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Federal Department of Home Affairs FDHA
Federal Office for Gender Equality FOG

**Logib – the federal government's equal pay self-test tool
to verify wage equality between women and men**

Logib Standard Analysis Tool Module 2

Guideline (Version 2025.1)

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Instructions for using Logib Module 2

Logib Module 2 is a webtool for verifying whether wage equality (i.e. equal pay) between women and men and is particularly suitable for smaller companies and generally those with very few employees. This document describes the different steps leading to the result of the analysis and its interpretation:

1. [What is Logib?](#)
 2. [What data is required?](#)
 3. [Analysis, Step 1: Preparation and procedure](#)
 4. [Analysis, Step 1: Entering employee data in the Excel data sheet](#)
 5. [Analysis, Step 2: Read-in data](#)
 6. [Analysis, Step 3: Additional information](#)
 7. [Analysis, Step 4: Verify data sheet](#)
 8. [Analysis, Step 5: Evaluate functions](#)
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 10. [Analysis, Step 7: Conduct analysis](#)
 11. [Result of the equal pay analysis](#)
- [A-1 General information and personal characteristics in greater depth](#)
- [A-2 Function-related characteristics in greater depth](#)
- [A-3 Coherency of data in greater depth](#)
- [A-4 Elements of remuneration in greater depth](#)
- [A-5 Amendment history](#)

This Guideline is for the **Logib webtool Module 2**.¹

Should you have any questions, please contact the FOGE **helpline**:

Contact and helpline FOGE

- E-mail: logib@ebg.admin.ch
- Tel.: 0800 55 99 00 (Service hours: Wed, Thu 16:00-17:00, Fri 11:00-12:00)

¹ The current release number is indicated in the header of all reports downloaded from the webtool.

1 What is Logib?

The Confederation provides employers with a free standard tool for conducting equal pay analyses in accordance with Art. 13c para. 2 of the Federal Act of 24 March 1995² on Gender Equality (Gender Equality Act, GEA). With the corresponding declaration of conformity for Logib, employers who conduct equal pay analyses as per Art. 13a GEA with this standard analysis tool can provide verification of a scientifically rigorous and legally compliant method that complies with Art. 13c para. 1 GEA (see Art. 7 para. 3 of the Ordinance of 21 August 2019³ on the Evaluation of the Equal Pay Analysis).⁴

The standard analysis tool Logib provided enables compliance with the gender-based equal pay requirement to be verified at the **company level**. Logib consists of two modules. Module 1 is based on a statistical method and is therefore particularly well-suited to larger companies with many employees. Smaller enterprises and generally those with very few employees of one gender can use Module 2.⁵

Logib Module 2 is based on the scientific method of job evaluation, which allows the value of each function within a company to be established by measuring its requirements and demands in relation to a range of relatively abstract factors. Requirements are skills which are absolutely essential for the performance of the tasks of a function. Demands are impairing factors that may be connected with the completion of tasks. Functions with higher requirements and demands are accorded higher function-related pay.

The job evaluation model underpinning Module 2 captures requirements and demands in four areas – intellectual, responsibility-related, psycho-social and physical. The intellectual area covers three factors: requirements regarding education and training, the ability to work independently and specific expertise and methodological skills. The other three areas are covered by a single factor.

In addition, the model takes into account differences between the employees in relation to their experience and the level of education they have attained. Experience is approximated here by age and years of service.

These evaluations and information enable a personal score (or ‘ranking value’) to be determined for all employees. It consists of their respective function value, their experience and their actual educational level and can be used to rank them accordingly. This theoretical ranking of employees can subsequently be compared with their actual ranking by amount of pay. In Logib Module 2, a limit value of 5 also applies. Compliance with the limit value is a requirement applied to various contexts, in particular the terms of the Gender Equality Act and the participation requirements with regard to the provisions on gender equality in terms of equal pay in government procurement.

The principle of equal pay applies to total pay, as discrimination can occur in various wage components. The meaning of the term ‘pay’ (German: *Lohn*) varies depending on the area in which it is being used (tax, social insurance, etc.). This Guideline is based on a comprehensive legal opinion that examined which wage components are relevant when conducting an equal pay analysis with Logib, and exactly how they are to be taken into account.⁶

Logib is available free of charge as a webtool at www.logib.admin.ch. This document describes the various steps leading to the result of the analysis with Logib Module 2 and its interpretation. The

² SR 151.1

³ SR 151.14

⁴ For further information on the revised Gender Equality Act and the [Declaration of conformity for the standard analysis tool Logib](#) see www.ebg.admin.ch/en/equal-pay-logib

⁵ Details of the methodology underpinning Logib can be found in the [methodological approach](#) document.

⁶ PricewaterhouseCoopers AG, [Technical description of the pay specification used in the Confederation’s standard analysis model: A specification of pay that conforms with the law, 2019](#) (available in German).

employee data necessary for the calculation is entered in an **Excel data sheet** and then read into the **webtool**.

In addition to this Guideline, a **Quick Guide** on filling out the Excel data sheet is also available. It will help you provide the data in the Excel data sheet entitled "Datalist_e.xlsx".

2 What data is required?

2.1 Reference month

The information to be provided by you must refer to a specific reference month (and to a reference date at the end of the reference month). Therefore, you should select as the reference month a month that provides as representative a picture as possible of your company's workforce structure and wage policy.

2.2 The company or organisational unit to be analysed

Generally speaking, the employer is the natural or legal person in the employment relationship who benefits from the work done and thus has an obligation arising from the employment contract, which, in particular, means paying the wages. In the few instances (e.g. in the case of a group of companies) in which it is not clear who the employer is, the respective labour law practice can be applied.

For an equal pay analysis with the standard analysis tool Logib, the lowest independent legal entity should be used. An independent legal entity is understood to be an operating unit with an independent corporate legal form (e.g. AG, GmbH, also a company subsidiary). This does not include facilities, branches, branch offices, affiliates, business units etc., where these do not have an independent corporate legal form.

In the public sector, the entity to be analysed is determined on the basis of the respective organisation ordinance and the employment contracts. Generally speaking, the organisational unit that concludes the employment contracts and thus ultimately determines the individual wages is to be analysed as the employer.⁷

⁷ See www.bj.admin.ch > State & Citizen > Bills still under discussion > Bills adopted > [Questions and Answers to the revision of the GEA](#) > FAQ 19 (available in German and French). Wer ist im öffentlich-rechtlichen Bereich analysepflichtig?

2.3 Persons to be entered in the system

In principle, all persons employed in the company, i.e. employees from all business units and places of activity who were employed by the company and received a salary in the reference month should be entered in the Excel data sheet. In particular, this also includes executive directors, partners⁸ and members of the board of directors, provided they have a contract of employment with the company and are actively involved in its operations.⁹

Certain groups of employees with a special employment situation are specifically indicated and excluded from the analysis in order to avoid distorting the results of the analysis (e.g. apprentices, see section 4.4).

2.4 Data to be recorded in the system

To use Logib to analyse equal pay in your company, you must enter personal and function-related data for all employees, along with data on the work-time percentage and wage in the **Excel data sheet** (1 row per employee or employment contract).

The '**contract view**' applies to the equal pay analysis: Individuals with more than one job or employment contract (concurrent employment) are to be entered in the Excel data sheet more than once, i.e. once for each employment contract. In this case too, the key must be unique (i.e. a different key for each employment contract).

The required information and the individual columns of the Excel data sheet are explained in detail in section 4. In addition to the information per employee, you also need to enter some general details directly in the webtool (see section 5). Below you will find instructions on how to download the Excel data sheet from the internet and how the data should be entered in the webtool.

⁸ Whether or not the owners of a company are to be included in the analysis as employees must be determined on a case-by-case basis, taking particular account of the following criteria:

- Have the owners concluded an "employment contract" with their company that would be recognised as such under the Swiss Code of Obligations?
- Are they actually the subordinate in a supervisor-subordinate relationship?
- Can they take legal action against that supervisor on the grounds of wage discrimination?
- As owners, are they themselves responsible for designing the remuneration system?

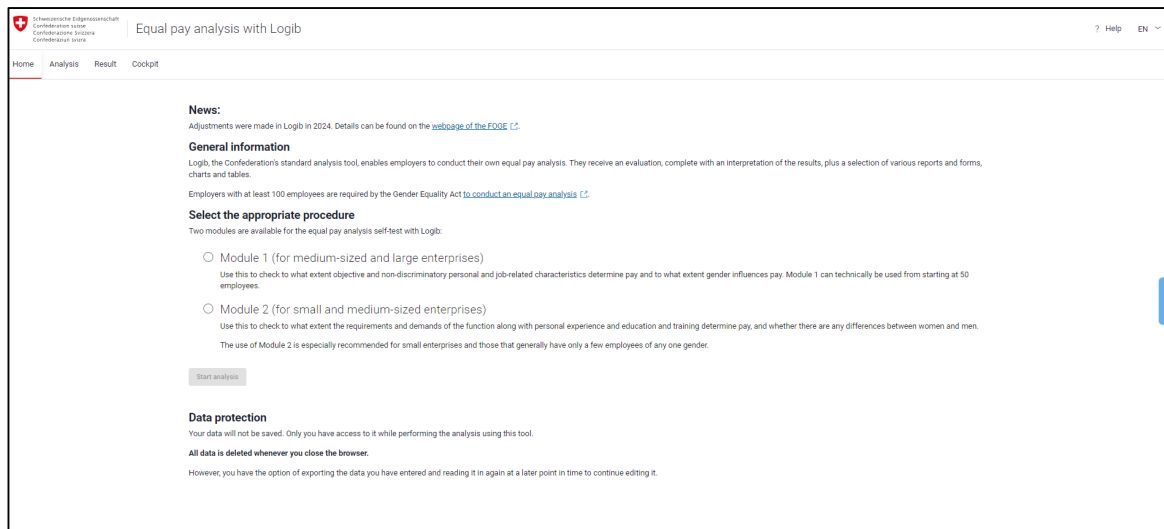
⁹ The Gender Equality Act applies to employment relationships under both public and private law, but only to employment relationships as an employee. If work is performed within the scope of any legal relationship other than an employment contract (e.g. under an agency contract or a contract for work and services, or by appointment), the Gender Equality Act generally does not apply. Elected members of authorities are not in a relationship of subordination as is the case with an employment contract under public law. Therefore, they are not to be included in the equal pay analyses in accordance with the Gender Equality Act. See www.bj.admin.ch > State & Citizen > Bills still under discussion > Bills adopted > [Questions and Answers to the revision of the GEA](#) > FAQ 20. Are members of authorities to be included in the equal pay analyses in accordance with the GEA? (available in German and French)

3 Analysis, Step 1: Preparation and procedure

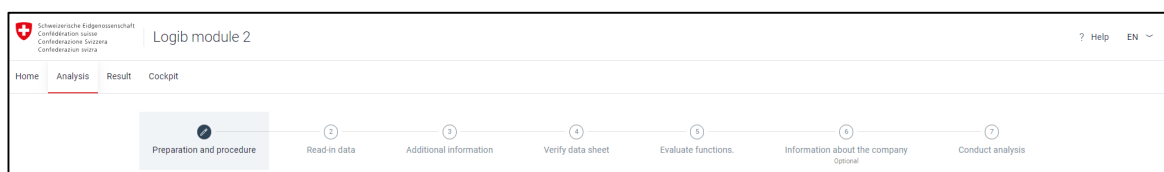
3.1 Launch the Logib webtool and download the Excel data sheet

How to launch the Logib webtool and download the Excel data sheet:

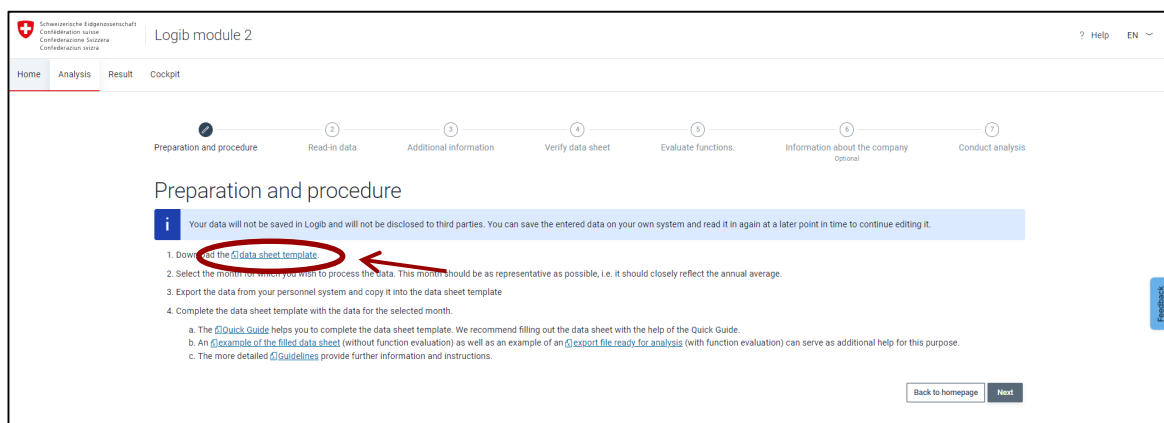
1. Go to www.logib.admin.ch/home. You will be redirected to the homepage of the webtool:



2. Click on “Start analysis”. You will be taken to the “Analysis” menu, which consists of a wizard displaying 7 steps.



3. Step 1 of the analysis, “Preparation and procedure”, is where you download the data sheet template. Save the Excel data sheet to your computer.



Tip: Always keep a copy of the unused version of the data sheet and save all the versions you work with under a new name. This will save you from having to download the data sheet again if you wish to repeat your analysis.

