



**HOW TO UNDERSTAND  
THE OVERVIEW OF  
CALCULATION RESULTS?**

**June 2023**

# Introduction

## Annex A to the Contribution Notice - Overview of calculation results

### Overview of the calculation results

- Summarizing overview including the institution concerned and any institution it acquired
- Delta from recalculation, 2023 advance instalments, 2023 calculated contribution → 2023 amount to be paid

### Details of the calculation

- Detailed overview of input data used and calculations performed
- On an individual basis, if an institution acquired another institution it will have two individual calculation details sheets
- Three sections:
  - A. Identification of the institution
  - B. Annual administrative contributions
  - C. Calculation of the annual contributions
  - D. Recalculation of the administrative contributions following institution's change of status, scope or other data

### Aggregated statistics

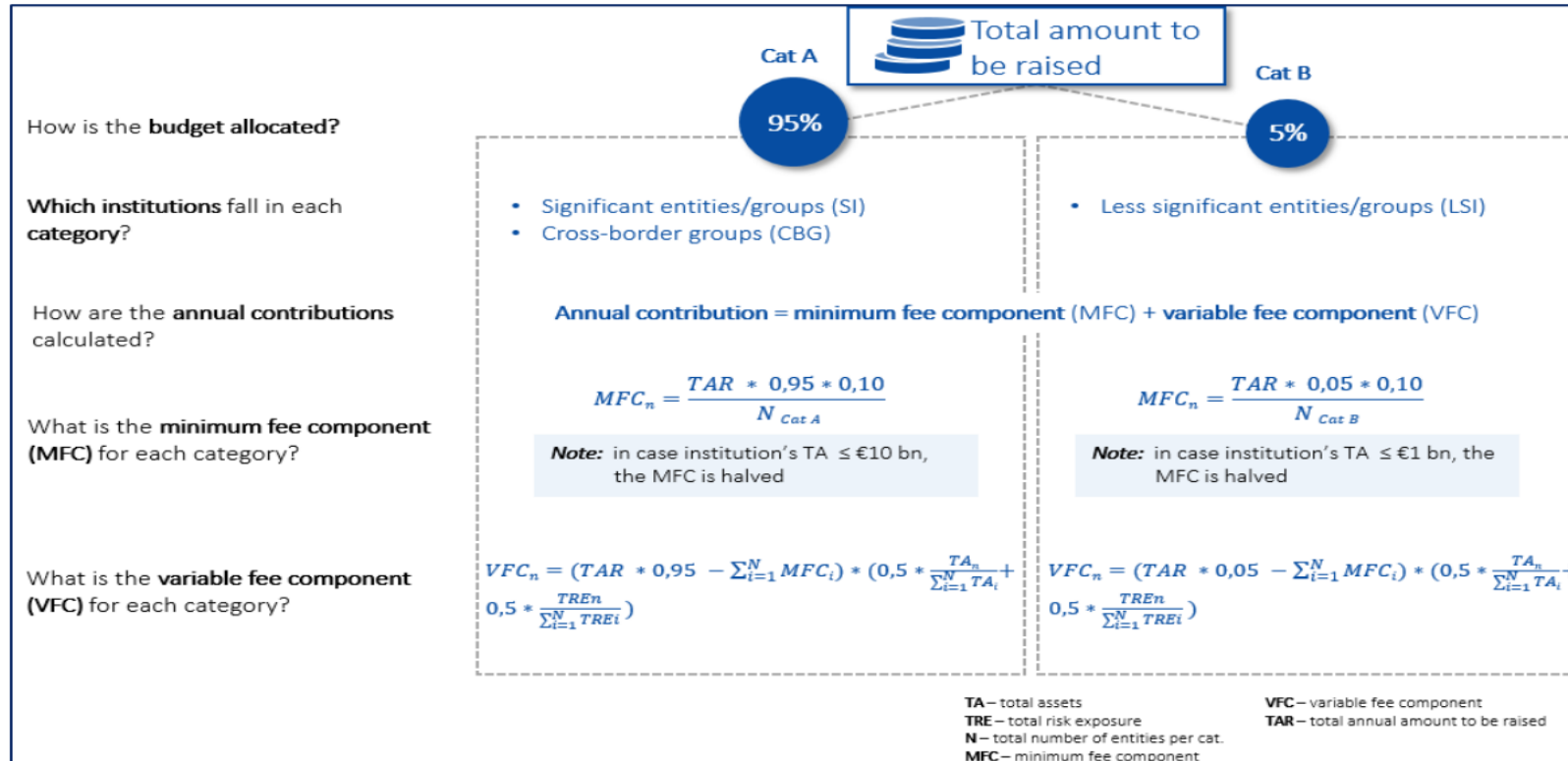
- Annual number of contribution debtors for the years 2022 and 2023
- Annual aggregated fee factor values (Total Assets (TA) and Total Risk Exposure (TRE)) for the years 2022 and 2023
- Recalculation 2021: Number of contribution debtors and Aggregated fee factor values on a monthly basis

