



**Single  
Rulebook  
Q&A**

<b>Question ID</b>	2013_3
<b>Status</b>	Final Q&A
<b>Legal act</b>	Directive 2013/36/EU (CRD)
<b>Topic</b>	Remuneration
<b>Article</b>	75
<b>Paragraph</b>	1
<b>Subparagraph</b>	-
<b>COM Delegated or Implementing Acts/RTS/ITS/GLs/Recommendations</b>	Not applicable
<b>Article/Paragraph</b>	N/A
<b>Date of submission</b>	03/07/2013
<b>Disclose name of institution / entity</b>	No
<b>Type of submitter</b>	Competent authority
<b>Subject matter</b>	Frequency of reporting, submission dates, reference year for information collection
<b>Question</b>	<p>This Q&amp;A deals with the reference year of the information collection foreseen by Article 75 (1) of Directive 2013/36/EU specified by paragraph 5.53 of the EBA Guidelines on the Remuneration Benchmarking Exercise (EBA/GL/2014/08 of 16 July 2014) (EBA/GL/2012/4 of 27 July 2012). How should “accounting year end numbers” be interpreted in the context of bonuses (as variable remuneration) paid during the year of submission of the information for performance during the preceding year?</p>

<b>Background on the question</b>	Not given
<b>EBA answer</b>	In most cases the financial year is the same as the calendar year. Only figures already booked/accounted within the financial year which is reported will be included (see also paragraph 5.53 of the EBA Guidelines). If the financial year ends e.g. in June, the figures as of June 2010 and 2011 should be reported by the NCSA to EBA beginning of 2013 and the figures for June 2012 should be reported by the institution to the NCSA by end of June 2013.
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_3">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_3</a>

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