Release Notes for VIP Taxonomy 2022Q2 DRAFT

Dated 2022-05-23

Contents

1 Overview

The 2022Q2 draft release updates the Variable Insurance Product (vip) taxonomy for acceptance in Electronic Data Gathering, Analysis, and Retrieval (EDGAR) system, as shown below. Compared to the 2020 version of the vip taxonomy, this draft release includes additions, modifications, and deletions.

Figure 1. SEC-maintained XBRL taxonomies and all versions proposed to be or historically accepted in EDGAR

	2022q2	2022	2021	2020	2019	pre 2019
cef		cef-2022	cef-2021q4	cef-draft		
country		country-2022	country-2021	country-2020		country-2017 country-2016 country-2012 country-2013
currency		currency-2022	currency-2021	currency-2020	currency-2019	currency-2017 currency-2016 currency-2014 currency-2012
dei		dei-2022	dei-2021q4, dei-2021	dei-2020	dei-2019	dei-2018 dei-2014 dei-2012 dei-2013 dei-2009
exch		exch-2022	exch-2021	exch-2020	exch-2019	exch-2018 exch-2017 exch-2016 exch-2015 exch-2014 exch-2013
invest						invest-2013 invest-2012
naics		naics-2022	naics-2021			naics-2017 naics-2011
rr		rr-2022	rr-2021			rr-2018 rr-2012
sic		sic-2022	sic-2021	sic-2020		sic-2011
stpr		stpr-2022	stpr-2021			stpr-2018 stpr-2011
vip	vip-2022q2	vip-2022		vip-draft		

The Commission will notify the public as to when EDGAR will begin accepting the vip-2022q2 taxonomy. For reference purposes, taxonomy versions in gray and a single strike-through will be deleted from EDGAR in the EDGAR release scheduled for June or will have already been deleted from EDGAR in an earlier release.

1.1 Consolidation of 2022 Taxonomy Files

Prior to the 2021 versions of the taxonomies listed above, every SEC-maintained eXtensible Business Reporting Language (XBRL) taxonomy contained several schemas with element, type and role declarations, empty schemas having only linkbase pointers ("entry points") and linkbases that referenced each other in a hierarchy three or four layers deep. Certain schemas, entry points and linkbases were permitted in Electronic Data Gathering, Analysis, and Retrieval (EDGAR) filings, some used only internally in EDGAR for validation and rendering, and some used only to provide the "entire" entry point of all files. The growing complexity of published materials – sec.gov/info/edgar/edgartaxonomies.xml, derived web pages such as sec.gov/structureddata/dera_taxonomies, interactive data test suites, and applications for analysis and validation -- all pointed to a need for a simplification effort.

As of the 2021 versions of all SEC-maintained XBRL taxonomies, the taxonomy schemas use a simplifying XBRL 2.1 feature documented in the XBRL 2.1 specification section 3.2 and generally referred to as "embedded" linkbases. Any number or type of linkbases may appear in an XML Schema <appinfo> element of an SEC-maintained taxonomy. There are no longer separate linkbase files suffixed ".xml"; all linkbases are now embedded in schemas. In some cases, more than one type of linkbase is embedded in a single schema. Furthermore, only those linkbases that could potentially be used separately from other linkbases in a taxonomy will appear embedded in separate files.

Figure 2. Examples of consolidation of files in 2021 relative to earlier versions.

Contents	Example locations prior to 2021	Corresponding locations since 2021
Entry point for all files	`dei-ent-dep-2020-01-31.xsd`	`dei-entire-2021.xsd`
Core schema (elements, roles, types)	`dei-2020-01-31.xsd`	`dei-2021.xsd`
Optional Standard labels	`dei-std-2020-01-31.xsd` `dei-lab-2020-01-31.xml`	`dei-2021_lab.xsd`
Optional Presentation links	`dei-pre-2020-01-31.xsd` `dei-pre-2020-01-31.xml`	`dei-2021_pre.xsd`

Contents	Example locations prior to 2021	Corresponding locations since 2021
Optional Definition relationships	`dei-def-2020-01-31.xml` `dei-def-2020-01-31.xsd`	`dei-2021_def.xsd`
Documentation labels (for rendering – filings cannot use)	`dei-doc-2020-01-31.xml` `dei-all-2020-01-31.xsd`	`dei-2021_doc.xsd`
Authoritative references (for rendering – filings cannot use)	`dei-ref-2020-01-31.xml` `dei-all-2020-01-31.xsd`	`dei-2021_ref.xsd`