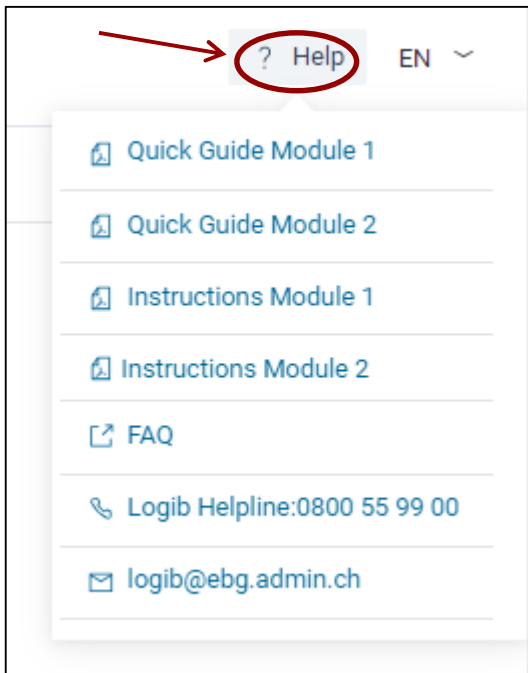
IMPORTANT: The structure of the data sheet must **not be changed**. The columns must remain in the given order. It is not permitted to delete columns. Unused columns should be left blank.

4. You can now enter the employee data in the Excel data sheet. Please refer to the explanations in section 4 or in the Quick Guide for guidance.

3.2 “Help” menu

You can access the “**Help**” menu at the top right-hand side of the webtool. The “**Help**” menu includes:

- A link to the current Guideline and to the Quick Guide
- A link to the FAQs (see section 3.3)
- Contact details for the Logib Helpline



3.3 FAQs

The FAQ page for the webtool can be accessed via the “Help” menu (see section 3.2).

Alongside general information on the equal pay analyses, the FAQs also contain information on **data security** and the actual **process**, including the technical requirements, that will ensure the webtool functions smoothly. You will also find detailed explanations that will help you interpret the **results**.

4 Analysis, Step 1: Entering employee data in the Excel data sheet

1. Open the Excel data sheet entitled "Datalist_e.xlsx".
2. Enter the data for [all your employees](#) in the [reference month](#). Fill in one row per employee. Make sure that all data fields are formatted according to the explanatory notes for the individual fields or columns.

➤ Table columns in the Excel data sheet (file entitled "Datalist_e.xlsx"):

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Q	R	S	T	U	V	W
Key (personal number, ID, etc.)	Age (date of birth, year of birth, age)	Gender	Years of service (date of entry, year of entry, number of years of service)	Education and training	Function (job carried out)	Level of requirements (relevant for module 1)	Professional position (relevant for module 1)	Employees paid monthly: Activity rate in %	Employees paid hourly: number of paid hours during the reference month	Basic wage (according to activity rate)	Allowances (Shift, Sunday and public holidays, other extra pay for difficult working conditions)	13th monthly wage (generally 1/12 of basic wage)	Special payments (1/12 of annual total)	Usual weekly working hours in company (for full-time employees, 16 activity rate = 100%)	Statistical population	Remarks	Additional information1	Additional information2	Additional information3	Additional information4	Additional information5

The explanatory notes for the table columns can be found below organised by topic:

- **Personal data** (section 4.1):
 Column A: [Key](#)
 Column B: [Age \(date of birth, year of birth, age\)](#)
 Column C: [Gender](#)
 Column D: [Years of service \(date of entry, year of entry, number of years of service\)](#)
 Column E: [Education and training](#)
- **Function-related data** (section 4.2):
 Column F: [Function \(job carried out\)](#)
 Column G and H: are needed for Logib module 1 only. Please leave them empty (but do not delete them).
- **Data on work-time percentage and wage** (section 4.3):
- **Working hours** (section 4.3.1):
 Either: Column I: [Employees paid monthly: Activity rate](#)
 or: Column J: [Employees paid hourly: Hours paid in the reference month](#)
- **Wage, wage components** (section 4.3.2):
 Column K: [Basic wage](#)
 Column L: [Allowances](#)
 Column M: [13th \(14th or "n"th\) monthly wage](#)
 Column N: [Special payments](#)
- **Entry of different usual working hours** (section 4.3.3):
 Column O: [Usual weekly working hours in company](#) (hours per week; for employees paid monthly)¹⁰
- **Statistical population (employees with special employment contracts)** (section 4.4):
 Column Q: [Statistical population](#) to identify employees with special employment contracts (e.g. apprentices).

¹⁰ Column P is hidden and will no longer be used from version 2023.1 onwards.

- **Remarks** (section 4.5) and optional additional columns:
Column R: [Remarks](#) for notes on individual employees.
Columns S to W: [Optional additional columns](#)

4.1 Personal data

Key

Enter a unique key or identifier for each person (or each employment relationship).

Age (date of birth, year of birth, age)

Enter the age of employees either in years (YY) or the year of birth as 4 digits (YYYY) or the complete date of birth in the following format: DD.MM.YYYY. **The age entered must match that of the reference year.**¹¹

Gender

Use the following coding: 1 = male, 2 = female. If you use a different coding, you can indicate this in the “Additional information” step in the webtool.¹² If a person’s biological or social gender does not correspond to either of the categories male or female, or is in the process of transitioning (e.g. intersex, transgender people), enter the current officially assigned gender.

Years of service (date of entry, year of entry, number of years of service)

Enter the number of years of service as an integer, the year of entry (YYYY) or the precise date of entry to the company in the following format: DD.MM.YYYY. The years of service entered must match those of the reference year.¹³

As a rule, the date on which the employee first joined the company should be entered. A change of function or business area is not relevant to the calculation of the years of service.

Education and training

Enter the **actual highest educational level** for each person (and *not* e.g. the education and training typically required for the function being performed, see below).

¹¹ When entering the year of birth or date of birth, depending on the read-in settings, the age will be calculated on read-in and displayed in the data table as follows: Age = Reference year minus year of birth or year from date of birth

¹² The categories used will be recoded when the data is read in and displayed in the data table as follows: F = female, M = male.

¹³ When entering the year of entry or date of entry, depending on the read-in settings, the years of service will be calculated on read-in and displayed in the data table as follows: Years of service = reference year minus year of entry; or if the entry date is given: Years of service = number of days from date of entry up to and including the end of the reference month divided by the average number of days per year in the defined time period.

Enter numbers from 1 to 8 for the level of education as follows:

Tertiary: University (codes 1 and 2):

With regard to entering tertiary level university degrees (codes 1 and 2) you have two options depending on your actual business situation:

- **Either:** Enter the tertiary level university degrees based on the **type of institution** and differentiate systematically between university degrees and degrees from a university of applied sciences.
 - 1 = Universities and institutes of technology (UNI, ETH)
 - 2 = University of applied sciences, university of teacher education or equivalent
- **Or:** Enter the tertiary level university degrees based on the **type of degree** and differentiate systematically between Bachelor's and Master's (regardless of whether the degree was obtained from a university/ETH, university of applied sciences, university of teacher education or a similar educational institution).
 - 1 = Master's degree
 - 2 = Bachelor's degree

Tertiary: Higher vocational training (code 3)

3 = Higher vocational training with Federal PET diploma, advanced or master craftsman diploma, diploma from a technical college (TS), PET college, engineering college (HTL), business administration college (HWV), art and design college (HFG), Institut d'Études Sociales (IES) or equivalent

Upper secondary (codes 4 to 6)

- 4 = Teaching certificate at various levels: primary teacher's training college (for teaching at pre-school, primary school, art and design, home economics) or equivalent
- 5 = Academic baccalaureate, vocational baccalaureate, specialised baccalaureate or equivalent
- 6 = Completed vocational education and training leading to a federal certificate of proficiency, full-time vocational school, upper secondary specialised school, VET programme (Federal VET diploma – EBA) or equivalent

Compulsory schooling (codes 7 and 8)

- 7 = In-house vocational training not recognised by the State Secretariat for Education, Research and Innovation (SERI)
- 8 = Compulsory schooling without professional qualification

Please note:

- **The actual educational level (personally achieved) is to be entered under the 'Education and training' characteristic.** The level of education and training typically required to perform a function is relevant only for the purpose of correctly evaluating the function on the factor "Education/training requirements".

4.2 Function

In addition to personal data, details of the function performed also need to be declared for each employee.

Function

Enter the title of the function carried out according to the specifications for the employee's function.

Functions are specific work activities that can generally be separated from the people who perform them ("jobs"). Jobs which essentially contain similar tasks and responsibilities are generally combined to form a single function. This deliberately ignores the fact that people within functions created in this way may have varying additional or ancillary tasks. In other words, there are generally far fewer functions within a company than employees.

Examples: Senior Project Manager, Head of Administration, Administrative Officer, Carpenter-Assembler, Painter-Decorator, Cleaner, Logistics Specialist, Sheltered Housing Assistant, Auxiliary Staff, Sales Representative, Draughtsman/woman, Construction Foreperson, Site Manager, etc.

Please note:

Draw up a list of functions in advance, which you can then assign to the respective employees in the Excel data sheet. When entering a function, please make sure to avoid typing errors. Otherwise, these will automatically be recognised as two different functions (see sections 7 and 8). For the same reason, you should use only gender-neutral function names.

Each function must subsequently be evaluated in step 5 (section 8) with reference to the six factors.

4.3 Data on work-time percentage and wage

When entering the data for the individual **work-time percentage** (see section 4.3.1) and **wage** (section 4.3.2), it is important that the information is coherent for every single employee. In other words, the wage components entered for each person must relate to the given activity rate (i.e. work-time percentage) to ensure that the necessary standardisation (i.e. conversion to full-time equivalent and most frequent usual weekly working hours in the company) does not result in any distortion.

- You can find further information on ensuring the **coherence of activity rate and wage for employees paid hourly, employees who work part-time and in the case of absences and changes in work-time percentage** in chapter A-3.1 of the Appendix.
- Further information on **special cases (e.g. Sunday work, overtime, special elements of remuneration and special wage components)** is available in chapter A-4 of the Appendix.

4.3.1 Work-time percentage (activity rate, number of paid hours)

There are two ways to enter the individual work-time percentage:

- **Either** you record the **activity rate** in column I of the Excel data sheet (employees paid **monthly**),
- **Or** you record the **number of paid hours during the reference month** in column J of the Excel data sheet (for employees **paid hourly**).

For each employee, please fill in only one of the two columns.

Employees paid monthly: activity rate

The 'Activity rate' column refers only to **employees who are paid a monthly wage**. For employees paid on an hourly basis, see the 'Paid hours' column.

Enter a decimal number (examples: an activity rate of 100% or 22.5% should be entered as 100 or 22.5 respectively). This number should correspond to either the contractual or actual work-time percentage in the reference month (in the same way as the wage paid).

Employees paid hourly: hours paid in the reference month

The 'Paid hours' column refers only to **employees who are paid an hourly wage**. For employees paid on a monthly basis, see the 'Activity rate' column. This number should correspond to the number of hours paid by the company in the reference month.

Please indicate **employees paid hourly who did not work in the reference month and did not receive any pay** (not even for "lost" hours) in the "Statistical population" column with code 5, "Other reason for exclusion", and enter "Not deployed in the reference month" as the reason for exclusion in the "Remarks" column.

4.3.2 Wage, wage components

For equal pay analyses with Logib, the following wage components must be entered (as the proportional amount for the reference month or one-twelfth of the annual amount):

- **Basic wage column:** Basic wage
- **Allowances column:** Statutory allowances and other allowances for difficult working conditions or hardship, allowances for paid extra hours/overtime, if applicable
- **13th monthly wage column:** Proportion of 13th monthly wage (including 14th or nth monthly wage)
- **Special payments column:** Special payments that are paid regularly (monthly) or irregularly (half-yearly, yearly, sporadically), e.g. bonus payments, gratuities, share in the profits or turnover and participation rights (wage statement point 5), commissions, tips, fees, premiums and fringe benefits (wage statement points 2.1 to 2.3)

All wage components are to be entered as **gross amounts**, i.e. including employee contributions to social insurance (AHV/IV, EO, ALV, NBUV, occupational pension).

The **wage components to be entered** are explained separately on the following pages.

In addition to these explanations, you will find a detailed overview which defines the elements of remuneration that should be included in analyses and those that should not be included or only under certain conditions in section A-4 of the Appendix.

Basic wage

Employees paid monthly:

Please indicate the basic wage paid in the reference month corresponding to the work-time percentage entered in the “Activity rate” column.

E.g. person A, full-time: activity rate = 100% $\Rightarrow$ basic wage = CHF 6,000/month

E.g. person B, part-time: activity rate = 25% $\Rightarrow$ basic wage = CHF 1,500/month

Employees paid hourly

Please indicate the **gross basic wage** paid in the reference month, but **without compensation for holidays and public holidays**, corresponding to the number of working hours entered in the “Employees paid hourly: hours paid in the reference month” column.

*E.g. person C: Number of paid hours = 50 hours, hourly wage = CHF 30/hour,
 $\Rightarrow$ basic wage = $50 * 30 =$ CHF 1,500/month*

Allowances

Enter the proportional gross amount of the statutory allowances, the allowances for paid extra hours/overtime (if applicable) as well as other allowances for difficult working conditions or hardship (see appendix A-4), which corresponds to the work-time percentage in the reference month entered in either the “activity rate” column or the “number of paid hours” column.¹⁴

13th monthly wage

Please indicate as the 13th, 14th, etc. monthly wage the proportional gross amount corresponding to the activity rate (or numbers of hours paid for employees paid by the hour) in the reference month (e.g. one-twelfth, i.e. 8.33% of the basic wage in the reference month if the 13th monthly wage paid is equal to one month's full pay).

*E.g. person A, full-time: basic wage = CHF 6,000 / month,
 $\Rightarrow$ 13th monthly wage (proportion in reference month) = $CHF 6,000/12$
= CHF 500.*

See section A-3.1 of the Appendix for the procedure to follow in the case of strongly fluctuating work-time percentages or unpaid absences (entry or departure from job during the reference period, unpaid leave).

Special payments

Please indicate the proportional gross amount of the special payments for the reference month (1/12 of the annual amount).

¹⁴ In the case of strong fluctuations, the allowances can be entered as a monthly average relating to the 12 months preceding the reference month, see section A-3.1 of the Appendix.

All payments that are paid regularly (monthly) or irregularly (half-yearly, yearly, sporadically), for example bonus payments, gratuities, shares in profit or turnover and participation rights (in accordance with wage statement point 5), commissions, tips, fees, premiums and fringe benefits (in accordance with wage statement points 2.1 to 2.3) are considered to be special payments.

As these are often annual or semi-annual payments, please indicate the pro rata amount for one month of work (i.e. for the activity rate in the [reference month](#)).

