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Federal Office for Gender Equality FOGE

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

Standard Analysis Tool Logib Module 1

Guideline (Version 2026.2)

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Instructions for using Logib Module 1

Logib Module 1 is a webtool for verifying whether wage equality (i.e. equal pay) between women and men is ensured in medium-sized and large companies (works technically with at least 50 valid data sets). 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: Confirm function codes
9. Analysis, Step 6: Information about the company
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 1**.[1]

For questions, please contact the **FOGE's Logib helpline**.

You can also find answers to the most frequently asked questions at FAQ: Equal Pay Analysis with Logib

Contact Logib helpline

- E-mail: logib@ebg.admin.ch
- Tel: 0800 55 99 00 (the service hours can be found at FAQ: Equal Pay Analysis with Logib > Where can I get help?)

[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 1995[2] 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 2019[3] 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 can use Module 2.[5]

Logib Module 1 is suitable for **medium-sized and large companies** (works technically with at least 50 valid data sets)[6] and consists of the following components:

- (1) one dependent variable: standardised gross wage based on a wage specification;
- (2) multiple independent variables: factors to justify wage differences between men and women (education, years of service, potential professional experience, level of requirements and professional position) as well as the gender variable;
- (3) a statistical analysis method (semi-logarithmic OLS regression analysis);
- (4) a limit value of +/-5% and a target value of +/-2.5% for the gender factor.

This method allows the parts of the wage difference that cannot be explained by objective, wage-relevant and non-discriminatory factors to be determined. Based on this, it is possible to ascertain the wage gap between all the men and women in a company at otherwise comparable conditions, based on the personal and function-related characteristics mentioned above, and whether gender-based wage discrimination in which employees of a particular gender are being systematically disadvantaged should therefore be suspected. The design of the Confederation's standard analysis tool Logib enables meaningful results to be delivered by means of a self-assessment that requires very little administrative time and effort and no in-depth specialist knowledge. The ability to use the standardised analysis instrument depends on nothing more than a limited amount of generally available information. In Logib Module 1, 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 target value of +/-2,5% is a voluntary guideline that is intended to motivate employers to steadily reduce unexplained pay differences.

The existence of wage discrimination at the group or individual level (see the three analysis levels described above) within the meaning of Art. 3 para. 2 GEA does not form part of this analysis and cannot be ruled out.

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

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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 To conduct an analysis with Logib Module 1, you need at least 50 valid data sets in which both genders are represented. “Valid” means: without employees that are to be excluded, such as apprentices/trainees/expats, and without invalid/excluded cases, such as employees paid hourly who did not work in the reference month.

(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.[7]

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 1 and its interpretation. The 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.xslx".

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.[8]

[7] 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).

[8] See www.bj.admin.ch > State & Citizen > 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, partners[9] and members of the board of directors, provided they have a contract of employment with the company and are actively involved in its operations.[10]

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.

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9 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:
1) Have the owners concluded an "employment contract" with their company that would be recognised as such under the Swiss Code of Obligations? If no: do not include, if yes: proceed to step 2.
2) Are they actually the subordinate in a supervisor-subordinate relationship? If no: do not include, if yes: proceed to step 3.
3) Can they take legal action against that supervisor on the grounds of wage discrimination? If no: do not include, if yes: proceed to step 4.
4) As owners, are they themselves responsible for designing the remuneration system? If yes: do not include, if no: include.

