



Brussels, 31.3.2026
COM(2026) 147 final

**REPORT FROM THE COMMISSION TO THE EUROPEAN PARLIAMENT AND
THE COUNCIL**

**on the overall annual costs incurred for the fulfilment of the Commission's tasks
pursuant to Regulation (EU) 2022/2065 in the period from 1 January 2025 until 31
December 2025 and the total amount of the annual supervisory fees charged pursuant to
Article 6(4) of Commission Delegated Regulation (EU) 2023/1127 in 2025**

1. Introduction

- (1) This report is addressed to the European Parliament and the Council in the context of the enforcement of Regulation (EU) 2022/2065 ⁽¹⁾ – the Digital Services Act (DSA). The DSA lays down harmonised rules applicable to intermediary service providers to ensure a safe, predictable, and trusted online environment in the internal market. It sets out basic obligations applicable to all providers of intermediary services, as well as additional obligations for providers of hosting services (including online platforms), for providers of online platforms, and for providers of very large online platforms (VLOPs) and of very large online search engines (VLOSEs). It also establishes a system of supervision and enforcement of these rules by the Commission and Member States.
- (2) The DSA entrusts the Commission with the exclusive competence to designate VLOPs and VLOSEs and supervise their provider's compliance with the provisions laid down in Section 5 of Chapter III of the DSA as well as the competence to supervise their compliance with other provisions of the DSA. The Commission is also mandated to coordinate and develop expertise and capabilities at Union level regarding the supervision of systemic and emerging issues in relation to VLOPs and VLOSEs. Moreover, there are additional tasks assigned to the Commission that relate to the size and intrinsic cross-border and/or pan-EU reach of such designated services.
- (3) To ensure that the Commission has the necessary resources to effectively carry out the supervisory tasks entrusted to it under the DSA in terms of staffing, expertise, and financial means, Article 43 DSA requires the Commission to levy an annual supervisory fee on each provider of VLOP or VLOSE, subject to the conditions provided for in that Article.
- (4) Article 43(7) DSA provides for the preparation of an annual report by the Commission, addressed to the European Parliament and the Council, as a way to provide accountability and transparency to those institutions in respect of the actions of the Commission under the DSA, which shall be published on the Commission's website pursuant to Article 8(1) of Commission Delegated Regulation (EU) 2023/1127 ⁽²⁾. In particular, the report must include information on the total amount of the supervisory fees charged to the providers of VLOPs and VLOSEs in the preceding year and on the overall amount of the costs incurred by the Commission for the fulfilment of its tasks under that Regulation, as established in Article 8 of that Delegated Regulation.
- (5) Accordingly, the present report provides an overview of the costs incurred by the Commission in 2025 for the fulfilment of its tasks under the DSA. It notably spells out the specific costs incurred for the fulfilment of the tasks referred to in Article 43(2) DSA, which are those covered with the supervisory fees levied in 2024.
- (6) In addition, this report provides information on the total amount of the supervisory fees levied in 2025 to cover the costs to be incurred by the Commission for the fulfilment of its tasks pursuant to the DSA in 2026. It also provides information on the status of the payments, as well as on the on-going court proceedings, related to the implementing decisions establishing the amount of the annual supervisory fees in respect of each provider.

2. Costs incurred by the Commission for the fulfilment of its tasks pursuant to the DSA in 2025

- (7) This report covers the reporting period from 1 January 2025 to 31 December 2025.

⁽¹⁾ Regulation (EU) 2022/2065 of the European Parliament and of the Council of 19 October 2022 on a Single Market for Digital Services and amending Directive 2000/31/EC (Digital Services Act) (OJ L 277, 27.10.2022, p. 1, ELI: <http://data.europa.eu/eli/reg/2022/2065/oj>).

⁽²⁾ Commission Delegated Regulation (EU) 2023/1127 of 2 March 2023 supplementing Regulation (EU) 2022/2065 of the European Parliament and of the Council with the detailed methodologies and procedures regarding the supervisory fees charged by the Commission on providers of very large online platforms and very large online search engines (OJ L 149, 9.6.2023, p. 16, ELI: http://data.europa.eu/eli/reg_del/2023/1127/oj).

