User Guide for remuneration reporting

Commission de Surveillance du Secteur Financier

User Guide for remuneration reporting

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Update information

Date	Version	Changes
30/06/2023	1.0	Creation of the document
09/08/2023	1.1	Changes: - It is now possible to correct a report in status "Waiting for feedback". - "Rejected by CSSF" status is removed. Instead, the existing status "Rejected" is used. - New error codes added (REM013 and REM014).
03/11/2023	1.2	New error codes added (REM015 and REM016).
15/5/2024	1.3	Adding "Gender Pay Gap" reporting
31/03/2025	1.4	Adding "Diversity Benchmarking" reporting
29/05/2026	1.5	Changes: - Wordings of report statuses have been reviewed. - Error code REM012 is removed. The report version taken into account by the CSSF for each data collection year is the latest report submission. - As of now, follow-up dashboards display the list of reports that entities are expected to submit to the CSSF. Moreover, submitted reports are grouped by data collection year in the dashboard.

1. Glossary

Notion	Definition
S3	S3 – or "simple storage service" – is the object storage protocol (through a web service interface) used by the CSSF for the file exchange. In this context, S3 simply refers to the protocol for managing object storage and does not rely on any services provided by commercial cloud providers.
Bucket	A bucket is a container for objects. S3 stores data as objects within buckets. An object is a file and any metadata that describes the file. Each entity manages its own separate buckets to be used for each report type.
IT Expert	The "IT Expert" is an eDesk specific role that is granted by the "Advanced User" of the entity to the person managing access to the S3 API. A person with this role is responsible for creating, viewing and revoking access keys.
Human Resources responsible	The "Human Resources responsible" is an eDesk specific role that is granted by the "Advanced User" of the entity to the person in charge of submitting the remuneration reporting to the CSSF. Only the users with this role have access to remuneration procedures on the eDesk platform.
EBA	European Bank Authority
XBRL-XML	*eXtensible Business Reporting Language* The EBA requires this format for the remuneration reporting from financial year 2022 onwards.

2. Introduction

On 26 May 2023, the CSSF published the following three circulars, adopting the Guidelines of the European Banking Authority ("EBA") on remuneration data collection exercises:

- Circular CSSF 23/836 adopting the EBA Guidelines on the benchmarking exercises on remuneration practices, the gender pay gap and approved higher ratios under Directive 2013/36/EU ("EBA/GL/2022/06");
- Circular CSSF 23/838 adopting the EBA Guidelines on the benchmarking exercises on remuneration practices and the gender pay gap under Directive (EU) 2019/2034 ("EBA/GL/2022/07"); and
- Circular CSSF 23/837 adopting the EBA Guidelines on the data collection exercises regarding high earners under Directive 2013/36/EU and under Directive (EU) 2019/2034 ("EBA/GL/2022/08")
- Circular CSSF 24/858 adopting the EBA Guidelines on benchmarking of diversity practices, including diversity policies and gender pay gap, under Directive 2013/36/EU and Directive (EU) 2019/2034 (EBA/GL/2023/08)

These Guidelines organise the following remuneration data collection exercises, as mandated by requirements in the CRD and IFD frameworks:

- EBA remuneration benchmarking exercise including
    - Remuneration benchmarking of a sample of CRR institutions;
    - Remuneration benchmarking of a sample of non-SNI IFR investment firms;
- EBA high earners exercise including
    - High earners (earning more than €1m) data collection of CRR institutions;
    - High earners (earning more than €1m) data collection of non-SNI IFR investment firms;
- EBA higher ratio exercise including
    - Approved higher ratios data collection of all CRR institutions that have approval.
- EBA gender pay gap exercise including
    - Gender pay gap data collection of a sample of CRR institutions;
    - Gender pay gap data collection of a sample of non-SNI IFR investment firms.
- EBA diversity benchmarking exercise including
    - Diversity benchmarking data collection of a sample of CRR institutions;
    - Diversity benchmarking collection of a sample of non-SNI IFR investment firms.

Objectives of this document

In the framework of the three circulars mentioned above, the general objective of this document is to provide technical information on the EBA remuneration data collection exercises.

The information detailed herein relates to:

- Technical overview of the reporting system;
- Data and file format of the reports;
- Data validation and feedbacks.

3. Scope

3.1. EBA remuneration benchmarking exercise

The CSSF is requiring the following entities:

a) A sample of CRR institutions, as defined in point (11a) of Article 1 of the amended Law of 5 April 1993 on the financial sector ("LFS");

b) A sample of non-SNI IFR investment firms, as defined in point (9a-2) of Article 1 of the LFS;

to participate to this data collection exercise.

Entities that are in scope of the EBA exercises will be informed by letter in due course.

3.2. EBA high earners exercise

The CSSF is requiring the following entities:

c) all CRR institutions, as defined in point (11a) of Article 1 of the LFS;

d) all non-SNI IFR investment firms, as defined in point (9a-2) of Article 1 of the LFS;

to participate to this data collection exercise.

Entities that are in scope of the EBA exercises will be informed by letter in due course.

3.3. EBA higher ratio exercise

The CSSF is requiring the following entities:

e) all CRR institutions, as defined in point (11a) of Article 1 of the LFS, that have an approved higher ratio in accordance with Article 38-6 (1) (g) (ii) of the LFS;

to participate to this data collection exercise.

Entities that are in scope of the EBA exercises will be informed by letter in due course.

3.4. EBA gender pay gap exercise

The CSSF is requiring the following entities:

f) A sample of CRR institutions, as defined in point (11a) of Article 1 of the LFS;

g) A sample of non-SNI IFR investment firms, as defined in point (9a-2) of Article 1 of the LFS;

to participate to this data collection exercise.

