

Executive Compensation Disclosure (ECD) Taxonomy Guide

Updated September 20, 2022

1 GOAL

This document provides the technical specification for registrants required under 17 CFR Part 229 (Regulation S-K) Item 402(v) using Interactive Data. It explains to a technical audience how to create conforming Interactive Data documents. This specification does not provide interpretative guidance for any rule. Readers should be familiar with Interactive Data as described in the Electronic Data Gathering, Analysis, and Retrieval (EDGAR) Filer Manual [\[EFM\]](#), including Inline XBRL [\[iXBRL\]](#) and XBRL Dimensions [\[DIM\]](#).

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2 TAXONOMY STRUCTURE

The taxonomy has two entry points most likely to be used in different situations.

- For submission types where executive compensation disclosures are required, but that have limited iXBRL tagging requirements, such as Schedule 14A, then entry point `ecd-sub` imports the necessary linkbases and schemas so as to require minimal customization. The linkbases embedded in the core schema and three entry points are largely sufficient for the EDGAR Renderer (EFM sections 6.24 and 6.25) to produce a rendering that conforms to EFM section 6.12.3¹.
- For filers that wish to provide extensive filer-specific customization of rendering within the syntax of presentation linkbases permitted by the EDGAR Filer Manual the core ECD schema is appropriate.

The entry point hierarchy is illustrated in the table below. Each arrow ↘ points from the importing schema to the imported one.

Figure 1. ECD taxonomy schema contents and import relationships

File base name	File type
<code>ecd-entire</code>	Top level entry point
↘ <code>ecd-sub</code>	Entry point presentation linkbase for standalone submissions
↘ <code>dei-sub</code>	DEI standard linkbases
↘ <code>ecd</code>	ECD core schema, reference, definition and label linkbases, with no presentation links
↘ <code>us-gaap</code>	US-GAAP schema (also imports SRT and Country schemas)

Following the file naming of other standard taxonomies, a file from (for example) a “4th quarter 2023” taxonomy with a file base name of `ecd-sub` would be located at <https://xbrl.sec.gov/ecd/2023q4/ecd-sub-2023q4.xsd>.

Following the target namespace conventions of other EDGAR standard taxonomies, the current namespace² of the core ECD schema is `http://xbrl.sec.gov/ecd/2022`, prefixed `ecd`.

As with other EDGAR standard taxonomies, the schema is updated annually along with other taxonomies, and may have interim quarterly updates.

Unlike older EDGAR standard taxonomies, there is no `doc` schema or linkbase providing additional text about each concept. Instead, the reference linkbase embedded in the core schema provides the location of the specific part of Item 402(v) that describes the associated disclosure requirement.

¹ EFM 6.12.3 is “Every element in an instance must be presented.”

² A namespace URI (uniform resource identifier) is not a URL (uniform resource location); it does not identify a web address.

2.1 Imported Namespaces

2.1.1 US-GAAP Net Income (Loss) Element

Pay-vs-Performance (PVP) disclosures require a specific element – `us-gaap:NetIncomeLoss` – and it therefore appears in the ECD core schema’s embedded definition and label linkbases.

Therefore, any submission using any version of ECD will import a corresponding version of US-GAAP, SRT and COUNTRY.

Conversely, a submission that uses a given version of US-GAAP will be constrained as to versions of ECD that it may use.

This is no different from the EDGAR constraint that (for example) US-GAAP 2021 may only be used with DEI 2021 or DEI 2021q4.

2.2 Linkbase Roles

As in other EDGAR standard taxonomies, one set of linkbase roles serves to define presentation links, and a larger set serves to define definition links. All ECD role URIs begin with `http://xbrl.sec.gov/ecd/role/` and end with a camel-case token such as `ExecutiveCategories` as its Role ID. The definition text of each role follows the pattern established in EFM 6.7.12, the digits indicating the level of detail to be tagged. In general, “Disclosure” indicates a role with presentation and dimensional relationships, while “Document” indicates a role intended to have only dimensional relationships. The suffix “Only” indicates dimensional roles where filers are expected to add custom members.

