

Annex II Part 3

Variable elements of remuneration (Article 94 of Directive 2013/36 EU)

	Directive 2013/36/EU	Addressee	Scope	Provisions	Information to disclose	Exercised (Y/N/NA)	References	Available in EN (Y/N)	Details / Comments
010	Date of the last update of information in this template				30 June 2023				
020	Article 94(1)(g)(i)	Member States or Competent Authorities	Credit Institutions and Investment firms	Maximum ratio between the variable and fixed components of remuneration (% set in national law calculated as variable component divided by fixed component of remuneration)	100%	Y	Credit Institutions Act, Article 100 a paragraph 1	Y	–
030	Article 94(1)(g)(ii)	Member States or Competent Authorities	Credit Institutions and Investment firms	Maximum level of the ratio between the variable and fixed components of remuneration which may be approved by shareholders or owners or members of the institution (% set in national law calculated as variable component divided by fixed component of remuneration)	200%	Y	Credit Institutions Act, Article 100 a paragraphs 2, 3, 4, and 5	Y	–
040	Article 94(1)(g)(iii)	Member States or Competent Authorities	Credit Institutions and Investment firms	Maximum part of the total variable remuneration to which the discount rate may be applied (% of the total variable remuneration)	–	N	–	–	–
050	Article 94(1)(l)	Member States or Competent Authorities	Credit Institutions and Investment firms	Description of any restriction on the types and designs or prohibitions of instruments that can be used for the purposes of awarding variable remuneration	To award variable remuneration, credit institutions may use the types of instruments in the form of ordinary shares of a credit institution which is their direct or indirect parent or in the form of instruments linked to ordinary shares of the credit institution which is their direct or indirect parent only if the management of capital at the level of the group of credit institutions of which the credit institution is a member prevents or significantly hinders the use of instruments issued by the credit institution itself.	Y	Credit Institutions Act, Article 100 b	Y	–