Entities that are in scope of the EBA exercises will be informed by letter in due course.

3.5. EBA diversity benchmarking exercise

The CSSF is requiring the following entities:

h) A sample of CRR institutions, as defined in point (11a) of Article 1 of the LFS;

i) A sample of non-SNI IFR investment firms, as defined in point (9a-2) of Article 1 of the LFS;

to participate to this data collection exercise.

Entities that are in scope of the EBA exercises will be informed by letter in due course.

4. Technical guidance

4.1. Means of communication

XBRL report submission

The reports regarding the five remunerations data collection can be submitted through the following means of communication:

- A solution based on the submission of a structured file through S3 (“simple storage service”) protocol;
- An online solution through dedicated eDesk procedures.

XBRL report analysis

After report submission, an automatic analysis is performed. In case only warnings are raised after this first report analysis, these warnings must be justified via the dedicated online procedure available on the eDesk platform.

4.2. Standard requirements

4.2.1. eDesk prerequisites

Regardless of the means of communication used for the reporting submission, an eDesk[1] enrolment process is required. Therefore, unless you already have an eDesk user account, we invite you to enrol.

Context information	Necessary actions
• To set up their account, every eDesk user needs a valid **LuxTrust certificate** for identification and authentication purposes. The certificate can either be private or professional. Any LuxTrust product (token, smartcard, app,…) can be used.	1. Ensure to have a **LuxTrust certificate**. If necessary, information on how to order a LuxTrust certificate can be found in chapter 2 of the *eDesk Authentication User Guide*[2]. 2. Go to the eDesk homepage, click on "Log in" in the upper right corner, then, click on "Log in with LuxTrust" and **create your eDesk account.** Further information can be found in chapter 4.1 of the *eDesk Authentication User Guide*.
• Once a user account is created, it has to be linked to the entity/entities the user is working for.	3. Once you have created your eDesk account, start a "**New entity link request**" as explained in chapter 4.2.2 of the *eDesk Authentication User Guide*. Even if you would like to apply to become advanced user, you have to start a "new entity link request" first.
• The "New entity link requests" are treated (accepted or rejected) by an **advanced user** of your company. • As a consequence, **each entity using eDesk needs (at least)** one **advanced user**. To become an advanced user, the candidate has to send a "New advanced user request" including a mandate and some accompanying documents to the CSSF via the eDesk Portal. The request will be accepted (or rejected) after verification performed by the CSSF.	4. If your firm has not yet an advanced user or if the firm wants to set-up additional advanced user roles, it should designate (at least) one and the latter should start a **"New advanced** user **request"**. The exact application procedure is described in chapter 4.2.3 of the *eDesk Authentication User Guide*. 5. The advanced user has to **approve** (or reject) **the "new entity link requests"** as explained in chapter 4.3 of the *eDesk Authentication User Guide.*
• For remuneration reporting, access to the online procedures is restricted to	6. The advanced user should assign **specific roles**[3] to the according

[1] Link to eDesk platform: https://edesk.apps.cssf.lu/

[2] On the eDesk Portal homepage, the eDesk Authentication User Guide (pdf file) is a guide that describes how to configure authentication and that can be found in the "Getting started" menu.

[3] "Human resources responsible" specific role for remuneration online procedures and "IT expert" for S3 solution.

specific roles within the entity. These roles are also managed by the advanced user(s).	participants of this phase. See chapter 4.3.5 of the *eDesk Authentication User Guide* to find out how to proceed.

All key information on the eDesk authentication is available in the **eDesk Authentication User Guide** on the eDesk homepage.

4.2.2. Reporting file

4.2.2.1. Technical format

All reports related to the remuneration data collection exercises have to be provided in XBRL-XML (eXtensible Business Reporting Language) format.

The XBRL taxonomies to be used for reporting purposes have been published by the EBA at the following address:

- For scope 3.1 to 3.4: Reporting framework 3.2
- For the EBA diversity benchmarking (3.5) : Reporting framework 3.5

All XBRL instances to be sent to the CSSF have to be fully compliant with the XBRL guidelines defined by the EBA.

Reporting file must be transmitted via a compressed .zip format containing one single .xbrl file.

As described in section below, the submitted file names should comply to the mandatory file naming convention for .zip file and .xbrl file.

4.2.2.2. Naming convention

The mandatory file naming convention for .zip files is specified below.

Format: TYREXDIR-ENNNNNNNN-YYYY-MM-DD.ext

Code	Meaning	Structure	Authorised value
TYR	Reporting type	Char(3)	‘REM’ (constant)
EX	Data collection exercise	Char(2-3)	‘BM’ or ‘HE’ or ‘HR’ or ‘GAP’ or ‘DBM’ ‘BM’: EBA benchmarking exercise ‘HE’: EBA high earners exercise ‘HR’: EBA higher ratio exercise ‘GAP’: EBA Gender Pay Gap ‘DBM’: EBA diversity benchmarking

Code	Meaning	Structure	Authorised value
DIR	Direction	Char(3)	'REP' (constant) File sent to the CSSF
-	Separator	Char(1)	'-' (constant)
E	Reporting entity	Char(1)	'B' or 'P'
NNNNNNNN	Identification number	Number(8)	00000001…99999999 (CSSF code of the entity)
-	Separator	Char(1)	'-' (constant)
YYYY	Reference date (year)	Char(4)	superior or equal to 2022
-	Separator	Char(1)	'-' (constant)
MM	Reference date (month)	Char(2)	'12' (constant)
-	Separator	Char(1)	'-' (constant)
DD	Reference date (day)	Char(2)	'31' (constant)
.ext	Extension	Char(5)	.zip (constant)

The same naming convention will apply for the XBRL report included in the zip file, but with .xbrl as extension: TYRDIR-ENNNNNNNN-YYYY-MM-TTTTTT-DD.xbrl

Example:

.ZIP	XBRL
REMBMREP-B000000001-2022-12-31.**zip**	REMBMREP-B000000001-2022-12-31.**xbrl**

4.2.2.3. Formal verification rules

The CSSF will proceed to evaluate the submitted ZIP file which entails a series of formal verifications in order to ensure its compliance.