This period was marked by the first full year of general operation of the European Board for Digital Services (the ‘Board’) since its first meeting took place on 19 February 2024; the termination of the designation of Stripchat as a VLOP, ⁽³⁾ which results in 22 VLOPs and 2 VLOSEs designated by December 2025; the preparatory work for the designation of WhatsApp as a VLOP (effectively adopted on 26 January 2026) ⁽⁴⁾ and the adoption of several enforcement actions in relation to the providers of VLOPs and VLOSEs’ compliance with the obligations laid down under the DSA, notably those relating to the dissemination of illegal content, including products, as well as the integrity of electoral processes and the protection of minors online. In respect of the latter, the Commission published the Guidelines on Measures to ensure a high level of privacy, safety and security for minors online in July 2025, providing a non-exhaustive list of measures that the Commission considers that providers of online platforms accessible to minors should put in place to comply with their obligations under Article 28(1) DSA. ⁽⁵⁾ The Commission also initiated formal proceedings to investigate the suspected infringements by four providers of VLOPs disseminating pornographic content, in relation to their obligation to ensure a high level of protection for minors on their services and to diligently assess and effectively mitigate the system risk for the protection of minors stemming from their services. ⁽⁶⁾ During that same period, more than 80 requests for information (‘RFIs’) were sent to providers of VLOPs and VLOSEs, and 4 additional formal proceedings were opened against several providers of VLOPs and VLOSEs, out of a total of 19 formal proceedings opened since 2023 until the end of 2025. Moreover in 2025, the Commission addressed 7 preliminary findings to providers of VLOPs, and it adopted the first non-compliance decision under the DSA, imposing the first ever fine for an infringement of the DSA. ⁽⁷⁾ The Commission also adopted a decision making the commitments offered by one provider of VLOP in the context of DSA proceedings legally binding upon that provider. ⁽⁸⁾ Finally, in the last quarter of 2025, the Commission conducted the preparatory work for the adoption of the decision (i) initiating proceedings against the provider of X in relation to the deployment of Grok’s functionalities in the Union and its obligations to diligently assess and effectively mitigate the systemic risks stemming from that service related to the dissemination of illegal content in the EU, such as manipulated sexually explicit images, and (ii) extending the proceedings initiated in December 2023 in relation to X’s recommender systems and any other relevant algorithmic systems. That decision was adopted in January 2026. ⁽⁹⁾

- (8) During the aforementioned period, the Commission continued reinforcing the necessary internal structures and allocated the appropriate human, operational and administrative resources for an effective enforcement of the DSA and the fulfilment of its tasks. This included recruiting staff and seconded national experts specialised in all areas of work covered by the DSA, developing the necessary IT systems, and contracting supervisory capacity-building activities and support.
- (9) As regards human resources, the Commission increased the number of staff for supervision and enforcement of the DSA following the increase in monitoring compliance activities. In the reporting period, 80 staff members were recruited, including legal officers, policy officers, data scientists/technology specialists, communications officers, budget and audit specialists and project managers. 54 of these members joined the Directorate-General for Communications Networks, Content

⁽³⁾ Press release of 27 May 2024: https://ec.europa.eu/commission/presscorner/detail/en/ip_25_1339.

⁽⁴⁾ Press release of 26 January 2026: <https://digital-strategy.ec.europa.eu/en/news/commission-designates-whatsapp-very-large-online-platform-under-digital-services-act>.

⁽⁵⁾ Press release of 14 July 2025: <https://digital-strategy.ec.europa.eu/en/library/commission-publishes-guidelines-protection-minors>.

⁽⁶⁾ Press release of 27 May 2025: <https://digital-strategy.ec.europa.eu/en/news/commission-opens-investigations-safeguard-minors-pornographic-content-under-digital-services-act>.

⁽⁷⁾ Press release of 5 December 2025: <https://digital-strategy.ec.europa.eu/en/news/commission-fines-x-eu120-million-under-digital-services-act>.

⁽⁸⁾ Press release of 18 June 2025: <https://digital-strategy.ec.europa.eu/en/news/commission-makes-aliexpress-commitments-under-digital-services-act-binding>.