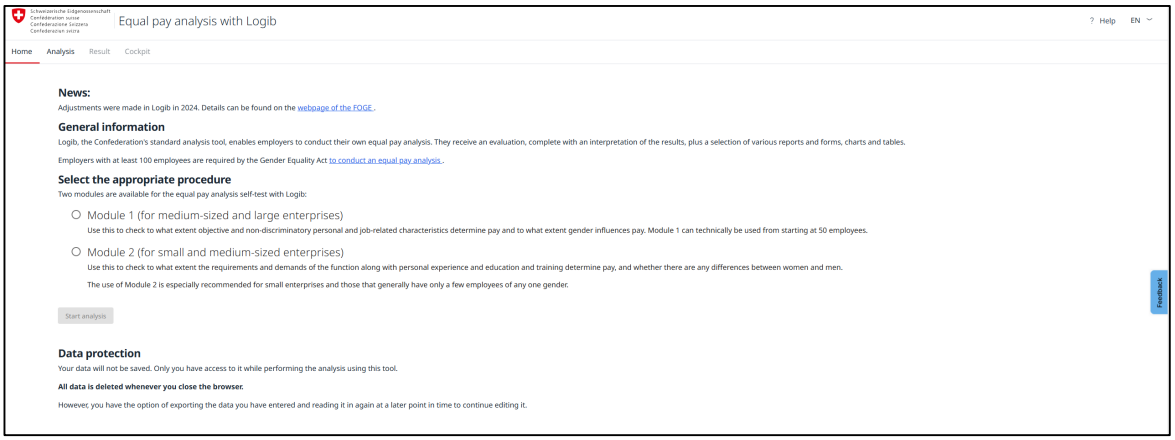
10 The Gender Equality Act applies to employment relationships under both public and private law, but only to employment relationships as an employee. If work is performed within the scope of any legal relationship other than an employment contract (e.g. under an agency contract or a contract for work 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 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

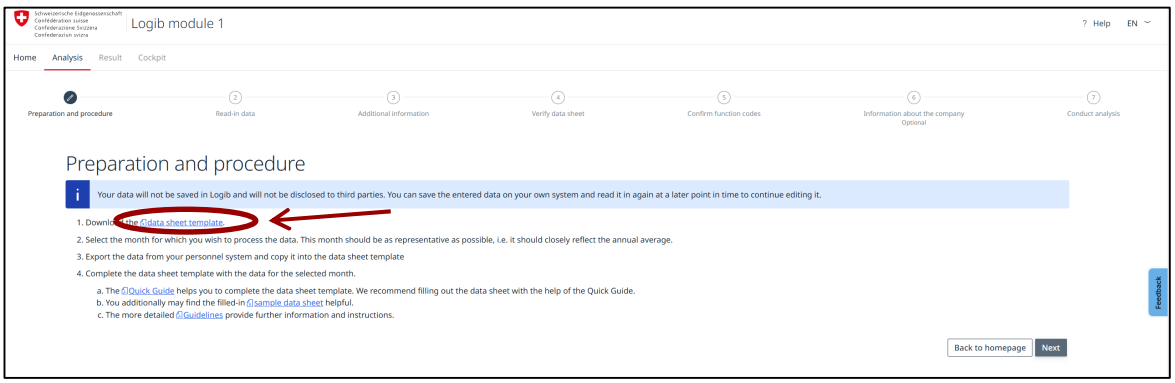
How to launch the Logib webtool and download the Excel data sheet:

1. Go to **www.logib.admin.ch/home**. You are now on 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.

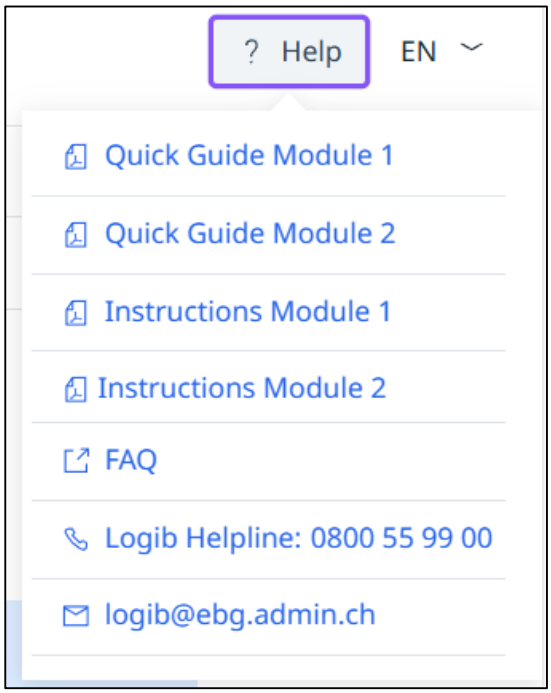
IMPORTANT: The structure of the data sheet must **not be changed**. The columns must remain in the given order. It is not permitted to delete columns. Unused columns should be left blank.

