The SEC's timestamp "fix"

Ian D. Gow

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In 2024, I wrote a short note on dates and times using SEC EDGAR submissions data as a case study. At that time the timestamps in the data were all in US/Eastern time zone, though incorrectly labelled as UTC.

Recently, I received an email from someone and, after some digging, it turns out that the SEC has "fixed" some, but not all, timestamps. And there's no clear pattern to which ones are now UTC and which are US/Eastern. So not a very helpful "fix"!

I have attempted to use my old data plus a bit of data sleuthing (assuming the SGML files are still all in US/Eastern) to correct the data. There are still some issues, but what I have seems pretty close.

Here is the updated note (link to download the data is in the footnotes).