



EIOPA-17/332

# Release notes for the **2.7.0** **PWD1** release of the EIOPA **Pension Funds** DPM and XBRL taxonomy

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## I Introduction

This pension funds DPM and XBRL taxonomy package release 2.7.0 is provided to be used from the 31/12/2022 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](#));
- Unofficial reporting [templates](#) including ECB add-ons and [instructions](#) for ECB add-ons ([ECB add-ons](#))
- Regulation (EU) 2018/231 of the European Central Bank of January 2018 on statistical reporting requirements for pension funds ([ECB/2018/2](#))
- Corrigendum to Regulation (EU) 2018/231 of the European Central Bank of 26 January 2018 on statistical reporting requirements for pension funds (ECB/2018/2) ([Document 32018R0231R\(01\)](#))
- Guideline (EU) 2019/1386 of the European Central Bank of 7 June 2019 amending Guideline ECB/2014/15 on monetary and financial statistics ([ECB/2019/18](#)).

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 [DPM documentation](#)

Instructions:

The [Technical instructions for EIOPA and ECB Pension Funds with integrated PEPP Prudential reporting using the XBRL taxonomy](#)

Please be informed that artefacts in *cursive* are common between Pan-European Personal Pension Products KID, Pan-European Personal Pension Products PR, 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 2.7.0 PWD1 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	14	14
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	17	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 2.7.0 PWD1](#) Including Pan-European Personal Pension Products KID, Pan-European Personal Pension Products PR, Solvency II and Pension Funds;
- [EIOPA Pension Funds DPM Annotated Templates 2.7.0 PWD1](#)

The most important change comparing to 2.6.0 hotfix release is the integration of the Pan-European Personal Pension Products Prudential reporting, especially:

- Introduction of PF.52.01.24 template;
- Addition of PEPP specific fields to General Information (PF(E).01.02) templates;
- Incorporation of PEPP registration number and information of Basic/alternative PEPP in PF(E).06.02 and PF.08.01.

Note that undertakings that are not PEPP providers are not required to complete PEPP PR specific fields.

These changes are also mentioned in “Versioning” worksheet in both DPM Dictionary and Annotated Templates files.

DPM model contains a number of technical solutions aiming at solving 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 reporting them is not allowed. 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.

## VI Important notes

- This 2.7.0 PWD1 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.
- The 2.7.0 PWD1 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 underlying regulations and contact your NCA and NCB.

## VII 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](mailto:xbrl@eiopa.europa.eu) identifying the Taxonomy Release of the DPM-XBRL

implementation issue. In particular, we would like to have your feedback on the inclusion of the PEPP PR in the reporting templates and whether this is helpful

- Question regarding the business validations and technical validations should be addressed to [validations@eiopa.europa.eu](mailto:validations@eiopa.europa.eu)

Please note that feedback sent to [xbrl@eiopa.europa.eu](mailto:xbrl@eiopa.europa.eu) and [validations@eiopa.europa.eu](mailto:validations@eiopa.europa.eu) are 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 is performed in accordance with Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data.