⁽⁹⁾ Press release of 26 January 2026: <https://digital-strategy.ec.europa.eu/en/news/commission-investigates-grok-and-xs-recommender-systems-under-digital-services-act>.

and Technology (DG CNECT) and the remaining 26 joined the Commission representations in Member States.

- (10) The overall costs incurred by the Commission for all DSA enforcement tasks, including the tasks referred to in Article 43(2) DSA ⁽¹⁰⁾ and other tasks fulfilled pursuant to other articles of the DSA during the reporting period, by cost categories, are the following: ⁽¹¹⁾

Total incurred costs	EUR 46,14 million
Human resources expenditure	EUR 24,17 million
Operational and administrative expenditure	EUR 21,97 million

- (11) The split of the expenditure between the tasks referred to in Article 43(2) DSA and all other DSA enforcement tasks, in addition to the details per cost category, and an indication of any surplus or deficit generated in 2025 are presented in sections 2.1 to 2.3 below.

2.1 Costs incurred for tasks related to Article 43(2) DSA

- (12) Within the overall amount of costs referred to in paragraph (11) of this report, the specific expenditure incurred by the Commission for the fulfilment of the tasks referred to in Article 43(2) DSA in the reporting period, and therefore covered by the supervisory fees levied on the providers of designated services in 2024 is as follows:

Costs incurred for tasks relating to Article 43(2) DSA	EUR 42,56 million
Human resources expenditure	EUR 21,15 million
Operational and administrative expenditure	EUR 21,41 million
<i>Supervisory capacity-building activities and support</i>	<i>EUR 9,63 million</i>
<i>IT administrative agreements</i>	<i>EUR 4,58 million</i>
<i>External experts</i>	<i>EUR 3,55 million</i>
<i>Databases, digital tools and IT systems</i>	<i>EUR 2,84 million</i>
<i>Board activities</i>	<i>EUR 0,48 million</i>
<i>Missions</i>	<i>EUR 0,15 million</i>
<i>Administrative expenditure for recruitment</i>	<i>EUR 0,15 million</i>

a. Human resources expenditure

- (13) The yearly calculation of human resources expenditure has been performed on the basis of average annual costs per full-time equivalent ('FTE') employees, including pro-rata average overhead expenditure and applicable social contributions related to these human resources, in line with Article 2(2), point (a), of Commission Delegated Regulation (EU) 2023/1127. ⁽¹²⁾ For the calculation of the FTEs, the Commission took into account only the effective working time of the staff members in activities relating to the supervisory tasks referred to in Article 43(2) DSA and in proportion to the time they have worked for the Commission in 2025.

⁽¹⁰⁾ Article 43(2) DSA refers to costs related to the designation pursuant to Article 33, to the set-up, maintenance and operation of the database pursuant to Article 24(5) and to the information sharing system pursuant to Article 85, to referrals pursuant to Article 59, to supporting the Board pursuant to Article 62 and to the supervisory tasks pursuant to Article 56 and Section 4 of Chapter IV.

⁽¹¹⁾ The figures presented across this document are reported in EUR million with two decimals, without any rounding technique applied. For this reason, some totals may not correspond with the sum of the separate figures presented in the report.

⁽¹²⁾ The applicable average costs per FTE are annually calculated by the Directorate-General for Budget ('DG BUDG') in the context of the preparation of the Legislative Financial Statement and charge backs. Such average costs for the year 2025, already including pro-capita average operating expenditure of buildings and IT and already increased by the applicable provision for social contributions (24,2%), amounted to EUR 237 657 for officials and temporary agents, EUR 126 839 for Contract Agents and EUR 132 180 for Seconded National Experts.