An indicative table of the rules to which a notification file may be subject is available in "Annex 1 – Formal verification rules" (in section 7.1).

The following controls are made:

- Technical control (nomenclature check, file validity);

- EBA Taxonomy control (validation rules and other taxonomy checks referring to the Reporting framework 3.2 or Reporting framework 3.5 for the EBA diversity benchmarking) ;
- EBA Filing rules control (referring to the EBA document : EBA Filing Rules 5.2 or EBA filing rules v5.5 for the EBA diversity benchmarking). Please note that some of the rules are marked "MUST", others are marked "SHOULD". The CSSF will usually not generate errors for the "SHOULD" rules.

4.3. S3 system submission

The process for submitting remuneration reporting via S3 system is the following:

(a) File collection through S3 system;[4]
(b) Formal verification of the uploaded reporting file;
(c) Feedback sending.

4.3.1. S3 protocol

S3 ("simple storage service") solution is the object storage through a web service interface used by the CSSF for the file exchange through a S3 compatible transfer client.

S3 stores data as objects within buckets. An object is a file and any metadata that describes the file. A bucket is a container for objects. An entity will be linked to one bucket divided into two folders:

- "submission": for the reporting files;
- "feedback": for the feedback files.

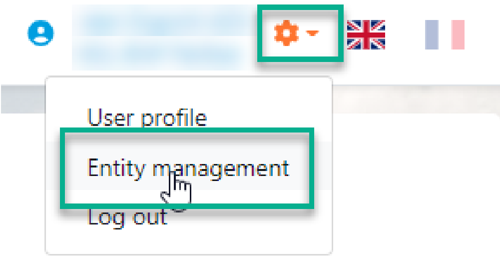
4.3.2. Enrolment process

To access and use the S3 system, an enrolment process performed through eDesk is required (see section 4.2.1).

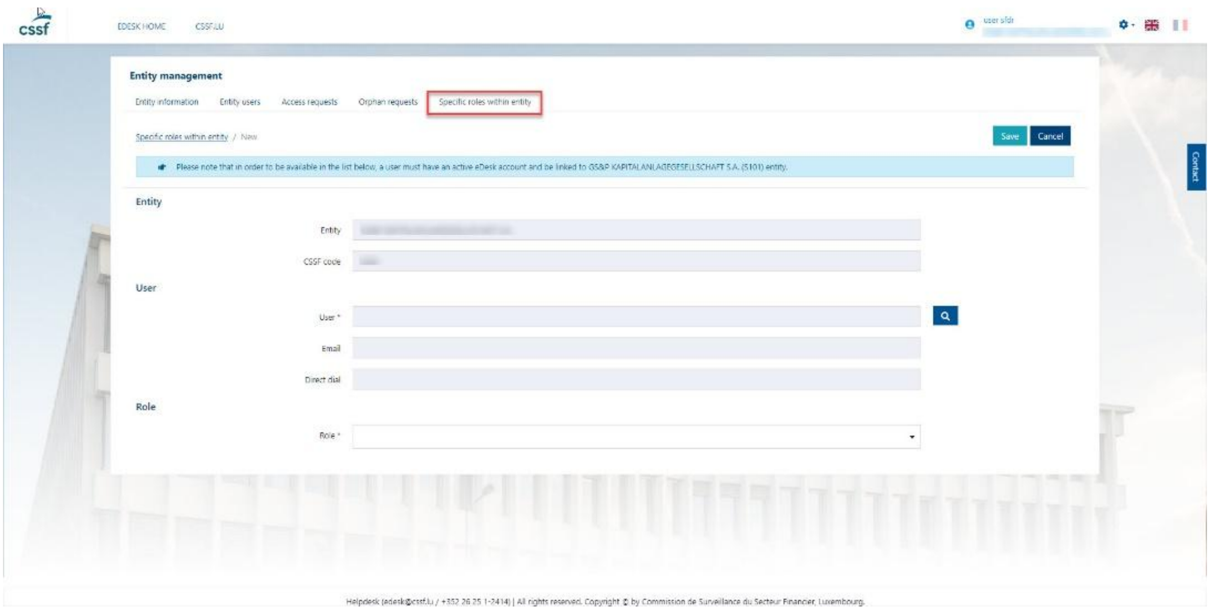
4.3.2.1. Defining the "IT Expert" role

Once authentication in eDesk is done, the "Advanced user" can access the "Entity management" menu:

[4] Note that S3 simply refers to the protocol for managing object storage and not to any service provided by commercial cloud providers.



The "Advanced user" can then attribute the specific role of "IT Expert" to anyone linked to the entity, with IT knowledge and responsibilities within the entity:



After reaching the "Specific role within entity" tab, choose a user first by using the magnifying glass. Double-click on the chosen person to get the "IT Expert" role.

Select the "IT Expert" role and click on "save" in the top right corner.

