SEC Reporting Taxonomy

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Technical Guide

Version 2025

This version of the Technical Guide accompanies the release of the 2025 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 2025 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 stylesheets, 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 *DTS Components* 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.
GRT	GAAP Financial Reporting Taxonomy.
SRT	The SEC Reporting Taxonomy (SRT) contains elements to meet SEC requirements and dimensional elements whose underlying recognition and measurement are not specified by GAAP but are elements commonly used by GAAP filers. The SRT is intended to be used with other taxonomies that meet SEC requirements.
DQCRT	DQC Rules Taxonomy as published by the FASB.
FASB Taxonomies	Taxonomies developed and maintained by FASB staff including GRT, SRT and DQCRT.
XII	XBRL International, Inc.
XBRL	eXtensible Business Reporting Language.
SEC	U.S. Securities and Exchange Commission.
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.
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

Starting with the 2021 release, all releases are hosted only on a secure server (HTTPS). All releases available before the 2021 release are hosted on both HTTP and HTTPS.

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

https://xbrl.fasb.org/srt/2025/

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

https://xbrl.fasb.org/srt/2025/srt-2025.zip

There are multiple entry points for different purposes. Each entry point selects some subset of the many files that make up the SRT.

2.1 Naming Conventions

Figure 2. SRT Folder Structure

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
-sup-	contains a midyear release that is included in the annual release

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 this release)
-cn-ref-	taxonomy change notes using reference syntax

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, broker-dealer capital requirements, and disclosures about obligations to safeguard crypto-assets that an entity holds for platform users. 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 DELETED

2.3 The Base Schema srt-2025.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

Type	2024 SRT Release	New	2025 SRT Release
xbrli:monetaryItemType	54	3	57
xbrli:stringItemType	19		19
dtr-types:domainItemType	253	3	256
dtr-types:textBlockItemType	41		41
dtr-types:percentItemType	25	1	26
xbrldt:dimensionItem	33		33
enum2:enumerationSetItemType	6	3	9
xbrli:dateItemType	4		4
xbrli:booleanItemType	13	4	17
xbrli:durationItemType	1		1
xbrli:integerItemType	10		10
xbrli:sharesItemType	1		1
Other Data Types	39		39
Elements Available for "Tagging"	499	14	513
Organizational Abstracts (xbrli:stringItemType)	101	3	104
Total Elements in SRT Schema	**600**	**17**	**617**

The schema contains an embedded linkbase with the domain-member relationships for use with concepts of type enum2:enumerationSetItemType.

2.3.1 Custom SRT Data Types

Custom FASB data types in srt-types-2025.xsd are as follows:

Figure 8.1 Element Type Breakdown

Prefix	Type	Pattern/Enumeration
srt-types	perUnitItemType	Decimal
srt-types	financialInstrumentGlobalIdentifierItemType	REGEX

2.4 Extensible Enumerations

Starting with the 2021 release, SRTs rely on the **Extensible Enumeration 2.0 specification**.

An extensible enumeration data type element is used to convey additional information about another primary line-item reported value that is not disaggregated in the instance document. For example, 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 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 forth.

The SRT includes lists that enable the use of element names provided in the extensible enumerations as values. Including these lists allows the extensible enumeration elements to use the same member elements as existing dimensions in the SRT and to convey the same information when the information is not disaggregating a value across a dimension.

Extensible enumeration elements are declared with @type equal to enum2:enumerationSetItemType, which is defined in the specification **Extensible Enumerations 2.0.** Extensible enumeration element declarations have three attributes in the SRT: enum2:linkrole, enum2:domain and enum2:headUsable.

2.5 *References and the Reference Linkbase*

The file srt-ref-2025.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.

The *2025 GAAP Financial Reporting Taxonomy* uses reference roles from the XBRL specification as established by XII. Most references in the 2025 SRT use the role "http://www.xbrl.org/2003/role/disclosureRef" with a few using the role "http://www.xbrl.org/2003/role/exampleRef" for examples, and "http://www.xbrl.org/2009/role/commonPracticeRef" for common practice disclosures.

Figure 9. ***DELETED***

2.6 *Change Note*

The 2025 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 SEC Regulation references. The advantage of the CNs 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 Regulations. 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-2025.xsd).

The CNs are expressed using reference parts as illustrated below.