In other words: specify one-twelfth of the amounts paid during the period of employment in the reference period, i.e. in the 12 months preceding the reference date.

E.g. Company X: Reference month = July 2020; reference date = 31.07.2020.

Date special payments were last paid = April 2020.

⇒ *Special payments to be entered = special payments for April 2020 divided by 12.*

Note: For details of how to handle share-based employee participations and other long-term, variable elements of remuneration for which the time of accrual and realisation lie far apart, please refer to the detailed explanations in the Appendix (see section A-4.3).

4.3.3 Entering different usual working hours

Usual weekly working hours in company (for full-time employees, i.e. activity rate = 100%)

There are two ways to enter the **usual working hours in hours per week** (always for full-time employees, i.e. activity rate = 100%) for employees paid monthly:

- **Entry** for the whole company in the webtool: see section 6 under 'Usual weekly working hours in company'. The value entered in step 3 of the webtool, "Additional information", will be applied to all the data sets that are read in.
- **If necessary: Different usual working hours** for individual sites or groups of employees: if the usual weekly working hours for certain employees differ from those for the entire company (especially if they have a contractually agreed different holiday entitlement, see notes in the Appendix), enter the usual working hours in hours per week for an activity rate of 100% in the Excel data sheet, column O.¹⁵

Please note: For part-time work, column O does not need to be adjusted to the activity rate. The usual working hours always refer to a full-time job (100% activity rate).

¹⁵ Empty fields will automatically be populated with the value entered for usual weekly working hours in company in step 3 of the webtool "Additional information". In the case of different usual working hours, the wages are standardised to 100% in the webtool on the basis of the usual working hours that apply to the majority of the workforce (= mode).

4.4 Statistical population (employees with special employment contracts)

Statistical population

As a rule, all employees should be entered in the data sheet (see section 2.3). However, certain special cases are not taken into account in the analysis. The “statistical population” column defines which employees are included in the analysis and which ones are excluded or not considered.

1 = “Normal” employment contract (normal case, included in the Logib analysis).¹⁶

For employees with special employment contracts, please enter the following codes:

2 = Apprenticeship

3 = Traineeship¹⁷

4 = Expat (employee’s permanent workplace abroad, contract with Swiss business unit)

5 = Other¹⁸

IMPORTANT:

- Employees assigned a 1 are included in the analysis.
- Employees assigned numbers 2 to 5 are excluded from the analysis.

Empty fields or missing details in the statistical population column are interpreted by Logib as a 1 (inclusion).

4.5 Remarks (special cases) and optional additional columns

This is where you can enter your notes and remarks on individual employees or all employees (column R) and, if needed, other company-specific information such as function levels, job grades or company divisions (columns S-W). This information merely serves as guidance and not as input for the analysis.

IMPORTANT: The structure of the data sheet must not be changed. The columns must remain in the given order. It is not permitted to delete columns. Unused columns should be left blank.

¹⁶ Trainee lawyers, medical residents, doctoral candidates, working students, trainees and other career entrants, for example, are also classed as normal employees to be included in the analysis. Students doing a holiday job are only to be excluded if they are under 15 or if their annual pay is CHF 2,300 or less.

¹⁷ Trainees are only to be excluded from the analysis if their position includes a training component, i.e. if, because of the training, their wage is lower than that of employees doing comparable work, and if they are completing a fixed-term traineeship from which they will graduate within no more than 1 year of receiving their most recent qualification (diploma). Trainee lawyers are to be included in the analysis by default (see footnote 33).

¹⁸ Examples of cases to be excluded from the analysis include:

- Invalidity insurance recipients whose performance in their current job is limited and who thus receive a reduced wage (e.g. if settling-in allowances or wage bill contributions are granted or they receive active assistance from a job coach).
- Employees paid hourly who did not work in the reference month.
- Persons who work on an agency/mandate basis (legal relationship different to that of an employment contract)
- Inpats (work in Switzerland, contract with business unit abroad)

Please enter the appropriate reason for exclusion in the column entitled "Remarks".

Persons who work for the company on an agency basis (agency contracts, mandates) without actually being employed by it should also be excluded from the data sheet.

5 Analysis, Step 2: Read-in data

After you have completed and saved the data sheet entitled “Datalist_e.xlsx” following the explanations given in section 4, you now need to read the data into the webtool and then enter the remaining company information. Do this by following these steps:

- In the “Analysis” menu of the webtool, go to step 2, “Read-in data”.
- Read in the completed template for your data sheet by dragging it to the blue field below via drag & drop or by selecting the “Search directory” button.
- The file name for the selected data will appear. To read it in, click on the “Read-in” button.

The screenshot shows the 'Logib module 2' webtool interface. At the top, there is a navigation bar with 'Home', 'Analysis', 'Result', and 'Cockpit'. Below this is a progress bar with seven steps: 1. Preparation and procedure, 2. Read-in data (current step), 3. Additional information, 4. Verify data sheet, 5. Evaluate functions, 6. Information about the company (optional), and 7. Conduct analysis. The main heading is 'Read-in data'. Below it, instructions state: 'Read in the completed template for your data sheet by dragging it to the blue field below' and '1. via drag & drop or 2. by selecting the "Search directory" button.' There is a large blue dashed box labeled 'Search directory'. To its right, a file name 'Example_data_sheet_M2.xlsx' is displayed with '(14516 in bytes)' next to it. Below the file name are two buttons: 'Read in' (highlighted with a red circle and a red arrow) and 'Delete'. At the bottom right, there are 'Back' and 'Next' buttons. A 'Feedback' button is visible on the far right edge.

- A message will appear once the data sheet has been successfully read in. In the example here using test data, it says: “Successful read-in of sample filled data sheet.xlsx with 8 employees.”
- Click on “Next”. This will take you to step 3 of the analysis, “Additional information” (see section 6).

6 Analysis, Step 3: Additional information

You now come to the page entitled “Additional information”, which contains two tabs (“List of functions” and “General information”)

6.1 List of functions

Any functions you have entered in the data sheet (see section 4, column F) will be listed in the table that is displayed. If you have not entered any functions, the table will be empty. You can now:

- Add functions
- Delete functions

Entered functions cannot be changed (only deleted). When entering a function, please make sure to avoid typing errors as any difference in spelling will automatically cause two different functions to be listed.

The list of functions is complete when it contains a matching function for every employee.

Once you have checked it for completeness, click on “Next”.

6.2 General information

You will be taken to the “General information” tab. This is where additional information about the data that has been read-in is captured:

1. Which **reference month** and which **reference year** have you selected? Indicate the month and year from which the employee data originates (see also section 2.1).
2. How many hours are the **usual weekly working hours in your company**? Indicate the number of hours per week for a full-time position (100% activity rate).

Note: Any different usual weekly working hours can be entered for individual employees or groups of employees in the Excel data sheet (see section 4.3.3, [Usual weekly working hours in company](#) column).

3. Which **data format** have you chosen? Indicate the formats used for your data concerning:

- Gender: 2 for women, 1 for men (default setting) or your own choice of coding
- Year of birth: age in the reference month in years (e.g. 23; default setting) or year of birth (e.g. 1982) or date of birth (e.g. 24.03.1982)

- Years of service: number of years of service in the reference month (e.g. 5; default setting) or entry year (e.g. 2000) or entry date (e.g. 01.06.2000)

4. Click on “Next”. This will take you to step 4 of the analysis, “Verify data sheet” (see section 7).

Notes:

- You can only read in one file. If you wish to analyse several files together, combine these into a single file prior to importing.
- Use the data sheet template “Datalist_e” to read in the data. It contains the correct number and sequence of columns A to W.
- As soon as the data has been read in, you can revise and add to the data in the webtool (see section 7).

7 Analysis, Step 4: Verify data sheet

Please check your read-in data and correct any marked data as required. Individual items can be changed in the webtool by double clicking on them.

When you read in a data sheet, the blank entries (or values with 0) in the “Statistical population” column will be filled with the value 1 (included) and the blank entries (or values with 0) in the “Usual weekly working hours in company” column will be filled with the value entered in step 3 of the analysis “Additional information”.

Please pay attention to the following points (see screenshot):

1. You can **export the data sheet**, edit it in Excel and then read it in again, or you can edit the data directly in the webtool (by double-clicking on it).

- The overview provides **pointers to invalid or ‘striking’ values** that must be corrected or checked, and to the **number of excluded data sets**.

- If you are editing the data directly in the webtool, you have the option of **filtering** it.
- You can show the explanations **and validity criteria** for the individual columns via the **“Help”** menu.
- The system-managed **“Status”** column provides an overview of the valid data included in the equal pay analysis and thus taken into account. The status is updated following correction of all invalid entries (red fields). The “Status” column is sorted in accordance with the following criteria:

- **“Invalid”** refers to data sets for employees to be included (statistical population code 1 or blank; see section 4.4) which fail to meet the validity criteria for one or more cells (red fields).

These cases must be checked and corrected if necessary.

Example: For technical reasons, employees paid hourly who did not work in the reference month and therefore did not receive a wage (“Basic wage” column equals zero) are automatically marked in red/as invalid in the webtool and excluded from the analysis, even if they have been coded in the “Statistical population” column as data sets to be included (see 4.4 Statistical population).¹⁹ For these employees, set all wage components to zero, enter code 5, “Other reason for exclusion”, in the “Statistical population” column” and write “not deployed in the reference month” in the “Remarks” field. This will label these employees as “excluded” and they will not appear as “invalid” data sets in the report.

- **“Excluded”** refers to data sets for employees which are excluded from the analysis by definition (statistical population code 2, 3, 4 or 5; see section 4.4). The validity criteria will not be checked.
- **“Valid”** refers to data sets for employees to be included (statistical population code 1 or blank) which meet the validity criteria for all the cells (no red fields).

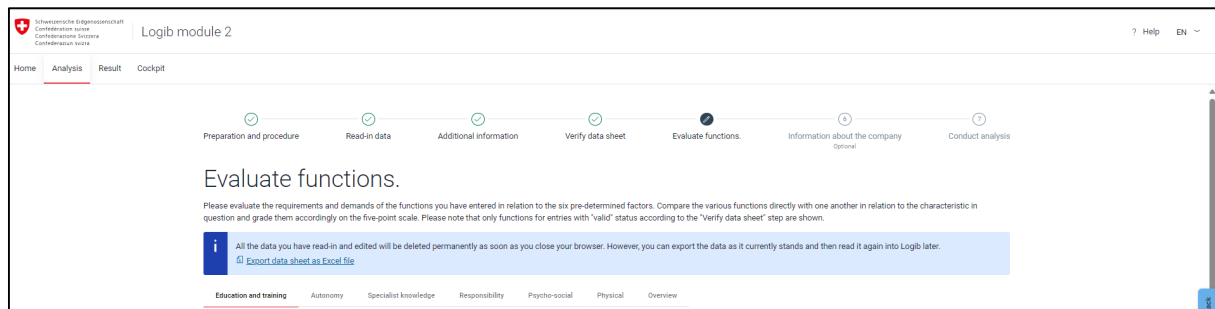
Once you have cleaned up the data, click on “Next”. This will take you to step 5 of the analysis, “Evaluate functions” (see section 8).

¹⁹ The analysis can nevertheless be performed.

8 Analysis, Step 5: Evaluate functions

You now come to the “Evaluate functions” step, where you have to evaluate the requirements and demands of the functions you have entered in relation to the six pre-determined factors. Each of these has its own tab, and you can work your way through them one by one. The help texts on the website will help you apply the various levels of the measurement scale properly. The aim is to reflect the situation in your company as closely as possible.

Please note that only functions / codes for entries with “valid” status according to step 4 of the analysis “Verify data sheet” are shown (see section 7).



8.1 Education/training requirements

Determine the level of education and training typically required to correctly perform the function. Please note:

- The level of education and training to be evaluated is that typically required for the function. Whether certain function holders formally exceed or fall short of these education and training requirements is immaterial.
- There are five options available. The names they have been given are representative of a certain level of education and training and always include equivalent qualifications obtained in a different manner (e.g. by experience, continuing professional development).

You can use the following question for guidance in establishing the level of education and training: “If you had to recruit someone for this function today, what level of education and training would you generally require them to have?” The available levels are:

- 1 = No special education and training:
Functions that do not require any special education or training (compulsory schooling, in-house training that is not officially recognised etc.)
- 2 = Vocational training:
Functions that call for a vocational training qualification (Federal VET Diploma) or a baccalaureate.
- 3 = Higher vocational training:
Functions that require higher vocational training (Advanced Federal Professional Examination HFP, master craftsman diploma, Professional Examination BP, professional education institute HF diploma).
- 4 = Bachelor's degree (Uni/UAS):
Functions that call for a Bachelor's degree from a university or university of applied sciences.
- 5 = Master's degree (Uni/UAS):
Functions that call for a Master's degree from a university or university of applied sciences.

Examples:

- The “Executive assistant” function has higher intellectual requirements than that of a general secretarial function. Consequently, the required intellectual level and thus level of education and training is *usually* level 3 “Higher vocational training” (and not level 2 “Vocational training”). “Usually” means irrespective of whether formal qualifications at this level are mandatory in individual cases.
- The “Chief mechanic” function has higher intellectual requirements than that of the “Mechanic” function. Therefore, the required education and training here is usually to be coded at level 3 and not level 2 “Vocational training”. It doesn’t matter whether or not the company requires employees to have a formal qualification (professional examination) in order to perform the function.

8.2 Requirements regarding ability to work independently

Determine the degree of autonomy required to perform the function. The task here is to assess the extent to which a person must take independent decisions to correctly perform the function. This may include:

- Planning the timing and sequence of tasks
- Acting at one’s own discretion
- Choosing one’s own work methods
- Determining the content of one’s own work

The drop-down menu contains a scale ranging from 1 – Very low to 5 – Very high:

The “very low” level is intended for functions in which there is almost no necessity or opportunity to influence the nature and timing of the work through one’s own decisions. For the other functions, ask yourself how often independent decisions have to be made (how often per day, per week etc.) and how far-reaching the necessary decisions are (potential consequences). Grade the function in which holders are most able to determine the nature and timing of the work for themselves and in which decisions are most far-reaching at the highest level.

Use the scale in a way that reflects the situation within your company as closely as possible.