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

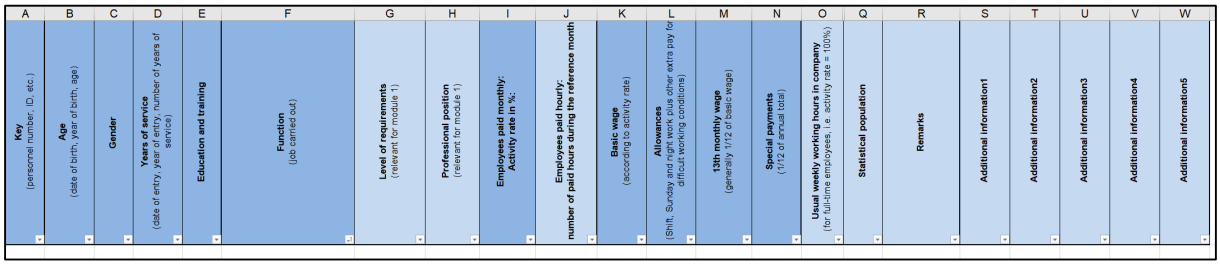
The FAQ page for the webtool can be accessed via the “Help” menu (see section 3.2).

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”):



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: Level of requirements

  Column H: Professional position
- **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)[11]

[11] Column P is hidden and will no longer be used from version 2023.1 onwards.

- **Statistical population (employees with special employment contracts)** (section 4.4):

  Column Q: Statistical population to identify employees with special employment contracts (e.g. apprentices).

- **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.**[12]

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.[13] 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.[14]

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.

[12] 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

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

[14] 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.

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).

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

Tertiary: University (codes 1 and 2)

1 = Master's degree (UNI, ETH, university of applied sciences, university of teacher education or equivalent)

2 = Bachelor's degree (UNI, ETH, university of applied sciences, university of teacher education or equivalent)

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 assigning the function-related characteristics of level of requirements and professional position (see section 4.2). This generally applies to both basic and further training.
  The coding of these two function-related characteristics is always done without reference to the actual educational level of the employees who perform the respective function. The decisive factor is the degree of complexity (for level of requirements) and responsibility (for professional position) of the job or function being performed.

4.2 Function-related data

In addition to personal data, details of the function performed, referred to as function-related data, also need to be declared for each employee:

- Function
- Level of requirements
- Professional position

The aim here is to enter the function each employee actually performs and, based on this, indicate two important aspects of the function or activity:

- on the one hand, how much **responsibility** is associated with the function (see "**Professional position**"),
- and on the other, how requirements-intensive or complex are the activities in this function (see "**Level of requirements**").

While these attributes are to a certain degree linked (the greater the responsibility, the more requirements-intensive or complex the activity usually is), it is, however, quite possible for positions at lower levels to require rather requirements-intensive or complex activities.

As an example, the following matrix shows how the functions of a company can be distributed between the two attributes "Professional position" and "Level of requirements".

➢ *Matrix of "functions by professional position and level of requirements" (illustrative example)*

		Level of requirements high ← requirements-intensity or complexity of activity → low							
		1	**2**	**3**	**4**	**5**	**6**	**7**	**8**
Professional position Low → responsibility → high	**1**		CEO						
	2		Board member						
	3		Head of division II (complex division)	Head of division I (regular division)					
	4		Legal service employee Quality control engineer	Head of department II (complex department) Senior Project Manager	Head of department II (regular department) Professional Project Manager Controller Technical specialist	Head of stock administration technical buyer Production team leader			
	5					Administration II (complex) Mechanic II (with special demands) Polymechanic II (with special demands)	Administration I (regular) Logistician Mechanic I (regular) Polymechanic I (regular)		Packaging employee Machine operator

The function-related attributes and the grading process are described in greater detail on the following pages.

If your company has defined functions and there is already a system in place that reflects the degrees of "responsibility" and "requirements-intensity" or "complexity", you may find the explanations in Appendix A-2 on the specific process to allocate these functions to the attributes "Professional position" and "Level of requirements" helpful.

Function

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

Please note:

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.

The functions are not included directly into the analysis but are used in order to allocate the two function-related characteristics: "Professional position" and "Level of requirements". Unlike the personal characteristics, when defining the function-related characteristics the focus is on the employee's function or job profile.

