ROYALTIES · SYNTHETIC DATA

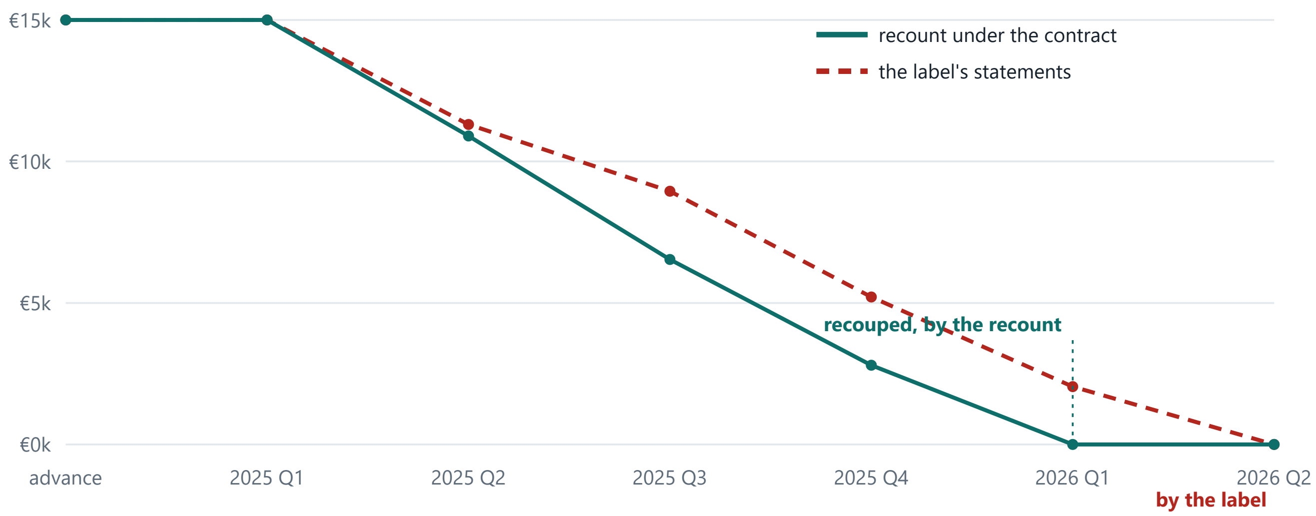
Eighteen months of royalties: paid right, recouped when, owed to whom

A band of three and its producer: an EP through one distributor, an album under a label deal with a €15,000 advance, two currencies, a split sheet. Seven files, January 2025 to June 2026.

The advance was recouped in the first quarter of 2026, not the second. The label owes the band €2,410.15.

Its statements kept 55% of one quarter's receipts where the contract says 50% (−€410.15), and put an extra €2,000.00 back on the advance in another. Without the two, the band's share had covered the advance by 31 March 2026: €367.84 was due on 15 May and nothing was paid, and for the second quarter €2,708.60 was due where €666.29 was paid.

The advance, quarter by quarter



Quarter	Receipts	Band's share, label	Band's share, contract	Advance left, label	Advance left, recount	Payable, label	Payable, recount	Paid
2025-Q1	€0.00	€0.00	€0.00	€15,000.00	€15,000.00	€0.00	€0.00	€0.00
2025-Q2	€8,203.06	€3,691.38	€4,101.53	€11,308.62	€10,898.47	€0.00	€0.00	€0.00
2025-Q3	€8,722.93	€4,361.46	€4,361.46	€8,947.16	€6,537.01	€0.00	€0.00	€0.00
2025-Q4	€7,476.73	€3,738.36	€3,738.36	€5,208.80	€2,798.65	€0.00	€0.00	€0.00
2026-Q1	€6,332.99	€3,166.49	€3,166.49	€2,042.31	€0.00	€0.00	€367.84	€0.00
2026-Q2	€5,417.21	€2,708.60	€2,708.60	€0.00	€0.00	€666.29	€2,708.60	€666.29

What the label's statements get wrong

What	Quarter	To the band
Label kept 55% of gross, the contract says 50%	2025-Q2	−€410.15
An extra advance recoupment on top of the band's share	2025-Q3	−€2,000.00

Were the distributors right

Every dollar distributor A reported, $10,556.27, reached the band's account in eighteen monthly withdrawals, €9,639.32. The label's receipts equal distributor B's earnings in every quarter. Four things are not right:

What	Where	Amount
A month reported twice	Distributor B (album): Deezer, sales of 2025-07, again on 2025-10-31	+$150.35
A month never reported	Distributor A (EP): Apple Music, sales of 2025-06	about $143
A deduction larger than the month it names	Distributor A (EP): Spotify, Glass Coast, sales of 2025-11, in the statement of 2026-02-03: 38,400 streams in US, where the month counted 5,555; 16,200 streams in GB, where the month counted 3,810	−$174.72
A conversion beyond the agreed margin	Withdrawal of 2025-09-30: 3.40% below the reference rate	−€7.60

Distributor B's double report of July is in the label's receipts, and so in the band's recoupment: the doubled receipts paid the advance back sooner, and €68.48 of the label's debt rests on them. A distributor usually takes a double back; when this one does, $150.35 of receipts goes with it and the label will deduct that €68.48 from a later statement. Distributor A's deduction takes more streams than the month it names counted in those countries, and the statement gives no reason; only the distributor can say what it is for and which months it covers.