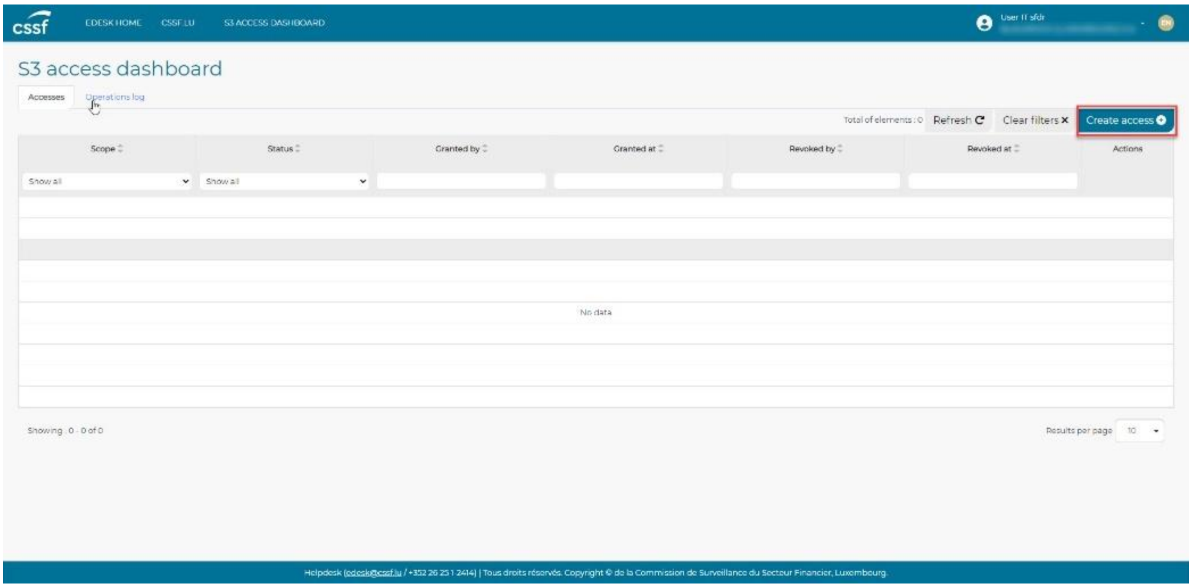
The "IT Expert" is now identified and can access the IT management console.

The IT management console allows managing the accesses of the technical users in the S3 system.

4.3.2.2. Collecting the S3 credentials

The "IT Expert" has to connect on the eDesk IT management console (Production link: https://edesk.apps.cssf.lu/edesk-itmgt).

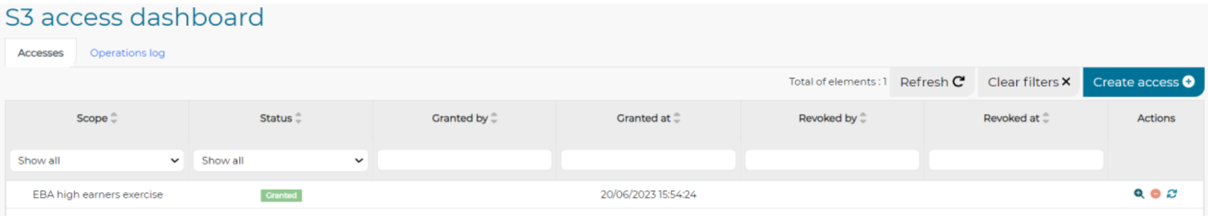
Log in to get to the S3 access dashboard.



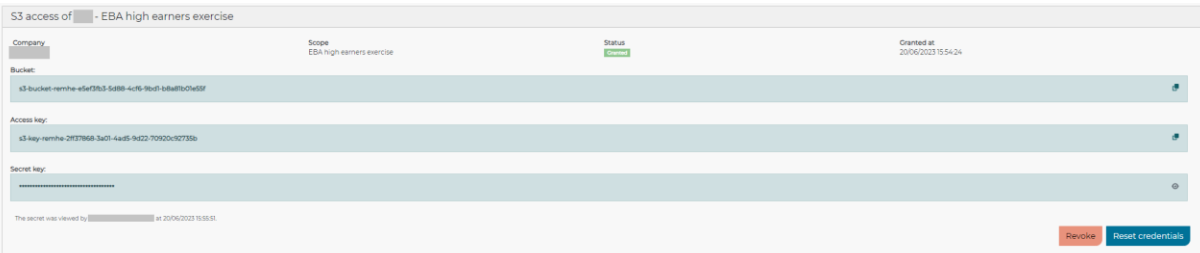
Click on the "Create access" button.

Select the right scope ("EBA remuneration benchmarking exercise", "EBA high earners exercise" or "EBA higher ratio exercise") and click on the "Create" button.

The access is now granted.



Double-click on this new line or click on the "Open" button in the "Actions" column and access the "S3 access" details page to collect the S3 credentials.



Save the information provided (bucket, access key, secret key). In order to copy the secret key, press the eye on the right side of the screen. Pay attention to the message: **the secret key can only be viewed once, if you lose it, you will need to reset your credentials.**

If needed, you can also revoke your access by clicking on the button "Revoke".

4.3.2.3. Access the S3 module

You can now use the credentials to access the S3 module through a S3 compatible transfer client. Any S3 compatible transfer client can be used to upload and download files manually and any S3 compatible SDK can be used to automate it.

The production URL to be used is the following one: https://s3.apps.cssf.lu.

In S3 you will use:

- The "submission" folder to upload files in .zip format;
- The "feedback" folder to retrieve feedbacks.

Depending on the transfer client, "submission" folder may have to be manually created.