Figure 2. ECD taxonomy linkbase roles.

Role ID	Definition Text
<code>PvpDisclosure</code>	995410 - Disclosure - Pay vs Performance Disclosure
<code>PvpTable</code>	995411 - Document - Pay vs Performance Table
<code>PvpAdjustmentsToCompensation</code>	995412 - Document - Adjustments to Compensation
<code>TabularListsByExecutiveCategory</code>	995413 - Document - Tabular Lists by Executive Category
<code>TabularListMeasures</code>	995414 - Document - Tabular List Measures
<code>PvpMeasures</code>	995424 - Document - Measures
<code>PvpExecutiveCategoriesOnly</code>	995425 - Document - Executive Categories
<code>PvpAdjustmentsOnly</code>	995426 - Document – Pay vs Performance Adjustments
<code>IndividualsOnly</code>	995427 - Document - Individuals
<code>Defaults</code>	995450 - Document - Defaults

The remaining roles are partitioned into different levels of detail and relationship to one or more forms, as described in sections below.

The presentation linkbase puts all of a form’s concepts into a single XBRL presentation group, with text and numbers inside of a table text block shown as children of that table text block.

The taxonomy linkbases do not, on their own, distinguish between required disclosures and optional ones; refer to the form’s instructions for this information. For example, all pay vs. performance disclosures will contain at least one Pay vs Performance Table Text Block, but more are permitted under Item 402(v)(6)(i).

2.3 Common Dimensions

ECD defines a small number of typed and explicit dimensions. Concepts may be dimensionally qualified by any or all of these dimensions and their members. This flexibility permits the iXBRL document to preserve human readability, while each individual tagged fact can be tagged with all relevant contextual details.

For example, if the concept `ecd:PeoTotalCompAmt` appears in two places with different values for two different individuals, the filer defines members of the common dimension `IndividualAxis` and provides the detail necessary to distinguish them.

2.3.1 Measure Axis

Item 402(v) permits filers to define some number of distinct performance measures, one of which is distinguished as the “company selected measure” or CSM. For certain concepts, each fact must be dimensionally qualified by the `ecd:MeasureAxis` that takes on values that are integers represented by values of the element `ecd:MeasureAxis.domain`. The integers themselves have no semantic significance, although they are used in rendering to sequence lines of rendered output.

2.3.2 Executive Category Axis

Item 402(v)(6) requires filers, to the extent specified in the rule, to provide a “Tabular List” of the most important performance measures used by the filer to link executive compensation to company performance. Item 402(v)(6)(i) permits filers to partition the “Tabular List” of performance measures as (a) single list, (b) as two lists ((one for the PEO and the other for Non-PEO NEOs), or (c) as a separate list for each individual NEO. The two explicit domain members of the `ecd:ExecutiveCategoryAxis` domain are fixed so that the default member is used in case (a), otherwise the two domain members are used in cases (b) and (c).

2.3.3 Individual Axis

Item 402(v) requires filers to detail certain compensation adjustments on an individual basis and permits filers to distinguish separate “Tabular Lists” by individuals as described in the previous paragraph. Filers must add custom explicit members to `ecd:IndividualAxis` in the base set defined by the `IndividualsOnly` role and are encouraged to provide mnemonic names for these members since they represent the individual company NEOs.

2.3.4 Adjustment to Compensation Axis

Item 402(v) requires some number or variety of adjustments to the Compensation as reported in the Summary Compensation Table, as compared to the Compensation Actually Paid. Filers are free to add custom members to the `ecd:AdjToCompAxis` in the base set defined by the `PvpAdjustmentsOnly` role and are encouraged to provide mnemonic names for the type of adjustment reported.

3 SCHEMA ELEMENTS (CONCEPTS)

The taxonomy concepts follow element naming and standard label conventions that convey both meaning and data type. The definition linkbase organizes the concepts into dimensional tables, and the presentation linkbase organizes the concepts into a hierarchy (one for each form) and ordering to produce an adequate EDGAR rendering. There are several “Table Text Blocks”, but these are used only to encapsulate elements repeated along one or more dimensions.

