



EIOPA-17/332

Release notes for the **2.9.0** release of the EIOPA **Pension** **Funds** DPM and XBRL taxonomy

I Introduction

This pension funds DPM and XBRL taxonomy package release 2.9.0 is provided to be used from Q1 2025 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) 2021/835 of the European Central Bank of 26 March 2021 repealing Guideline ECB/2014/15 on monetary and financial statistics (ECB/2021/16) ([ECB/2021/16](#))

Integrated PEPP prudential reporting:

- Regulation (EU) 2019/1238 of the European Parliament and of the Council of 20 June 2019 on a pan-European Personal Pension Product (PEPP) ([Regulation](#));
- Commission Delegated Regulation (EU) 2021/473 of 18 December 2020 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to regulatory technical standards specifying the requirements on information documents, on the costs and fees included in the cost cap and on risk-mitigation techniques for the pan-European Personal Pension Product ([Regulatory Technical Standard](#));
- Commission Delegated Regulation (EU) 2021/895 of 24 February 2021 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to product intervention ([OJ L 197, 4.6.2021, pp. 1-4](#));
- Commission Delegated Regulation (EU) 2021/896 of 24 February 2021 supplementing Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to additional information for the purposes of the convergence of supervisory reporting ([OJ L 197, 4.6.2021, pp. 5-6](#));
- Commission Implementing Regulation (EU) 2021/897 of 4 March 2021 laying down implementing technical standards for the application of Regulation (EU) 2019/1238 of the European Parliament and of the Council with regard to the format of supervisory reporting to the competent authorities and the cooperation and exchange of information between competent authorities and with the European Insurance and Occupational Pensions Authority ([OJ L 197, 4.6.2021, pp. 7-66](#));
- Guidelines on supervisory reporting ([Guidelines](#)).

In order to facilitate the use of 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 [Pension Funds Annotated Templates](#) workbooks

The [DPM Dictionary \(ATOME output\)](#) and [Pension Funds Annotated Templates \(ATOME output\)](#) workbooks

The [Detailed change log between the 2.9.0 and 2.7.1](#)

The [Detailed change log between the 2.9.0 and 2.9.0 PWD](#)

The [DPM documentation](#)

Validations:

The [Pension Funds List of validations](#)

The [Validation syntax](#)

Taxonomy:

The [Pension Funds XBRL taxonomy](#), the [Pension Funds XBRL taxonomy with external files](#), [Pension Funds XBRL instance examples](#)

The [XBRL taxonomy documentation](#)

The [XBRL Filing Rules](#)

The [Pension Funds DPM database](#) and the [DPM database 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 2.9.0 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	15	15
Quarterly reporting Pension Funds individual	qri	.25	6	3
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	18	9
Quarterly ECB Add-on reporting Pension Funds individual	qei	.31	7	3
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 2.9.0](#) Including Pan-European Personal Pension Products KID, Pan-European Personal Pension Products PR, Solvency II and Pension Funds;
- [EIOPA Pension Funds DPM Annotated Templates 2.9.0](#)

The most important changes incorporated in 2.9.0 release focused on:

- o Amendments in balance sheet templates;
- o Providing country-by-country reporting for PF.04.03 templates;
- o Incorporating new cost breakdown based on EIOPA opinion on the supervisory reporting (PF.05.03);
- o Partial alignment of List of Assets (PF.06.02) template with the Solvency II 2.8.0 release counterpart;
- o Introduction of new quarterly PF(E).06.02 template without the PEPP integrated reporting;

- Partial alignment of Open derivatives (PF.08.01) template with the Solvency II 2.8.0 release counterpart;
- Removal of actuarial basis part of Changes in technical positions (PF.29.05) template;
- Introduction of PF.29.06 Cash flows template.

The introduction of Pan-European Personal Pension Products has resulted in the need to create additional reporting scenarios and to cover a broader range of fillers than those currently covered by Pension Funds reporting obligations. Consequently, EIOPA decided both to integrate the PEPP Prudential reporting with the and Pension Funds models, as well as create a standalone taxonomy.

In the case of an integrated model, the reporting entity is required to determine one of three possible scenarios in the General Information template:

- PEPPs are reported as integrated part of Pension Funds reports,
- Information on PEPPs is submitted in dedicated report,
- Filer has no PEPPs.