Rather than classifying the function-related characteristics for each person individually, it is advisable to define and grade the professional functions first. This means you can be sure that employees who essentially have similar tasks and responsibilities are graded in the same way. In principle, **a function should have the same grade with regard to the level of requirements and professional position for every person who performs that function** (e.g. all employees with the "project management" function are graded as follows: level of requirements = 2, professional position = 4).[15]

In most cases a procedure which begins quite broadly and is subsequently refined as required is the quickest way to **define functions**:

- 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.
- This broad function structure is used to grade the professional position and the level of requirements for every function (see Appendix A-2). Here it is sufficient to visualise a few function holders and their key tasks (functional specifications, position in company organisational chart/responsibility).
- Finally, a check is carried out for each function to identify whether there are individual persons within a function who carry out tasks which are so significantly different to those performed by other function holders that a different classification of professional position and/or level of requirements would be appropriate.
- In this case, a previously defined function (e.g. project manager) is divided into two or more functions (e.g. junior project manager, project manager and senior project manager).

[15] If this is not the case, the corresponding cells will be highlighted in yellow as 'striking' values.

Level of requirements

Level of requirements is used to enter, for each function, the **requirements for the work or function being performed**. The classification may be based on the job profile and functional specifications (tasks), and on the skills profile (level of requirements). The scale comprises a maximum of eight levels (1=highest level to 8=lowest level).[16]

As a rule, a function should always have the same grading for both level of requirements and professional position. It is the function that is being graded here, not the person.

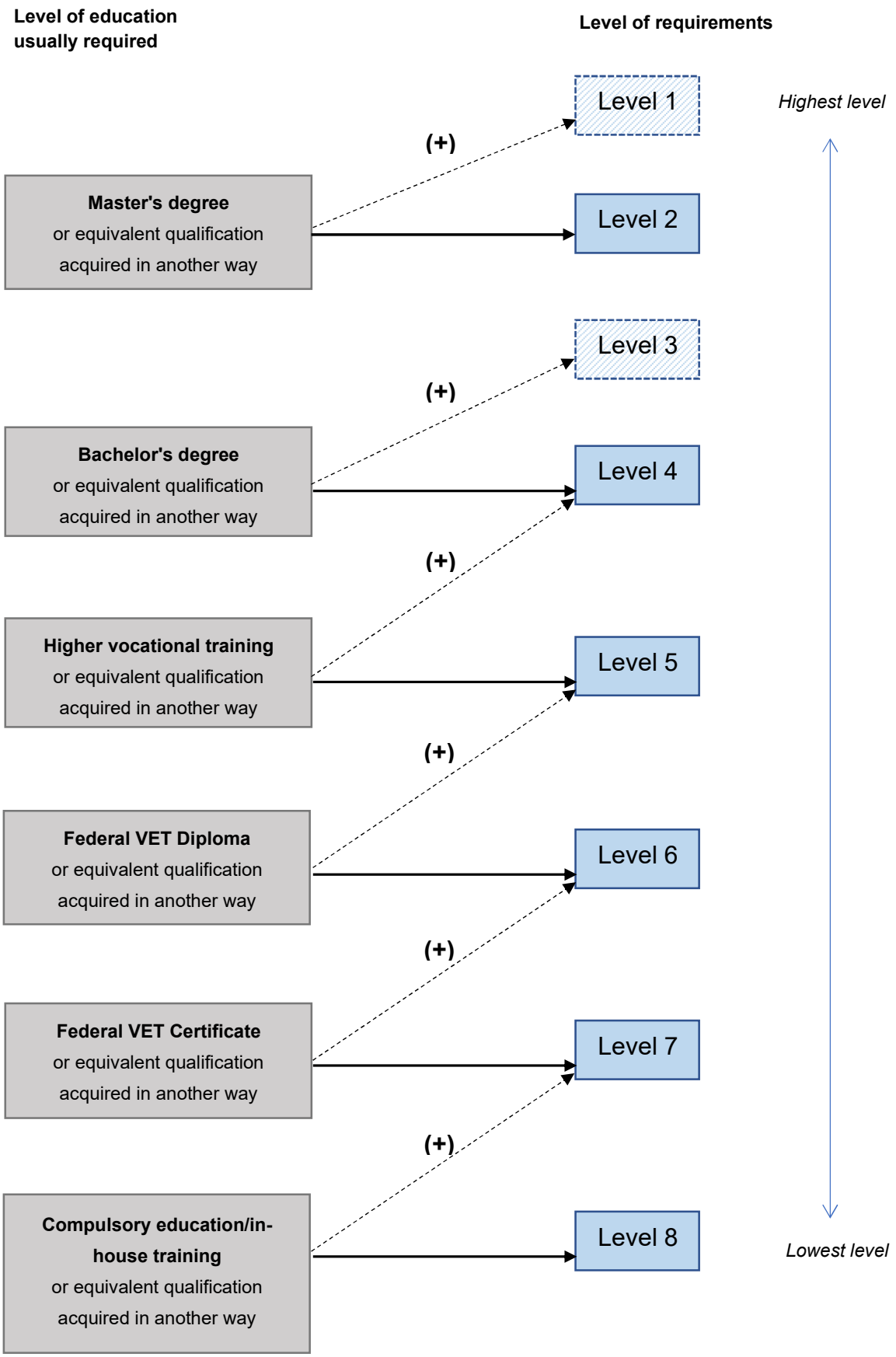
In all cases, the **principle of equality** must be applied when performing these allocations: functions that are equivalent, i.e. functions and tasks of similar complexity, must be graded at the same level of requirements regardless of the person who performs the function. The allocation of functions should not be based on wages or pay grades.

