



EIOPA-17/332

# Release notes for the 2.3.0 Public Working Draft 2 release of the EIOPA Pension Funds DPM and XBRL taxonomy

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**This document falls in the category of early information sharing, containing non-binding information, and may be subject to further changes.**

## I Introduction

This pension funds DPM and XBRL taxonomy 2.3.0 will be provided to be used from the 30/09/2019 reference date until a new version is announced in line with the [Governance of Taxonomy Releases](#).

It covers both the definition of reporting requirements and the underlying regulations for this release.

## II Underlying regulations

DPM and taxonomy are based on the following materials:

- Decision of the Board of Supervisors on EIOPA's regular information requests towards NCAs regarding provision of occupational pensions information ([EIOPA BoS/18 114 of 10 April 2018](#));
- Unofficial reporting templates including ECB add-ons ([ECB add-ons](#))

### **III Content**

This package contains:

1. [Taxonomy licence](#)
2. [The Release notes](#)
3. [The List of known issues](#)
4. [The Pension Funds List of validations](#) and the supporting [syntax documentation](#)
5. [The detailed change log between Pension Funds II 2.3.0 PWD2 and PWD1](#)
6. [The Pension Funds Annotated Templates](#) and the [EIOPA Data Point Model Dictionary](#)
7. [The Pension Funds XBRL Taxonomy \(as taxonomy package\)](#)
8. [The Pension Funds Data Point Model Database](#)
9. [The Pension Funds XBRL Test Instance Documents PWD2](#)

## IV Scope

Table 1 below provides information on the number of templates for each entry point included in the package.

**Table 1. Scope of EIOPA Pension Funds 2.3.0 PWD2 package**

Entry point	Entry point acronym	Entry point code	Number of all templates	Number of dedicated unique templates
Annual reporting Pension Funds individual	ari	.24	12	12
Quarterly reporting Pension Funds individual	qri	.25	5	2
Annual reporting Pension Funds aggregated*	ara	.26	11	4
Quarterly reporting Pension Funds aggregated*	qra	.27	5	2
Annual reporting exempted Pension Funds individual	axi	.28	6	4
Annual reporting exempted Pension Funds aggregate*	axa	.29	6	1
Annual ECB Add-on reporting Pension Funds individual	aei	.30	15	8
Quarterly ECB Add-on reporting Pension Funds individual	qei	.31	6	2
Annual ECB Add-on reporting exempted Pension Funds individual	aee	.32	6	2

\* - Aggregated entry points refer only to the level 2 reporting (between NCA/NCBs and European Supervisory Authorities).

## V DPM

For DPM explanation and application in the context of reporting please see [EIOPA DPM Documentation](#).

DPM is defined in two workbooks:

- [EIOPA PensionFunds DPM Dictionary 2.3.0 PWD2](#)
- [EIOPA PensionFunds DPM Annotated Templates 2.3.0 PWD2.xlsx](#)

## VI XBRL

### VI.1 Taxonomy

For Solvency II XBRL Taxonomy description please see [EIOPA XBRL Taxonomy Documentation](#).

## VI.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package<sup>1</sup> for local use: [EIOPA PensionFunds XBRL Taxonomy 2.3.0 PWD2](#). Please mind that the package includes only EIOPA XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files<sup>2</sup> (if not embedded in the software solution),
- Eurofiling files<sup>3</sup>.

## VI.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the [EIOPA PensionFunds XBRL Instance documents 2.3.0 PWD2](#), there are instance examples for each entry point, one contains random data for every table cell, the other has numeric values set to "zeros". Additionally, there is a template instance with context and fact for each data point preceded by a comment informing which table and cell it fits.

## VII Validations

Data checks are listed in the [EIOPA PensionFunds Validations 2.3.0 PWD2.xlsx](#) where all validations for all business requirements scopes appears in a single workbook. The syntax used to define validations is provided in [EIOPA Validations syntax](#).

Please note that the validation codes may change in the final release of the DPM and the XBRL taxonomy.