8.3 Requirements in terms of specific expertise and methodological skills

Determine the extent to which specific expertise and methodological skills that go beyond the required level of education and training are needed to correctly perform the function. This includes:

- Mastery of very specific methods
- High degree of specialist expertise
- High degree of broad, interdisciplinary expertise

The drop-down menu contains a scale ranging from 1 – Very low to 5 – Very high:

The “very low” level is intended for functions in which, measured against the required level of education and training, almost no special abilities are required, i.e. functions in which the knowledge generally acquired under the respective level of education and training is sufficient to correctly perform the function. For the other functions, ask yourself how complex the additionally required specialist expertise and methodological knowledge is, and how often it needs to be applied (infrequently, regularly, for the majority of tasks connected with the function). Grade the function with the most complex specialist expertise and methodological knowledge required for most of the tasks involved at the highest level.

Use the scale in a way that reflects the situation within your company as closely as possible.

Please note:

The degree of specific specialist expertise and methodological knowledge required does not necessarily rise alongside the level of education and training. Functions that require a lower level of education and training may nevertheless call for a high degree of specialist knowledge.

8.4 Responsibility-related requirements and demands

Determine the extent to which responsibility has to be assumed by the function holder to correctly perform the function. This includes:

- Leadership responsibility
- Financial, specialist, project and process responsibility
- Supervising apprentices
- Responsibility for the life or development of other people (risk of errors with life-threatening consequences or negative impact on the psycho-social development of persons in one's charge)
- Responsibility for valuable materials and goods (risk of errors with high cost implications)

The drop-down menu contains a scale ranging from 1 – Very low to 5 – Very high:

The “very low” level is intended for functions in which only very limited responsibility must be assumed and where there is no risk of making errors with far-reaching consequences for people or goods. For the other functions, ask yourself how great a responsibility must be assumed in order to correctly perform the function (operational vs hierarchical responsibility, for how many other people, strategic importance of the projects, etc.) and how much risk there is of making errors with far-reaching consequences for people or goods. Grade the function with the most wide-ranging hierarchical responsibility and greatest risk of making errors with far-reaching consequences for people or goods at the highest level.

Use the scale in a way that reflects the situation within your company as closely as possible.

8.5 Psychological and social requirements and demands

Determine to what extent psychological and social skills are required to correctly perform the function. These include:

- Requirements related to verbal communication
- Requirements related to direct cooperation with others
- Requirements related to empathy and persuasiveness
- Handling psycho-social pressures such as working in conditions where contact is difficult, public exposure, being confronted with human suffering, complying with mandatory short-term time constraints, difficulties in time-planning, etc.

The drop-down menu contains a scale ranging from 1 – Very low to 5 – Very high:

The “very low” level is intended for functions involving very little verbal communication, in which very little direct cooperation with others takes place, almost no empathy or persuasiveness is needed to correctly perform the function and no special psycho-social pressures occur. For the other functions, ask yourself how often the psychological and social requirements and demands occur (infrequently, regularly, for the majority of tasks connected with the function) and how complex they are (e.g. nature of communication, complexity of social situations, etc.). Grade the function with the most time-consuming and complex psycho-social requirements and demands at the highest level.

Use the scale in a way that reflects the situation within your company as closely as possible.

8.6 Physical requirements and demands

Determine the extent to which physical abilities are required to correctly perform the function. This includes:

- Manual dexterity, performing precise sequences of movements
- Physical strength, moving objects or people
- Coping with stressful environmental conditions such as working in extreme heat/cold, uneven postures/repetitive movements, strong odours, increased risk of accident, etc.

The drop-down menu contains a scale ranging from 1 – Very low to 5 – Very high:

Choose the “very low” level for functions in a “normal office environment” without any special physical requirements or demands. For the other functions, ask yourself how often the physical requirements and demands occur (infrequently, regularly, for the majority of tasks connected with the function) and to what extent or intensity. Grade the function with the most frequent and intense physical requirements and demands at the highest level that applies to the cross-comparison.

Use the scale in a way that reflects the situation within your company as closely as possible.

8.7 Overview

Here, you are given a summary of the functions assessed by you in relation to the six factors. The general overview enables you to check whether they have all been graded correctly.

Please note:

- Red cells indicate that you have not yet evaluated a function. You should now do so. Double-click on the red cell to be redirected to the relevant tab.
- Yellow cells show striking combinations of evaluations that are unusual and which you should check for correctness.
- Clicking on the name of the factor in the table headings lets you sort the functions by the evaluations you have given them.
- If you want to change an evaluation, click in the relevant cell and select the applicable level from the scale in the drop-down menu.
- You cannot continue with the analysis until all the missing evaluations (blank red cells) have been completed.

9 Analysis, Step 6: Information about the company

Fill in the following fields if you wish this data to be entered automatically in various reports and forms available in Logib. This is particularly important for the formal review by an audit company or employee representative body.

The screenshot shows the 'Information about the company' form in Logib module 2. The form is part of a multi-step process: Preparation and procedure, Read-in data, Additional information, Verify data sheet, Evaluate functions, Information about the company (current step), and Conduct analysis. The form contains several input fields: Company/institution, UID, Street, Postcode, Town, Contact person, Phone, and Email address. A 'Next' button is visible at the bottom right of the form.

Click on “Next”. This will take you to step 7 of the analysis, “Conduct analysis”.

10 Analysis, Step 7: Conduct analysis

1. When you have checked all the information and made any changes necessary, read the **Disclaimer** (legal notice/exclusion of liability) and confirm that you have done so.

The screenshot shows the 'Conduct analysis' step in Logib module 2. The form displays a disclaimer text. Below the text, there is a checkbox labeled 'Disclaimer read' which is checked. A red circle highlights this checkbox, with a red arrow pointing to it labeled '1'. Another red arrow points from the 'Conduct analysis' button to the checkbox, labeled '2'. The 'Conduct analysis' button is located at the bottom left of the form.

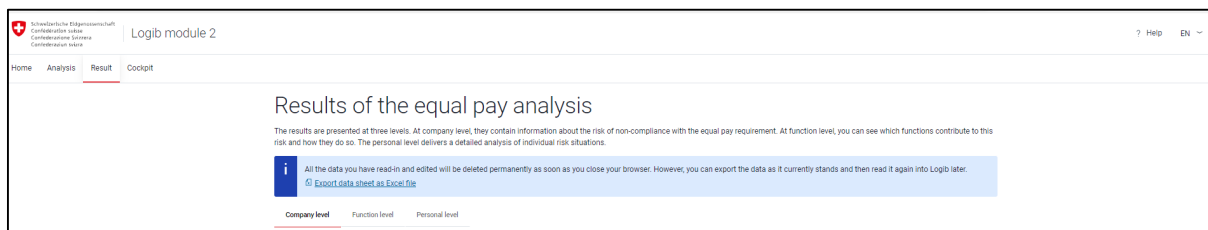
2. Click on “Conduct analysis”.
3. You will be taken directly to the “Result” menu (see section 11).

Note:

You can export the data as it currently stands at any time, save it locally and then read it back into Logib later. Exporting the data and saving it locally as an export file is recommended as all the data you have read in and edited will be deleted permanently from the server as soon as you close your browser. To make sure the data is also deleted locally, empty your computer's browser cache once you have finished conducting the analysis.

11 Result of the equal pay analysis

Once the analysis has been completed, you will be taken directly to the “Result of the equal pay analysis” menu. The results are available on three levels, each of which is displayed in a separate tab. Taken together, they provide a detailed insight into your company's pay system.



11.1 Company level

Here, you can see the risk of non-compliance with the equal pay requirement at company level, an aid to interpretation and links to pages with further information.

The first thing you can do is to carry out a plausibility check: The highest and lowest overall earnings standardised to full time are given under “Information on the analysis” **(1)**. If the standardised overall earnings are improbably high or low, this indicates an input error. Errors are often made concerning the wage components of employees paid hourly as well as when entering the company's usual weekly working hours in column O of the data sheet.

The total score **(2)** is the key finding of the equal pay analysis²⁰. It shows you whether the risk of earning less than expected on the basis of function, personal experience and education and training is the same for women and men or whether there is an imbalance to the disadvantage of one gender or the other and how high that risk is. A total score of 3 or higher indicates that there is a clear tendency to the disadvantage of one gender. The more the total score exceeds this value, the greater the need to analyse the data more thoroughly and plan any concrete action that may be required. A total score of higher than 5 (limit value) generally signals an urgent need for action. The calculation of the total score is accompanied by a robustness measurement based on the leave-one-out principle: this indicates the lowest value that the total score will assume each time an individual person from your company is not taken into account in the analysis, and thus makes it possible to control for the impact of individual persons. If this robustness measure also provides a score of more than 5, this means that the imbalance to the disadvantage of one gender persists even after the impact of the individual persons has been examined, and the limit value is then exceeded. Compliance with the limit value is a requirement applied to various contexts, in particular the terms of the Gender Equality Act and the participation requirements with regard to the provisions on gender equality in terms of equal pay in government procurement.

In addition, the proportion of risk pairs in the total number of potential mixed-gender pairs is displayed **(3)**. The analysis checks, for the entire workforce, on the basis of a direct mixed-gender pair comparison, whether a person earns comparatively less than would be expected in view of his or her function (requirements and charges), personal experience (age, years of service) and education and training. Such configurations are identified as risk pairs by means of three tests, starting from a wage difference of at least 5%. The proportion of risk-pairs provides an indication of possible incoherencies in wage practice and should therefore be looked at more closely – regardless of how high the total score is. The higher the proportion of risk pairs that make up the total number of potential mixed-gender pairs, the greater the need to analyse the bases on which pay is determined and plan any concrete action that may be required.

You can download additional documents **(4)**: a summary of the results as a PDF file, a report on the equal pay analysis and the proof of self-declaration. You can export the data sheet as an Excel file, too. After the analysis, the export file now contains additional columns with helpful information:

- In the “Individual information” worksheet (columns AC to AE), you can see the expected and actual wage ranking for each person based on their function, experience and education and training, and the differences between the two.
- In the “Module_2_Functions_Overview” worksheet, column I displays the function value resulting from the weighting of the six factors after it has been optimised to reflect your company's reality. The higher the function value, the higher the requirements and demands associated with the function in accordance with your evaluation.

Verify column Y in the export data sheet (“Total earnings standardised to usual weekly working hours in company”) for plausibility. Standardised total earnings that appear to be improbably high or low may indicate that a mistake has been made when entering data. Errors are often made concerning the wage components of employees paid hourly as well as when entering the company's usual weekly working hours.

²⁰ Details about the method used in Logib can be found in the [methodological approach](#).

- Incorrectly entered wage components of hourly-paid employees: The wage components entered in columns K to N mistakenly correspond to the hourly wage. Instead, the amounts actually paid should be entered in columns K to N.
- Company's usual weekly working hours incorrectly entered: In column O, the company's usual weekly working hours have been incorrectly calculated on the basis of the work-time percentage entered in column I. Instead, the company's usual weekly working hours that correspond to a 100% work-time percentage should be entered.

11.2 Function level

This displays a table of those functions in which risk pairs were identified, their effect on the total score, and an aid to interpretation. A risk pair is where a woman and a man that have been paired for comparison have an unexpected pay gap of 5% or more for work of equal or higher value. The person earns less by comparison than would be expected on the basis of function, personal experience and education and training.

Results of the equal pay analysis

The results are presented at three levels. At company level, they contain information about the risk of non-compliance with the equal pay requirement. At function level, you can see which functions contribute to this risk and how they do so. The personal level delivers a detailed analysis of individual risk situations.

All the data you have read-in and edited will be deleted permanently as soon as you close your browser. However, you can export the data as it currently stands and then read it again into Logib later.
[Export data sheet as Excel file](#)

Company level **Function level** Personal level

Result at function level

Risk pairs are constellations in which a person earns at least 5% less in comparison with a person of the opposite gender than would be expected on the basis of function, personal experience and education and training. You can see here which functions are involved, how many risk pairs have been identified, how many people the constellations affect, and how large the average wage difference is.

You can also see how the total score at company level changes if the risk pairs for the function in question are factored out. The more the total score changes, the greater the influence of the function in question on the total score.

Example: 6 risk pairs in which a woman earns less than expected were identified in the Project Manager I function. They are based on 4 women with a lower-than-expected wage. 1 risk pair in which a man earns less than expected was identified in the same function. If the Project Manager I function is factored out of the calculation of the total score at overall company level, it falls by two points from 5 to 3.

The results are presented here in summarised form. You can download a detailed presentation of the result at function level in the form of an Excel file:
[Export results at function level and personal level as Excel file](#)

[Show explanations of table headings](#)

Function	Men		Women		Total score without function (to the disadvantage of)
	Number of risk pairs (number of people)	Average wage difference	Number of risk pairs (number of people)	Average wage difference	
Company level	2 (2)	12.66%	7 (4)	19.01%	3.5 ()
Administration	0 (0)	0.00%	2 (1)	20.59%	~ 2.5 (-)

The focus on functions gives you an insight into your wage system. The column «total score without function» shows how the overall score evolves at company level when the function concerned is excluded. Functions which significantly increase or decrease the total score and/or in which a particularly large number of risk pairs is identified are especially deserving of closer examination. In this case, it is recommended that you take a look at the individual function holders involved in these risk pairs at the personal level (see section 11.3).

You can export the detailed results as an Excel file. It complements the export file of the data sheet by presenting all the details of the analyses at function and personal level, and lets you analyse individual functions and risk pairs more thoroughly to determine whether any action needs to be taken.

11.3 Personal level

This tab contains a table of risk constellations at the level of the identified pairs of people (person with too-low wage and comparator of the opposite gender), plus an aid to interpretation.

Results of the equal pay analysis

The results are presented at three levels. At company level, they contain information about the risk of non-compliance with the equal pay requirement. At function level, you can see which functions contribute to this risk and how they do so. The personal level delivers a detailed analysis of individual risk situations.

All the data you have read-in and edited will be deleted permanently as soon as you close your browser. However, you can export the data as it currently stands and then read it again into Logib later.
[Export data sheet as Excel file](#)

Company level Function level **Personal level**

Result at personal level

Risk pairs are constellations in which a person earns at least 5% less in comparison with a person of the opposite gender than would be expected on the basis of function, personal experience and education and training. You can see here which particular individuals are involved, how large the wage difference is, and the ratio between the function values.

