



**Single  
Rulebook  
Q&A**

<b>Question ID</b>	2013_6
<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>	Definition of amounts to be reported
<b>Question</b>	<p>This Q&amp;A deals with the definition of amounts to be reported for the information collection foreseen by Article 75 (1) of Directive 2013/36/EU as set out by templates in annexes I and II 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). Some clarifications have been asked how to fill in certain fields of the Annex regarding: (a) Field: "total variable remuneration": (b) Field: "total amount of variable remuneration deferred in year N": (c) Field: "amount of explicit ex post performance adjustment applied in year N for remuneration awarded in previous years":</p>

<b>Background on the question</b>	Not given
<b>EBA answer</b>	<p>(a) "Total variable remuneration" is the variable remuneration awarded for the performance year (e.g. 2010), both the upfront part and the deferred part. For the deferred part, maluses and claw-backs applied in the following year should not be taken into account within the figures which will be reported. For the reported variable remuneration it does not matter whether the deferred part has been paid in the end, but that it was granted in the first place. Maluses and clawbacks will be reported under: "Amount of explicit ex post performance adjustment applied in year N for remuneration awarded in previous years" (see letter c below).</p> <p>(b) "Total amount of variable remuneration deferred in year N" is the deferred part of the total variable remuneration referred to under (a).</p> <p>(c) "Amount of explicit ex post performance adjustment applied in year N for remuneration awarded in previous years" is the sum of clawbacks and maluses applied in the performance year (e.g. 2010) for remuneration awarded in previous years (e.g. 2007-2008-2009).</p>
<b>Link</b>	<a href="https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_6">https://www.eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2013_6</a>

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