

E.02.01 – Pension entitlements (template for ESCB purposes)

General comments:

This template contains information required for statistical purposes on pension entitlements (which are identified in column C0102 of template S.14.01 “ and should be included in this template if the C0102 is reported as “1. – yes”.

COLUMN	ITEM	INSTRUCTIONS
EC0010/ ER0010	Pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to the reporting undertaking’s pension schemes, including both occupational and individual pension plans.
EC0010/ ER0020	Of which: Pillar II pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II pension entitlements. Pillar II pension entitlements refer to occupational pension plans only and hence are a subset of the total pension entitlements. In some cases, undertakings may need to make assumptions/approximations to provide these data.
EC0010/ ER0030	Pillar II defined benefit pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II defined benefit pension entitlements. In a defined benefit pension scheme, the level of pension benefits promised to participating employees is determined by a formula agreed in advance. The liability of a defined benefit pension scheme is equal to the present value of the promised benefits. In some cases, undertakings may need to make assumptions/approximations to provide these data.
EC0010/ ER0040	Pillar II defined contribution pension entitlements	Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II defined contribution pension entitlements. In a defined contribution scheme, the benefits paid are dependent on the performance of the assets acquired by the pension scheme. The liability of a defined contribution

		<p>scheme is the current market value of the scheme's assets.</p> <p>In some cases, undertakings may need to make assumptions/approximations to provide these data.</p>
EC0010/ ER0050	Pillar II hybrid pension entitlements	<p>Amount of gross technical provisions as a whole and gross best estimate relating to Pillar II hybrid pension entitlements.</p> <p>Hybrid schemes combine elements of defined contribution and defined benefit schemes.</p> <p>In some cases, undertakings may need to make assumptions/approximations to provide these data.</p>