

41. Total fee of the Group auditor

Under the provisions of the Handelsgesetzbuch (HGB – German Commercial Code), Volkswagen AG is obliged to disclose the total fee charged for the fiscal year by the Group auditor, Ernst & Young GmbH Wirtschaftsprüfungsgesellschaft.

€ million	2022	2021
Financial statement audit services	26	22
Other assurance services	6	3
Tax advisory services	0	7
Other services	2	4
34	36	

The financial statement audit services related to the audit of the consolidated financial statements of Volkswagen AG and to the annual financial statements of German Group companies, as well as to reviews of the interim consolidated financial statements of Volkswagen AG and of the interim financial statements of German Group companies. Other assurance services mainly related to statutory and non-statutory audits as well as non-statutory assurance services for capital market transactions. The tax advisory services provided by the auditors in the previous year related primarily to assistance in the preparation of tax returns for employees on delegations abroad. Other services provided by the auditors related primarily to advisory services in connection with transformation processes.

42. Personnel expenses

€ million	2022	2021
Wages and salaries	37,529	34,644
Social security, post-employment and other employee benefit costs	9,473	9,033
47,002	43,677	