3.1 Abbreviations

The following abbreviations are used in element names, and spelled out in the standard label.

Figure 3. Abbreviations in the ECD taxonomy.

Abbreviation	Text
Adj	Adjustment
Amt	Amount
Comp	Compensation
Fn	Footnote
Ind	Individual
Neo	Named Executive Officer (NEO)
NonPeoNeo	Non-PEO Named Executive Officer
Peo	Principal Executive Officer (PEO)
Perf	Performance
Pvp	Pay versus Performance
Rtn	Return

Note that “NEO” and “PEO” are not disjoint sets; rather the “PEO” is *one of* the “Named Executive Officers”.

3.2 Standard labels

All concepts have a standard label that is intended to align to the element name, with the data type sometimes shown in square brackets.

All ECD concepts are associated to their standard label via a link with priority “10” so that the label cannot be overridden³.

³ EFM 6.9.9 reads: “The value of the priority attribute must be strictly less than 10. Standard taxonomy linkbases may prevent specific relationships from being prohibited.”

3.3 Numeric Concepts

The suffix “Amt” denotes facts of a numeric data type, in almost every case representing a monetary amount; there are two exceptions in which the amount might have any numeric unit:

Numeric Concept	Label
CoSelectedMeasureAmt	Company Selected Measure Amount
OtherPerfMeasureAmt	Other Performance Measure Amount

3.4 Text Block Concepts

Text block concepts contain formatted XHTML text that is normally entirely or mostly narrative. Inline XBRL tags can be nested, or “wrap” other numeric or non-numeric Inline XBRL tags.

Suffix	Sample Element	Sample Label
TextBlock	NamedExecutiveOfficersFnTextBlock	Named Executive Officers Footnote [Text Block]

For example, the content outlined in double orange lines is a text block, the content shaded gray is `ecd:PeoFlag`:

For fiscal years 2018 through 2022, Fred W. Bock is included as the PEO, and Audie K. Gale, Florence A. Hood, Robin M. Murphy, and Nathan L. Bowie are included as other NEOs.

Because the content of a text block may be extracted and viewed in a browser within some other software application, the XHTML should have style attributes with sufficient CSS properties to display as intended. The fragment above, for example, is tagged with font family and size:

```
<ix:nonnumeric contextref="FY22" escape="true" name="ecd:NamedExecutiveOfficersFnTextBlock">
  <p style="font-family: Times New Roman; font-size: 10pt">
    For fiscal years 2018 through 2022, Fred W. Bock is included as the
    <ix:nonnumeric contextref="FY22_Bock" format="ixt:booleantrue"
    name="ecd:PeoFlag">PEO</ix:nonnumeric>,
    and Audie K. Gale, Florence A. Hood, Robin M. Murphy, and Nathan L. Bowie are included as
    other NEOs.
  </p></ix:nonNumeric>
```

3.5 Table Text Block Concepts

A table text block differs from an ordinary text block only in its intended use to enclose a set of repeating or very similar elements.

Suffix	Sample Element	Sample Label
TableTextBlock	PvpTableTextBlock	Pay vs. Performance [Table Text Block]

For example, the following is a table text block (orange double outline) with tagged facts inside (gray shading):

Year	Summary Comp. Table Total for PEO	Comp. Actually Paid to PEO	Average Summary Comp. Table Total for non-PEO Named Executive Officers		Value of Initial Fixed \$100 Investment Based On:			Company Selected Measure: Relative Total Shareholder Return (rTSR) Percentile
			Average Comp. Actually Paid to PEO	Average Comp. Named Executive Officers	Total Shareholder Return	Peer Group Total Shareholder Return	Net Income	
2022	\$ 8,702	\$ 8,102	\$ 2,872	\$ 1,372	\$ 44.50	\$ 159.59	\$ 43,375	5
2021	8,625	8,625	1,987	1,987	77.07	135.39	79,469	5
2020	9,398	9,398	2,239	2,239	145.79	117.45	76,526	72
2019	11,283	11,283	2,297	2,297	208.28	104.79	84,175	53
2018	18,121	18,121	4,466	4,466	186.30	101.00	140,267	92

3.6 Miscellaneous Concepts

A small number of other data types appear in the taxonomy.