There are various options for sorting the risk pairs to gain an overview.

Example: The person with the lower-than-expected wage earns 10% (CHF 750) less than the comparator in a function rated 2 points higher, with the same age and years of service.

The results are presented here in summarised form. You can download a detailed presentation of the result at personal level in the form of an Excel file:
[Export results at function level and personal level as Excel file](#)

Sort by: Wage difference in %

Person with lower-than-expected wage							Comparator									
Key	Gender	Age -1...	Years ...	Function	Fu...		Key	Gender	Age -1...	Years ...	Function	Fu...		Wage ...	Wage ...	Func...
Emilia	F	30	17	Technician	32		Carlo	M	26	8	Technician	32		-33.99%	-2504	0
Maria	F	23	10	Administration	22		Jivan	M	26	8	Administration	22		-33.33%	-1842	0
Lars	M	30	1	Technician	32		Heidi	F	30	16	Technician	32		-19.66%	-1725	0
Emilia	F	30	17	Technician	32		Lars	M	30	1	Technician	32		-19.12%	-1408	0

The focus at personal level enables you to take a closer look at the constellations identified as risk pairs. Various 'sort by' functions are available, allowing you to consider the risk pairs from a number of specific viewpoints:

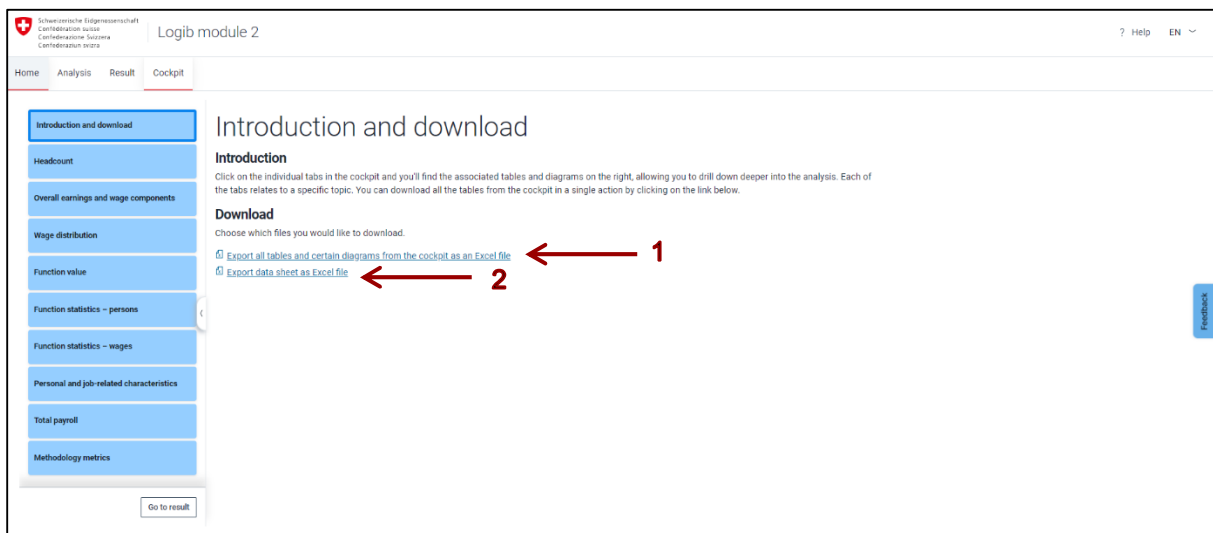
- **By functions:** The risk pairs are listed alphabetically by the function held by the person with the lower-than-expected wage. This helps you, for example, to gain a quick overview of the risk pairs in the functions that have a particularly great influence on the total score at function level (see section 11.2).
- **By wage difference:** Risk pairs with the largest percentage wage difference between the person with the lower-than-expected wage and the comparator are displayed first. That way, you gain a quick overview of the risk pairs in which there are particularly large wage differences that disadvantage the lower-paid person.
- **By function value differences:** Risk pairs with the largest difference between the function value of the function held by the person with the lower-than-expected wage and that of the comparator's function are displayed first. That way, you gain a quick overview of the risk pairs in which the lower-paid person carries out a function that was evaluated as having (significantly) higher requirements and demands.
- **By person with lower-than-expected wage:** If a person features in several risk pairs as a person with a lower-than-expected wage, these constellations will be listed together. They are sorted by the number of risk pairs (starting with the person who appears in the most risk pairs) and then alphabetically. That way, you gain a quick overview of the persons who are unexpectedly lower paid in relation to a particularly large number of comparators.
- **By comparator:** If a person features in several risk pairs as a comparator, these constellations will be listed together. They are sorted by the number of risk pairs (starting with the person who appears in the most risk pairs as comparator) and then alphabetically. That way, you gain a quick overview of the persons who are unexpectedly higher paid as comparators in a particularly large number of constellations.
- **By gender:** First, all risk pairs in which women earn less than expected are displayed, then those which feature men with a lower-than-expected wage.

You can export the detailed results as an Excel file. It complements the export file of the data sheet by presenting all the details of the analyses at function and personal level, and lets you analyse individual functions and risk pairs more thoroughly to determine whether any action needs to be taken.

Further results at the individual level can be viewed in columns AC to AE in the 'Individual information' worksheet of the export file. Column AC shows the individual wage ranking expected on the basis of function, years of service, age, and education and training, column AD shows the ranking in accordance with the actual, standardised overall earnings, and column AE shows the difference between the two. In contrast to the risk pairs, all persons are compared here (not only those of the opposite gender) and there is no minimum wage difference of 5%. Large differences in ranking may indicate situations that should be looked at more closely with regard to internal consistency in wage practices in general (i.e. regardless of gender).

11.4 Cockpit

Further analyses and diagrams covering topics such as headcount and personnel expense, function value and wage, wage distribution, wage components and also methodology metrics are available in the "cockpit" menu.



You can also download the following files here:

1. Export all tables and certain diagrams from the cockpit as an Excel file: This is where you receive all the information on the various topics mentioned in Excel format.
2. Export data sheet as Excel file: The export file contains your data with additional columns (see section 11.1)

A-1 General information and personal characteristics in greater depth

A-1.1 Reference month

As the reference month can influence the equal pay analysis, particular note should be taken of the following circumstances within your company:

- If your company makes special payments (e.g. bonuses or participations in profit), a suitable reference month would be one close in time to when these are paid. This is because the special payments made in the 12 months immediately preceding the reference date must be taken into account in the Logib analysis. Consciously choosing the reference month in this way facilitates correct data entry, especially for companies with a relatively high proportion of special payments: leaving too long a period between the time at which special payments are made and the reference month increases the likelihood that the work-time percentage taken into account will no longer be the same as at the time the special payment was made, and that the data will therefore have to be adjusted manually.
- If your company experiences periodic fluctuations in its deployment of staff (e.g. seasonal work with an above-average amount of that work being performed during weekends, or occasional increased deployment of employees paid on an hourly basis), it can make sense to choose a reference month that more accurately represents your “usual” operations (e.g. not a month in which an unusually high or low number of employees paid hourly worked and received pay in the reference month, or a month in which an unusually high or low number of hours were worked by employees paid hourly).

Notes:

- **Accrual versus realisation principle:** As a rule, the realisation principle applies when entering the wage components. This should be remembered when determining the reference month. Realisation constitutes the moment in which the claim to payment is realised and clearly defined, i.e. the amount of the payment is known. In other words, the realisation principle also applies where there is a claim to a clearly defined amount of payment, even if it has not yet been paid out in the reference month (e.g. in the case of bonuses or special payments, where the claim is realised in the reference month and defined as an amount, even if the payment is not made until later). Where there is merely a contractual claim to a future payment, the amount of which is not yet known (e.g. in the case of bonuses/special payments for new hires, even if they would be entitled to a pro rata amount on leaving the company during the year), the claim is deemed not to have been realised. The accrual principle may be used in exceptional cases (see section A-4.3 of the Appendix).
- The reference month for controls carried out in the public procurement system is determined by the authority responsible following a set procedure.

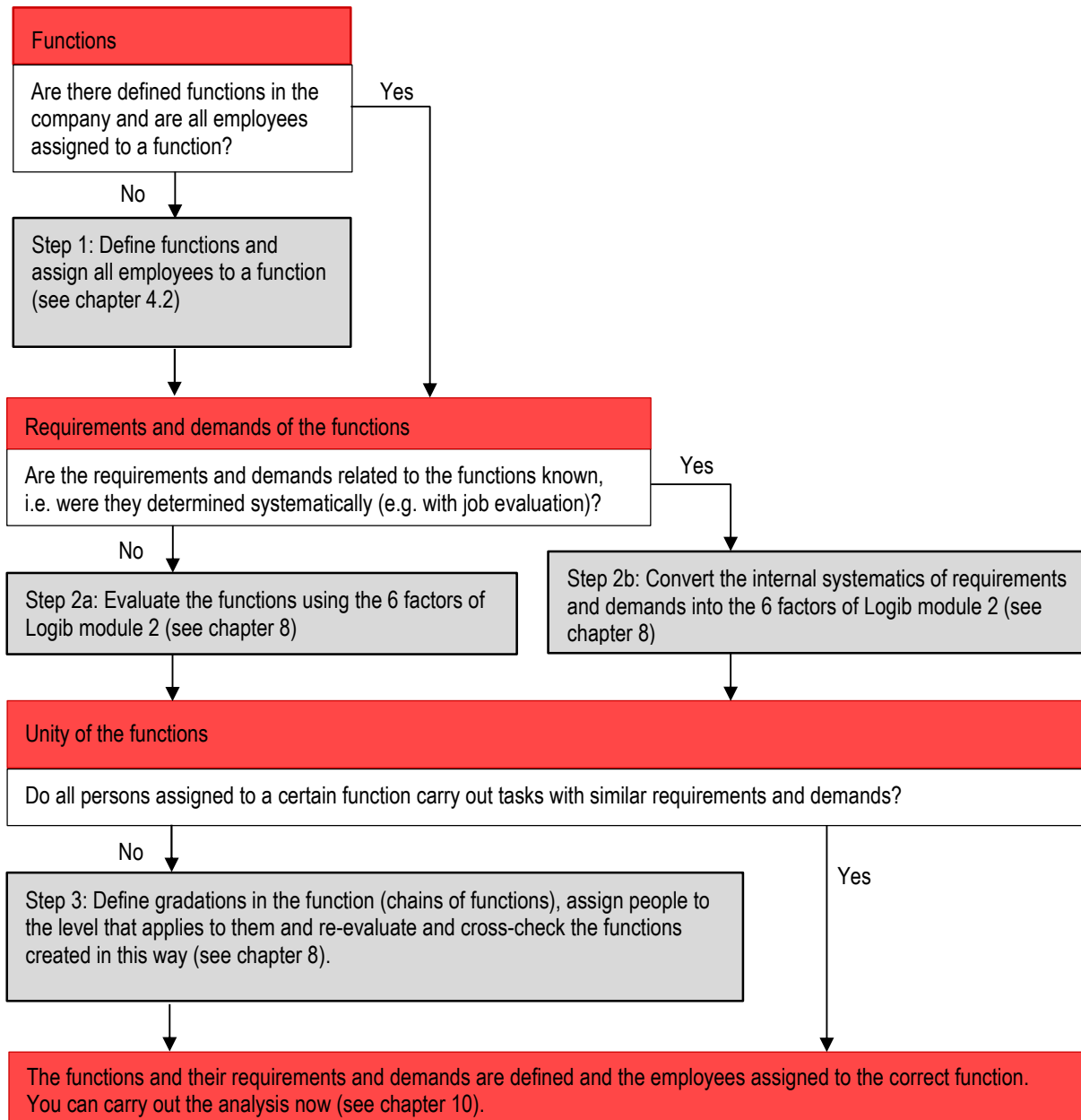
A-1.2 Entering education and training

- For diplomas obtained abroad, please enter the code of the equivalent education in Switzerland.
- Certain qualifications (e.g. Swiss Federal Proficiency Certificate, Master's) and/or continuing professional development courses (e.g. CAS, MAS) may, in part, be requirements for accessing functions that are particularly demanding or higher up the business hierarchy. If employees receive a higher salary only when they perform a function that is graded higher or better paid, and not merely because they have a diploma, please make sure that the value of the function being performed at the time of the analysis is correctly reflected in the evaluation of the functions. Particularly in the case of MAS or MBA diplomas, given the considerable work involved and increased entry requirements for studying towards these diplomas, employers may – if this information is available and, optionally, in line with the company's practice – code these particular forms of advanced education in the same way as a Master's degree. This can make sense especially if the fact that someone holds such a degree influences their pay without them performing a higher-graded function.

A-2 Function-related characteristics in greater depth

In order to conduct the analysis with Logib Module 2, it is necessary to assign each employee to a function and to evaluate each function at the pre-determined six factors of Logib Module 2. Depending on the specific situation in the company, you have to take different steps in order to achieve the assignment.

You can use the following scheme to determine the steps you need to take²¹:



²¹ In companies that are organised according to the holocracy model, the most complex tasks or activities that the employees carry out or the activities that are associated with the highest demands and burdens are relevant for the allocation of the functions and their evaluation on the factors of Logib module 2.

1) Definition of functions

For the definition of functions, proceed as described in chapter 4.2. It is advisable to assign a function to the employee already in the data sheet, even if this assignment should initially prove to be only provisional. The principle of «as few functions as possible, as many functions as necessary» applies.

You can add to the list of functions yourself in step 3 «Additional information» in the tool and assign the new function to the corresponding staff member in step 4 «Verify data sheet». Use the «Back» button to return to step 3 if you want to make further adjustments.

2) Determining the requirements and demands of the functions

a) First evaluation of the functions

For the evaluation of your functions in step 5 of the online tool, follow the instructions in chapter 8.

