Annex II

Banc Ceannais na hÉireann
Central Bank of Ireland
Eurosystem

PART 3
Variable elements of remuneration (Article 32 of Directive (EU) 2019/2034)

	Directive (EU) 2019/2034	Addressee	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			30/05/2026				
020	Article 30(2)	Member States	Member states shall describe how they ensure that investment firms set the appropriate ratios between the variable and the fixed component of the total remuneration.	The Central Bank of Ireland through the normal course of supervisory engagement requests information from firms as to ratios they set regarding fixed versus variable remuneration. Each firm must be able to provide a clear rationale for the ratio with supporting evidence on demand. Supervisory judgement is exercised while considering the business model, size, nature, scale and complexity of the firm and their risk appetite. Where a ratio is deemed inappropriate, the firm will be challenged by their supervisory team.	N	Regulation 27(3) of the Irish Statutory Instrument, SI 355/2021 https://www.irishstatutebook.ie/eli/2021/si/355/made/en/print	Y	*The Central Bank of Ireland has transposed Article 30(2) as per the wording of the Directive.*
030	Article 32(3)	Member States or Competent Authorities	Description of any restriction on the types and designs or prohibitions of instruments that can be used for the purposes of awarding variable remuneration.	The Central Bank has not expressly imposed any restrictions in relation to the types or designs of the instruments, as set out in Article 32(1)(j), or prohibited the use of certain instruments.	N	Regulation 29(4) https://www.irishstatutebook.ie/eli/2021/si/355/made/en/print	Y	*The Central Bank of Ireland has not exercised the discretion set out in Article 32(3).*
040	Article 32(5)	Member States	Thresholds other than those referred to in Article 32(4) that competent authority has increased for certain investment firms.	300,000,000	Y	Regulation 29(10) https://www.irishstatutebook.ie/eli/2021/si/355/made/en/pdf	Y	*specify, for the purposes of paragraph 29 (8)(a) of SI 355/2021, a threshold for an investment firm that is greater than €100,000,000 and less than or equal*
050	Article 32(6)	Member States	Thresholds other than those referred to in Article 32(4) that competent authority has decreased for certain investment firms.	NA	NA	N	N	
060	Article 32(7)	Member States	Description of market specificities or nature of the responsibilities and job profile of staff members who are entitled to annual variable remuneration whose annual variable remuneration does not exceed EUR 50 000 and does not represent more than one fourth of that individual's total annual remuneration but the individual has not been subject to the exemption set out in Article 32(4).	NA	NA	N	N	

(1) 'Y' (Yes) indicates that the competent authority or Member State empowered to exercise the relevant option or discretion has exercised it.
N' (No) Indicates that the competent authority or Member State empowered to exercise the relevant option or discretion has not exercised it.
NA' (Not applicable) indicates that the exercise of the option is not possible or the discretion does not exist.
(2) Reference to the national legislation and hyperlink(s) to the website containing the national text transposing the Union provision in question.