

## **FASB Staff Issues Proposed Improvements for the 2025 GAAP Employee Benefit Plan (EBP) Taxonomy Included in the 2025 GAAP Financial Reporting Taxonomy**

The Financial Accounting Standards Board ([FASB](#)) staff recently issued for comment the following:

- *Proposed Improvements for the 2025 GAAP Employee Benefit Plan (EBP) Taxonomy Included in the 2025 GAAP Financial Reporting Taxonomy* ([Release Notes](#))

**File Reference No. 2025-2600**

The Release Notes describe proposed technical and other conforming improvements for the 2025 EBP Taxonomy included in the 2025 GAAP Financial Reporting Taxonomy available for tagging Form 11-K annual reports for employee benefit plans.

The comment period for the Proposed Improvements for the 2025 EBP GAAP Taxonomy Included in the 2025 GAAP Financial Reporting Taxonomy ends on November 18, 2024.

Interested parties may provide comments on the Proposed Improvements by sending their comments to [xbrled@fasb.org](mailto:xbrled@fasb.org) or by sending written comments to “Chief of Taxonomy Development, FASB 801 Main Avenue, P.O. Box 5116, Norwalk, CT 06856-5116.” Refer to File Reference No. 2025-2600, indicated on the cover of the proposed Release Notes.