Figure 10. Change Note Reference Parts

Category	Part	Type	Part Documentation	Requirement
Taxonomy Version	TaxonomyVersion	gYear	Taxonomy version in [YYYY] format	Required
New Element	NewElement	boolean	Identifies new elements	Required for new elements
Element Deprecated[1]	Element-Deprecated	boolean	Identifies deprecated elements	Required for deprecated elements
Modified Deprecated Label	Modified-DeprecatedLabel	boolean	Identifies modified Deprecated Label	Required for when the Deprecation Label has been modified
Modified References	Modified-References	boolean	Identifies reference changes	Required for reference changes

[1]See Section 7, "Deprecated Element Relationships," for additional details about deprecated elements.

Category	Part	Type	Part Documentation	Requirement
Modified Standard Labels	ModifiedLabels	boolean	Identifies modified Standard Labels	Required for standard label changes excluding documentation label
Modified Documentation Label	Modified-Documentation	boolean	Identifies modified Documentation Label	Required for documentation label changes
Previous Documentation Label	Previous-Documentation	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	ModifiedBalance-Type	boolean	Identifies that the balance type attribute on an element has been adjusted	Required for balance type attribute changes
Modified Period Type	ModifiedPeriod-Type	boolean	Identifies that the period type attribute on an element has been adjusted	Required for period type attribute changes
Modified Data Type	ModifiedData-Type	boolean	Identifies that the data type attribute on an element has been adjusted	Required for data type attribute changes

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

```
</link:reference>
  <link:reference xlink:label='ref_6' xlink:role='http://fasb.org/srt/role/changeNote/changeNote' xlink:type='resource'>
    <cn-part:TaxonomyVersion>2025</cn-part:TaxonomyVersion>
    <cn-part:ModifiedDocumentation>true</cn-part:ModifiedDocumentation>
    <cn-part:PreviousDocumentation>Entity owned or controlled by another entity.</cn-part:PreviousDocumentation>
  </link:reference>
```

The file srt-cn-ref-2025.xml contains the CNs and is structured in a similar manner as references to the authoritative literature as described in “References and the Reference Linkbase” in Section 2.5. 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 in Section 2.5.

The CN linkbase is *not* referenced from the base schema (srt-2025.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-2025.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-2025.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-2025.xml contains the “standard” labels for all concepts in the base schema srt-2025.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 a bracketed suffix.

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
[Guidance]	dtr-types:guidanceItemType	xbrli:item	Abstract	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 release will always have the same properties (data type, substitution group, abstract attribute, period type attribute, and balance attribute) in future releases.

2.8.2 Standard and Documentation Labels

The standard label is generally stable but may change in minor ways from SRT release to release, 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

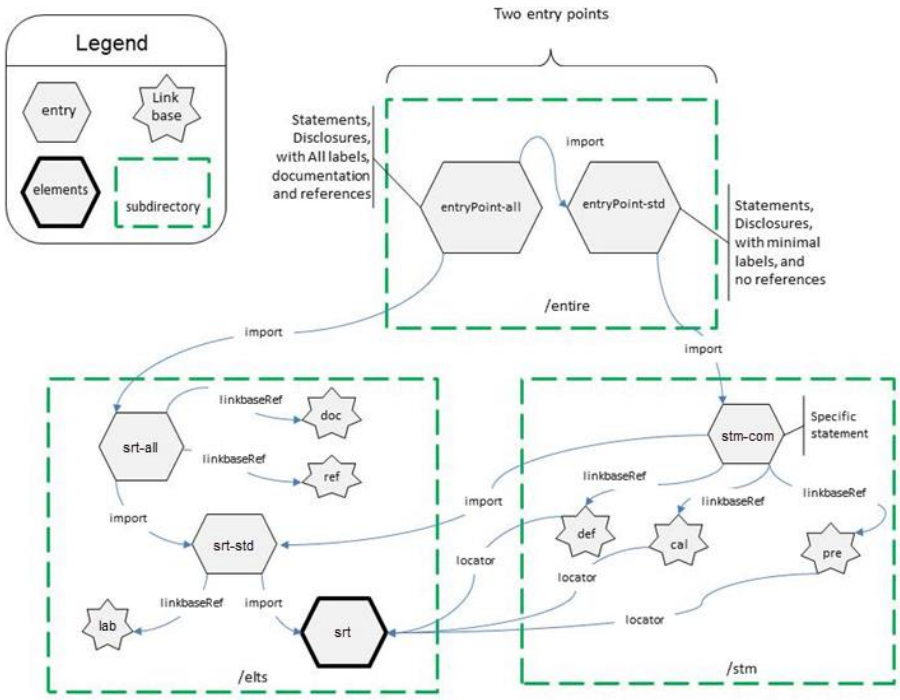
There are several individual linkbases organized by entry points as described below in Section 3, ("Discoverable Taxonomy Sets"), Section 5, ("Presentation Linkbases for Viewing the Taxonomy"), and Section 6, ("Calculation, Definition, and Presentation Alignment"). Calculations 1.1 has reached recommendation status, and it is adopted for the SRT. Calculations 1.1 is a standard from XBRL International, Inc. that incrementally solves two issues with calculations: rounding and duplicate facts.

