An tÚdarás Pinsean
The Pensions Authority

EIOPA data reporting to the Pensions Authority
Q&A document

The Pensions Authority has provided clarifications on certain EIOPA data reporting queries. Below is a list of the queries and the clarifications.

Question Number.	Publication date	Topic	Question	Answer
1	16 July 2026	Reporting obligations	When is the first reporting reference date for IORPs and what are the deadlines for reporting the new data to the Pensions Authority?	The Authority has already made contact with the IORPs required to take part in 'Phase 1 reporting' to the Pensions Authority in 2026. Those IORPs must report to the Pensions Authority as of Q3 2026, with first reporting based on a reference date of 30 September 2026. For all other IORPs, reporting to the Pensions Authority will commence in 2027, beginning with quarterly reporting, where applicable, with a reference date of 31 December 2026, followed by annual reporting based on a reference date of 31 December 2026. The deadlines for reporting to the Pensions Authority in 2027 are not yet confirmed. These will be published on the Pensions Authority's website in due course.
2	16 July 2026	Reporting obligations	Is the new reporting to the Pensions Authority mandatory?	All IORPs are required to comply with the new reporting requirements and submit the required data to the Pensions Authority. The legislative reference is Section 26V of the Pensions Act.
3	16 July 2026	Reporting obligations	Does the new reporting to the Pensions Authority take over the current requirements for IORPs to report data to the Central Bank of Ireland (CBI) in line with the ECB Regulation (EU) 2018/231?	The new reporting requirements do not replace the reporting requirements of the CBI. IORPs are required to report to the CBI under ECB Regulation 2018/231 and must also report to the Pensions Authority under the EIOPA mandate (EIOPA-BoS-23-030).

4	16 July 2026	Reporting obligations	The template provided in Annex I of the current [EIOPA Decision] includes worksheets which the CBI do not require. Will the Pensions Authority expect to align with the CBI in these cases?	From 2027 onwards, or from Q3 2026 for IORPs selected for Phase 1 reporting, the templates generated by IORPs must incorporate, as applicable, the additional data required by EIOPA that is not currently reported to the CBI. This includes the following EIOPA reporting templates, where applicable: • Open derivatives quarterly template - PF.08.01 • Open derivatives annual template - PF.08.01 • Expenses template (annual only) - PF.05.03.24 • DB cashflow template (annual only) - PF.29.06.24 • Collective investment undertakings – look-through template (annual only) PF.06.03.24
5	16 July 2026	Reporting populations	We currently only produce 'detailed reporting' for the larger IORPs by asset size. The CBI currently allow reduced reporting for smaller IORPs. Will the Pensions Authority expect more detailed reporting for all IORPs?	The Pensions Authority will announce further details as soon as possible regarding the wider reporting obligations for all IORPs commencing in 2027.
6	16 July 2026	Reporting process	The reporting format is similar to what we report to CBI at every quarter. Will we be able to upload the same files on PA portal as well?	IORPs are required to report to the Pensions Authority in accordance with the templates outlined in EIOPA-BoS-23-030, available here.
7	16 July 2026	Reporting process	How is the new reporting to be provided to the Pensions Authority, e.g. via email, or will there be a portal in place for upload? If a portal is made available, will it include a taxonomy check of the submission?	A portal will be made available for the new regular reporting submissions to the Pensions Authority, beginning with Phase 1 reporting. Prior to accepting the submission, the portal will apply the validation rules relating to taxonomy checks and the filing rules set out in the latest available version of the EIOPA taxonomy, available here.
8	16 July 2026	Validations	Does the Pensions Authority expect to conduct its own analysis on the submission reports and to issue queries each quarter? Will the validations applied to reporting use the same parameters as	Once the taxonomy and filing rule checks are complete, the Pensions Authority will perform appropriate data quality checks and will contact IORPs in the event of any data quality issues identified. IORPs will need to remediate any data quality issues promptly in order to meet submission

			the Central Bank?	deadlines.
9	16 July 2026	Reporting obligations	Are there any automatic exemptions for pension IORPs currently in wind up?	IORPs in wind-up are not exempt from the upcoming reporting obligations to the Pensions Authority.