- (14) Although a total of 80 new staff members were added during 2025, the recruitment of this new staff occurred later than foreseen and resulted in a lower than forecasted amount of FTEs spread over the year, amounting to a total of approximately 138 FTEs (including a total of approximately 34 FTE officials and temporary agents, 92 FTE contract agents and 12 FTE seconded national experts dedicated to tasks referred to in Article 43(2) DSA) for an overall amount of EUR 21,153 million. ⁽¹³⁾

b. Operational and administrative expenditure

- (15) The calculation of the operational and administrative expenditure takes into account the costs pursuant to Article 2(2), point (b) of Commission Delegated Regulation (EU) 2023/1127 and the non-exhaustive list of items in Annex I to that Delegated Regulation, in the period from 1 January 2025 to 31 December 2025, which are necessary for the fulfilment of the tasks referred to in Article 43(2) DSA. The total operational and administrative costs in the reporting period amount to EUR 21,46 million. The activities performed under this cost category are described in the following paragraphs.
- (16) Activities and support related to building supervisory capacity (EUR 9,63 million) include:
- The cooperation agreement signed with the European Union Intellectual Property Office (EUIPO) (EUR 5 million) for the provision of expertise on intellectual property-related risks and infringements associated with VLOPs and VLOSEs;
 - The European Centre for Algorithmic Transparency (ECAT) of the Joint Research Centre (JRC) (EUR 1 million) for the provision of technical and scientific support in investigations and enforcement policies;
 - Nine service contracts for technical support and expertise on several topics, among others the following: DSA transparency database, gender-based violence and illegal content, misuse of VLOPs and VLOSEs for illegal activities, recommender system transparency, financial scams and protection of minors (EUR 3,54 million);
 - The organisation of trainings to officers with a focus on capabilities being developed regarding the technical monitoring of VLOPs and VLOSEs (EUR 0,04 million);
 - The organisation of workshops and conferences with stakeholders on systemic risks (EUR 0,04 million); and
 - Preparatory activities on access to data for researchers based on Article 40 DSA (EUR 0,01 million).
- (17) The **IT administrative agreements** (EUR 4,58 million) consist of the following two signed by DG CNECT with:
- The Directorate-General for Digital Services (DG DIGIT) (EUR 3,71 million) for the provision of specialised IT services and cloud resources, and IT support for the DSA Data Access Portal, the Platforms Portal, and the information sharing system pursuant to Articles 9, 10 and 85 DSA;
 - The Directorate-General for Competition (DG COMP) (EUR 0,87 million) for the provision of IT capacity and support concerning case management and compliance supervision of VLOPs and VLOSEs.
- (18) The expenditure in **external experts** (EUR 3,55 million) concerns service contracts for:
- IT experts (EUR 3,41 million) under the supervision of DG CNECT, performing tasks of development and maintenance of the information system pursuant to Article 85 DSA, the database pursuant to Article 24(5) DSA, and IT tools to exchange communications with VLOPs and

⁽¹³⁾ The number of FTEs reported in section 2.1 of this report does not represent the total number of Commission staff members working on DSA activities in 2025. It strictly includes the effective working time of staff members covered by Article 43(2) DSA tasks and the proportion of time they worked on those tasks during that year, with the recruitments gradually increasing from Q1 to Q4.

VLOSEs. During the reporting period, external experts were contracted in the following IT domains: back-end and front-end development; business intelligence; database, application, cloud, and enterprise architecture; cloud operations; data science; testing; information and document management; IT security; IT quality assurance; support management; system engineering and integration; user experience; web operations; and business analysis.

- Agency staff (interim) (EUR 0,138 million) with legal, policy, data science and secretariat profiles, providing support to DG CNECT staff on the enforcement tasks referred to in Article 43(2) DSA. During the reporting period, 12 agency staff were contracted.