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Example illustrated in this presentation:

- Entity (A) that:
- Acquired Entity (B) in November 2020 (acquisition of the type: A+B=A)

# Calculation methodology



$$\sum_{i=1}^{N_{Cat A}} MFC_i = (N_{Cat A} - N_{Cat A \text{ below}}) \frac{TAR \times 0,95 \times 0,1}{N_{Cat A}} + N_{Cat A \text{ below}} \times 0,5 \times \frac{TAR \times 0,95 \times 0,1}{N_{Cat A}} \text{ where } N_{Cat A \text{ below}} = \sum_{i=1}^N 1_{Cat A, TA_i < 10bn EUR}$$

$$\sum_{i=1}^{N_{Cat B}} MFC_i = (N_{Cat B} - N_{Cat B \text{ below}}) \frac{TAR \times 0,05 \times 0,1}{N_{Cat B}} + N_{Cat B \text{ below}} \times 0,5 \times \frac{TAR \times 0,05 \times 0,1}{N_{Cat B}} \text{ where } N_{Cat B \text{ below}} = \sum_{i=1}^N 1_{Cat B, TA_i < 1bn EUR}$$

**Note:** Each institution invoiced receives one overview that includes information about itself as well as all the institutions it merged with or acquired, if any.

# Annex A: Calculation details (1/10)

## Overview of calculation

Name of the institution (LEI code)*	Total difference resulting from the recalculation	Advance instalments for the year 2023**	Administrative Contribution for the year 2023
BANK_A (LEI_CODE_BANK_A)	0.00 EUR	120,000.00 EUR	460,673.68 EUR
BANK_B (LEI_CODE_BANK_B)	-79,805.88 EUR	0.00 EUR	0.00 EUR
<b>Total:</b>	<b>-79,805.88 EUR</b>	<b>120,000.00 EUR</b>	<b>460,673.68 EUR</b>
	(A)	(B)	(C)
<b>Final amount to be paid in 2023 (A - B + C)</b>			<b>260,867.80 EUR</b>


The first part of Annex A, the overview of the calculation, includes the following information:

- The names and LEI codes of all entities that were considered;
- The total amount to be refunded (negative amounts) or requested (positive amounts) to the institution following the recalculation of the previously invoiced contributions; (A)
- The advance instalments for the year 2023 (if any); (B)
- The administrative contribution calculated for the year 2023; (C)
- The final amount to be paid in 2023, which is: (i) the delta from the recalculation (A) minus (ii) the advance instalments for the year 2023 (if any) (B) plus (iii) the individual annual administrative contribution calculated (C) (-79,805.88 - 120,000.00 + 460,673.68 = 260,867.80).

# Annex A: Calculation details (2/10)

**Note:** The calculation details sheet is provided on an individual basis (as opposed to the calculation overview), meaning that if an institution acquired another institutions it will have two individual calculation details sheets. For the purpose of this example, institution A will receive a calculation details sheet for itself (as shown in this slide) as well as a calculation sheet for institution B.