To grade the level of requirements and thus the complexity of the tasks associated with a function, start with the **intellectual level** required to perform the function properly. This refers to the totality of specialist knowledge, skills and qualifications necessary to carry out the tasks associated with the function. The following overview will help you.

The first step in determining this intellectual level is to consider the **level of education usually required.** This will give you a good idea of the level of specialist knowledge, skills and qualifications required. This is coded into six levels, each characterised by a qualification corresponding to the Swiss education system but also identifiable as an equivalent qualification at the same level acquired in another way (grey box on the left side of the overview).

- Master's degree or equivalent qualification acquired in another way: level 2
- Bachelor's degree or equivalent qualification acquired in another way: level 4
- Higher vocational training or equivalent qualification acquired in another way: level 5
- Federal VET Diploma or equivalent qualification acquired in another way: level 6
- Federal VET Certificate or equivalent qualification acquired in another way: level 7
- Compulsory education/in-house training or equivalent qualification acquired in another way: level 8

[16] Until winter 2024, the level of requirements is entered using a four-level scale. Use of this four-level scale is technically still possible. You can find information on the scale in the **2024 version of the Guideline**.



(+) With 1) required formal further education or extensive professional experience when compared with similar functions, in addition to the required level of education or 2) with additional demands in carrying out the function due to the working context or 3) with increased psychological and social requirements and demands (see **assessment procedure**).

This first step forms the basis for evaluating the level of requirements. The allocation of levels is based on the relevant level for carrying out the function properly, regardless of whether specific function holders exceed or fall short of this level. Verify the rating carefully by cross-checking functions, bearing in mind that the formalised level of education is merely another way of describing a professional level that in certain fields of activity is often acquired in another way because formal further education in that field is lacking or has not become established.

Examples of first step of rating:

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 5 "Higher vocational training" (and not level 6 "Federal VET Diploma"), regardless of whether in individual cases in the company, the formal diploma (professional examination) is required or not to carry out the function.

The "Head assembler" function has higher intellectual requirements than that of the "Assembler" function. Therefore, the required education and training here is usually to be coded at level 5 and not level 6 "Federal VET Diploma", regardless of whether in individual cases in the company, the formal diploma (professional examination) is required or not to carry out the function.

You have the **option** of refining the rating further. To do this, in a second step you can check whether in addition to the level of educational qualification selected, **further requirements** have to be met to perform the function properly. The use of this additional level is **optional**. However, if you do decide to use it, it is important to assess **all functions in the same way** and to adjust the rating accordingly.

Three aspects should be considered for this step:

- Additional intellectual demands: Is formal further education and training required to carry out the function properly (e.g., admission to practice law) or extensive professional experience when compared with similar functions, in addition to the required level of education?
- Working context: Is fulfilling the function associated with additional demands due to the context of carrying out the function (working environment, surrounding conditions, working hours, on-call availability etc.)?
- Psychological and social challenges: Is fulfilling the function associated with increased psychological and social requirements and demands (increased requirement for verbal communication skills, extremely high requirement for empathy or being confronted with human suffering etc.)?

