

Release Notes for ECD and DEI Taxonomies 2022Q4

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1 Overview

The 2022q4 release includes a new version of the Document and Entity Information (DEI) taxonomy and the first publication of the Executive Compensation Disclosure (ECD) taxonomy for acceptance in Electronic Data Gathering, Analysis and Retrieval (EDGAR). The table below contains all of the current taxonomy versions accepted in EDGAR after the EDGAR 22.4 update in December 2022.

Figure 1. SEC-maintained XBRL taxonomies and all versions currently and historically accepted in EDGAR

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

The Commission is notifying the public that EDGAR is now accepting the dei-2022q4 and ecd-2022q4 taxonomies. For reference purposes, taxonomy versions in gray and a single strike-through will have already been deleted from EDGAR in an earlier release.

1.1 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/2022.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/2022/dei-entire-2022.xsd>, with namespace <http://xbrl.sec.gov/dei-entire/2022>.

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/2022/exch-2022.xsd> with namespace <http://xbrl.sec.gov/exch/2022>.

If, for example, the dei taxonomy required updating in the 4th quarter of 2022, there would be a new zip file <https://xbrl.sec.gov/2022q4.zip> and a new taxonomy version at <https://xbrl.sec.gov/dei/2022q4/dei-entire-2022q4.xsd> having target namespace <http://xbrl.sec.gov/dei/2022q4>.

See “Appendix: Consolidation of Taxonomy Files” for details on taxonomy file structure conventions.

1.2 Synchronization of Taxonomy Version Years

All taxonomies within a submission must use the same version year. Quarterly releases within the same version year are also 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

Details 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-2022 taxonomy, see the entry point:

<https://xbrl.sec.gov/rr/2022/rr-entire-2022.xsd>

3 Specific Changes

3.1 Executive Compensation Disclosures (ECD) Taxonomy

The ECD taxonomy will be accepted in the EDGAR system for the first time and provides elements to tag disclosures related to two of the Commission’s recently adopted rules: [Pay Versus Performance](#) and [Listing Standards for Recovery of Erroneously Awarded Compensation](#).

3.1.1 ECD Concepts

The ECD 2022q4 taxonomy provides the following concepts with the associated references.

Element	Reference
NonNeosMember	Regulation S-K, 229, 402, w, 1, ii
”	Form 20-F, 6, F, 1, ii
”	Form 40-F, 19, a, 2
”	Form N-CSR, 18, a, 2
“	Regulation S-K, 229, 402, v, 6, i
ForgoneRecoveryDueToExpenseOfEnforcementAmt	Regulation S-K, 229, 402, w, 1, ii
”	Form 20-F, 6, F, 1, ii
”	Form 40-F, 19, a, 2
”	Form N-CSR, 18, a, 2
ForgoneRecoveryDueToViolationOfHomeCountryLawAmt	Regulation S-K, 229, 402, w, 1, ii
”	Form 20-F, 6, F, 1, ii
”	Form 40-F, 19, a, 2
”	Form N-CSR, 18, a, 2
ForgoneRecoveryDueToDisqualificationOfTaxBenefitsAmt	Regulation S-K, 229, 402, w, 1, ii
”	Form 20-F, 6, F, 1, ii
”	Form 40-F, 19, a, 2
”	Form N-CSR, 18, a, 2

