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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	20 Oct 2026 (updated)	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, i.e., with first reporting based on a reference date of 30 September 2026. For all other in-scope IORPs, the new reporting to the Pensions Authority will commence in 2027, beginning with Q4 2026 quarterly reporting for schemes subject to detailed reporting, followed by annual 2026 reporting for all in-scope schemes based on a reference date of 31 December 2026 for all in-scope schemes. 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	20 Oct 2026 (updated)	Reporting obligations	Is the new reporting to the Pensions Authority mandatory?	All in-scope 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. In addition, all IORPs are reminded of their continuing obligation to report the annual scheme information and, as relevant, the annual actuarial data, set out in schedules J and L of the Occupational Pension Schemes (Disclosure of information) Regulations, 2006, as amended.

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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	22 Oct 2026 (updated)	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.08.01.25 • Open derivatives annual template - PF.08.01.24 • DB cashflow template (annual only) - PF.29.06.24 • Collective investment undertakings – look-through template (annual only) PF.06.03.24 In relation to Expenses template PF.05.03.24, the Pensions Authority has decided it will not require IORPs to report according to EIOPA-BoS 21/426 at this time. Therefore, IORPs should report expenses in accordance with national accounting principles only, using PF.05.03.24.01.
5	20 Oct 2026 (updated)	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?	Detailed/full XBRL reporting to the Pensions Authority The Authority will collect detailed quarterly and annual EIOPA data from all schemes included on the Central Bank's '*List of Pension Funds Subject to Detailed Reporting*' for each period. These schemes must ensure that the templates listed in the Appendix are reported. See also response to Question 14.

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				Reduced XBRL reporting to the Authority The Authority will contact all other in-scope IORPs directly to advise where there is a requirement to report specified reduced annual data to the Authority. Selected IORPs will be required to report the specified reduced data in XBRL format and as at 31 December each year, regardless of the scheme's year-end date, commencing with 31/12/2026 reporting. All schemes subject to reduced XBRL reporting to the Authority will receive confirmation in the coming weeks.
6	20 Oct 2026 (updated)	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?	The Central Bank and the Pensions Authority have agreed that schemes subject to detailed reporting may submit a single XBRL file to the Central Bank portal and the Pensions Authority portal for each reporting period provided the XBRL file satisfies all relevant EIOPA and ECB data requirements. The file naming convention specified by the Central Bank can also be used for detailed reporting to the Pensions Authority. Schemes must ensure that any resubmissions or data corrections for any reporting period are reported **both to the Authority and the CBI simultaneously**, regardless of the body that raised the data query prompting the resubmission.
7	20 Oct 2026 (updated)	Reporting portal	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. Access to the portal will be gained through IPS (formerly PDR). Registered Administrator groups will have access to an 'EIOPA Reporting card' within IPS which will direct them to the EIOPA XBRL file submission portal. Access to the XBRL portal will therefore be managed through the Authority's existing IPS user and group access controls.

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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 the Central Bank?	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 deadlines.
9	20 Oct 2026 (updated)	Reporting obligations	Are there any automatic exemptions for pension IORPs currently in wind up?	In-scope IORPs in wind-up are not exempt from the upcoming reporting obligations to the Pensions Authority.
10	20 Oct 2026	Derivatives reporting - PF.08.01.24 PF.08.01.25	Does the €1bn threshold apply only to the quarterly Open Derivatives template, i.e., if a scheme with less than €1bn assets holds open derivatives and is subject to detailed EIOPA reporting, is that scheme required to report the annual Open Derivatives template?	All schemes subject to detailed reporting must, irrespective of the value of the scheme's assets, complete the Open Derivatives template in annual reporting where the scheme holds open derivatives directly. Please refer to EIOPA's technical instructions for further information. These instructions specify that the Open Derivatives template must be reported each quarter where a scheme has more than €1bn assets. Schemes subject to quarterly reporting that have less than €1bn assets can, on a voluntary basis, complete the Open Derivatives template as part of their quarterly return, if they so wish.
11	20 Oct 2026	Submission deadlines	For schemes subject to Phase 1 reporting to the Pensions Authority, we note that the submission deadline is 2 weeks ahead of CBI. Can the Pensions Authority align with the CBI's reporting deadlines?	Having considered the practical issues raised by Phase 1 schemes, the Pensions Authority agreed to extend the Phase 1 submission deadline to 18 November 2026 to align with the Central Bank's submission deadline. The Pensions Authority cannot, however, guarantee any future alignment of its quarterly reporting deadlines with those of the Central Bank, and any future alignment will be largely dependent on the quality of data received in Phase 1.