4.3.3. Reporting submission

The ZIP file MUST be uploaded to the "submission" folder in S3. No upload is allowed into other folders (e.g. "feedback" folder is only dedicated to CSSF feedbacks).

Reporting file must be transmitted via a compressed .zip format containing one single .xbrl file.

The responsibility of the bucket is to grant access to our system. It is not intended for long term storage. Regular cleaning might be performed by the CSSF.

4.3.4. CSSF feedback file

It is up to the submitter to monitor transmission correctness.

A feedback file in JSON format is systematically generated for each file transmitted via S3 system and made available in the "feedback" folder.

The schema concerning the data of the generated feedback is available in the CSSF feedback file.

Please ensure that you have received a feedback file for the last file sent before submitting a new file. Feedback generation could take some time. If you do not receive a response within one working day, please contact our dedicated technical support team at edesk@cssf.lu.

4.3.4.1. Naming convention

The file naming convention for feedback files is specified below.

Format: TYREXDIR_SourceFileName_TrackingCode.ext

Code	Meaning	Structure	Authorised value
SourceFileName	Report filename	Char(29)	Submitted file name - Refer to the ZIP File name structure in section 4.2.2.2
_	Separator	Char(1)	'_' (constant)
UUID	uuid format	Char(N)	Unique identifier following the RFC4122 norm
.ext	Extension	Char(5)	.json (constant)

Source filename	Feedback filename
REMBMREP-B000000001-2022-12-31.**zip**	REMBMREP-B000000001-2022-12-31_f65afbf7-deea-4a9f-b66f-4eb1cf88d37d.**json**

4.3.4.2. File content

A feedback file contains several information about the report identification:

- The unique tracking code related to the submitted report;
- The report reception date (in UTC);
- The reference date of the report;

And the following information about the report:

- The status of the S3 submission ("Rejected" if report status is "Rejected", otherwise "accepted");
- The report status;
- The list of errors and/or warnings which have been raised during the analysis performed by the system;

The report status and the XBRL analysis status can have different values and are listed in "Annex II – Report statuses and XBRL analysis statuses" in section 7.2.

The list of errors and/or warnings contains the results of the validation against the formal verification rules as mentioned in section 4.2.2.3.

4.4. eDesk online solution

The following online procedures are available on the eDesk platform (eDesk homepage) to participate to the remuneration data collection exercises mentioned in this document:

- EBA benchmarking remuneration exercise;
- EBA high earners exercise;
- EBA higher ratio exercise (only available for credit institutions);
- EBA Gender Pay Gap;
- EBA diversity benchmarking.

4.4.1. Authentication

The person in charge of submitting the remuneration reporting is required to have an eDesk account (available with a LuxTrust authentication) and must be linked to the concerned entity (the concerned CRR institution or non-SNI IFR investment firm) for that purpose.

eDesk pre-requisite as described in section 4.2.1 are needed.

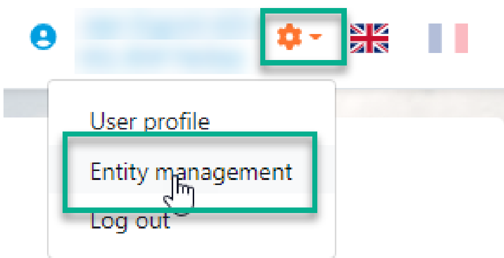
4.4.2. Enrolment process

To access and use the online procedures, an enrolment process performed through eDesk is required (section 4.4.2).

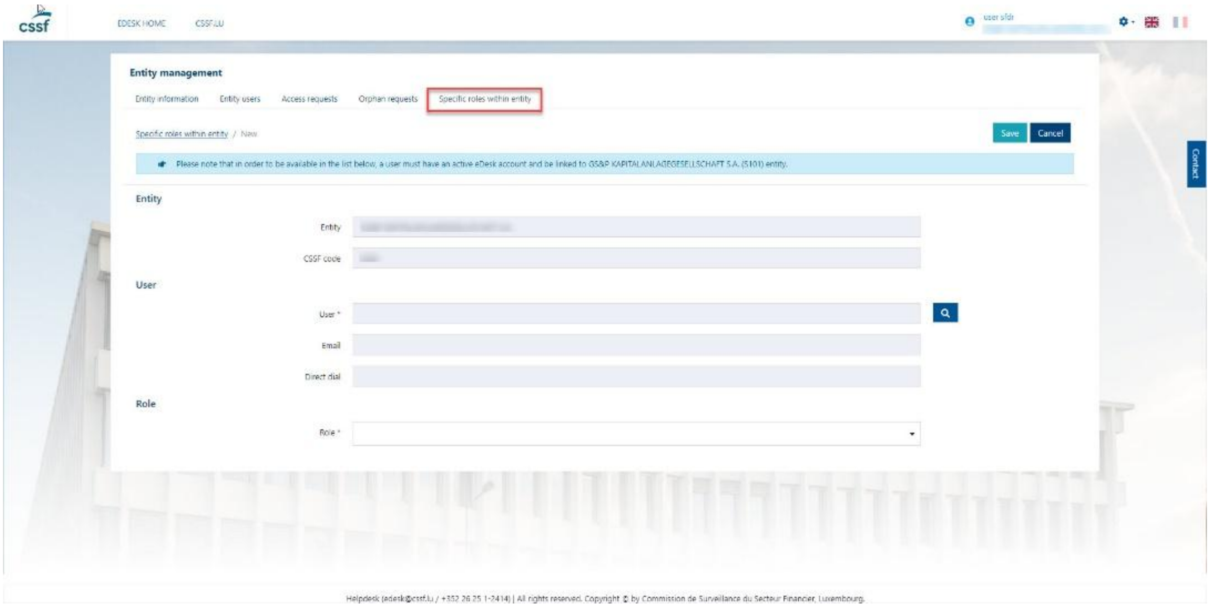
Defining the "Human Resources responsible" role

To access the online procedures mentioned above, the person in charge of submitting the remuneration reporting is required to have the specific role "Human Resources responsible" assigned to his/her eDesk user. This role is managed by the advanced user(s) and should be assigned to a user as follow.