## Calculation details



### Annex A - Calculation details

SRB Administrative Contributions

16/06/2023

**A. Identification of institution**

Name of the Contribution Debtor	BANK_A	
LEI code	LEI_CODE_BANK_A	
Eligibility period	01/12/2014	31/12/2023

**B. Annual Administrative Contributions**

Administrative Contribution for the year 2023		460,673.68 EUR
- Advance instalments for the year 2023		120,000.00 EUR
- Difference in Administrative Contributions for the year 2022		0.00 EUR
- Difference in Administrative Contributions for the year 2021		0.00 EUR
Total difference resulting from the recalculation		0.00 EUR

In the **first part** of the calculation details (A. Identification of the institution):

The date of issuance of the document;

The name of the institution and its LEI code;

The eligibility period - the period under which the institution is subject to administrative contributions; part of this period's contributions have already been determined in the previous contributions cycle.

In the **second part** of the calculation details (B. Annual Administrative Contributions):

The contribution calculated for the year 2023 for the specific entity (Entity A in this case);

The 2023 advance instalments (if any);

The difference between the initially invoiced contributions and the recalculated contributions for the years 2021 and 2022. The recalculation of previously invoiced contributions are triggered by a change in scope and/or status.

# Annex A: Calculation details (3/10)

## Calculation details – 2023 calculated contributions

### C. Calculation of the Administrative Contributions

#### Calculation for the year 2023

Total Amount of the Administrative Contributions	108,791,714.75 EUR	
Share of Total Amount for each category	Category A	Category B
Total Amount for each category	95%	5%
	103,352,129.01 EUR	5,439,585.74 EUR
<b>Fee factors</b>	<b>Weight</b>	
Total Assets	50%	70,000,000,000.00 EUR
Total Risk Exposure	50%	35,000,000,000.00 EUR

In the **third section** (C. Calculation of the Administrative Contributions) of the document, the calculation details for the 2023 calculation are shown:

**The total amount of the administrative contributions (TAR) to be raised by the SRB in the respective year.**

This amount is divided into two categories:

- Category A (SIs and other cross-border groups) covers 95% of the total  
[  $0.95 * EUR\ 108,791,714.75 = EUR\ 103,352,129.01$  ]
- Category B (LSIs) covers the remaining 5%  
[  $0.05 * EUR\ 108,791,714.75 = EUR\ 5,439,585.74$  ]

**The entity's fee factors:**

- Total Assets (TA) [  $EUR\ 70,000,000,000.00$  ]
- Total Risk Exposure (TRE) [  $EUR\ 35,000,000,000.00$  ]

# Annex A: Calculation details (4/10)

## Calculation details – 2023 calculated contributions

Number of months  
 Minimum fee component  
 Variable fee component  
 Total amount  
**Administrative Contribution for the year 2023**

Category A	Category B
12	0
91,462.06 EUR	0.00 EUR
369,211.62 EUR	0.00 EUR
460,673.68 EUR	0.00 EUR
<b>460,673.68 EUR</b>	

### Annual number of contribution debtors:

	Year 2023
<b>Category A</b>	113
[Category A with TA < €10bn]	12
<b>Category B</b>	2018
[Category B with TA < €1bn]	1084

### Annual aggregated fee factor values (in EUR):

	Year 2023
<b>Category A</b>	
Total Assets	23,181,607,026,585.60
Total Risk Exposure	7,183,325,780,110.31
<b>Category B</b>	
Total Assets	4,666,016,886,549.46
Total Risk Exposure	2,300,495,523,228.34

The **number of months** in which the entity was considered as:

Category A = 12 months  
 Category B = 0 months

The **minimum fee component (MFC)** (in EUR):

The amount of minimum fee to be raised:  $(0.95 * 108,791,714.75 * 0.10) = 10,335,212.90$   
 The MFC =  $(10,335,212.90 / 113) * (12/12) = \mathbf{91,432.06}$

The **variable fee component (VFC)** (in EUR):