Who is owed what

The EP is shared 34/33/33 among the three; the album 30/30/30, with 10% to the producer. The label's debt is shared the way the album is.

Mara Keller

From the EP, received	€3,277.37
From the album, received	€199.89
From the album, owed by the label	€723.05
Due for the eighteen months	**€4,200.31**

Jonas Brandt

From the EP, received	€3,180.98
From the album, received	€199.89
From the album, owed by the label	€723.05
Due for the eighteen months	**€4,103.92**

Teo Vasić

From the EP, received	€3,180.97
From the album, received	€199.88
From the album, owed by the label	€723.04
Due for the eighteen months	**€4,103.89**

Lena Ortiz (producer)

From the EP, received	€0.00
From the album, received	€66.63
From the album, owed by the label	€241.01
Due for the eighteen months	**€307.64**

What to do

- **Send the label the recount** of its statements for the second and third quarters of 2025, and ask for €2,410.15: €367.84 for the first quarter of 2026 and €2,042.31 more for the second.
- **Ask distributor A** about Apple Music's June 2025, and what the deduction on Glass Coast's November 2025 is for and which months it covers.
- **Expect €68.48 of the claim to come back off it** once distributor B reverses Deezer's double report of July.
- **Ask the bank** about the rate of 30 September 2025.

Rules agreed before counting

- A store reports each month of sales once; a repeat is a duplicate, a missing month a gap, a negative row a deduction.
- Every dollar distributor A reports is withdrawn; a conversion within 1.5% of the day's reference rate is the bank's agreed margin.
- The label's receipts are distributor B's earnings posted in the quarter, converted at the reference rate of the quarter's last business day less at most 1%; the label keeps 50%; the band's 50% recoups the advance, then is paid 45 days after the quarter.
- Members share each release by the split sheet.

The same money in three formats

Distributor A, the EP: tab-separated, the month reported beside the month sold, a deduction as a negative row

```
Reporting Date	Sale Month	Store	Artist	Title	ISRC	UPC	Quantity	Team Percentage	Song/Album	Country of Sale	Songwriter Royalties Withheld	Earnings (USD)
2025-01-04	2024-11	Amazon Music	The Linden Hours	Glass Coast	DEX252400101	4065629100101	905	100	Song	AT	0	4.0154850000
2026-02-03	2025-11	Spotify	The Linden Hours	Glass Coast	DEX252400101	4065629100101	-16200	100	Song	GB	0	-51.84
```

Distributor B, the album, as the label receives it

```
Sales Period,Posted Date,Store Name,Country Of Sale,Artist,Release Type,Release Title,Song Title,Label,UPC,ISRC,# Units Sold,Total Earned,Currency
2025-03,2025-05-30,Amazon Music,AT,The Linden Hours,Album,Tidewater,Linden,Nordlys Records,4065629200201,DEX252500201,1309,5.702004,USD
2025-03,2025-05-30,Amazon Music,DE,The Linden Hours,Album,Tidewater,Linden,Nordlys Records,4065629200201,DEX252500201,5629,24.443933,USD
```

The label's statement: one line a quarter, the only view of the advance the band gets

```
Quarter,Gross receipts (USD),Rate,Gross receipts (EUR),Label share,Artist share,Advance recoupment,"Advance balance, opening",Recouped,"Advance balance, closing",Payable to artist
2025-Q3,9840.85,0.8864,8722.93,4361.47,4361.46,2000.00,11308.62,4361.46,8947.16,0.00
```

Files

a	01df2f3d70b859d3d83fc15fc24c745d745338243241a97ac151b34ed8e556e6
b	fdd3242a52aca247fb9e874027ef0d85a3d8c48967f9562d8d50f6b0a3621584
label	de47885eb25068b935723da2ef2cd857e9d81ee5fe49a137eb324ec98364b57e
bank	9fc17ea70ed23b9801279bc8713183fe12339e8223e465e125e4ba6e1d80fddc
splits	632206675543c6327b3f1aaed4c6193619c85ef6201176ead398495fd0330e7c
rates	dd0cd227f27a09408ea0a6f1db9f5a82d2315932491355235878fd274f4103df
terms	a16ea862238af6e8ff057d4fbd0aed10a4048258a35a6585bbf248a41b8a53f0

Synthetic data: the band, the tracks, the rates and the contract are invented, and the disagreements were planted on purpose. The distributors' column sets are modelled on DistroKid's and TuneCore's downloads and are illustrative. The code that reconciles reads only the files, but it was written by the same person who planted the disagreements: this shows the method and what a client receives, not a blind test.