SEC executive pay proposal: three new tables tagged in Inline XBRL

22 November 2026 · 6 min read · blogs.iictp.org/sec-executive-pay-proposal-inline-xbrl-tables

Short answer: the US Securities and Exchange Commission proposed on 13 November 2026 a rewrite of its executive and director compensation disclosure rules. Per XBRL International's summary, large accelerated filers would tag three new pay tables in Inline XBRL, which would make pay data easier to extract and compare without rekeying proxy statement figures. It is a proposal; comments run for 60 days after Federal Register publication.

TL;DR The short version

- On 13 November 2026 the SEC proposed rewriting its executive and director pay disclosure rules.
- Per XBRL International, large accelerated filers would tag three new pay tables in Inline XBRL, making pay data easier to extract and compare.
- It is only a proposal, open for comment for 60 days after Federal Register publication; finance and legal teams should map the tables to data they already hold.

Read online, listen to it, or change the text size: https://blogs.iictp.org/sec-executive-pay-proposal-inline-xbrl-tables

What is proposed?

- In most cases the number of named executive officers would fall to two.
- The four main pay tables would become three: Earned Compensation, Granted Compensation and Status of Equity Awards, covering the principal executive and financial officers.
- Pay Versus Performance would replace the "Compensation Actually Paid" calculation with total earned compensation, set against cumulative total shareholder return over three years.
- The rules last had a major reform in 2006, per the summary.

How Inline XBRL fits

Inline XBRL embeds machine-readable tags inside the human-readable filing, so one document serves both people and software. Large accelerated filers, broadly the largest US public companies, would have to tag all three new tables. Other filers could tag voluntarily.

What would change in existing tagging

The proposal would drop current tagging requirements for Pay Versus Performance and for compensation recovery (clawback) disclosures. The SEC is asking whether to keep them and whether tagging should reach beyond the largest filers. XBRL International notes that its colleagues at XBRL US recommended wider coverage of the main

pay tables.

Limitations and open questions

- This is a proposal and may change after the comment period.
- The SEC press release (number 2026-114) is listed on the SEC site, but the page could not be loaded when read, so the details here come from XBRL International's summary, a secondary source.
- The exact table formats and effective dates were not read.

What it means for accountants and finance teams

- Finance and legal teams that prepare proxy statements should expect pay tables to need a tagging step in the same workflow.
- Taxonomy choices matter: confirm which elements the final rule requires.
- Analysts and data teams should plan for structured pay data they can pull without parsing text.

How to follow it

1. Read the SEC proposing release when it is available and note the comment deadline.
2. Map each proposed table to the data you already hold in your equity and payroll systems.
3. Submit comments on whether tagging should extend beyond large accelerated filers, if it affects you.

Frequently asked questions

- **Is the rule final?** No. It is a proposal.
- **Who must tag?** Under the proposal, large accelerated filers, and others may tag voluntarily.
- **How long is the comment period?** 60 days after publication in the Federal Register.

Related reading

- What is an SBOM?
- Architecture decision records explained
- Certified Technical Practitioner

Sources and currency

Sources were read on 22 November 2026. Products, rules and standards change, so check the linked originals before you rely on any detail.

> Related credential: Certified Technical Practitioner. Explore the exam facts and syllabus.

Sources and further reading

1. XBRL International. SEC proposes Inline XBRL tagging for new executive pay tables. 20 November 2026. xbrl.org/news/sec-proposes-inline-xbrl-tagging-for-new-executive-pay-tables.
2. US Securities and Exchange Commission. SEC Proposes Executive and Director Compensation Disclosure Reforms. 13 November 2026 (listed in the press release feed; page not loaded). sec.gov/newsroom/press-releases/2026-114-sec-proposes-executive-director-compensation-disclosure-reforms.

Published by IICTP, an independent technical credential body, on 22 November 2026. The current version of this post is at https://blogs.iictp.org/sec-executive-pay-proposal-inline-xbrl-tables. More guides: blogs.iictp.org.