The amount of variable fee to be raised:  
 $(0.95 * 108,791,714.75 - (12 * (91,432.06 / 2) + (113 - 12) * 91,432.06)) = 93,565,688.48$   
 The VFC:  $93,565,688.48 * (0.5 * (70,000,000,000.00 / 23,181,607,026,585.60) + 0.5 * (35,000,000,000.00 / 7,183,325,780,110.31)) * (12/12) = \mathbf{369,211.62}$

The **administrative contribution for the year 2023:**

Contribution Cat A (MFC Cat A + VFC Cat A) + Contribution Cat B (MFC Cat B + VFC Cat B)  
 $91,432.06 + 369,211.62 = \mathbf{460,673.68}$



# Annex A: Calculation details (5/10)

## Calculation details – Recalculation overview of absorbed entity (Bank\_B)

16/06/2023

### A. Identification of institution

Name of the Contribution Debtor

BANK\_B

LEI code

LEI\_CODE\_BANK\_B

Eligibility period

01/11/2014

30/11/2021

### B. Annual Administrative Contributions

Administrative Contribution for the year 2023

0.00 EUR

- Advance instalments for the year 2023

0.00 EUR

- Difference in Administrative Contributions for the year 2022

-75,214.65 EUR

- Difference in Administrative Contributions for the year 2021

-4,591.23 EUR

Total difference resulting from the recalculation

-79,805.88 EUR

For entities that have absorbed other entities, the remaining institution receives also the calculation details of the absorbed entity. The same information is provided as for the remaining entity:

- Identification of the institution
- The date of issuance of the document;
- The name of the institution and its LEI code
- The eligibility period

The difference between the initially invoiced contributions and the recalculated contributions for the years 2021 and 2022. The recalculation of previously invoiced contributions are triggered by a change in scope and/or status.



# Annex A: Calculation details (6/10)

**Note:** The calculation details sheet is provided on an individual basis (as opposed to the calculation overview), meaning that if an institution acquired another institutions it will have two individual calculation details sheets. For the purpose of this example, institution A will receive a calculation details sheet for itself as well as a calculation sheet for institution B, which it absorbed in November 2021 (as shown in this slide).

## Calculation details – Recalculation 2022

Recalculation for the year 2022			
Total Amount of the Administrative Contributions		75,035,152.38 EUR	
		Category A	Category B
Share of Total Amount for each category		95%	5%
Total Amount for each category		71,283,394.76 EUR	3,751,757.62 EUR
<b>Fee factors</b>		<b>Weight</b>	
Total Assets	50%	11,000,000,000.00 EUR	
Total Risk Exposure	50%	7,000,000,000.00 EUR	
		Category A	Category B
Number of months		0	0
Minimum fee component		0.00 EUR	0.00 EUR
Variable fee component		0.00 EUR	0.00 EUR
Total amount		0.00 EUR	0.00 EUR
Recalculated Administrative Contributions		0.00 EUR	
Administrative contributions paid		75,214.65 EUR	
Difference in Administrative Contributions for the year 2022		-75,214.65 EUR	

### Annual number of contribution debtors:

	Year 2022
<b>Category A</b>	117
[Category A with TA < €10bn]	15
<b>Category B</b>	2105
[Category B with TA < €1bn]	1186

### Annual aggregated fee factor values (in EUR):

	Year 2022
<b>Category A</b>	
Total Assets	22,239,306,972,960.90
Total Risk Exposure	6,953,333,199,744.44
<b>Category B</b>	
Total Assets	4,455,884,067,576.96
Total Risk Exposure	2,185,496,158,087.29

The **number of months** in which the entity was considered as:

Category A = 0 months

Category B = 0 months

The **minimum fee component (MFC)** (in EUR):

The amount of minimum fee to be raised:

$$(0.95 * 75,035,152.38 * 0.10) = 7,128,339.48$$

$$\text{The MFC} = (7,128,339.48 / 117) * (0 / 12) = 60,925.98 * (0 / 12) = \mathbf{0.00}$$

The **variable fee component (VFC)** (in EUR):