For the first and third scenarios, the entity submits the relevant Pension Funds report, while the second option requires the submission of a specific report for each PEPP.

Integrated reporting requires information on each PEPP to be provided in an additional part of the *General Information* (PF(E).01.02.NN.02) table, allowing all PEPPs to be included in one report. In addition, the reporting entity is required to complete additional columns in the *List of Assets* (PF(E).06.02) and *Open Derivatives* (PF.08.01) tables, as well as *PEPP and PEPP saver information* (PF.52.01).

For the other two scenarios, the reporting entity should set the status of PF.52.01 template in the *Content of submission* as not reported. In addition, it should provide the relevant reporting scenario in the *PEPP reporting* row of the first part of *General Information* (PF(E).01.02) template. Both the PF.52.01 template and the additional fields should be left blank.

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.

With 2.9.0 release, EIOPA decided to introduce dedicated codes for abstract rows and columns. These codes start with the 'A' prefix, forming 'AR' and 'AC' for rows and columns, respectively. On the other hand, Z0001 code was added to all closed z-axes.

In addition, it was decided to provide label, for the previously empty columns, in the Content of Submission and Basic Information templates. For Content of Submission the label is 'Reporting status', while for General Information, it is "Report Information".

V.1 Taxonomy

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

V.2 Availability of files

Taxonomy files are published as a compressed Taxonomy Package¹ for local use: [Pension Funds XBRL taxonomy](#). Please mind that the package includes only EIOPA Pension Funds 2.9.0 XBRL Taxonomy files. Following packages need to be loaded for local use:

- XBRL International specification files² (if not embedded in the software solution),
- Eurofiling files³.

Additional package including these files is published here: [Pension Funds XBRL taxonomy with external files](#). Please mind that these files shall be up to date at the moment of publication of the 2.9.0 taxonomy and will not be maintained for updates.

V.3 Sample XBRL instance documents

The package contains sample XBRL instance documents for testing purposes. In the [Pension Funds XBRL instance examples](#), 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.

V.4 Known issues

EIOPA would like to communicate that, similarly to 2.8.0 Solvency II release, due to the use of a new approach to model generation, it was not possible to create straightforward comparison between 2.7.0 (or 2.7.1) and 2.9.0 models. Nevertheless, to make it easier for users to familiarise themselves with the changes, it was decided to publish an informal change log between 2.7.1 and 2.9.0 version. It should be regarded as supplementary document. Detailed changes can be traced based on former approach excel file colour coding.

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>

VI Validations

Data checks are listed in [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](#).

Both the validations and the list of identical data points were included in new format. EIOPA would like to draw attention to significant changes in the way both sets of information are presented. As part of the changes to the validations, the definition and syntax of the business validations were changed to reflect the true number of XBRL implementations. The reason for this was the discrepancy between the technical assertions that were in the taxonomy and their business description. This resulted in difficulties in maintaining and partially decommissioning some of the rules. In addition, the process proved to be very complex and made it difficult to understand the actual operation of the validation rules. It is therefore recommended to read the Validation syntax file and the readme tab of the Pension Funds List of validations file in detail.

As a result of changes to the validation syntax, the presentation of the data type rules has also changed. To facilitate the transition to the new approach, it was decided to add in this release, as an exception, a column mapping the new validation numbers to their 2.7.1 counterparts.

In addition, EIOPA would like to announce the modification of rule S.23 in the EIOPA XBRL filling rules, requiring that mandatory artificial keys MUST NOT contain leading, trailing or double whitespaces. To enforce this rule, EIOPA has introduced a number of technical validations.

VII notes

- This 2.9.0 release 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 2.9.0 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.
- Technical implementation of the PF.52.01.24.02 allows the template to be completed with “Not applicable/All geographical areas”. However, the instructions specify that the template should be filled for each country where a sub-account is

available or where the PEPP is provided. Therefore, a PEPP provider should report for each country individually in template in PF.52.01.24.02 but can aggregate the data from the alternative investment options in that country in case these are not significant compared to the Basic PEPP.

- EIOPA would like to emphasize that it does not guarantee the stability of the layout of excel files provided as part of the package materials. However, EIOPA would like to assure that the changes should not limit nor constrain any information on the modelling or validations provided so far.

VIII 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. 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

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