Experience shows that the quality of the evaluation is better if it is not done by one person alone, but if several persons with a good knowledge of the different functions in the company discuss the evaluation. The Excel export file, which you can download at any time, also contains the overview of the evaluation of your functions, which can serve as a basis for such discussions. You can make adjustments to the evaluation in the tool again after reading in the export file (step 5, overview).

b) If there is already a function evaluation system in the company

If you already have an internal function evaluation system, you only have to transfer it to Logib module 2. Logib module 2 knows the four areas of characteristics «intellectual», «psycho-social», «responsibility-related» and «physical». The «intellectual» area is subdivided into the three factors «Education/training requirements», «Requirements in terms of specific expertise and methodological skills» and «Requirements regarding ability to work independently». For this purpose, it makes sense to first assign your internal factors to the four basic characteristic areas and then to evaluate the respective functions on the assigned factors analogously. In this way, you can map your internal hierarchy of functions. Important:

- Critically check the definition of the factors in Logib module 2: if the factor contains aspects which are not considered in your system (e.g. factor responsibility not only leadership responsibility but also responsibility for human life), this may possibly have an influence on your evaluation.
- If a factor of Logib module 2 does not appear in your system, re-evaluate it based on your knowledge of the functions (see Chapter 8).
- Factors that you cannot assign to any factor of Logib Module 2 are not taken into account.

Own system (example)		Factors Logib module 2
		<i>Intellectual area</i>
Professional knowledge	➔	Education/training requirements
Thinking skills	➔	Requirements regarding ability to work independently
Independence	➔	Requirements in terms of specific expertise and methodological skills
Scope of action	➔	
<i>No equivalent available</i>	X	
Leadership responsibility	➔	<i>Responsibility-related</i> requirements and demands
Requirements for communication skills	➔	<i>Psychological and social</i> requirements and demands
Demands on the sensory organs	➔	<i>Physical</i> requirements and demands
Willingness to perform	X	<i>No equivalent available</i>

3) Checking the unity of the functions (chains of functions)

All persons assigned to the same function should perform a task that is associated with approximately the same level of requirements and demands. If you do not distinguish between different levels of a function (e.g. junior, professional, senior and expert), this can falsify the analysis result.

Check whether all persons assigned to the same function effectively perform an analogous function. If this is not the case – i.e. if there are people in the same function who perform a recognisably differently complex activity – you should divide the function into two or more functions and/or, if necessary, create a chain of functions.

A chain of functions is a gradation of functions from the same work area, which are connected with similar tasks, but differ in one or more decisive specific aspects (complexity of the tasks, responsibility, additional physical burdens, etc.). When you create the chain of functions, you can take over part of the evaluations unchanged and make the gradations on the characteristics that represent the difference particularly well. The sorting function on the «Overview» page in step 5 is helpful in order to be able to make the adjustment correctly in the cross-comparison.

Example Project Management

Observation: The persons assigned to the function manage projects of varying size and complexity.

Initial evaluation

	Education and training	Autonomy	Specialist knowledge	Responsibility	Psycho-social	Physical
Project Manager	Bachelor's degree	Medium	Rather high	Rather high	Medium	Very low

Evaluation in chain of functions

Junior Project Manager	Bachelor's degree	Rather low	Rather low	Rather low	Medium	Very low
Project Manager	Bachelor's degree	Medium	Medium	Medium	Medium	Very low
Senior Project Manager	Bachelor's degree	Rather high	Rather high	Rather high	Medium	Very low

Example production worker

Observation: The persons assigned to the function both perform their work standing up and in strenuous postures, but some of them also in difficult environmental conditions (great noise, heat and dirt).

Initial evaluation

	Education and training	Autonomy	Specialist knowledge	Responsibility	Psycho-social	Physical
Production worker	No special education and training	Very low	Rather low	Very low	Very low	Middle

Evaluation in chain of functions

Production worker I	No special education and training	Very low	Rather low	Very low	Very low	Middle
Production worker II	No special education and training	Very low	Rather low	Very low	Very low	Very high

Example employee in administration

Observation: Within the administration staff, there are persons who have operational responsibility for other administration staff and who take on more complex tasks for which broader competences are required.

Initial evaluation

	Education and training	Autonomy	Specialist knowledge	Responsibility	Psycho-social	Physical
Employee in administration	Vocational training	Middle	Middle	Rather low	Middle	Very low

Evaluation in chain of functions

Employee in administration I	Vocational training	Rather low	Middle	Rather low	Middle	Very low
Employee in administration II	Higher vocational training	Middle	Middle	Mittel	Middle	Very low

A-3 Coherency of data in greater depth

A-3.1 Coherency of work-time percentage and wage

The importance of ensuring comparability among employees in a company-level equal pay analysis is covered in Logib by both personal and function-related data, and by the use of a consistent pay specification.

At the same time, however, the comparability and coherency of the data for each individual employee is also relevant, as the wage components for all employees are converted to a standardised and thus comparable basis when conducting an equal pay analysis using the standard analysis tool Logib. To make the data comparable in this way, Logib converts the wage components entered for all employees to a full-time equivalent. This standardisation process is performed on the data entered by you under 'usual weekly working hours in company' and 'usual annual working hours for employees paid hourly' (see section 4.3.3).

Example:

E.g. person A, 80% work-time percentage:

Actual basic wage in accordance with work-time percentage in reference month: CHF 4,000

⇒ Amount to be entered by you in the Excel data sheet: CHF 4,000

Logib then automatically calculates the standardised amount: CHF 5,000

(amount entered by you divided by 80 then multiplied by 100)

Standardisation thus presupposes that the information entered for each individual employee in relation to work-time percentage and wage components is coherent. In this respect, it is important to remember that not all of the wage components to be included in the equal pay analysis necessarily refer to the same reference period. On the one hand, the special payments to be included always refer to a period covering the 12 months immediately preceding the reference date or the number of months worked during this period ("reference year"). On the other, allowances may also refer to the reference year in case of strong fluctuations. The table below makes this clear:

Data / wage component	Usual payment frequency	Reference period for equal pay analysis	
		Reference month	"Reference year"
Personal data	n/a	x	
Function-related data	n/a	x	
Work-time percentage	n/a	x	
Basic wage	regular	x	(1)
Allowances	as a rule, regular (depending on activity)	x	(1)
13th monthly wage	regular	x (2)	(1)
Special payments	regular or irregular		X
(1) In case of strong fluctuations (e.g. due to seasonal effects), the allowances can be entered as a monthly average relating to the 12 months immediately preceding the reference date ("reference year") or the number of months worked in that period. If you do so, please make sure that the amount of the allowances corresponds to the work-time percentage/number of hours in the reference month (i.e. that the data is coherent). Alternatively, in this situation you can also enter the work-time percentage/paid hours, basic wage and 13th monthly wage as a monthly average for the reference year in the same way as allowances in order to ensure coherency. (2) The timing of these payments will vary from company to company (e.g. yearly, half-yearly or quarterly). Regardless, if a 13th monthly wage is paid, it must be included in the equal pay analysis on a pro rata basis in relation to the basic wage for the reference month, i.e. 1/12 of the (partly theoretical) annual amount based on the basic wage entered for the reference month.			

Accordingly, if the activity rate or number of hours worked by an individual employee changed in the course of the reference year and wage components which must be included for that period were paid, this must be taken into account to ensure coherency. In this case, the proportionate amount of the wage components in question (usually special payments) must refer to the work-time percentage/hours worked in the reference month and be converted coherently if applicable.

Therefore, all function-related changes (e.g. entry/departure, career breaks etc.) that had an effect on the wage components during the reference period must be noted in the "Remarks" column in Logib.

Below you will find some **examples** of what to do in certain cases:

- **Change in activity rate during the year for employees paid monthly:** check whether the proportion of the 13th (14th or "nth") monthly wage, allowances and special payments was calculated correctly according to the activity rate in the reference month.

Example for a person who reduced their activity rate from 100% to 80% as of 1 October. If you have chosen December as the reference month for reference purposes, the proportion of special payments for this month is:

*[annual amount of special payments/((9*100)+(3*80))*80].*

The amount is thus divided by 9 months at 100% and 3 months at 80% and then multiplied by the activity rate in the reference month, which in this case is 80%. For the 13th monthly wage, it is sufficient to divide the basic wage of the reference month by 12.

- **Fluctuating number of hours from month to month for employees paid hourly:** check whether the proportion of the 13th (14th or "nth") monthly wage, the allowances and special payments were recorded in accordance with the number of paid hours during the reference month.
- **Change in basic wage during the year,** e.g. in the case of a promotion: check whether the proportion of the 13th (14th or "nth") monthly wage was calculated correctly according to the activity rate and the (new) function in the reference month.

Example for a person who has received a pay rise in the last 12 months: check that the proportion of the 13th monthly wage equals one-twelfth of the basic wage, if not, check calculation.

- **Partial or complete absences during the month** (illness, accident, maternity, military service, short-time work etc.) which result in a reduction in the wage paid: the corresponding contractually agreed wage for the activity rate is given. This means that for an activity rate of 100%, the normal (contractual) 100% wage is given (instead of a reduced wage due to absences).
- **Entry or departure during the month** due to unpaid leave or following an entry or departure: the corresponding (contractually) agreed wage for the activity rate is given. Also check whether the proportion of the 13th monthly wage and the special payments corresponds with the activity rate (see first point).

Example for a person who started their job in the middle of the month with an activity rate of 80%: enter 80% as the work-time percentage and the contractual monthly wage for the 80% job.

- **A mix of regular employees paid monthly and employees paid per lesson** (incl. compensation for preparation and follow-up), e.g. teachers or course leaders: either convert the number of lessons to “regular hours” (i.e. including preparation and follow-up time) or calculate the activity rate.

A-3.2 Different holiday entitlement

In certain cases, a higher entitlement to annual leave must be taken into account in the equal pay analysis by means of a correction to the usual working hours:

A) Higher holiday entitlement is governed by the individual employment contract (and is *not* purely age-dependent): If individual employees or a group of employees are entitled to more holidays and this entitlement does not arise by law or result from generally valid, purely age-dependent rules (personnel regulations, standard employment agreements, etc.), the usual working hours must be corrected for the persons in question using the following formula:

Corrected usual working hours in hours per week
 = usual working hours in hours per week * ((52-X)/52) / ((52-Y)/52),

where

X = difference in holiday entitlement in weeks²²

Y = normal (most frequent) holiday entitlement in weeks

E.g: difference in holiday entitlement X = 5 weeks, normal holiday entitlement Y= 4 weeks, usual working hours = 42 hours per week:

*=> Corrected usual working hours = 42 * ((52-5)/52) / ((52-4)/52) = 41.125*

B) Higher holiday entitlement is age-dependent: If the different holiday entitlement is linked solely to the employee's age, the additional annual leave does not have to be taken into account in the equal pay analysis.

²² The correction formula is based on the information being given in additional weeks of annual leave. An additional day's holiday equals 0.2 weeks, two days equal 0.4 weeks, etc.

A-3.3 Short-time work

In the case of short-time work due to partial unemployment²³, enter the actual activity rate during the reference month (because, in this case, the basic wage and all other wage components for employees paid monthly are indicated according to the actual activity rate excluding any compensation for short-time work).

Hours to be entered include: hours worked and paid in full; fully paid “lost” hours e.g. due to a doctor’s appointment, military service, holiday, absence due to accident or illness, short-time working compensation from unemployment insurance etc. Hours worked in the reference month but not yet paid (e.g. hours paid on a quarterly basis) must also be entered.

If a person did not receive their full wage for the reference month due to unpaid leave, short-time work or joining or leaving the company, the basic wage and all other components should be entered in accordance with the specified activity rate for the full month.

For hours worked in the reference month but not yet paid, please also enter the wage that corresponds to the number of hours worked entered in column J.

Please note: If employees receive both a monthly wage and an hourly wage, the full wage and full work-time percentage must be entered (either converted to an overall activity rate or to the total number of paid hours).

Notes on entering allowances in the case of seasonal fluctuations and/or employees with working hours that vary from month to month:

- Enter the average amount (one-twelfth of the gross annual amount), i.e. the proportional amount of the amounts paid out during the employment period in the reference year (in the 12 months before the reference date).
- For employees who have been working at the company for less than a year, enter the monthly average since they joined the company.
- Please make sure that the amount of the allowances corresponds to the activity rate entered or to the specified number of hours paid in the reference month. If applicable, and especially if work-time percentages fluctuate widely, enter the work-time percentage and all the wage components as a monthly average (relating to the last 12 months before the reference date) so that the work-time percentage (hours paid) and wages are coherent.²⁴

²³ Employees paid monthly who did not work in the reference month due to short-time working are included in the analysis with their contractually agreed wage and activity rate.

²⁴ For companies with regular night work, the following should be noted: In addition to the allowances paid, compensation in time for permanent or periodic night work (compensatory leave) should be taken into account when entering the activity rate and/or usual working hours (see also the notes in section 4.3.3).

A-4 Elements of remuneration in greater depth

A-4.1 The term ‘pay’, inclusion/exclusion of remuneration elements

The principle of equal pay applies to total pay, as discrimination can occur in various wage components. However, the meaning of the term ‘pay’ (German: *Lohn*) has been variously defined in legislation, case law and doctrine for a variety of purposes. Thus, in addition to the definition accordance with Art. 8 para. 3 Cst. and Art. 3 GEA, which serves as the basis for equal pay analyses but is somewhat rudimentary from a legal and case law perspective, there are further definitions under Swiss employment, social insurance and tax law, for example. None of the definitions of pay used in these areas of law can be adopted unchanged for equal pay analysis purposes.

In light of the revisions to the Gender Equality Act that were passed in 2018, the FOGE commissioned a legal opinion which examines the current legal framework specifically for equal pay analysis purposes.

In this respect, the pay specification arrived at on this basis establishes a clear basis and describes which remuneration elements are relevant to a gender-based equal pay analysis and how, specifically, these are to be taken into account. In doing so, the pay specification also gives due consideration to the principle of proportionality that applies in public law: this means that the time and effort invested by individual companies in their equal pay analyses must be reasonable in relation to the evidence they are being asked to provide. Moreover, the Logib standard analysis tool is meant to facilitate a standardised equal pay analysis that does not call for any specialist knowledge. It therefore follows that, in certain business constellations, certain elements of remuneration can be checked to see whether they may justifiably be excluded. If there are binding and contractual rules in place, an exclusion may be justified particularly if the elements of remuneration in question make up a very small proportion of the total wage and including them would impose a considerable extra administrative burden.