Suffix	Sample Element	Sample Label	Type
Flag	PeoFlag	PEO [Flag]	Boolean
Name	MeasureName	Measure Name	String

3.7 Authoritative References

The reference linkbase embedded in the ECD core schema uses a hierarchical order equivalent to those in other EDGAR standard taxonomies: Publisher, Name, Number, Section, Subsection, Paragraph, Subparagraph, Sentence, and Clause. For example, the concept “PEO Actually Paid Compensation Amount” has this reference:

Figure 4. Reference part hierarchy used in the ECD taxonomy.

Reference Part	Example: 229.402(v)(2)(iii)
Publisher	SEC
Name	Regulation S-K
Number	229
Section	402
Subsection	v
Paragraph	2
Subparagraph	iii

This example would be written out in this document as “402(v)(2)(iii)”, because all the concepts share the same Publisher, Name and Number.

4 INSTANCE DOCUMENT CONTENT

An Inline XBRL document⁴ conforming to this specification will consist largely of eXtensible Hyper Text Markup Language (XHTML) elements and attributes, with a number of Inline XBRL (iXBRL) elements and attributes to mark the required information.

As of this writing, Inline XBRL tagging requirements for proxy or information statements are relatively new by comparison with tagging of financial statements. What would have previously been a DEF 14A, DEF 14C or other HTML file attachment must be converted to Inline XBRL, meaning that a typical first step will be to convert the old HTML into XHTML.

5 PAY VS PERFORMANCE DISCLOSURE

Item 402(v) identifies several distinct parts to the disclosure: the Pay vs Performance (“main”) table, its footnotes (of which there may be several), the descriptions of relationships between the compensation and performance measures presented in the table, and the “Tabular List” of performance measures, which is related in specific ways to the footnotes and main table.

5.1 Definition (Dimension) Links

The structure of the PVP disclosure is largely reflected in the dimensional links, which are not customizable (that is, they are embedded in the ecd schema, their arc priority is always 10, and they are dimensionally “closed”).

5.1.1 Concepts normally appearing in the Required Context.

In the figure below a hypercube with no axes (Pay vs Performance Disclosure [Table]) reflects that these concepts are not expected to ever be in contexts with dimensions, and moreover, are normally going to appear in the Required Context as defined in EFM 6.5.19.

⁴ EFM section 5.2.5 specifies that technically, it is an Inline XBRL Document Set that may be provided in a submission, but the distinction is not important for the purposes of this Taxonomy Guide.

Figure 5. Dimensional links supporting Pvp disclosure

Definition Links and Concept Labels	Relationship	Reference
PvpDisclosure Role		
Pay vs Performance Disclosure [Line Items]		
Pay vs Performance Disclosure [Table]	all (closed table)	
Pay vs Performance [Table Text Block]	domain-member	402(v)(1)
Peer Group Issuers, Footnote [Text Block]	domain-member	402(v)(2)(iv)
Changed Peer Group, Footnote [Text Block]	domain-member	402(v)(2)(iv)
Company Selected Measure Name	domain-member	402(v)(2)(vi)
Named Executive Officers, Footnote [Text Block]	domain-member	402(v)(3)
Adjustment To PEO Compensation, Footnote [Text Block]	domain-member	402(v)(3)
Adjustment to Non-PEO NEO Compensation Footnote [Text Block]	domain-member	402(v)(3)
Equity Valuation Assumption Difference, Footnote [Text Block]	domain-member	402(v)(4)
Compensation Actually Paid vs. Total Shareholder Return [Text Block]	domain-member	402(v)(5)(i)
Compensation Actually Paid vs. Net Income [Text Block]	domain-member	402(v)(5)(ii)
Compensation Actually Paid vs. Company Selected Measure [Text Block]	domain-member	402(v)(5)(iii)
Total Shareholder Return vs. Peer Group [Text Block]	domain-member	402(v)(5)(iv)
Compensation Actually Paid vs. Other Measures [Text Block]	domain-member	402(v)(5)(iv)
Additional 402(v) Disclosure [Text Block]	domain-member	402(v)

Some of these Text Blocks may be complex layouts containing multiple graphics and lengthy narratives. They are not covered further here; for specifics as to their content consult the corresponding rule reference.

