Proposed Improvements for the 2027 GAAP Meta Model Relationships Taxonomy

Issued: October 30, 2026
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Release Notes

Version 2027*

*This version of the Release Notes accompanies the release pending SEC acceptance of the 2027 GAAP Financial Reporting Taxonomy (GRT) and SEC Reporting Taxonomy (SRT) (collectively referred to as the "GAAP Taxonomy") by the Financial Accounting Standards Board (FASB).

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Financial Accounting Standards Board

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Notice to Recipients of These Release Notes

The XBRL staff invites individuals and organizations to send written comments on issues raised in these draft Release Notes. Interested parties should submit comments to xbrled@fasb.org. File Reference No. 2027-2700. Those without email should mail their comments to "Assistant Director, XBRL Staff, File Reference No. 2027-2700, FASB, 801 Main Avenue, P.O. Box 5116, Norwalk, CT 06856-5116." Please include the File Reference Number indicated above and on the cover of the Release Notes. Do not send responses by fax.

The Release Notes for the proposed improvements to the 2027 GAAP Meta Model Relationships Taxonomy (which includes proposed employee benefit plan (EBP) relationship additions to the 2027 GAAP Meta Model Relationship Taxonomy) describe the improvements made since the 2026 release.

Comments on the proposed improvements for the 2027 GAAP Meta Model Relationships Taxonomy can be made through the Taxonomy Online and Comment System (TORCS). A separate entry point is available for comments on the proposed improvements for the 2027 GAAP Employee Benefit Plan Meta Model Relationships through this TORCS link.

Individuals providing comments are required to register with a username and email address. Please note that all comments will be visible to other registered users. Guidance for using the Taxonomy viewer/commenting tool is provided here.

Files in XBRL format for the 2027 GAAP Meta Model Relationships Taxonomy, which includes proposed employee benefit plan (EBP) relationship additions to the 2027 GAAP Meta Model Relationship Taxonomy, are available for download at this link, which requires XBRL-enabled software to view.

Responses from those wishing to comment must be received by December 1, 2026.

The FASB will make all comments publicly available by posting them to the FASB Taxonomies Comment Letters Page.

An electronic copy of this Release Notes Draft is available on the FASB's website.

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Questions for Respondents

The XBRL staff invites comments on all matters in these release notes, particularly on the issues and questions below, but respondents need not comment on all issues. Comments are requested from those who agree with the ideas expressed as well as from those who do not agree. Comments are most helpful if they identify and clearly explain the issue or question to which they relate. Those who disagree with the ideas expressed are asked to describe their suggested alternatives, supported by specific reasoning. Supporting details for these questions are included in the Appendix to this document.

1. Do you agree with the proposed improvements for the 2027 GAAP Meta Model Relationships Taxonomy, which includes proposed employee benefit plan (EBP) relationship additions to the 2027 GAAP Meta Model Relationships Taxonomy (2027 Meta Model Taxonomy)? If not, what do you not agree with?

2. Are there additional improvements needed for the 2027 Meta Model Taxonomy? If yes, what are those changes?

3. Should any additional relationships be added to the 2027 Meta Model Taxonomy? If yes, what are those relationships?

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1. Summary

The Financial Accounting Foundation (FAF) and the FASB are responsible for the ongoing development and maintenance of the GAAP Financial Reporting Taxonomy (GRT) and the SEC Reporting Taxonomy (SRT) (collectively referred to as the "GAAP Taxonomy"). These release notes describe new relationships, which are viewed as helpful information for constituents that are focused on accounting model information. The existing XBRL relationships provide presentation, syntax, and validation. The Meta Model Relationships included in the 2027 Meta Model Taxonomy add base-level accounting model relationships.

2. Modifications to the 2027 Meta Model Taxonomy

The following improvements have been made to the proposed 2027 Meta Model Taxonomy:

- Added approximately 80 new relationships in total to Instant-inflow, Instant-outflow, Instant-contra, Aggregate-other, and Concept-DimensionalEquivalent and improvements to relationships provided for in the 2027 Meta Model Taxonomy.
- Added approximately 80 new relationships to the Class-subclass relationship to better support the application of traits to the elements.
- Approximately 2,000 new Trait-domain, Domain-member, and Trait-concept relationships, along with the supporting trait concepts, were added to the 2027 Meta Model Taxonomy. Together with the additional Class-subclass relationships, these enhancements improve the ability to convey element attributes. Attribute information has been added or expanded to assist all Taxonomy users in identifying characteristics, such as:
    - Vesting status of equity awards
    - Components of other comprehensive income
    - Identification of concepts for collateral held or pledged
    - Regulatory capital requirement for financial institutions.

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3. Other Improvements to the 2027 Meta Model Taxonomy

For the 2027 Meta Model Taxonomy, Meta Model Relationships also will be added for the elements in the EBP. These relationships will be included in the EBP directory, located at us-gaap/ebp/meta.

The EBP Meta Model Relationships will not redefine relationships that already exist in the GRT Meta Model Taxonomy. Instead, EBP Meta Model Relationships will import the trait-domain and domain-member relationships from the GRT Meta Model Taxonomy. No other GRT Meta Model Relationships will be imported.

In addition, the EBP Meta Model Relationships will not define any Meta Model concepts of its own. All Meta Model concepts will be defined only in us-gaap-metaModel.xsd.

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