The amount of variable fee to be raised:  $(0.95 * 75,035,152.38 - (15 * (60,925.98 / 2) + (117 - 15) * 60,925.98)) = 64,612,000.12$

$$\text{The VFC} = 64,612,000.12 * (0.5 * (11,000,000,000.00 / 22,239,306,972,960.90) + 0.5 * (7,000,000,000.00 / 6,953,333,199,744.44)) * (0 / 12) = \mathbf{0.00}$$

The **recalculated administrative contribution for the year 2020** (in EUR):

$$\text{Contribution Cat A (MFC Cat A + VFC Cat A) + Contribution Cat B (MFC Cat B + VFC Cat B)} = 0.00 + 0.00 = \mathbf{202,674.53}$$

The **difference resulting from the recalculation** (in EUR):

$$0.00 - 75,214.65 = \mathbf{-75,214.65 \text{ EUR}}$$

# Annex A: Calculation details (7/10)

**Note:** *All 2021 contributions were recalculated together for the past on a monthly basis, the aggregated statistics (total number of institutions and sum of Fee Factors) are provided on a monthly basis as well.*

## Calculation details – Recalculation 2021

Recalculation for the year 2021			
Total Amount of the Administrative Contributions		59,994,773.00 EUR	
Share of Total Amount for each category		Category A	Category B
Total Amount for each category		95%	5%
		56,995,034.35 EUR	2,999,738.65 EUR
<b>Fee factors</b>			
Total Assets	Weight	9,000,000,000.00 EUR	
Total Risk Exposure	50%	5,000,000,000.00 EUR	

In the **fourth section** (D. Recalculation of the Administrative Contributions) of the document, the details for the 2020 and 2021 recalculations are shown.

**Recalculation 2021** → Pursuant to Article 14a of the Delegated Regulation the Board has recalculated in 2022 the individual annual contributions due for the financial year 2021 on the basis of the data provided by the ECB to the Board in 2021 in accordance with Article 6.

The **total amount of the administrative contributions** (TAR) to be raised by the SRB in the respective year. This amount is divided into two categories:

- Category A (SIs and other cross-border groups) covers 95% of the total  
[  $0.95 * EUR 59,994,773.00 = EUR 56,995,034.35$  ]
- Category B (LSIs) covers the remaining 5%  
[  $0.05 * EUR 59,994,773.00 = EUR 2,999,738.65$  ]

The entity's **fee factors**:

- Total Assets (TA) [  $EUR 9,000,000,000.00$  ]
- Total Risk Exposure (TRE) [  $EUR 5,000,000,000.00$  ]

**Note:** The monthly number of institutions and sum of the fee factors can be found on the last page of Annex A (Aggregated Statistics).

# Annex A: Calculation details (8/10)

## Calculation details – Recalculation 2021

2021	Category A Number of contribution debtors	[Category A with TA < €10bn ]	Category B Number of contribution debtors	[Category B with TA < €1bn ]
January	122	21	2177	1282
February	122	21	2177	1282
March	121	21	2173	1280
April	121	21	2169	1277
May	121	21	2166	1274
June	121	21	2165	1273
July	120	21	2154	1266
August	120	21	2149	1261
September	120	21	2139	1255
October	120	21	2116	1234
November	118	19	2109	1229
December	117	19	2105	1225

The **number of months** in which the entity was considered as: Category A = 12 months & Category B = 0 months

The **minimum fee component (MFC)** (in EUR):

Jan =  $(0.95 * 59,994,773.00 * 0.10) / 122 / 2 * (1/12) = 1,946.55$   
 Feb =  $(0.95 * 59,994,773.00 * 0.10) / 122 / 2 * (1/12) = 1,946.55$   
 Mar =  $(0.95 * 59,994,773.00 * 0.10) / 121 / 2 * (1/12) = 1,962.64$   
 Apr =  $(0.95 * 59,994,773.00 * 0.10) / 121 / 2 * (1/12) = 1,962.64$   
 May =  $(0.95 * 59,994,773.00 * 0.10) / 121 / 2 * (1/12) = 1,962.64$   
 Jun =  $(0.95 * 59,994,773.00 * 0.10) / 121 / 2 * (1/12) = 1,962.64$   
 Jul =  $(0.95 * 59,994,773.00 * 0.10) / 120 / 2 * (1/12) = 1,978.99$   
 Aug =  $(0.95 * 59,994,773.00 * 0.10) / 120 / 2 * (1/12) = 1,978.99$   
 Sept =  $(0.95 * 59,994,773.00 * 0.10) / 120 / 2 * (1/12) = 1,978.99$   
 Oct =  $(0.95 * 59,994,773.00 * 0.10) / 120 / 2 * (1/12) = 1,978.99$   
 Nov =  $(0.95 * 59,994,773.00 * 0.10) / 118 / 2 * (1/12) = 2,012.54$   
 Dec =  $(0.95 * 59,994,773.00 * 0.10) / 117 / 2 * (0/12) = 0.00$