The final text block, Additional 402(v) Disclosure, should be used for any additional material supporting Item 402(v) disclosures and any voluntary pay-versus-performance disclosures.

It is generally unnecessary for this disclosure to define custom text blocks. However, several of the text blocks, when they appear, do require additional custom elements and linkbases, as covered in section 5.1.7 below.

5.1.2 Comparison text blocks potentially appearing with additional dimensions.

Item 402(v)(2)(vi) permits additional measures in addition to the Company Selected measure, in which case the relationship between each measure and compensation actually paid must be described narratively and/or graphically. The figure below shows the hypercube to accommodate a variety of possible such disclosures, as for example if different measures applied to different subsets of all NEOs.

Figure 6. Dimensional links for descriptions of additional measures.

Definition Links and Concept Labels	Relationship	Notes
PvpDisclosureWithAdditionalMeasures		
Pay vs Performance Additional Measure [Line Items]		
Pay vs Performance Additional Measure [Table]	all (closed table)	
Executive Category [Axis]	hypercube-dimension	No custom members
Individual [Axis]	hypercube-dimension	
Measure [Axis]	hypercube-dimension	Typed dimension of integers
Compensation Actually Paid vs. Other Measure [Text Block]	domain-member	

5.1.3 Concepts normally appearing without dimensions, one per fiscal year.

In the figure below a different hypercube with no axes (reflects that these concepts are not expected to ever be in contexts with dimensions, but because they are the quantitative disclosures required for a five year (or, for smaller reporting companies, three year) period, are normally appearing in the main table as columns. In some cases – where different individuals hold the PEO position in different periods – the Individual Axis (which has a default) is allowed:

Figure 7. Dimensional links supporting Pvp main Table with multiple years

Definition Links and Concept Labels	Relationship	Notes
PvpTable		
Pay vs Performance Table [Line Items]		
Pay vs Performance Disclosure [Table]	all (closed table)	
Individual [Axis]	hypercube-dimension	Typically defaulted
PEO Total Compensation Amount	domain-member	
PEO Actually Paid Compensation Amount	domain-member	
Non-PEO NEO Average Total Compensation Amount	domain-member	
Non-PEO NEO Average Compensation Actually Paid Amount	domain-member	
Total Shareholder Return Amount	domain-member	
Peer Group Total Shareholder Return Amount	domain-member	
Net Income (Loss)	domain-member	element in us-gAAP namespace
Company Selected Measure Amount	domain-member	

The example shown earlier illustrates how the elements correspond to the eight columns. The fiscal year column is not tagged.

Year	Summary Comp. Table Total for PEO	Comp. Actually Paid to PEO	Average Summary Comp. Table Total for non-PEO Named Executive Officers		Average Comp. Actually Paid to non- PEO Named Executive Officers		Value of Initial Fixed \$100 Investment Based On:		Net Income	[Company Selected Measure:]
			Total	Peer Group Total	Total	Peer Group Total	Shareholder Return	Shareholder Return		

Item 402(v) details how the table should be shown if there are multiple PEO’s during the five years of disclosure. In that case the Individual Axis is used as a dimension that distinguishes between different individuals holding the position, as suggested by the columns below headed by [Member1] and [Member2]:

Year	[Member1]	[Member2]	Average Summary Comp. Table Total for non- PEO Named Executive Officers		Average Comp. Actually Paid to non-PEO Named Executive Officers		Value of Initial Fixed \$100 Investment Based On:		Net Income	[Company Selected Measure:]
	Summary Comp. Table Total for PEO	Summary Comp. Table Total for PEO	[Member1] Comp. Actually Paid to PEO	[Member2] Comp. Actually Paid to PEO	Total	Peer Group Total	Shareholder Return	Shareholder Return		

5.1.4 Adjustments to Compensation – up to three axes

Item 402(v) requires tagging of the quantitative derivation of the difference between the “Total Compensation Amount” and the “Compensation Actually Paid” for both the PEO and the individuals comprising the Non-PEO NEOs, both of whom might change during the course of the five years of disclosure.