- (19) The expenditure in **databases, digital tools and IT systems** (EUR 2,84 million) includes the acquisition of specialised equipment for compliance monitoring, forensics capacity, data rooms, and licenses for existing commercialised software and databases relating to the implementation of the supervisory tasks pursuant to Article 43(2) DSA. It also covers the provision of IT services for the maintenance of the DSA Information Sharing System pursuant to Article 85 DSA, including the set-up of the order-transmission system pursuant to Articles 9 and 10 DSA. Last, it includes the maintenance of the DSA Whistleblower tool. ⁽¹⁴⁾
- (20) The expenditure in **Board activities** (EUR 0,48 million) includes the organisation of five in-person meetings out of the nine meetings (the other ones taking place remotely) held by the Board (including three ad hoc meetings) and six in-person meetings out of the sixteen meetings held by the Board's Working Groups ⁽¹⁵⁾, as well as capacity building activities in the form of a training addressed to the Digital Services Coordinators.
- (21) The **administrative expenditure for recruitment** includes the costs incurred for the recruitment of Commission staff working on supervisory tasks pursuant to Article 43(2) DSA, such as reimbursement of travel expenses to participate in the selection processes and onboarding costs (EUR 0,15 million).
- (22) The expenditure in **supervisory travel costs (missions)** (EUR 0,15 million) includes the costs for Commission staff to participate in missions during 2025 on activities relating to the direct supervision of VLOPs and VLOSEs and to the development of expertise and capacity building on systemic and emerging risks.

2.2 Costs incurred for DSA tasks that are not related to Article 43(2) DSA

- (23) The differences in the costs for all DSA tasks and for only the tasks referred to in Article 43(2) DSA are explained by the following expenditure paid by Union budget appropriations and not by the external assigned revenues resulting from the annual supervisory fee:

Costs incurred for tasks not relating to Article 43(2) DSA	EUR 3,57 million
Human resources expenditure	EUR 3,02 million
Operational and administrative expenditure	EUR 0,55 million

- (24) The human resources expenditure of EUR 3,02 million is due to the fulfilment of tasks such as monitoring of national legislation and structures, interservice coordination in adjacent topics to ensure consistency of Union laws with the DSA, adoption of Commission reports or general policy guidance, supporting enforcement vis-à-vis non-designated providers and other tasks not related to the DSA supervisory tasks referred to in Article 43(2) DSA.

⁽¹⁴⁾ <https://digital-strategy.ec.europa.eu/en/policies/dsa-whistleblower-tool>.

⁽¹⁵⁾ The European Board for Digital Services has set up 8 Working Groups supporting the Board's mission: <https://digital-strategy.ec.europa.eu/en/policies/dsa-board-working-groups>.

(25) The operational and administrative expenditure of EUR 0,55 million is due to the cost of the following expenditure not related to the DSA supervisory tasks referred to in Article 43(2) DSA:

- Four service contracts relating to the Guidelines on Measures to ensure a high level of privacy, safety and security for minors online, out-of-court dispute settlement pursuant to Article 21 DSA, the evaluation under Article 91(1) DSA of the interaction of the DSA with other relevant Union legal acts the interaction between the DSA and national measures (EUR 0,35 million);
- Agency staff (interim) (EUR 0,02 million);
- Non-supervisory missions (EUR 0,06 million);
- Advisory services provided by DIGIT (EUR 0,09 million);
- Costs in relation to DSA workshops on online advertising (Article 46 DSA), the reimbursement of costs due to the attendance at conferences and payment of an expert on the Data Access Delegated Act (EUR 0,007 million);
- Meetings with Member States within the Digital Expert Group (EUR 0,006 million).

2.3 Surplus or deficit

(26) Pursuant to Article 8(4) of Commission Delegated Regulation (EU) 2023/1127, this report must indicate any costs incurred during the reporting period that exceeded the amount of estimated costs for the same period, or any surplus, as applicable.

(27) The comparison of the estimation of costs performed in 2024 for the calculation of the supervisory fees levied on that year and the actual expenditure incurred in 2025 in relation to the tasks referred to in Article 43(2) DSA shows that the expenditure in human resources was EUR 8,061 million lower than estimated, and operational and administrative expenditure was EUR 7,592 million lower. This resulted in a surplus of **EUR 15,653 million**.

	Forecasted in SWD (2024) (million)	Actual expenditure in 2025 (million)	Surplus (+)/ Deficit (-) (million)
Total expenditure	EUR 58,219	EUR 42,566	(+) EUR 15,653
Human resources expenditure	EUR 29,214	EUR 21,153	(+) EUR 8,061
Operational and administrative expenditure	EUR 29,005	EUR 21,412	(+) EUR 7,592

(28) Pursuant to Article 2(3) of Commission Delegated Regulation (EU) 2023/1127, the surplus generated in 2025, and that amounts to EUR 15 653 141, will be taken into account in the estimation of the overall annual costs that are expected to be incurred for the performance of the Commission's tasks referred to in Article 43(2) DSA in year 2027.