The Calculations 1.1 specification is located here: https://specifications.xbrl.org/work-product-index-calculations-2-calculations-1-1.html. The specification includes a new arcrole, https://xbrl.org/2023/arcrole/summation-item, for expressing the calculation relationships. All SRT calculations now use this new arcrole.

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-2025.xsd	DTS includes all components in all folders except for -doc-, -chg-, and -ref -linkbases
srt-entryPoint-all-2025.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 releases)*, 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**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-2025.xsd.

SEC Taxonomies

The DTS also includes several SEC taxonomy imports in srt-all-2025.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

Imported Schemas	Contains
dei-entire-2025.xsd	Document and Entity Information (dei)
country-entire-2025.xsd	Country Code (country).
currency-entire-2025.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 2025 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 specification**. It provides for inclusion of URL remapping, which can provide public locations (URLs) for files within the package.

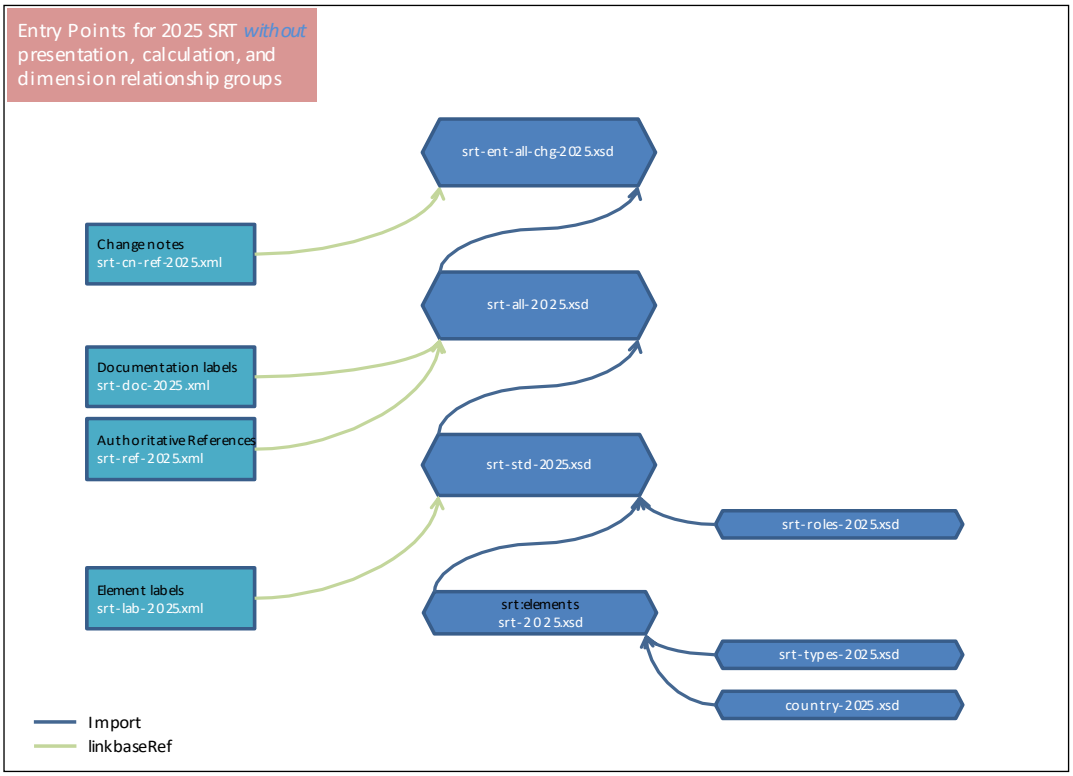


Figure 15. Primary Entry Points

4 Namespace Prefixes, Namespace URIs, and 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/2025" is a *namespace URI*. It is *not a file location*.
- "https://xbrl.fasb.org/srt/2025/elts/srt-2025.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 2025 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/2025/" 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 a subset of 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 2025 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 releases 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 **GAAP Financial Reporting Taxonomy and Data Quality Committee Rules Taxonomy Technical Guide**.