EIOPA-17/332

Release notes for the 2.5.0 **Public Working Draft** release of the EIOPA **Pension Funds** DPM and XBRL taxonomy

I   Introduction

This pension funds DPM and XBRL taxonomy 2.5.0 PWD is provided to be used from the 31/12/2020 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 and amended by EIOPA-BoS-20-362 on 1 June 2020);

-   The unofficial reporting pension fund templates including ECB add-ons as described here.

In order to facilitate the use the EIOPA Taxonomy the package also includes the "Technical instructions for EIOPA and ECB Pension Funds reporting using the XBRL taxonomy". Please note that this document does not replace, substitute or complement any of the referred documents. It is part of the technical Taxonomy artefacts and is subject to the EIOPA Taxonomy licence available on the EIOPA website. Note also that the adoption of the Pension Funds XBRL Taxonomy is subject to the National Competent Authorities. The reporting entities shall refer to them for clarification regarding the reporting from the regulated entities to the National Competent Authorities.

III Content

This package contains:

Introduction:
The *Taxonomy licence*
The Pension Funds release notes

DPM:
The *DPM Dictionary* and PF Annotated Templates workbooks
The *Detailed change log between Pension Funds II 2.5.0 PWD and 2.3.0 Hotfix*
The *DPM documentation*

Validations:
The Pension Funds List of validations
The *Validation syntax*

Taxonomy:
The Pension Funds XBRL taxonomy, Pension Funds XBRL instance examples
The *XBRL taxonomy documentation*
The *XBRL Filing Rules*
The Pension Funds DPM database
The *EIOPA Unified DPM database with Solvency 2 and Pension Funds*

Instructions:
The Technical instructions for EIOPA and ECB Pension Funds reporting using the XBRL taxonomy

Please be informed that artefacts in *cursive* are common between Solvency II and Pension Funds.

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 2.5.0 PWD 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	13	13
Quarterly reporting Pension Funds individual	qri	.25	6	2
Annual reporting Pension Funds aggregated*	ara	.26	12	5
Quarterly reporting Pension Funds aggregated*	qra	.27	6	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	16	8
Quarterly ECB Add-on reporting Pension Funds individual	qei	.31	7	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 DPM Dictionary 2.5.0 PWD Including Solvency 2 and Pension Funds elements;

- EIOPA Pension Funds DPM Annotated Templates 2.5.0 PWD

The most important changes comparing to 2.3.0 hotfix release can be summarised as follows:

- Addition of a new non-mandatory template PF.08.01 for Open derivatives;

- Addition of Ad hoc XBRL technical fields in Basic Information templates;

- Clarification in the definition for particular subset of information for CIUs in Balance sheet templates;

- Addition of information on Issuer Institution the ECB Add-on template PFE.06.02.30;

- Amendment to the label for row R0380 in PFE.02.01.32 template: 'Other assets (not elsewhere shown)';
- Technical differentiation of row R0060 in PF.29.05 template (due to aggregation challenges);
- Remodelling of rows ER0080-ER0130 in EP.03.01.30 template due to definition differentiation for Technical provisions between EIOPA and ECB.

These changes are also mentioned in "Versioning" worksheet in both DPM Dictionary and Annotated Templates files. The detailed changes however are presented in the change log: the 2.5.0 PWD and 2.3.0.

Comparing to 2.3.0 Hotfix the 2.5.0 PWD DPM was enriched with a number of technical solutions aiming at solving typical dictionary change management issues related to changes to the ISO list of currencies and countries after the publication of the reporting package. For that reason a set of domain members was added, e.g. 'Temporary identifier for country 1' or 'Temporary identifier for currency 1'.

There is also a set of technical fields added in the Basic information template. For the time being there are technical validations (e.g. PTV24) not allowing to report them. However, in case EIOPA will confirm that there is no dedicated container in the DPM/XBRL taxonomy to report a particular requested fact (for instance as a consequence of wrongly identified the same data point), those technical fields will be used. Detailed instruction how to report them will be provided in the List of known issues. Immediately the corresponding validations will be deactivated.

To adapt the DPM model to the Brexit, two new domain members were added in the 2.4.0 release and are to be potentially used also in 2.5.0 PWD:

- UNITED KINGDOM (AFTER BREXIT) – [s2c_GA:x115]
- UNITED KINGDOM (GIBRALTAR) (AFTER BREXIT) – [s2c_GA:x116]

As a result it should be clarified how those domain members shall be used in reporting. Up to the reference date 31.12.2020 the Brexit related domain members (UNITED KINGDOM (AFTER BREXIT) – [s2c_GA:x115]; UNITED KINGDOM (GIBRALTAR) (AFTER BREXIT) – [s2c_GA:x116]) must not be used because UK will be still treated as a part of EU (UNITED KINGDOM – [s2c_GA:GB] and UNITED KINGDOM (GIBRALTAR) – [s2c_GA:GI] must be used). After the reference date 31.12.2020 the newly added domain members must be used.

At the time of the Release notes publication the following issue is not solved: "Line identification" in column C0001 of PF.08.01 template shall be modelled as a new type dimension (i.e. "PF.08.01.zz.01 line identification"). Importantly this technical mistake would not block the actual business reporting. It will be corrected in the Final release. Providing the feedback please focus on other problematic cases.

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[1] for local use: EIOPA_PensionFunds_XBRL_Taxonomy. Please mind that the package includes only EIOPA XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files[2] (if not embedded in the software solution),
- Eurofiling files[3].

VI.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the EIOPA_PensionFunds_XBRL_Instance_documents, 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 Pension Funds Validations 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.

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[1] https://specifications.xbrl.org/work-product-index-taxonomy-packages-taxonomy-packages-1.0.html

[2] https://taxonomies.xbrl.org/taxonomy/6

[3] https://taxonomies.xbrl.org/taxonomy/65

VIII Important notes

- This 2.5.0 PWD 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 2.5.0 PWD release comprises individual data reporting requirements of both EIOPA and ECB, in order to facilitate a single reporting flow.

- 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.

- "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 underling regulations and contact your NCA and NCB.

IX Feedback for Taxonomy

EIOPA encourages stakeholders to report issues to the functional mailboxes:

- Questions related with the use of items of the reporting templates, the definition of items, etc. should be addressed with the QA tool

- In case of question regarding DPM and XBRL technical matters please contact xbrl@eiopa.europa.eu identifying the Taxonomy Release of the DPM-XBRL implementation issue

- Question regarding the business validations (PBV) and technical validations (PTV) should be addressed to validations@eiopa.europa.eu

Please note that feedback sent to xbrl@eiopa.europa.eu 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.