

2026 FASB Taxonomies Now Available

The Financial Accounting Standards Board (FASB) today announced the availability of the [2026 GAAP Financial Reporting Taxonomy](#) (GRT), the [2026 SEC Reporting Taxonomy](#) (SRT), and the [2026 GAAP Employee Benefit Plan Taxonomy](#) (EBPT). The FASB also announced the availability of the [2026 DQC Rules Taxonomy](#) (DQCRT) and the [2026 GAAP Meta Model Relationships Taxonomy](#) (MMT), which together with the GRT, the SRT, and the EBPT are collectively referred to as the “FASB Taxonomies.”

The 2026 GRT contains updates for FASB accounting standards published in 2025 before December 1, 2025, and other recommended improvements.

The 2026 SRT contains improvements for elements whose underlying recognition and measurement are not specified by generally accepted accounting principles (GAAP) but are commonly used by GAAP filers and for U.S. Securities and Exchange Commission (SEC) schedules.

The DQCRT is uniquely structured from the typical design of XBRL taxonomies because it is narrowly focused on conveying the XBRL US Data Quality Committee’s (DQC) validation rules—predominantly for regulator use—but it is up to the discretion of the regulator to decide which rules to adopt for validation. The DQCRT contains a subset of the DQC rules. The FASB Taxonomy staff evaluates the validation rules for inclusion in the DQCRT that have been available for use for more than a year, with consideration for how the DQC addressed any feedback received on a validation rule.

The objectives of the relationships in the MMT are to assist preparers in identifying the proper elements for tagging their filings, assist data users in the consumption of data with additional relationship information, and assist in writing business rules that leverage the additional relationship information to help with the proper element selection and identification.

The [2026 GRT](#), [2026 SRT](#), and [2026 EBPT](#) are expected to be accepted as final by the SEC in early 2026. The FASB Taxonomies are available on the [FASB Taxonomies Page](#) and through the following links:

- [2026 GRT \(including 2026 EBPT\)](#)
- [2026 SRT](#)
- [2026 DQCRT](#)
- [2026 MMT](#)