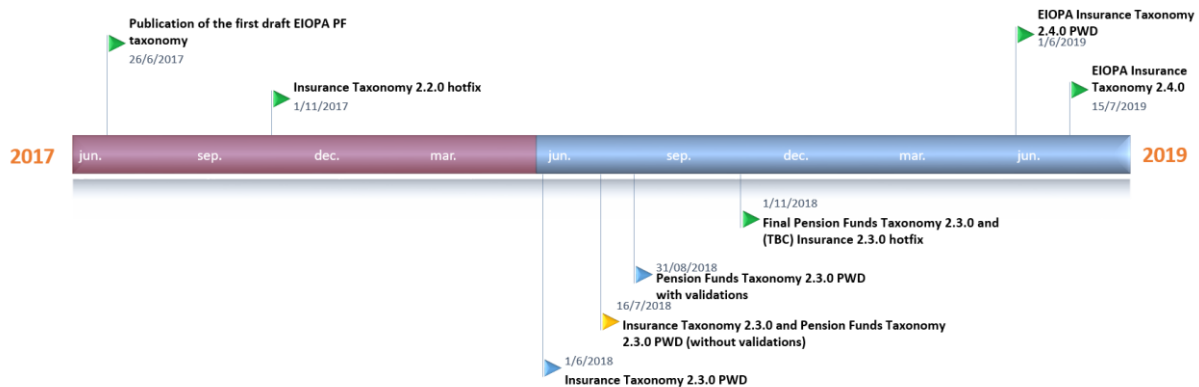
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<sup>1</sup> <https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html>

<sup>2</sup> <https://taxonomies.xbrl.org/taxonomy/6>

<sup>3</sup> <https://taxonomies.xbrl.org/taxonomy/65>

## VIII Timelines and important notes



- This second Public Working Draft (PWD2) includes a structured representation of EIOPA and ECB pension funds reporting requirements. It provides National Competent Authorities (NCAs) and National Central Banks (NCBs) with the technical format to collect individual data from reporting entities and provides NCAs with the technical format to submit individual and aggregated data to EIOPA in XBRL technology.
- NCAs and NCBs may choose on a national level if the EIOPA pension funds XBRL taxonomy is used to collect data from reporting entities as data collection may be implemented with different means.
- The Public Working Draft comprises individual data reporting requirements of both EIOPA and ECB, in order to facilitate a single reporting flow.
- EIOPA and ECB are preparing “unified” technical instructions for DPM and taxonomy users, combining the reporting requirements in a single document to match the common DPM and taxonomy. Publication of a draft is expected during September.
- Technical specifications are also needed for NCAs submissions of aggregated data to EIOPA. In order to allow for this business requirement to be fulfilled, some of the required technical data points are included in the PWD2. These elements will be further explained in the “unified” technical instructions.
- This PWD2 does include business and technical validations. Please note that validations still been reviewed and are subject to material changes. This may include the inclusion of few more validations for the final release.
- Pension funds and the Solvency II taxonomy will share the same DPM and XBRL dictionary. The integration is planned for the final publication on 1 November 2018. The update should not impact the Solvency II DPM and XBRL dictionary of the 2.3.0 taxonomy published on 16 July 2018.
- EIOPA has published a DPM database covering this PWD2 for pension funds.
- “Derogations, EP and templates” and “EIOPA's explanations for L2 TBR” are added for information to the Annotated templates in order to provide an overview of differing reporting obligations. Differing reporting obligations may apply due to derogations granted to reporting entities by national regulators and central banks. Some improvements could still be implemented in the next releases. For more

information, please refer to the underlying regulations and contact your NCA and NCB.

## IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues in the 2.3.0 PWD2 until the 10 October 2018 to the functional mailbox [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu). Please note that this feedback will be subject to the conditions below:

- Subject to the agreement of the reporting stakeholder, EIOPA will publish per issue found the name of the stakeholder (name of company or individual person) - from which EIOPA first received the issue in its functional mailbox. The date of receipt at EIOPA will also be made publicly available.
- EIOPA reserves all the rights to decide which issues are to be listed in the “public list of known issues”.
- Note that one email with feedback may serve to identify more than one issue, and opposite, one issue may be identified complementing feedback from more than one email. EIOPA reserves all the rights to decide how the issues are registered and to assign one issue to one or more stakeholders.
- Stakeholders having contractual relations with EIOPA, which allow them to have any advantageous access to information related with taxonomy, are not allowed to participate.
- By submitting feedback stakeholders acknowledge and consent that this may be used by EIOPA to improve Taxonomy. Particularly EIOPA recalls that all feedback is subject to the EIOPA [Taxonomy licence](#).
- EIOPA reserves all the rights to cancel, modify or add conditions to this feedback process, list of known issues publication and acknowledgments at any point of time and without justification.
- EIOPA ensures that any processing of personal data will be performed in accordance with Regulation (EC) No. 45/2001 of the European Parliament and the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data.