Figure 8. Dimensional links supporting pay vs performance adjustments

Definition Links and Concept Labels	Relationship	Notes
Role PvpAdjustmentsToCompensation		
Adjustment [Line Items]		
Pay vs. Performance Adjustments [Table]	all (closed table)	
Executive Category [Axis]	hypercube-dimension	No custom members
Individual [Axis]	hypercube-dimension	
Adjustment to Compensation [Axis]	hypercube-dimension	May be defaulted if only one kind of adjustment is involved.
Adjustment to Compensation Amount	domain-member	

Like the Individual Axis, all the members of the Adjustments to Compensation Axis are custom. Each fact representing the amount of the adjustment also needs to reflect the executive category (PEO vs Non-PEO NEO) to which it applies. Below is some simple text that is represented in a table of hypothetical facts and contexts reflecting a set of adjustments made during the most recent reporting period. The sign of the numeric value should reflect whether the amount actually paid was due to additions (positive) or deductions (negative).

Adjusted per \$3.1m addition and \$2.5m deduction because of various and sundry reasons.
Includes the effect of deductions of \$1m for Messrs. Gale and Murphy, respectively, and \$860,000 for Ms. Hood for miscellaneous reasons and additions of \$250,000 for Ms. Hood and \$300,000 for Mr. Murphy also for various reasons.

Concept	Period	Executive Category Axis	Custom member of Individual Axis	Custom member of Adjustment to Compensation Axis	Value in millions
ecd:AdjToCompAmt	FY22	PeoMember	BockMember	AdjType1Member	3.1
ecd:AdjToCompAmt	FY22	PeoMember	BockMember	AdjType2Member	-2.5
ecd:AdjToCompAmt	FY22	NonPeoNeoMember	GaleMember	AdjType1Member	-1.0
ecd:AdjToCompAmt	FY22	NonPeoNeoMember	MurphyMember	AdjType1Member	-1.0
ecd:AdjToCompAmt	FY22	NonPeoNeoMember	MurphyMember	AdjType2Member	0.30
ecd:AdjToCompAmt	FY22	NonPeoNeoMember	HoodMember	AdjType1Member	-0.86
ecd:AdjToCompAmt	FY22	NonPeoNeoMember	HoodMember	AdjType2Member	0.25

5.1.5 The Company Selected Measure (CSM) and other Performance Measures

Item 402(v) requires the filer, to the extent specified in the rule, to define some number of performance measures considered important in determining executive compensation. One of these measures is distinguished as the CSM appearing in the rightmost column of the main table. The filer *may* include other measures in the table, along with their historical values, and in some cases must include a definition if the measure is considered “non-GAAP”. In any case all of the measures, including the CSM, appear as distinct items in the Tabular List. In the following definition link role, the filer assigns a name, and if it appears in the main table, provides an amount (which need not be a monetary amount) and in a footnote to the main table, its definition.

Figure 9. Dimensional links supporting performance measure details

Definition Links and Concept Labels	Relationship
Role MeasuresOnly	
Measures [Line Items]	
Measures [Table]	all (closed table)
Measure [Axis]	hypercube-dimension
Measure Name	domain-member
Non-GAAP Measure Description [Text Block]	domain-member
Other Performance Measure Amount	domain-member

An example in which two supplemental measures are defined and included in the main table is shown below. Note that the supplemental measures are clearly marked as such in the text of the footnotes.

Figure 10. Main table with supplemental non-gaap performance measures.