Once authentication in eDesk is done, the "Advanced user" can access the "Entity management" menu:



The "Advanced user" can then attribute the specific role of "Human Resources responsible" to anyone linked to the entity:



After reaching the "Specific role within entity" tab, choose a user first by using the magnifying glass. Double-click on the chosen person to get the "Human Resources responsible" role.

Select the "Human Resources responsible" role and click on "save" in the top right corner.

The person in charge of submitting the remuneration reporting has now the "Human Resources responsible" role and can access the online procedures to participate to the several remuneration data collection exercises.

Please note that the "Human Resources responsible" role can be assigned to several users within the same entity.

4.4.3. Follow-up dashboards

All eDesk users having the "Human Resources responsible" specific role can access the dedicated eDesk procedure leading to the main dashboard named "EBA Remuneration reports", where they can find the list of the following data collection exercises related to EBA Remuneration reports:

- EBA benchmarking remuneration exercise,
- EBA high earners exercise,
- EBA higher ratio exercise (only available for credit institutions),
- EBA Gender Pay Gap,
- EBA diversity benchmarking.

Except for "EBA higher ratio exercise", each procedure related to a specific data collection exercise gives access to a dedicated dashboard, which lists all the expected reports your entity must submit to the CSSF. Every row in these dashboards represents one data collection year for which a report submission is expected from your entity by the CSSF.

The following information are displayed for each expected report:

- Data collection year: year for which a report is expected to be submitted. When a report should be submitted in data collection year YYYY, related reference date (included in report and report filename) should be 31/12 of previous year (YYYY-1).
- Deadline: report must be submitted by this date COB.
- Last submission: date of the latest report submission.
- Status: it is set to "Expected" by default. Then, it is set to the status of the latest submission for this data collection year. Please refer to Annex II for more details about the several possible report statuses.
- Action: possible action to be performed on the expected report.

Regarding "EBA higher ratio exercise", no expected reports are displayed in the dashboard. If your entity must report information on the decisions taken by the shareholders or owners of a CRR institution on the approved higher maximum ratio pursuant to article 38-6 (1) (g) of the LFS, then data must be submitted through the dedicated procedure via the "Add new reporting file" button – available in the upper right corner of the dashboard. Although no expected report is listed, submitted reports will be displayed and will be grouped by data collection year in the dashboard. Status will be the status of the latest submission for the concerned data collection year.

Regarding "EBA high earners exercise", any report which is expected by the CSSF is listed in the dashboard as an expected report. However, if your entity needs to declare high earners for a data collection year which is not listed in the dashboard, it is possible to do so by submitting a report through the dedicated procedure via the "Declare new high earners" button – available in the upper right corner of the dashboard. Your entity only needs to ensure the submitted file names comply to the mandatory file naming convention for .zip file and .xbrl file, including the proper reference date. Please note that, if reference date is YYYY-MM-DD, then data collection year will be YYYY+1.

For every data collection exercise, it is possible to access the details of any expected report via the "Consult" button available in the "Action" column of each expected report listed in the dedicated follow-up dashboards. Firstly, the detailed information about the latest received version of the report for this data collection year is available. Then, users can consult the history of any submitted versions of the expected report, i.e. all submitted reports created and sent:

- Either through the eDesk channel by a user linked to the entity of the authentified user;
- Or through the S3 system.

4.4.4. Creation and submission of a report

The submission of a new remuneration report is possible:

- Either via the "Upload file" button available in the "Action" column of each expected report listed in the dedicated follow-up dashboard,

- Or via the "Declare new high earners" button for "EBA high earners exercise" procedure, when no expected report is available for the concerned data collection year,
- Or via the "Add new reporting file" button for "EBA higher ratio exercise" procedure.

Once a report has been submitted for one data collection year, then it is possible to access the detail of any expected report via the "Consult" button available in the "Action" column of each expected report listed in the dedicated follow-up dashboard. This gives access to a consultation screen where users can submit a new version of the report related to the concerned data collection year:

- Either via the "Update declaration" button for "EBA high earners exercise" procedure,
- Or via the "Upload new version" button for all other procedures.

In case the report is rejected (because of detected errors or because of CSSF rejection after data analysis – report status is "Rejected by the CSSF"), it will be possible again to submit a report for this reference date (entities must re-submit a corrected version of their report until the newer version of the report gets the status either "Action required" or "Submitted to CSSF").

In case the report is in status "Action required", it is still possible to correct this report by simply sending a newer version of it. If report should not be corrected, but still raise XBRL warnings, these warnings must be justified through eDesk as detailed in section 4.5. Once XBRL warnings explanations are sent to the CSSF through eDesk, report gets status "Submitted to CSSF".

As a reminder, the report status can have different values and are listed in "Annex II – Report statuses and XBRL analysis statuses" in section 7.2.

