies, Reinsurance, Life Insurance in Force, Assumed | Credit | 1 |

The dimension relationships are modeled symmetrically to the presentation relationships because they provide additional dimensions to the primary concepts that are further disaggregations. For example, the disclosure of the final maturity date of mortgage loans on real estate expresses the disaggregation of the primary reported fact disaggregated by type of property and geographical location, or some other company selected breakout.

7 Deprecated Element Relationships (None with 2021 Release)

For a variety of reasons, concepts can be deprecated with each version of the SRT, but they will remain in the SRT for two annual updates to satisfy legacy and conversion requirements. However, deprecated concepts should not be used beyond their deprecation date in extension taxonomies and instance documents using the SRT version the concept was deprecated in. Deprecated items will be removed when the SEC no longer supports the prior SRT.

For details on deprecation relationships, refer to the **US GAAP Financial Reporting Taxonomy and Data Quality Committee Rules Taxonomy Technical Guide**.

8 References

- [XBRL] Phillip Engel, Walter Hamscher, Geoff Shuetrim, David von Kannon, Hugh Wallis. Extensible Business Reporting Language (XBRL) 2.1 Recommendation with corrected errata to 20 February 2013. <https://specifications.xbrl.org/work-product-index-group-base-spec-base-spec.html>

9 Document History

| Document Name | Version | Creation/Issue Date | CR Number |
|--------------------------|--|-----------------------|---------------------------------------|
| FASB-SRT-Technical Guide | Version 1.0 | 2017-08-31 | 0001 |
| Change Record | | | |
| Change Number | Description of Change | Change Effective Date | Change Entered By |
| 0001 | Created Technical Guide for proposed 2018 SRT mirroring US GAAP Financial Reporting Taxonomy Technical Guide | 2017-08-31 | L Matherne, D Johaneman, D Shaw |
| 0002 | Edits to conform to the 2018 SRT Update | 2018-01-31 | L Matherne, D Johaneman, D Shaw |
| 0003 | Edits to conform to the 2019 SRT Update | 2019-01-31 | L Matherne, D Johaneman, D Shaw |
| 0004 | Edits to conform to the 2020 SRT Update | 2020-01-31 | L Matherne, D Johaneman, D Shaw |
| 0005 | Edits to conform to the 2021 SRT Update | 2021-01-31 | D Shaw |