PvpTableTextBlock	Regulation S-K, 229, 402, v, 1
CoSelectedMeasureName	Regulation S-K, 229, 402, v, 2, vi
NamedExecutiveOfficersFnTextBlock	Regulation S-K, 229, 402, v, 3
PeerGroupIssuersFnTextBlock	Regulation S-K, 229, 402, v, 2, iv
ChangedPeerGroupFnTextBlock	Regulation S-K, 229, 402, v, 2, iv
AdjToPeoCompFnTextBlock	Regulation S-K, 229, 402, v, 3
AdjToNonPeoNeoCompFnTextBlock	Regulation S-K, 229, 402, v, 3
EquityValuationAssumptionDifferenceFnTextBlock	Regulation S-K, 229, 402, v, 4
CompActuallyPaidVsTotalShareholderRtnTextBlock	Regulation S-K, 229, 402, v, 5, i
CompActuallyPaidVsNetIncomeTextBlock	Regulation S-K, 229, 402, v, 5, ii
CompActuallyPaidVsCoSelectedMeasureTextBlock	Regulation S-K, 229, 402, v, 5, iii
TotalShareholderRtnVsPeerGroupTextBlock	Regulation S-K, 229, 402, v, 5, iv
CompActuallyPaidVsOtherMeasureTextBlock	Regulation S-K, 229, 402, v, 5, iv
PayVsPerformanceDisclosureWithAdditionalMeasuresLinItems	Regulation S-K, 229, 402, v, 5, iv
PvpWithAdditionalMeasuresTable	Regulation S-K, 229, 402, v, 5, iv
TabularListTableTextBlock	Regulation S-K, 229, 402, v, 6
PeoTotalCompAmt	Regulation S-K, 229, 402, v, 2, ii
PeoActuallyPaidCompAmt	Regulation S-K, 229, 402, v, 2, iii
NonPeoNeoAvgTotalCompAmt	Regulation S-K, 229, 402, v, 2, ii
NonPeoNeoAvgCompActuallyPaidAmt	Regulation S-K, 229, 402, v, 2, iii
TotalShareholderRtnAmt	Regulation S-K, 229, 402, v, 2, iv
PeerGroupTotalShareholderRtnAmt	Regulation S-K, 229, 402, v, 2, iv
CoSelectedMeasureAmt	Regulation S-K, 229, 402, v, 2, vi
AdjToCompAmt	Regulation S-K, 229, 402, v, 3
PeoName	Regulation S-K, 229, 402, v, 3
MeasureName	Regulation S-K, 229, 402, v, 2, vi
NonGaapMeasureDescriptionTextBlock	Regulation S-K, 229, 402, v, 2, vi
MeasureAxis	Regulation S-K, 229, 402, v, 2, vi
PvpMeasuresTable	Regulation S-K, 229, 402, v, 2, vi
PvpMeasuresLinItems	Regulation S-K, 229, 402, v, 2, vi
AllExecutiveCategoriesMember	Regulation S-K, 229, 402, v, 6, i
PeoMember	Regulation S-K, 229, 402, v, 6, i
NonPeoNeoMember	Regulation S-K, 229, 402, v, 6, i
AllIndividualsMember	Regulation S-K, 229, 402, w, 1, ii
"	Form 20-F, 6, F, 1, ii
"	Form 40-F, 19, a, 2
"	Form N-CSR, 18, a, 2
"	Regulation S-K, 229, 402, v, 6, i
IndividualAxis	Regulation S-K, 229, 402, w, 1, ii
"	Form 20-F, 6, F, 1, ii
"	Form 40-F, 19, a, 2
"	Form N-CSR, 18, a, 2
"	Regulation S-K, 229, 402, v, 6, i
PvpTabularListTable	Regulation S-K, 229, 402, v, 6
AdjLinItems	Regulation S-K, 229, 402, v, 3
PvpAdjTable	Regulation S-K, 229, 402, v, 3
AdjToCompAxis	Regulation S-K, 229, 402, v, 3