As a rule, discrimination can occur with respect to all wage components (basic wage incl. 13th monthly wage, allowance, special payments). According to doctrine and case law, variations in pay are non-discriminatory if they can be justified by objective, non-discriminatory factors. These factors must not discriminate between the sexes, either directly or indirectly²⁵. Objective criteria are non-gender-specific criteria that influence the value of the work (e.g. education, age, experience, job-related tasks, the demands of the job). In the context of company-level equal pay analyses, individual pay elements must therefore be included especially if they have a certain potential for discrimination.

²⁵ Direct discrimination: Practices or policies (e.g. regulations or CLAs) that make direct discriminatory reference to gender when measuring pay and allocating pay grades. Indirect discrimination: Practices or formally gender-neutral policies that lead to one sex being treated less favourably than the other. I.e., if a criterion has a greater impact on women or men because of their gender, thus leading to their receiving lower wages with no objective justification for the difference (e.g. paying lower hourly wages to part-time employees; this arrangement may appear formally objective, but the fact that 80% of part-time workers are women means that women will be unilaterally disadvantaged by it).

To counter this, the pay specification is based on an assessment procedure that determines whether a certain element of remuneration should be taken into account in the equal pay analysis.

The term 'pay' for company-level equal pay analysis purposes

For the purposes of performing an equal pay analysis, all elements of remuneration should be taken into account if they qualify as pay under the existing doctrine and case law on Art. 8 para. 3 Cst. and Art. 3 GEA, or if current case law demonstrates a clear willingness to recognise the element of remuneration in question as pay.

If there is any doubt as to whether an element of remuneration qualifies as pay within the meaning of Art. 8 para. 3 Cst. and Art. 3 GEA, it should be taken into account in the equal pay analysis if

- it is recognised as pay in another area of law or constitutes another non-monetary benefit connected to the employment relationship
- the element of remuneration has either direct or indirect potential for discrimination, and
- the employer is entitled to exercise discretion in allotting and/or measuring the element of remuneration in question.

As a rule, this leads to the **assumption that the element should be taken into consideration as a wage component** for equal pay analysis purposes.

Which elements of remuneration should be recorded as "pay" in an equal pay analysis with Logib?

This Appendix to the Guideline contains an overview of all known elements of remuneration. On the basis of a legal opinion, most of these remuneration elements can be clearly qualified as "pay" (marked "1" in the remuneration elements list) or "not pay" (marked "2" in the remuneration elements list). All remuneration elements qualified as "pay" must be included in an equal pay analysis with Logib.

Remuneration elements that cannot be unequivocally qualified as pay, have been marked "1*" in the remuneration elements list. Remuneration elements marked in this way should also be **included a priori** in the equal pay analysis. This is also the case when there is no clear answer to one of the questions outlined in the following assessment procedure.

In individual cases, the following procedure can be used to **examine** whether a remuneration element **should be excluded**, based on legal considerations regarding the margin of discretion, relevance and administrative burden. If an element is excluded, the exclusion applies to all employees in all of the company's functions.

Assessment procedure for remuneration elements with asterisk (*)

Assessment step 1: Check wage statement

- 1.1 Does the remuneration element feature on the wage statement?
- > If the answer is yes: Continue to assessment step 1.2
 - > If the answer is no: Do not record in the equal pay analysis
- 1.2 Is the remuneration element listed in the wage statement under item 13, "Reimbursement of expenses" and are the company's expenses regulations approved by the cantonal tax authorities?
- > If the answer is yes: Do not record in the equal pay analysis
 - > If the answer is no: Continue to assessment step 2

Assessment step 2: Assessment of further reasons for exclusion

- 2.1 Do the regulation of the entitlement and the payment as well as the amount justify an exclusion of the remuneration element?
- a. Employer's company regulation
- Can the employer demonstrate - i.e. in written form - that an organisational and regulatory framework exists (with regard to job advertisements, employment contracts, shift planning and working conditions), enabling women and men to have equal access to the remuneration element in principle and for the same amount (e.g. by undertaking night and/or weekend shifts?).
- > If the answer is yes: Continue to assessment step 2.1.b
 - > If the answer is no: Include in the equal pay analysis
- b. Regulated by law or by a collective employment agreement
- Is payment of the remuneration element prescribed by a statutory (EmpA) or collective employment agreement (CEA, CEA declared generally applicable) regulation and which does not significantly exceed these statutory provisions (e.g. under the CEA, a night-shift allowance is paid for work between 22:00 to 6:00 instead of from only 23:00 to 6:00 under the EmpA)?
- > If the answer is yes: Do not record in the equal pay analysis
 - > If the answer is no: Continue to assessment step 2.2
- 2.2 Does the amount in combination with the frequency and/or the effort required to achieve data coherency justify the exclusion of the remuneration element?
- Is the remuneration element a small amount of money paid sporadically and/or that would involve considerable recalculation work to ensure the coherency of the data to be provided (e.g. allowance for overtime hours / overtime, cash benefit for exceptional circumstances such as renovations or front office work during the COVID-19 pandemic, no permanent or regularly reoccurring on-call service or night work, occasional free use of parking space at workplace, small marriage allowance or anniversary award)?
- > If the answer is yes: Do not record in the equal pay analysis
 - > If the answer is no: Include in the equal pay analysis

A-4.2 Detailed overview of most common remuneration elements

Because it is not possible to fully cover all the pay elements that actually occur in practice and their individual designations, the detailed overview focuses on the remuneration elements according to the Swissdec standard (in bold with the ELM standard code in [square] brackets²⁶) as well as other remuneration elements that are substantial to the underlying analyses (not in bold). In the interests of clarity, the following detailed overview lists only the most common remuneration elements in groups 1 and 2.

A detailed list of all known remuneration elements follows in section A-4.4.

The detailed overview also shows how each remuneration element is to be classified:

Wage component		Comments
1	Basic wage	Paid regularly (usually monthly)
2	Allowances	As a rule, paid regularly (paid depending on workload)
3	13th monthly wage	-
4	Special payments	Paid regularly or irregularly/at longer intervals

Some remuneration elements can be assigned in various ways depending on how frequently they are usually paid. Certain remuneration elements are to be classified *a priori* as part of the basic wage or as allowances. However, if they only occur very irregularly/sporadically (e.g. one payment per year), they should be included as special payments. In other words, the monthly average in the "reference year" is taken into account, thus avoiding representative fluctuations in the payments. Accordingly, two wage components are listed for these remuneration elements (e.g. 1/4).

In principle, the following applies:

- Remuneration elements that are not explicitly listed in the table or in section A-4.4 should also be included if they could potentially result in direct or indirect discrimination.
- Generally, if a wage component is listed on the wage statement, it should be included (e.g. fringe benefits as per points 2.1 to 2.3 of the wage statement and participation rights as per wage statement point 5), while wage components not listed in the wage statement or that qualify as expenses are not included.

➤ *Table of most common remuneration elements (following pages)*

²⁶ In accordance with the Swissdec Guidelines for the Swiss payroll standard (ELM), version 4.0.

Group	Most common remuneration elements [ELM standard code]	Remuneration element	Comments on how to apply in practice
	1 = Remuneration elements to be included 2 = Remuneration elements to be excluded		
1	Monthly wage [1000]	1	
1	Hourly wage – paid regularly [1005]	1	Leave/public holiday allowances to be excluded
1	Post-specific allowances (1031)	1	
1	Substitution allowance (1032)	1	
1	Lump-sum benefit (subject to AHV) (1411)	1/4	
1	Inconvenience allowance (1074)	2/4	
1	Hardship allowance (1101)	2/4	
1	13th monthly wage / 14th monthly wage / nth monthly wage (1200)	3	
1	Bonus (1201)	4	Ensure coherency, see Appendix A-3
1	Bonus payment (1210)	4	Ensure coherency, see Appendix A-3
1	Profit participation (1211)	4	Ensure coherency, see Appendix A-3
1	Employee participations (<i>German: Mitarbeiterbeteiligungen</i>)	4	See Appendix section A-4.3 on practical application
1*	Childcare (allowance/discount/payment of costs)	1	See Assessment procedure
1*	Fixed expenses	1	See Assessment procedure
1*	Lunch cheque	1/4	See Assessment procedure
1*	Parking space (free at place of work)	1/4	See Assessment procedure
1*	General season ticket/route season ticket for non-business travel	1/4	See Assessment procedure
1*	Company car (personal portion) (1910)	1/4	See Assessment procedure
1*	Mobile phone call/subscription costs (personal portion, paid by employer)	1/4	See Assessment procedure
1*	Gym subscription (payment/discount)	1/4	See Assessment procedure
1*	Reka discount (up to max. CHF 600/year)	1/4	See Assessment procedure
1*	Long-service awards (1230)	4	See Assessment procedure
1*	Education/training costs (work-oriented) (1980)	4	See Assessment procedure
1*	Birth allowance (3032)	4	See Assessment procedure
1*	Marriage allowance (3033)	4	See Assessment procedure
1*	Overtime hours 125% (1061)	2/4	See Assessment procedure, enter amount of allowance
1*	Overtime (1065)	2/4	See Assessment procedure, ensure coherency
1*	Shift allowance (1070)^R	2	See Assessment procedure
1*	Standby duty compensation (1071)^R	2	See Assessment procedure
1*	Sunday allowance (1073)	2	See Assessment procedure
1*	Extra work (1060)	1/4	See Assessment procedure
1*	Night duty allowance (1075)^R	2/4	See Assessment procedure
1*	Night allowance (1076)	2	See Assessment procedure
2	Payment in lieu of leave (when exiting company) (1162)	-	
2	Military service exemption (pay)	-	
2	Accident pay (1300)	-	
2	Sickness pay (1301)	-	
2	Military/civil service pay (1302)	-	
2	Allowances beyond regulatory requirements (e.g. non-mandatory family allowances)	-	

Group	Most common remuneration elements [ELM standard code]	Remuneration element	Comments on how to apply in practice
	1 = Remuneration elements to be included 2 = Remuneration elements to be excluded		
2	Care allowance (3034)	-	
2	Actual expenses	-	
2	Per diem	-	
2	Child allowance (3000)	-	

^R = Remuneration element under review

Note: All known remuneration elements in groups 1 and 2 are listed in the Appendix, section A-4.4.

A-4.3 Share-based employee participations and other long-term, variable elements of remuneration

Share-based employee participations and other long-term, variable elements of remuneration regularly qualify as a wage component in various areas of law. As employers have discretion in allotting these elements of remuneration and this discretion can be exercised in a discriminatory fashion, the assessment procedure states that employee participations are always to be included in the equal pay analysis (remuneration element 1) and other remuneration elements usually (remuneration element 1*) after applying the assessment procedure (generally as a “special payment” and thus as a monthly pro rata amount for the reference year or number of months worked in the reference year).

However, employee participations are generally problematic because the time of accrual (time at which the element is allotted/granted) and time of realisation (time at which the element is exercised/sold or received/converted) can sometimes be several years apart.

This gives rise to two key problems for equal pay analysis purposes:

- **Comparability:** Because of the very long time gap between accrual and realisation, including employee participations increases the risk that the amount taken into account at the time of realisation will refer to a function that is no longer held by the employees in question, which will mean it is no longer comparable or fit for purpose.
- **Employer's discretion:** As a rule, the time of realisation is at the employees' discretion. Therefore, chance plays a role in determining whether, and which, employees realise their participations in the period covered by the analysis. In addition, employee participations are often linked to securities (real or fictitious): therefore, their value at the time of realisation also depends on that security. However, random values have no place in the equal pay analysis.

Therefore, based on the previously cited legal opinion and by way of exception, the time of accrual should serve as the basis for including employee participations which are not realised at the same time as the right to them is accrued (e.g. in the case of a lock-up period or vesting clause). This also applies *mutatis mutandis* to other long-term, variable elements of remuneration (e.g. blocked/deferred bonuses, bonus banks). This approach is in keeping with the explications given above under “The term ‘pay’ for company-level equal pay analysis purposes”, which state that disputed elements of remuneration should only be taken into account if the employer has some discretion in this respect and could exercise such discretion in a discriminatory manner (in relation to the amount and/or group of beneficiaries).

The time of accrual for these employee participations is generally the time at which they are allotted. Options can be valued at the time of accrual in accordance with the various known pricing methods, e.g. the Black-Scholes method²⁷.

Example: Voluntary share savings plan

Background: A company gives all its employees the opportunity to invest up to 15% of their wages on a voluntary basis in shares at a preferential price. According to the Guideline, the wage component “Employee participations” falls into category “A” and therefore must be included. In line with the explanations above, the time of accrual can serve as the basis here. In other words, the pay to be included in the analysis is that which the employees would have received if they had not bought any shares.

²⁷ A programme for calculating option prices can be found on Eurexchange, for example:
http://www.eurexchange.com/static/dav/Option_master/de/index.html

A-4.4 Detailed overview of known remuneration elements

In addition to the extract of most common remuneration elements in section A-4.2, there now follows a list of all known pay elements in the same two groups:

Group 1: Remuneration elements to be included

Group 2: Remuneration elements to be excluded

As a rule, the following applies:

- Remuneration elements that are not explicitly listed in section A-4.2 or in the following table should be included if they could potentially result in direct or indirect discrimination.
- Generally, if a remuneration element is listed on the wage statement, it should be included (e.g. fringe benefits as per points 2.1 to 2.3 of the wage statement and participation rights as per wage statement point 5), while remuneration elements not listed in the wage statement or that qualify as expenses are not included.

Among the remuneration elements generally to be included within group 1, those for which an exclusion can be considered in individual cases are marked with an asterisk (*); see Assessment procedure.