3. Overall amount of supervisory fees levied in 2025

(29) Article 2 of Commission Delegated Regulation (EU) 2023/1127 provides that the costs to be estimated for the supervisory fees levied in year n should be determined by taking into account all human resources to be employed by the Commission, as well as other operational and administrative expenditures related to the fulfilment of the tasks referred to in Article 43(2) of DSA in the year n+1.

(30) Article 43(6) DSA provides that the individual annual supervisory fees levied on each provider of VLOP or VLOSE pursuant to Article 43(1) DSA constitutes external assigned revenue in accordance with

Article 21(5) of Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council. ⁽¹⁶⁾

- (31) The estimated total external assigned revenues deriving from the supervisory fees levied at the end of 2025 for the year 2026, was included in the General Budget of the Union for Financial Year 2026 pursuant to Article 41(8) of Regulation (EU, Euratom) 2024/2509. The overview of elements accounted for the estimation of the amount of external assigned revenue stemming from the supervisory fee, based on the forecasts of expenditure for 2026, was published on 27 June 2025. ⁽¹⁷⁾ The supervisory fees levied in 2025 therefore did not cover any expenditure incurred by the Commission to effectively carry out its supervisory tasks in the Union in the period running from 1 January 2025 to 31 December 2025, as they will only cover expenditure incurred in the year 2026.
- (32) Pursuant to Article 8(3) of Commission Delegated Regulation (EU) 2023/1127, the Commission must indicate in the present report the overall amount of supervisory fees levied, including the date of respective payments, any missing or late payment, on-going court proceedings related to the implementing decisions referred to in Article 6(4) of the Delegated Regulation and recovery procedures referred to in Article 7(2) of that Regulation related to the supervisory fees levied, at the date of finalisation of the report.
- (33) The overall amount of supervisory fees levied in 2025 to cover costs of the Commission in 2026 was **EUR 54 819 372**. All providers of designated services sent their payments to the Commission by the established deadline of 31 December 2025. There are no missing or overdue payments at the time of publication of this report as regards the supervisory fees levied on providers of designated services in 2025.
- (34) At the date of finalisation of this report, there are eleven ongoing court proceedings related to the implementing decisions referred to in Article 6(4) of Commission Delegated Regulation (EU) 2023/1127. These court proceedings are listed in the table below.

Case number	Designated service(s)	Year of adoption of the challenged implementing decision
T-55/24 (under appeal C-744/25 P)	Facebook and Instagram	2023
T-58/24 (under appeal C-745/25 P)	TikTok	2023
T-88/25	TikTok	2024
T-89/25	Facebook and Instagram	2024
T-92/25	Google Maps, Google Play, Google Search, Google Shopping and YouTube	2024
T-70/26	Stripchat	2025

⁽¹⁶⁾ Regulation (EU, Euratom) 2024/2509 of the European Parliament and of the Council of 23 September 2024 on the financial rules applicable to the general budget of the Union (recast), OJ L, 2024/2509, 26.9.2024, ELI: <http://data.europa.eu/eli/reg/2024/2509/oj>.

⁽¹⁷⁾ Commission Staff Working Document, ‘Overview of elements accounted for the estimation of the amount of external assigned revenues stemming from the supervisory fee pursuant to Article 6(1) of Commission Delegated Regulation (EU) 2023/1127’, 27.6.2025 SWD(2025)175 final (<https://digital-strategy.ec.europa.eu/en/library/overview-elements-accounted-estimation-amount-external-assigned-revenues-stemming-0>).

T-73/26	Facebook and Instagram	2025
T-89/26	Google Maps, Google Play, Google Search, Google Shopping and YouTube	2025
T-90/26	TikTok	2025
T-91/26	Amazon Store	2025
T-92/26	Zalando	2025

(35) There are no ongoing recovery procedures referred to in Article 7(2) of Commission Delegated Regulation (EU) 2023/1127 related to the supervisory fees levied.