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Zagreb, 5 December 2022

**TO ALL CREDIT INSTITUTIONS**  
**Attention of: Management Board**

**Subject: *Application of the EBA Guidelines on the data-collection exercises regarding high earners under Directive 2013/36/EU and Directive (EU) 2019/2034 (EBA/GL/2022/08)***

Dear Sir/Madam,

On 30 June 2022, the European Banking Authority (hereinafter: the EBA) published the Guidelines on the data-collection exercises regarding high earners under Directive 2013/36/EU and Directive (EU) 2019/2034 (EBA/GL/2022/08, hereinafter: the Guidelines).

The Guidelines apply in relation to the information that competent authorities collect annually from credit institutions regarding high earners per financial year and submit to the EBA. For the purposes of the Guidelines, high earners mean staff members earning a remuneration of at least EUR 1 million in the reported financial year.

The Guidelines shall apply from 31 December 2022 to ensure a continuous annual data collection regarding high earners under Directive 2013/36/EU. With the application of these Guidelines, the EBA Guidelines on the data collection exercise regarding high earners (EBA/GL/2014/07) from 16 July 2014 are repealed with effect from 31 December 2022.

In comparison to the EBA Guidelines on the data collection exercise regarding high earners, a higher level of granularity of collected data has been introduced, and templates in Annex I of the Guidelines have been updated accordingly.

Data collection regarding high earners is governed by the provisions of Article 46 of the Decision on staff remuneration (Official Gazette 31/2017, 57/2017, 4/2021 and 145/2021, hereinafter: the Decision).

In accordance with Article 4, paragraph (1), item (3) of the Credit Institutions Act (Official Gazette 159/2013, 19/2015, 102/2015, 15/2018, 70/2019, 47/2020 and 146/2020), the Croatian National Bank shall make every effort to comply with those guidelines and recommendations issued by the European Banking Authority in accordance with Article 16 of Regulation (EU) No 1093/2010 (OJ L 24. 11. 2010).

In the light of the foregoing, the credit institutions subject to the application of these Guidelines are expected to fully comply with the Guidelines.

In accordance with Article 46 of the Decision, once a year, credit institutions shall report to the Croatian National Bank on staff members whose total annual remuneration in a financial year amounts to or exceeds EUR 1 million. For the purpose of complying with the requirement laid

down in Article 46 of the Decision and the obligation to collect data in accordance with the Guidelines, credit institutions shall comply with the Guidelines and fill in Annex I of the Guidelines – *Information on the remuneration of high earners under Directive 2013/36/EU* and submit it to the Croatian National Bank in writing at the latest within four months following the end of the business year to which the report relates. Where in a given financial year a credit institution had no staff members whose total annual remuneration amounted to or exceeded EUR 1 million, please inform us thereof by sending an e-mail to [bonitetnaregulativa@hnb.hr](mailto:bonitetnaregulativa@hnb.hr), also within the time limit prescribed in Article 46, paragraph (4) of the Decision.

The relevant EBA Guidelines are available on the EBA website at the following link:

[https://www.eba.europa.eu/sites/default/documents/files/document\\_library/Publications/Guidelines/2022/EBA-GL-2022-08%20GL%20on%20high%20earners/1036477/Final%20report%20on%20GLs%20on%20the%20high%20earner%20data%20collections%20under%20CRD%20and%20IFD.pdf](https://www.eba.europa.eu/sites/default/documents/files/document_library/Publications/Guidelines/2022/EBA-GL-2022-08%20GL%20on%20high%20earners/1036477/Final%20report%20on%20GLs%20on%20the%20high%20earner%20data%20collections%20under%20CRD%20and%20IFD.pdf)

Kind regards,

**Tomislav Ćorić**

Vicegovernor