Year	Summary Comp. Table Total for PEO	Comp. Actually Paid to PEO	Average Summary Comp. Table Total for non-PEO Named Executive Officers	Average Comp. Actually Paid to non-PEO Named Executive Officers	Value of Initial Fixed \$100 Investment Based On:			[Company Selected Measure]	[1 st Additional Measure]	[2 nd Additional Measure]
					Total Shareholder Return	Peer Group Total Shareholder Return	Net Income			

Pay Versus Performance										
(in thousands, except as indicated)										
Year	Summary Comp. Table Total for PEO	Comp. Actually Paid to PEO	Average Summary Comp. Table Total for non-PEO Named Executive Officers	Average Comp. Actually Paid to non-PEO Named Executive Officers	Value of Initial Fixed \$100 Investment Based On:			[Company Selected Measure:]	Additional Financial Performance Measures: [1 st Additional Measure]	[2 nd Additional Measure]
					Total Shareholder Return	Peer Group Total Shareholder Return	Net Income			
							Relative Total Shareholder Return (rTSR) Percentile	Adjusted Revenue (\$m)	Adjusted EPS	
2022	8,702	\$ 8,102 (1)	\$ 2,872 (2)	\$ 1,372 (3)	\$ 44.50	\$ 159.59	\$ 43,375	12(4)	\$ 1,492(5)	0.02(6)
2021	8,625	8,625	1,987	1,987	77.07	135.39	79,469	5	1,365	0.04
2020	9,398	9,398	2,239	2,239	145.79	117.45	76,526	72	1,226	0.15
* * *										

(4) Relative total shareholder return (rTSR) is defined as the percentile of the company’s three-year cumulative TSR within the peer group.

(5) Adjusted revenue, which is intended to reflect organic growth, is calculated as revenue determined in accordance with accounting principles generally accepted in the United States ("GAAP") and adjusted to remove the impacts of currency. It may also be adjusted for certain items that affect the comparability of results, including acquisitions or dispositions completed during the fiscal period, other specific large, unusual or nonrecurring items and changes in accounting principles pursuant to GAAP. This is a supplemental measure.

(6) Adjusted EPS is calculated as earnings per share determined in accordance with GAAP and adjusted for certain items that affect the comparability of results, including acquisitions or dispositions completed during the fiscal period, other specific large, unusual or nonrecurring items and changes in accounting principles pursuant to GAAP. This is a supplemental measure.

This results in the following facts for the CSM (relative total shareholder return) and two additional measures (adjusted revenue and adjusted EPS). Note that a separate element, `ecd:CoSelectedMeasureAmt`, is used for the values of the CSM. As a percentile, it is treated as a percent (ranges between 0 and 1, not 0 and 100).

Figure 11. Performance measure facts.

Element	Period	Measure Axis	Value - Unit
<code>ecd:MeasureName</code>	FY22	1	Relative Total Shareholder Return
<code>ecd:NonGaapMeasureDescriptionTextBlock</code>	FY22	1	Relative total shareholder return (rTSR) is defined as the percentile of the company’s three-year cumulative TSR within the peer group.
<code>ecd:CoSelectedMeasureAmt</code>	FY22	1	.12 - pure

Element	Period	Measure Axis	Value - Unit
ecd:CoSelectedMeasureAmt	FY21	1	.05 - pure
ecd:CoSelectedMeasureAmt	FY20	1	.72 - pure
ecd:MeasureName	FY22	2	Adjusted Revenue
ecd:NonGaapMeasureDescriptionTextBlock	FY22	2	Adjusted revenue, which is intended to reflect organic growth, is calculated as revenue determined in accordance with accounting principles generally accepted in the United States ("GAAP") and...
ecd:OtherPerfMeasureAmt	FY22	2	\$1,492,000,000
ecd:OtherPerfMeasureAmt	FY21	2	\$1,365,000,000
ecd:OtherPerfMeasureAmt	FY20	2	\$1,226,000,000
ecd:MeasureName	FY22	3	Adjusted EPS
ecd:NonGaapMeasureDescriptionTextBlock	FY22	3	Adjusted EPS is calculated as earnings per share determined in accordance with GAAP and adjusted for certain items that affect the comparability of results, including acquisitions or dispositions ...
ecd:OtherPerfMeasureAmt	FY22	3	.02 - USD/share
ecd:OtherPerfMeasureAmt	FY21	3	.04 - USD/share
ecd:OtherPerfMeasureAmt	FY20	3	.1515 - USD/share

