

## EN - Annex II

<b>Part 3</b>									
<b>Variable elements of remuneration (Article 94 of Directive 2013/36 EU)</b>									
	Directive 2013/36/EU	Addressee	Scope	Provisions	Information to disclose	Exercised (Y/N/NA)	References	Available in EN (Y/N)	Details / Comments
010									
					19.09.2023				
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	N (AT has not set a lower ratio)	<a href="#">Annex to 39b BWG - No 8a</a>	Y	English version of the BWG: <a href="https://www.fma.gv.at/en/national/supervisory-laws/">https://www.fma.gv.at/en/national/supervisory-laws/</a>
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 (AT has allowed for raising the ratio up to 200%)	<a href="#">Annex to 39b BWG - No 8b</a>	Y	English version of the BWG: <a href="https://www.fma.gv.at/en/national/supervisory-laws/">https://www.fma.gv.at/en/national/supervisory-laws/</a>
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)	[Value in %]	N (AT has not allowed for the application of a discount rate)	-	-	-
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	[Free text/value]	Y (AT has allowed the NCA to impose restrictions if necessary)	<a href="#">Annex to 39b BWG - No 11</a>	Y	English version of the BWG: <a href="https://www.fma.gv.at/en/national/supervisory-laws/">https://www.fma.gv.at/en/national/supervisory-laws/</a>