Deprecation relationships
(for validation – filings cannot use)
	`rr-dep-def-2020-01-31.xml`
	`rr-dep-pre-2020-01-31.xml`
	`rr-ent-dep-2020-01-31.xsd`
		`rr-entire-2021.xsd`

1.2   Locations of DRAFT taxonomies

There is a single ZIP archive of all SEC-maintained taxonomies for a given date at:

https://xbrl.sec.gov/{yyyy}{q?}.zip

e.g., https://xbrl.sec.gov/2022q2-draft.zip

If future taxonomies require more than one version in a given year, the four-digit year is augmented with "q2", "q3", or "q4" as the case may be, to indicate the calendar quarter in which it is published.

The "entire" entry point of a taxonomy having short name {name} will be found at

https://xbrl.sec.gov/{name}/{yyyy}{q?}/{name}-entire-{yyyy}{q?}.xsd

e.g., https://xbrl.sec.gov/dei/2021/dei-entire-2021.xsd, with namespace http://xbrl.sec.gov/dei-entire/2021.

The core schema file of each final version will be found at this location:

https://xbrl.sec.gov/{name}/{yyyy}{q?}/{name}{yyyy}{q?}.xsd

e.g., https://xbrl.sec.gov/exch/2021/exch-2021.xsd with namespace http://xbrl.sec.gov/exch/2021.

If, for example, the dei taxonomy required updating in mid-2022, there would be a new zip file https://xbrl.sec.gov/2022q3.zip and a new taxonomy at https://xbrl.sec.gov/dei/2022q3/dei-entire-2022q3.xsd having target namespace http://xbrl.sec.gov/dei/2022q3.

1.3   Synchronization of Taxonomy Version Years

Prior to the 2021 versions of the taxonomies listed above, any version year of each taxonomy within a submission was compatible with any other version year, as long that version was still accepted in EDGAR. Beginning with the 2021 versions of the taxonomies listed above, all taxonomies within a submission must use the same version year. Quarterly releases within the same version year will also be compatible.

e.g., http://xbrl.sec.gov/vip/2022q2 is compatible with https://xbrl.sec.gov/currency/2022 but is not compatible with https://xbrl.sec.gov/currency/2021.

2   Element Changes and Deprecated Elements

Detail about the date, reasons, and relationships between deprecated elements and their replacements are found in the taxonomy entry points having the token **_dep** or **-entire** in them. The arc roles and label roles are those used in

the US-GAAP taxonomy. For example, to see all information about deprecated elements in the rr-2021 taxonomy, see the entry point:

https://xbrl.sec.gov/rr/2021/rr-entire-2021.xsd

3   Specific Changes

3.1   Variable Insurance Product (VIP) Taxonomy

These are changes as of 6/May/2022. Additional changes will follow in the final vip-2022q2 version.

3.1.1   VIP Concepts Deleted

The VIP 2022Q2 taxonomy deletes the following element.

Element	Standard label
InvestmentAxis	Investment [Axis]

3.1.2   VIP Concepts Added

The VIP 2022Q2 taxonomy adds the following elements.

Form	Element	Reference
N-3	RiskMoneyMarketFundMayNotPreserveDollarTextBlock	Item 19b
N-3	RiskMoneyMarketFundPriceFluctuatesTextBlock	Item 19b
N-3	RiskMoneyMarketFundMayImposeFeesOrSuspendSalesTextBlock	Item 19b
N-3	RiskMoneyMarketFundSponsorMayNotProvideSupportTextBlock	Item 19b

3.1.3   VIP Concepts Modified

The elements LegalEntityAxis and IndexAxis now appear only in the N-3 linkbase.

The VIP 2022Q2 taxonomy modifies the following standard labels.

2022 standard label	2022q2 standard label
Lowest and Highest Annual Returns (N-3) [Table Text Block]	Lowest and Highest Quarterly Returns (N-3) [Table Text Block]
Highest Annual Return [Percent]	Highest Quarterly Return [Percent]
Lowest Annual Return [Percent]	Lowest Quarterly Return [Percent]
Highest Annual Return Quarter End [Date]	Highest Quarterly Return [Date]
Lowest Annual Return Quarter End [Date]	Lowest Quarterly Return [Date]