5.1.6 Tabular lists and the PEO flag

The Tabular List as defined by 402(v)(6) is a simple list of measure names, as for example in this list where the measure names are tagged:

Relative Total Shareholder Return (rTSR)
Adjusted Revenue
Adjusted EPS

The three `ecd:MeasureName` facts appearing in Figure 11 above could be tagged in this table, although filers should take care to use identical text if the measure names will be shown in multiple locations. There is no necessary correspondence between the number in the table and the number used in the `MeasureAxis.domain` value.

As noted above in discussing the “Executive Category” axis, the individual items in the tabular list are measures, and they are characterized as to whether they appear in one of three formats for the tabular list. The “PEO Flag” could have appeared in any dimensional link containing `IndividualAxis` without `MeasureAxis`.

Figure 12. Dimensional links for one or more Tabular Lists

Definition Links and Concept Labels	Relationship	Notes
TabularListsByExecutiveCategory		
Pay vs Performance Tabular Lists [Line Items]		
Pay vs Performance Tabular Lists [Table]	all (closed table)	
Executive Category [Axis]	hypercube-dimension	No custom members
Individual [Axis]	hypercube-dimension	
Tabular List [Table Text Block]	domain-member	
PEO [Flag]	domain-member	

Each measure, whether a Company Selected Measure or a supplemental measure, will have a Measure Name. Measures presented in the main table will also require an explanation (graphical, narrative or both) of its relationship to compensation; however, this requirement will not apply to measures that are disclosed in the Tabular List but are not presented in the main table.

Figure 13. Dimensional links for a single Tabular List

Definition Links and Concept Labels	Relationship	Notes
TabularListMeasures		
Tabular List Measures [Line Items]		
Pay vs Performance Tabular Lists [Table]	all (closed table)	
Executive Category [Axis]	hypercube-dimension	No custom members
Individual [Axis]	hypercube-dimension	
Measure [Axis]	hypercube-dimension	Typed dimension of integers
Measure Name	domain-member	

5.1.7 Custom taxonomy elements and linkbases.

The disclosure requirements in Items 402(v)(3) and 402(v)(4) which appear as the following three text blocks require quantitative detail to justify adjustments to compensation and changes in equity valuation.

Adjustment To PEO Compensation, Footnote [Text Block]
Adjustment to Non-PEO NEO Compensation Footnote [Text Block]
Equity Valuation Assumption Difference, Footnote [Text Block]

Specific parameters are not included in the ECD taxonomy because of the potential variety of possible derivations. Therefore, filers are free to create custom tags, definition, presentation, calculation and label links to provide the required quantitative details, in much the same way that “Level 4” detail tagging as described in Regulation S-T 232.405 requires custom tagging in many financial statement footnotes.

5.2 Presentation Links

Presentation links for the ECD taxonomy’s Pay vs Performance disclosures all appear within a single role, `PvpDisclosure`, embedded in the `ecd-sub` schema and it provides an extremely basic rendering, on the assumption that the content will either be viewed in a browser in its original layout, or as data captured and used by other means. The `ecd-sub` schema is optional; filers choosing not to use it will need to provide their own presentation links for ECD elements so as to ensure that all facts are presented.

6 REFERENCES

- [DIM] XBRL Dimensions 1.0
<https://specifications.xbrl.org/spec-group-index-group-dimensions.html>
- [EFM] EDGAR Filer Manual, Volume II, sections 5.2.5 and 6 on Interactive Data
<https://www.sec.gov/edgar/filer-information>
- [iXBRL] Inline XBRL 1.1.
<https://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html>