The MFC = 1,946.55 + 1,946.55 + 1,962.64 + 1,962.64 + 1,962.64 + 1,962.64 + 1,978.99 + 1,978.99 + 1,978.99 + 1,978.99 + 2,012.54 + 0.00 = **21,672.17 EUR**

Number of months

Minimum fee component

Variable fee component

Total amount

Recalculated Administrative Contributions

Administrative contributions paid

Difference in Administrative Contributions for the year 2021

Category A	Category B
11	0
21,672.17 EUR	0.00 EUR
28,060.74 EUR	0.00 EUR
49,732.92 EUR	0.00 EUR
49,732.92 EUR	
54,324.14 EUR	
-4,591.23 EUR	

# Annex A: Calculation details (9/10)

## Calculation details – Recalculation 2021

	Category A	Category B
Number of months	11	0
Minimum fee component	21,672.17 EUR	0.00 EUR
Variable fee component	28,060.74 EUR	0.00 EUR
Total amount	49,732.92 EUR	0.00 EUR
Recalculated Administrative Contributions	49,732.92 EUR	
Administrative contributions paid	54,324.14 EUR	
Difference in Administrative Contributions for the year 2021	-4,591.23 EUR	

2021	Category A Total Assets	Category A Total Risk Exposure	Category B Total Assets	Category B Total Risk Exposure
January	20,247,325,690,591.60	6,889,485,975,109.98	4,192,901,853,452.47	2,166,082,524,398.37
February	20,247,325,690,591.60	6,889,485,975,109.98	4,181,326,245,994.35	2,167,225,338,994.32
March	20,036,540,258,591.60	6,811,189,071,109.98	4,169,481,940,222.21	2,165,865,304,422.06
April	20,036,540,258,591.60	6,811,189,071,109.98	4,144,788,225,160.52	2,156,252,748,052.72
May	20,036,540,258,591.60	6,811,189,071,109.98	4,143,614,502,736.06	2,155,611,342,794.07
June	20,036,540,258,591.60	6,811,189,071,109.98	4,142,558,216,110.65	2,155,011,277,318.49
July	19,994,585,703,689.90	6,794,017,474,350.05	4,131,968,614,254.23	2,148,544,584,832.44
August	19,994,585,703,689.90	6,794,017,474,350.05	4,130,478,033,181.35	2,147,712,476,719.15
September	19,994,585,703,689.90	6,794,017,474,350.05	4,129,371,508,698.27	2,146,117,034,325.80
October	19,994,585,703,689.90	6,794,017,474,350.05	4,121,188,843,371.96	2,140,917,541,267.70
November	19,990,382,764,478.60	6,791,672,602,170.05	4,111,998,970,703.49	2,139,763,818,454.36
December	19,961,592,915,390.30	6,785,348,727,524.71	4,111,374,082,792.06	2,139,433,768,665.28

