

During 2017, the Bank delivered the amount of Euros 17,167,000 (2016: Euros 20,362,000) to the Single Resolution Fund. The total value of the contribution attributable to the Bank amounted to Euros 20,197,000 (2016: Euros 23,955,000) and the Bank opted to constitute an irrevocable commitment, through a constitution of a bailment for this purpose, in the amount of Euros 3,029,000 (2016: Euros 3,593,000), not having this component been recognised as a cost, as defined by the Single Resolution Council in accordance with the methodology set out in Delegated Regulation (EU) No 2015/63 of the Commission of 21 October 2014 and with the conditions laid down in the Implementing Regulation (EU) 2015/81 of the Council of 19 December 2014.

9. STAFF COSTS

The amount of this account is comprised of:

	(Thousands of euros)	
	2017	2016
Remunerations	257,225	234,615
Mandatory social security charges		
Post-employment benefits (note 44)		
Service cost	(16,054)	(761)
Cost / (income) in the liability coverage balance	4,536	4,467
Cost / (income) with early retirement programs and mutually agreed terminations	12,506	3,049
Collective Labour Agreement	(39,436)	(168,871)
	(38,448)	(162,116)
Other mandatory social security charges	82,674	72,110
	44,226	(90,006)
Voluntary social security charges	7,311	15,135
Other staff costs	16,647	12,125
	325,409	171,869

At the end of December 2016 it was concluded the revision of the Collective Labour Agreement (ACT), between the BCP Group and two of the unions representing the group's employees, which introduced changes in the Social Security chapter and consequently in the pension plan financed by the BCP Group Pension Fund, as described in accounting policy 1v) and note 44. The negotiation with the "Sindicato dos Bancários do Norte" (SBN), which was also involved in the negotiations of the new ACT, was only concluded in April 2017 with publication in the "Boletim de Trabalho e Emprego", with the effects of this new ACT recorded in the financial statements as at 31 December 2017, for SBN's associated employees.

Under the context of the amendments to the ACT, there were also changes in the benefit related to the seniority premium which was replaced by the End of career premium (note 44). During 2017, the impact of this change amounted to Euros 4,826,000 (2016: Euros 18,763,000) and is reflected in the balance Remunerations.

The average number of employees by professional category, at service in the Bank, is analysed as follows by category:

	2017	2016
Top Management	972	982
Intermediary Management	1,645	1,686
Specific/Technical functions	2,887	2,878
Other functions	1,622	1,710
	7,126	7,256