AllAdjToCompMember	Regulation S-K, 229, 402, v, 3
PvpTabularListsLineItems	Regulation S-K, 229, 402, v, 6, i
PvpTabularListsTable	Regulation S-K, 229, 402, v, 6, i
ExecutiveCategoryAxis	Regulation S-K, 229, 402, v, 6, i
PvpTable	Regulation S-K, 229, 402, v, 1
PayVsPerformanceDisclosureLineItems	Regulation S-K, 229, 402, v, 1
PayVsPerformanceTableLineItems	Regulation S-K, 229, 402, v, 2
Additional402vDisclosureTextBlock	Regulation S-K, 229, 402, v
OtherPerfMeasureAmt	Regulation S-K, 229, 402, v, 2, vi
TabularListMeasuresLineItems	Regulation S-K, 229, 402, v, 6, i
RecoveryOfErrCompDisclosureLineItems	Regulation S-K, 229, 402, w, 1
"	Form 20-F, 6, F, 1
"	Form 40-F, 19, a
"	Form N-CSR, 18, a
RestatementDeterminationDate	Regulation S-K, 229, 402, w, 1, i, A
"	Form 20-F, 6, F, 1, i, A
"	Form 40-F, 19, a, 1, i
"	Form N-CSR, 18, a, 1, i
AggtErrCompAmt	Regulation S-K, 229, 402, w, 1, i, B
"	Form 20-F, 6, F, 1, i, B
"	Form 40-F, 19, a, 1, ii
"	Form N-CSR, 18, a, 1, ii
ErrCompAnalysisTextBlock	Regulation S-K, 229, 402, w, 1, i, B
"	Form 20-F, 6, F, 1, i, B
"	Form 40-F, 19, a, 1, ii
"	Form N-CSR, 18, a, 1, ii
StkPrcOrTsrEstimationMethodTextBlock	Regulation S-K, 229, 402, w, 1, i, C
"	Form 20-F, 6, F, 1, i, C
"	Form 40-F, 19, a, 1, iii
"	Form N-CSR, 18, a, 1, iii
OutstandingAggtErrCompAmt	Regulation S-K, 229, 402, w, 1, i, D
"	Form 20-F, 6, F, 1, i, D
"	Form 40-F, 19, a, 1, iv
"	Form N-CSR, 18, a, 1, iv
AggtErrCompNotYetDeterminedTextBlock	Regulation S-K, 229, 402, w, 1, i, E
"	Form 20-F, 6, F, 1, i, E
"	Form 40-F, 19, a, 1, v
"	Form N-CSR, 18, a, 1, v
ForgoneRecoveryExplanationOfImpracticabilityTextBlock	Regulation S-K, 229, 402, w, 1, ii
"	Form 20-F, 6, F, 1, ii
"	Form 40-F, 19, a, 2
"	Form N-CSR, 18, a, 2
ForgoneRecoveriesByIndTable	Regulation S-K, 229, 402, w, 1, ii
"	Form 20-F, 6, F, 1, ii
"	Form 40-F, 19, a, 2
"	Form N-CSR, 18, a, 2
ForgoneRecoveriesLineItems	Regulation S-K, 229, 402, w, 1, ii

"	Form 20-F, 6, F, 1, ii
"	Form 40-F, 19, a, 2
"	Form N-CSR, 18, a, 2
ForgoneRecoveryIndName	Regulation S-K, 229, 402, w, 1, ii
"	Form 20-F, 6, F, 1, ii
"	Form 40-F, 19, a, 2
"	Form N-CSR, 18, a, 2
OutstandingRecoveriesByIndTable	Regulation S-K, 229, 402, w, 1, iii
"	Form 20-F, 6, F, 1, iii
"	Form 40-F, 19, a, 3
"	Form N-CSR, 18, a, 3
OutstandingRecoveriesLineltms	Regulation S-K, 229, 402, w, 1, iii
"	Form 20-F, 6, F, 1, iii
"	Form 40-F, 19, a, 3
"	Form N-CSR, 18, a, 3
OutstandingRecoveryIndName	Regulation S-K, 229, 402, w, 1, iii
"	Form 20-F, 6, F, 1, iii
"	Form 40-F, 19, a, 3
"	Form N-CSR, 18, a, 3
OutstandingRecoveryCompAmt	Regulation S-K, 229, 402, w, 1, iii
"	Form 20-F, 6, F, 1, iii
"	Form 40-F, 19, a, 3
"	Form N-CSR, 18, a, 3
RestatementDoesNotRequireRecoveryTextBlock	Regulation S-K, 229, 402, w, 2
"	Form 20-F, 6, F, 2
"	Form 40-F, 19, b
"	Form N-CSR, 18, b
ErrCompRecoveryTable	Regulation S-K, 229, 402, w, 1
"	Form 20-F, 6, F, 1
"	Form 40-F, 19, a
"	Form N-CSR, 18, a
RestatementDateAxis	Regulation S-K, 229, 402, w, 1, i
"	Form 20-F, 6, F, 1, i
"	Form 40-F, 19, a, 1
"	Form N-CSR, 18, a, 1

3.2 Document and Entity Information (DEI) Taxonomy

DEI 2022q4 adds two concepts for filers to tag the cover page checkboxes required by the [Listing Standards for Recovery of Erroneously Awarded Compensation](#) final rule.

3.2.1 DEI Concepts Added

DEI 2022q4 adds the following concepts.

Element	Standard Label
DocumentFinStmtErrorCorrectionFlag	Document Financial Statement Error Correction [Flag]
DocumentFinStmtRestatementRecoveryAnalysisFlag	Document Financial Statement Restatement Recovery Analysis [Flag]

4 Appendix: Consolidation of Taxonomy Files

Prior to the 2021 versions of the taxonomies listed in **Error! Reference source not found.** above, every SEC-maintained 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 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
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