Regarding "EBA high earners exercise", if the entity does not have any high earner to report although there is an expected report for the concerned data collection year, it is necessary to submit this information via the dedicated procedure on the eDesk platform. Sending the confirmation of the fact that no high earner had to be reported for one particular data collection year, is possible:

- Either via the "Declare" button available in the "Action" column of each expected report listed in the follow-up dashboard,
- Or via the "Update declaration" button available in the consultation screen where the details of the dedicated expected report are displayed (this consultation screen is accessible once a first report has been submitted for the concerned data collection year. It can be reached by clicking on the "Consult" button available in the "Action" column of the expected report).

These buttons allow you to choose between:

- declaring high earners within your entity by submitting a report file
- or declaring having no high earner within your entity without submitting any report file.

As mentioned in section 4.2.2.2, the submitted file names should comply to the mandatory file naming convention for .zip file and .xbrl file.

Reporting file must be transmitted via a compressed .zip format containing one single .xbrl file.

As mentioned in section 4.2.2.3, following controls are performed on the uploaded file:

- Technical control (nomenclature check, file validity);
- EBA Taxonomy control (validation rules and other taxonomy checks);
- EBA Filing rules control.

Firstly, technical checks are performed on the filename and the file itself. In case an error is raised, the report gets the status "Rejected by CSSF" and the XBRL analysis status stays empty. Otherwise, report is automatically analysed by the system.

Secondly, once the XBRL analysis is performed:

- Either at least one error is raised. In this case, the report gets the status "Rejected by CSSF" and the XBRL analysis status is "Error". This means a new corrected version of the report must be submitted by the entity.
- Or only warnings are raised. In this case, the report gets the status "Action required" and the XBRL analysis status is "Warning". This means no error has been detected in the report, however all XBRL warnings must be justified by adding a related comment via the eDesk platform (see section 4.5). Once all warnings are commented, all these information must be submitted to the CSSF via the eDesk platform, and the report gets the status "Submitted to CSSF". The report will now be analysed by the CSSF.
- Or no warning/error is raised. In this case, the report gets the status "Submitted to CSSF" and the XBRL analysis status is "Done". This means the report will now be analysed by the CSSF.

After the CSSF analysed all these information, report can be:

- Either validated by the CSSF (the report gets the status "Accepted by CSSF" and no further action is expected on the entity side);
- Or rejected by the CSSF (the report gets the status "Rejected by CSSF" and a new corrected report must be submitted by the entity).

4.5. Submission of the XBRL warnings justifications

When only warnings are raised by the XBRL analysis, the report gets the status "Action required" and the XBRL analysis status is "Warning". This means no error has been detected in the report, however all XBRL warnings must be justified by adding a related comment via the eDesk platform.

Therefore, the person in charge of submitting the remuneration reporting must:

- access the dedicated procedure in the eDesk platform,
- consult the details about the concerned report to see the list of all XBRL warnings,
- and add a comment to each warning in order to justify it.

Once all XBRL warnings are commented (a justification is mandatory for each XBRL warning raised), all these information must be submitted to the CSSF for analysis, by clicking on the

"Submit all explanations" button (to be able to submit explanations and see this button, report version in status "Action required" should be the latest one of the concerned data collection year). Afterwards, the report gets the status "Submitted to CSSF" and it will be analysed by the CSSF.

4.6. Reporting entities obligations

4.6.1. Data quality

Entities are required to review and validate their ZIP file and its XBRL file before any submission.

Files must be validated against the XBRL schema provided by the EBA.

4.6.2. Review the report status and correct the rejected reports

Entities must ensure that the report status is reviewed and that all potential errors are properly analysed. In addition, entities must ensure that any rejected reports are corrected and re-submitted.

4.6.3. Review the report status and justify the XBRL warnings

Entities must ensure that the report status is reviewed and that all XBRL warnings, if any, are justified. In addition, entities must ensure that all justifications of the XBRL warnings are filled in and submitted to the CSSF via the eDesk platform.

5. Contact information

In case of technical questions, please contact edesk@cssf.lu.

In case of any other question, please contact remuneration@cssf.lu.

To facilitate the processing of your request, please provide the following information:

- CSSF code and name of the entity;
- Type of report.

6. Questions & Answers

Please find below a selection of questions and answers that might be useful for you.

6.1. Where can I find the templates to be filled in for these data collection exercises?

The tables can be filled into the XBRL files using a dedicated software. As described above, the remuneration packages are included in the EBA reporting framework 3.2 or 3.5 for the EBA diversity benchmarking, which can be accessed by using the software. You need to check internally in your entity which software is used for the creation of XBRL files. Other reports being submitted to CSSF in XBRL are e.g. FINREP and COREP.

The structure of the tables are also included in the annexes to the EBA Guidelines on the subject.

6.2. Is a LuxTrust certificate mandatory for using eDesk?

Yes. Only authenticated users (through LuxTrust token) are able to access eDesk and get the keys to configure the S3 client. Our eDesk support team is here to help you create your eDesk account if needed (edesk@cssf.lu).

6.3. What is the role of the "Human Resources responsible"?

The "Human Resources responsible" is an eDesk specific role that is granted by the "Advanced User" of the entity to the person in charge of submitting the remuneration reporting to the CSSF. Only the users with this role have access to remuneration procedures on the eDesk platform.

6.4. Who can grant the "IT Expert" role to a user within my entity?

The "IT Expert" is a specific role that can be granted to one (or several) person(s) within your entity. The "Advanced User" assigned in your entity is able to grant this specific role to a user registered in eDesk and already linked to the entity. If the identified person does not have any eDesk account yet, please follow the procedure for eDesk account creation[5].

6.5. What is the role of the "IT Expert"?

The designated "IT Expert" manages access to the S3 API provided by the CSSF. This role is responsible for creating, viewing and revoking access keys. These keys will be used to send remuneration reporting to the CSSF (either manually or with an automated tool).