The variable fee component (VFC) (in EUR):

$$\begin{aligned}
 \text{Jan} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,893.10/2) + (122-21) * 3,893.10) * (0.5 * (9,000,000,000.00/20,247,325,690,591.6) + 0.5 * (5,000,000,000.00/6,889,485,975,109.98))) = 2,525.10 \\
 \text{Feb} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,893.10/2) + (122-21) * 3,893.10) * (0.5 * (9,000,000,000.00/20,247,325,690,591.6) + 0.5 * (5,000,000,000.00/6,889,485,975,109.98))) = 2,525.10 \\
 \text{Mar} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,925.28/2) + (121-21) * 3,925.28) * (0.5 * (9,000,000,000.00/20,036,540,258,591.6) + 0.5 * (5,000,000,000.00/6,811,189,071,109.98))) = 2,553.39 \\
 \text{Apr} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,925.28/2) + (121-21) * 3,925.28) * (0.5 * (9,000,000,000.00/20,036,540,258,591.6) + 0.5 * (5,000,000,000.00/6,811,189,071,109.98))) = 2,553.39 \\
 \text{May} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,925.28/2) + (121-21) * 3,925.28) * (0.5 * (9,000,000,000.00/20,036,540,258,591.6) + 0.5 * (5,000,000,000.00/6,811,189,071,109.98))) = 2,553.39 \\
 \text{Jun} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,925.28/2) + (121-21) * 3,925.28) * (0.5 * (9,000,000,000.00/20,036,540,258,591.6) + 0.5 * (5,000,000,000.00/6,811,189,071,109.98))) = 2,553.39 \\
 \text{Jul} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,957.99/2) + (120-21) * 3,957.99) * (0.5 * (9,000,000,000.00/19,994,585,703,689.9) + 0.5 * (5,000,000,000.00/6,794,017,474,350.05))) = 2,559.64 \\
 \text{Aug} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,957.99/2) + (120-21) * 3,957.99) * (0.5 * (9,000,000,000.00/19,994,585,703,689.9) + 0.5 * (5,000,000,000.00/6,794,017,474,350.05))) = 2,559.64 \\
 \text{Sept} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,957.99/2) + (120-21) * 3,957.99) * (0.5 * (9,000,000,000.00/19,994,585,703,689.9) + 0.5 * (5,000,000,000.00/6,794,017,474,350.05))) = 2,559.64 \\
 \text{Oct} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (3,957.99/2) + (120-21) * 3,957.99) * (0.5 * (9,000,000,000.00/19,994,585,703,689.9) + 0.5 * (5,000,000,000.00/6,794,017,474,350.05))) = 2,559.64 \\
 \text{Nov} &= (0.95 * 59,994,773.00 * (1/12) - (21 * (4,025.07/2) + (118-19) * 4,025.07) * (0.5 * (9,000,000,000.00/19,990,382,764,478.60) + 0.5 * (5,000,000,000.00/6,791,672,602,170.05))) = 2,558.42 \\
 \text{Dec} &= (0.95 * 59,994,773.00 * (0/12) - (21 * (4,059.48/2) + (117-19) * 4,059.48) * (0.5 * (9,000,000,000.00/19,961,592,915,390.30) + 0.5 * (5,000,000,000.00/6,785,348,727,524.71))) = 0.00
 \end{aligned}$$

$$\text{The VFC} = 2,525.10 + 2,525.10 + 2,553.39 + 2,553.39 + 2,553.39 + 2,553.39 + 2,559.64 + 2,559.64 + 2,559.64 + 2,559.64 + 2,558.42 + 0.00 = 28,060.74$$

# Annex A: Calculation details (10/10)

## Calculation details – Recalculation 2021

	Category A	Category B
Number of months	11	0
Minimum fee component	21,672.17 EUR	0.00 EUR
Variable fee component	28,060.74 EUR	0.00 EUR
Total amount	49,732.92 EUR	0.00 EUR
Recalculated Administrative Contributions	49,732.92 EUR	
Administrative contributions paid	54,324.14 EUR	
Difference in Administrative Contributions for the year 2021	-4,591.23 EUR	

The recalculated administrative contribution for the year 2021 (in EUR):

Contribution Cat A (MFC Cat A + VFC Cat A) + Contribution Cat B (MFC Cat B + VFC Cat B) = 21,672.17 + 28,060.74 = **49,732.92**

The difference resulting from the recalculation (in EUR):

Recalculated contribution minus initially invoiced contribution = 49,732.92 EUR – 54,324.14 = **-4,591.23**