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12	20 Oct 2026	CIU – 'look through' reporting PF.06.03.24	In addition to the investment information provided to CBI, the new reporting requirements introduce a significant additional level of granularity through the template titled 'Collective investment undertakings – look-through approach'. This is a particularly challenging requirement in operational terms and we would be grateful if the PA could consider permitting reporting on this template at fund level rather than full look-through asset level, at least initially.	All schemes with more than €1bn assets must complete the 'Collective investment undertakings - look through approach' template where the scheme's direct investments in collective investment undertakings (CIUs) exceed 10% of total scheme investments. The CIU look-through information reported by such schemes may cover only 90% of the value of the scheme's total CIU investments (the remaining 10% residual CIU investments can be reported as 'CIC_4', country 'AA' and 'Aggregated currencies due to application of threshold'). Schemes should note that this look-through reporting is not conducted on a 'line-by-line' basis but rather, the underlying investments of each CIU must be aggregated according to asset category, issuer country and currency. Please refer to EIOPA's technical instructions for further information.
13	20 Oct 2026	EIOPA templates	We do not currently report liabilities in our quarterly reports to the CBI. Can you confirm that this is a PA specific requirement?	The Pensions Authority needs to collect liability values from schemes in the quarterly returns to meet its EIOPA obligations. We understand that the Central Bank will accept any additional values required by the Pensions Authority in the returns submitted to them in accordance with the 'one file principle' for detailed reporters.
14	20 Oct 2026	ECB templates	For CBI purposes, we report Pension Fund Reserves (EP.02.01.30). Will the Pensions Authority accept this information in our submission file?	The Pensions Authority will accept template EP.02.01.30 and all other templates required by the Central Bank, in accordance with the 'one file principle' for detailed reporting.

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Appendix 1 – Additional information (updated)

Quarterly templates for submission to the Pensions Authority

- Content of the submission (PFE.01.01.31)
- Basic information (PFE.01.02.31)
- Balance sheet (PFE.02.01.30) to include liability reporting*
- List of assets (PFE.06.02.31)
- Open derivatives (PF.08.01.25) required where assets exceed €1bn

Detailed reporting annual templates for submission to the Pensions Authority

- Content of the submission (PFE.01.01.30)
- Basic information (PFE.01.02.30)
- Balance sheet information (PFE.02.01.30)
- List of assets (PFE.06.02.30)
- Open derivatives (PF.08.01.24)
- Investment income (PF.09.02.24)
- Changes in technical provisions (PFE.29.05.30)
- Member data (PFE.50.01.30)
- Contributions, benefits paid, transfers (PF.51.01.24)
- Expenses (PF.05.03.24)
- Cross border activities (PF.04.03.24)

Additional annual templates required for schemes with assets greater than €1bn

- Collective investment undertakings - look through approach (PF.06.03.24)
- DB Cash-flows (PF.29.06.24)

*Schemes subject to quarterly reporting must ensure to complete the liability section of the quarterly Balance Sheet template, i.e., a value must be reported in R0280 (Technical provisions) and R0320 (Total liabilities) in each quarterly submission. Defined Benefit schemes should report the most recent annual accounting liability valuation in each quarterly return.

Document history

Version	Date	Version notes
Version 1	16/07/2026	First published
Version 2	19/10/2026	Updates to questions 1, 2, 5, 6, 7 and 9 Addition of questions 10, 11, 12, 13 and 14
Version 3	22/10/2026	Updates to question 4, 10 and Appendix (question 5)