[5] On the eDesk Portal homepage (https://edesk.apps.cssf.lu/), the eDesk Authentication User Guide (pdf file) is a guide that describes how to configure authentication and that can be found in the "Getting started" menu.

6.6. Is it possible to share S3 credentials externally?

The "IT Expert" is in charge of monitoring all S3 credentials that might be created. The sharing of S3 credentials and file upload through a third party remains the sole responsibility of the entity.

6.7. How might we parameter the S3 protocol?

This new solution is based on the use of a well-documented protocol (S3). The use of the S3 protocol can be done either via various applications supporting this protocol (S3 transfer client) or directly via the programming language of your choice by using a client library supporting this protocol.

6.8. Is S3 similar to a SFTP solution?

Yes, the principle remains the same. The difference is that the S3 protocol is based on "https" standards.

6.9. Can you please explain how to set up an S3 compatible transfer client?

Any S3 transfer client tool can be configurated with the following information:

- File protocol: S3;
- Host name: s3.apps.cssf.lu;
- Port number: 443;
- Access Key ID and Secret access key that your "IT Expert" can collect on eDesk.

Depending on the tool nature, you will eventually have to change your "URL style" to "Path" in its parameters.

6.10. My entity did choose to configure an S3 transfer client. However, I am not seeing any "submission" folder in my S3 bucket. What should I do?

For each type of report to be filed, the IT Expert must create a 'submission' folder - to upload the first file into our server's bucket. The 'feedback' folder is automatically created when generating the feedback.

6.11. Is it needed to create an MFT account in the context of remuneration reporting?

No. The aim of using MFT is to send you a secure link where you can just download files securely instead of sending an email with attachments that might be blocked by email services. In the context of remuneration reporting, there is no need to create an MFT account.

6.12. Is the S3 protocol linked to a commercial cloud provider?

In this context, S3 only refers to the technical protocol for managing object storage and does not rely on any services provided by commercial cloud providers.

7. Annexes

7.1. Annex I – Formal verification rules

Error Code	Explanation	Error level
REM001	The file name does not respect the expected naming convention.	ERROR
REM005	The file type is not supported. File type should be ZIP.	ERROR
REM006	The file does not respect the authorised limit size. File size should not be higher than 20MB.	ERROR
REM007	Invalid files cannot be submitted.	ERROR
REM008	The entity linked to the file does not correspond to the one linked to the user. The expected value is *[…]*.	ERROR
REM009	Your ZIP file must contain one single XBRL file.	ERROR
REM010	The XBRL file is not matching with the ZIP file name. Apart from their extension, ZIP and XBRL file names must be identical.	ERROR
REM011	The report cannot be decompressed.	ERROR
REM013	Reference date of the report should be equal or greater than 31/12/2022.	ERROR
REM014	No valid or existing LEI has been found for this entity.	ERROR
REM015	No report is expected in the framework of the EBA remuneration benchmarking exercise for this entity and this reference date.	ERROR
REM016	A technical error occurred while uploading the report.	ERROR
REM017	No report is expected in the framework of the EBA Gender Pay Gap exercise for this entity and this reference date.	ERROR
REM018	No report is expected in the framework of the EBA Diversity Benchmarking for this entity and this reference date.	ERROR
CSSF_0	XBRL file is not parsable.	ERROR
CSSF_1	EntryPoint is not compatible with Reporting Type and Reporting period, value found is *XXX*, expected value is: *YYY*	ERROR

Error Code	Explanation	Error level
CSSF_2	Reporting period in the report does not correspond to the one in the filename, value found is *XXX*, expected reporting period is *YYY*	ERROR
CSSF_3	Company identifier is not correct in reporting, value found is *XXX*, expected company identifier is *YYY*	ERROR
CSSF_4	Incorrect identifier scheme used in the report, scheme found XXX, expected scheme XXX	ERROR
eba_vXXXXX	Validation rules included in the EBA taxonomy	ERROR or WARNING
EBA.x.x	Filing rules communicated by the EBA	ERROR or WARNING

7.2. Annex II – Report statuses and XBRL analysis statuses

Here is the list of the possible report statuses:

Status	Explanation
Expected	When no report is submitted yet for one specific data collection year, status of the expected report in the dashboard is set to "Expected". As soon as a report submission is performed, status will change into one of the other statuses listed below.
Ongoing	The report gets this status right after being created by the user. It is transmitted to the CSSF, and an automatic report validation is performed by the system. Indeed, the report will be automatically analysed against the formal verification rules mentioned in section 4.2.2.3.
Rejected by CSSF	The report gets this status in case: - The report was in status "Ongoing" and at least one error is raised during the automatic report validation. A new corrected report must be submitted by the entity. - The report was in status "Submitted to CSSF" and is rejected by the CSSF, after the CSSF analysed all the report data. A new corrected report must be submitted by the entity.
Action required	The report gets this status when only warnings are raised during the automatic report validation. This means no error has been detected in the report, however explanations from the entity are required. Indeed, all XBRL warnings must be justified by adding a related comment via the eDesk platform (see section 4.5).
Submitted to CSSF	The report gets this status when no warning/error is raised during the automatic report validation, or in case: ✓ only warnings were raised;

Status	Explanation
	✓ and all these warnings are justified by the entity via the eDesk platform; ✓ and these justifications are submitted to the CSSF via the eDesk platform. The report is now under analysis by the CSSF.
Accepted by CSSF	The report gets this status when report is accepted by the CSSF, after the CSSF analysed all the report data. No further action is expected on the entity side.