➤ **Table:** *Known remuneration elements (following pages)*

Group	Most common remuneration elements [ELM standard code] 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	Remuneration element	Comments on how to apply in practice
1	Monthly wage [1000]	1	
1	Hourly wage – paid regularly [1005]	1	Leave/public holiday allowances to be excluded
1	Daily wage (1006)	1	
1	Weekly wage (1007)	1	
1	Fees (1010)	1/4	
1	Piecework wage (1018)	1	Ensure coherency, see Appendix A-3
1	Wage for temporary work (1015)	1	
1	Wage for work from home (1016)	1	
1	Cleaning wage (1017)	1	
1	Education and training (wage during education and training) (1303)	1	
1	Lectures (wage based on number of lectures) (1330)	1	Ensure coherency, see Appendix A-3
1	Cancelled lectures (wage based on number of paid lectures cancelled) (1340)	1	Ensure coherency, see Appendix A-3
1	Commission (1218)	1/4	Ensure coherency, see Appendix A-3
1	Attendance bonus (1219)	1/4	Ensure coherency, see Appendix A-3
1	Length of service allowance (1030)	1	N.B.: ≠ anniversary/long-service award
1	Post-specific allowances (1031)	1	
1	Substitution allowance (1032)	1	
1	Inflation allowance (1034)	1	
1	Accommodation allowance (1050)	1	
1	Employee portion of daily sickness allowance paid by employer (1971)	1/4	
1	BVG (employee portion paid by employer) (1972)	1/4	
1	BVG additional purchase (employee portion paid by employer) (1973)	1/4	
1	Health insurance (employee portion paid by employer) (1974)	1/4	
1	Supplementary accident insurance (employee portion paid by employer) (1975)	1/4	
1	Pillar 3b (employee portion paid by employer) (1976)	1/4	
1	Pillar 3a (employee portion paid by employer) (1977)	1/4	
1	Social insurance (employee contributions voluntarily paid by employer, e.g. AHV, IV, EO, ALV, pension fund, etc.)	1/4	
1	Withholding tax/tax (paid by employer) (1978)	1/4	
1	Lump-sum benefit (subject to AHV) (1411)	1/4	
1	Additional compensation for work on call	2	Ensure coherency, see Appendix A-3
1	Inconvenience allowance (1074)	2/4	
1	Construction site allowance (1100)	2/4	
1	Hardship allowance (1101)	2/4	
1	Risk allowance	2/4	
1	Dirty work allowance (1102)	2/4	
1	Dust allowance (1103)	2/4	
1	Underground work allowance (1104)	2/4	
1	13th monthly wage / 14th monthly wage / nth monthly wage (1200)	3	

Group	Most common remuneration elements [ELM standard code] 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	Remuneration element	Comments on how to apply in practice
1	Progress premium (1110)	4	
1	Breakthrough premium (1111)	4	
1	Endurance premium (1112)	4	
1	Joining premium (1130)	4	
1	Bonus (1201)	4	Ensure coherency, see Appendix A-3
1	Christmas allowance (1202)	4	Ensure coherency, see Appendix A-3
1	Bonus payment (1210)	4	Ensure coherency, see Appendix A-3
1	Profit participation (1211)	4	Ensure coherency, see Appendix A-3
1	Special allowance (1212)	4	Ensure coherency, see Appendix A-3
1	Success bonus (1213)	4	Ensure coherency, see Appendix A-3
1	Performance bonus (1214)	4	Ensure coherency, see Appendix A-3
1	Merit bonus (1215)	4	Ensure coherency, see Appendix A-3
1	Premium for improvement suggestion (1216)	4	Ensure coherency, see Appendix A-3
1	Turnover bonus (1217)	4	Ensure coherency, see Appendix A-3
1	Recruitment fee	4	Ensure coherency, see Appendix A-3
1	Damage prevention bonus (1250)	4	Ensure coherency, see Appendix A-3
1	Severance payment (exempt from AHV) (1400)	4	Ensure coherency, see Appendix A-3
1	Severance payment	4	Ensure coherency, see Appendix A-3
1	Lump-sum benefit of a provident nature (1410)	4	
1	Employee participations (<i>German: Mitarbeiterbeteiligungen</i>)	4	See Appendix section A-4.3 on practical application
1	Exam compensation (for exams passed)	4	
1	Sabbatical (payment)	4	Ensure coherency, see Appendix A-3
1*	Travel compensation (1055)	1	See Assessment procedure Ensure coherency, see Appendix A-3
1*	Local allowance (1033)	1	See Assessment procedure
1*	Childcare (allowance/discount/payment of costs)	1	See Assessment procedure
1*	Fixed expenses	1	See Assessment procedure
1*	Tips (subject to AHV) (1920)	1/4	See Assessment procedure
1*	Lunch cheque	1/4	See Assessment procedure
1*	Parking space (free at place of work)	1/4	See Assessment procedure
1*	General season ticket/route season ticket for non-business travel	1/4	See Assessment procedure
1*	Relocation allowance (1056)	1/4	See Assessment procedure
1*	Free meals/meals at workplace (1900)	1/4	See Assessment procedure
1*	Free accommodation (1901)	1/4	See Assessment procedure
1*	Company car (personal portion) (1910)	1/4	See Assessment procedure
1*	Parking space (at home for company car)	1/4	See Assessment procedure
1*	Personal discount (discounts/free handouts of non-in-house products)	1/4	See Assessment procedure
1*	Flat fee for office work / Flat-rate allowance for working from home	1/4	See Assessment procedure
1*	Mobile phone call/subscription costs (personal portion, paid by employer)	1/4	See Assessment procedure
1*	Petrol card (petrol purchases) without company car	1/4	See Assessment procedure
1*	Discount on accommodation rental (1950)	1/4	See Assessment procedure

Group	Most common remuneration elements [ELM standard code]	Remuneration element	Comments on how to apply in practice
	1 = Remuneration elements to be included 2 = Remuneration elements to be excluded		
1*	Clothing compensation	1/4	See Assessment procedure
1*	Cleaning of clothing	1/4	See Assessment procedure
1*	Massage (payment/discount)	1/4	See Assessment procedure
1*	Gym subscription (payment/discount)	1/4	See Assessment procedure
1*	Health examination (voluntary)	1/4	See Assessment procedure
1*	Professional association (contribution)	1/4	See Assessment procedure
1*	Reka discount (up to max. CHF 600/year)	1/4	See Assessment procedure
1*	Reka provision for free	1/4	See Assessment procedure
1*	WIR (discount/free)	1/4	See Assessment procedure
1*	Maternity benefit, regulatory/non-mandatory	1/4	See Assessment procedure
1*	Payment of collective employment agreement deduction/union contribution by employer	1/4	See Assessment procedure
1*	Losses from property sale/asset sale/partner income (compensation)	1/4	See Assessment procedure
1*	Currency losses	1/4	See Assessment procedure
1*	School/kindergarten/boarding school (payment of costs)	1/4	See Assessment procedure
1*	Support in exceptional circumstances	1/4	See Assessment procedure
1*	Emergency leave	1/4	See Assessment procedure
1*	Security costs	1/4	See Assessment procedure
1*	Accommodation cleaning costs	1/4	See Assessment procedure
1*	Furniture allowance/leasing	1/4	See Assessment procedure
1*	Household insurance	1/4	See Assessment procedure
1*	Kitchen equipment/appliances	1/4	See Assessment procedure
1*	Renovations (beginning/end of rental agreement)	1/4	See Assessment procedure
1*	Storage costs	1/4	See Assessment procedure
1*	Ancillary costs	1/4	See Assessment procedure
1*	International payment transaction (payment of fees)	1/4	See Assessment procedure
1*	Private use of company property	1/4	See Assessment procedure
1*	Support for partner's career	1/4	See Assessment procedure
1*	Intercultural training/language course (employee)	1/4	See Assessment procedure
1*	Intercultural training/language course (partner)	1/4	See Assessment procedure
1*	Look and see trip	1/4	See Assessment procedure
1*	Relocation costs (actual or flat fee)	1/4	See Assessment procedure
1*	Accommodation costs, temporary	1/4	See Assessment procedure
1*	Transport insurance (relocation)	1/4	See Assessment procedure
1*	Hypo tax, home country	1/4	See Assessment procedure
1*	Tax advisor fees	1/4	See Assessment procedure
1*	Private use of driver (payment of costs)	1/4	See Assessment procedure
1*	Travel home (flat fee or actual)	1/4	See Assessment procedure
1*	Household allowance (3031)	2	See Assessment procedure
1*	Assignment allowance (1072)	2/4	See Assessment procedure
1*	Staff awards	4	See Assessment procedure
1*	Long-service awards (1230)	4	See Assessment procedure

Group	Most common remuneration elements [ELM standard code] 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	Remuneration element	Comments on how to apply in practice
1*	Anniversary awards (1231)	4	See Assessment procedure
1*	Loyalty bonus (1232)	4	See Assessment procedure
1*	Fine (payment)	4	See Assessment procedure
1*	Employee discount	4	See Assessment procedure
1*	Education/training costs (work-oriented) (1980)	4	See Assessment procedure
1*	Adoption of repayment obligation (for education and training)	4	See Assessment procedure
1*	Waiver of repayment obligation (for education and training)	4	See Assessment procedure
1*	Waiver of loan repayment (for education and training)	4	See Assessment procedure
1*	Interest-free loan (for education and training)	4	See Assessment procedure
1*	Retraining costs	4	See Assessment procedure
1*	Work-related private losses (compensation)	4	See Assessment procedure
1*	Business events (incentivising)	4	See Assessment procedure
1*	Driving licence transfer (payment of costs)	4	See Assessment procedure
1*	Travel cancellation at employer's request (payment of fees)	4	See Assessment procedure
1*	Compensation for damaged luggage (for business travel)	4	See Assessment procedure
1*	Customs duties	4	See Assessment procedure
1*	Birth allowance (3032)	4	See Assessment procedure
1*	Marriage allowance (3033)	4	See Assessment procedure
1*	Overtime hours 125% (1061)	2	See Assessment procedure, enter amount of allowance
1*	Overtime (1065)	2	See Assessment procedure, ensure coherency
1*	Shift allowance (1070)^R	2	See Assessment procedure
1*	Standby duty compensation (1071)^R	2	See Assessment procedure
1*	Sunday allowance (1073)	2	See Assessment procedure
1*	Extra work (1060)	1/4	See Assessment procedure
1*	Night duty allowance (1075)^R	2/4	See Assessment procedure
1*	Night allowance (1076)	2	See Assessment procedure
2	Monthly wage – correction for back payment of prior months	-	Contractual wage reference month relevant
2	Monthly wage – correction for work not done	-	Contractual wage reference month relevant
2	Wage compensation based on minimum wage requirements or place of work/country of work	-	
2	Members of authorities and commissions (1021)		Are not to be included as members of authorities are not in an employment relationship (see section 2.3)
2	Cost of living allowance for family (1040)	-	
2	No-show compensation (1131)	-	
2	Leave payout (irregular hourly wage)	-	
2	Leave compensation (1160)	-	
2	Public holiday compensation (1161)	-	
2	Payment in lieu of leave (when exiting company) (1162)	-	
2	Military service exemption (pay)	-	
2	Accident pay (1300)	-	

Group	Most common remuneration elements [ELM standard code]	Remuneration element	Comments on how to apply in practice
	1 = Remuneration elements to be included 2 = Remuneration elements to be excluded		
2	Sickness pay (1301)	-	
2	Military/civil service pay (1302)	-	
2	Hours of absence (wage for number of paid hours of absence) (1316)	-	
2	Social security contribution by employer for social insurance abroad	-	
2	Social security contribution by employer if double contributions in Switzerland and abroad	-	
2	Fire brigade wage	-	
2	Fire brigade training compensation	-	
2	Fire brigade compensation	-	
2	Bridging pension for early retirement	-	
2	Net wage compensation (in the case of daily benefits) (2051)	-	
2	Allowances beyond regulatory requirements (e.g. non-mandatory family allowances)	-	
2	Care allowance (3034)	-	
2	Actual expenses	-	
2	Inflated expenses	-	
2	Per diem	-	
2	Relocation costs for expatriates	-	
2	Visa/passport/work permit	-	
2	Hours of absence, unpaid (1320)	-	
2	Continued pay after death (1429)	-	
2	Directors remuneration (1500)	-	
2	Directors compensation (1501)	-	
2	Directors attendance fee (1503)	-	
2	Directors bonus (1510)	-	
2	Benefits in kind for expatriates (1953)	-	
2	Income compensation daily allowance (2005)	-	
2	Military service fund (MDK) (2005)	-	
2	Military service supplement fund (MEK) (2010)	-	
2	Parifonds contribution (2015)	-	
2	Military insurance daily allowance (2020)	-	
2	Military insurance pension (2021)	-	
2	Disability insurance daily allowance (2025)	-	
2	Disability insurance pension (2026)	-	
2	Accident daily allowances (2030)	-	
2	Accident pension (2031)	-	
2	Daily sickness allowance (2035)	-	
2	Maternity benefit (2040)	-	
2	Daily allowance correction (2050)	-	
2	Wage deduction, short time work/bad weather (monthly wage) (2060)	-	
2	Wage deduction, short time work/bad weather (hourly wage) (2065)	-	
2	Unemployment insurance compensation (2070)	-	

Group	Most common remuneration elements [ELM standard code]	Remuneration element	Comments on how to apply in practice
	1 = Remuneration elements to be included 2 = Remuneration elements to be excluded		
2	Waiting day, short time work/bad weather (2075)	-	
2	Child allowance (3000)	-	
2	Child allowance paid directly by AHV compensation fund (3035)	-	

^R = Remuneration element under review

A-5 Amendment history

Guideline version 2025.1 (January 2025)

- Update of the Assessment procedure for the exclusion of remuneration elements with asterisk (1*) associated with it the adjustment of the presentation of the tables on remuneration elements.
- Screenshots updated based on the current version of the web tool

Guideline version 2024.2 (November 2024)

- Screenshots updated based on the current version of the web tool
- Expansion of the instructions for the correct entry of data

Guideline version 2024.1 (January 2024)

- Update of screenshots based on actual version of Logib
- Update of links to the FOGÉ page and documents
- Introduction and description of the 5 limit value
- Adaptation of the presentation and description of the results
- Replacement of the term "workplace-related data" by "function-related data"

Guideline version 2023.2 (November 2023)

- The remuneration elements shift allowance [1070], Standby duty compensation [1071] and Night duty allowance [1075] are labelled as «under review» and assigned to category 1* until the review is completed, so that they can be temporarily reviewed solely for their relevance and proportionality.

Guideline version 2023.1 (February 2023)

- Update of screenshots based on actual version of Logib
- Revision of chapter structure
- Automatic calculation of the priority of age/years of service
- Content adjustments and clarifications regarding of capitation fees, on-call service, recording of special payments (realisation principle)
- Updating of various calculation examples for the recording of special cases