If one of these aspects is relevant, the level of requirements for this function should be coded one level higher. It will be easier for you to conduct the assessment if you compare the function with other functions graded at the same level of the required education and training. The three aspects mentioned above cannot be cumulated, i.e. you can only code a function one level higher.

If, after reviewing the three aspects, a given group of employees in a function have additional requirements, while another group does not, the function must be divided into two parts (e.g., Assembler I (no additional demands) and Assembler II (with additional demands)).

The following **assessment procedure** can help you allocate additional levels.

Review step 1: Additional intellectual demands

1.1 In comparison with other functions, is formal further education and training or comparatively extensive professional experience not covered by the selected grade required to carry out the function properly?

⇨ If the answer is yes: **upgrade** by one level
⇨ If the answer is no: continue to review step 2

Review step 2: Working context

2.1 In comparison with other functions, is carrying out the function associated with relevant, easily identifiable demands due to the context of carrying out the function (working environment, surrounding conditions, working hours, on-call availability etc.)?

⇨ If the answer is yes: continue to review step 2.2
⇨ If the answer is no: continue to review step 3

2.2 Do the increased demands occur regularly (for over a third of the working hours)?

⇨ If the answer is yes: **upgrade** by one level
⇨ If the answer is no: continue to review step 3

Review step 3: Psychological and social challenge

3.1 In comparison with other functions, is fulfilling the function associated with relevant, easily identifiable increased psychological and social requirements and demands (increased requirement for verbal communication skills, extremely high requirement for empathy or being confronted with human suffering etc.)?

⇨ If the answer is yes: continue to review step 3.2
⇨ If the answer is no: no upgrade

3.2 Do the increased psychological and social requirements and demands occur regularly (for over a third of the working hours)?

⇨ If the answer is yes: **upgrade** by one level
⇨ If the answer is no: no upgrade

Examples: Review of grading of the level of requirements with additional levels:

EXAMPLE 1: FUNCTION/FUNCTION GROUP "LAWYER":

- *typically required level of education for the function?*
  ✓ "Master"

⇨ Grading of function "Lawyer": Level of requirements = 2

A part of the functions from the lawyer group differs from the others because admission to the bar is a mandatory requirement (representing cases in court):

- *Assessment procedure step 1*
  ✓ formal further education and training is a mandatory requirement

⇨ Renaming of the function for this group e. g. to "Lawyer 2",
⇨ Grading of function "Lawyer 2": Level of requirements = 1

EXAMPLE 2: FUNCTION/FUNCTION GROUP "POLYMECHANIC":

- *typically required level of education for the function?*
  ✓ "Federal VET Diploma"

⇨ Grading of function "Polymechanic" Level of requirements = 6

A part of the functions from the polymechanic group differs from the others (shift work, work under particularly demanding surrounding conditions):

- *Assessment procedure step 2*
  ✓ Clearly identifiable demands are present, which occur regularly

⇨ Renaming of the function for this group e. g. to "Polymechanic 2"
⇨ Grading of function "Polymechanic 2" Level of requirements = 5

EXAMPLE 3: FUNCTION "LICENSED PRACTICAL NURSE LPN AND LOGISTICIAN"

Function "LPN and logistician":

- *typically required level of education for the function?*
  ✓ "Federal VET Diploma" for both functions

⇨ Grading of level of requirements for both functions = 6

The function LPN differs from the function logistician due to increased psychological and social challenges as a result of direct contact with patients:

- *Assessment procedure step 3*
  ✓ Clearly identifiable and regularly occurring demands are present

⇨ Grading of function "LPN": Level of requirements = 5

EXAMPLE 4: FUNCTION "DISPATCHER"

Function "Dispatcher":

- *typically required level of education for the function?*
  ✓ "Compulsory education/in-house training"

⇨ Grading of level of requirements for the function = 8

A part of the functions from the dispatcher group differs from the others because they have to undertake shift work once a year for two weeks to pack and dispatch a special product.

- *Assessment procedure step 3*
  ✓ Easily identifiable demands are present,
  x they do not occur regularly

⇨ No adjustment, grading of level of requirements = 8 for everyone in this group

Further examples for grading the level of requirements can be found in Appendix A-2.2.

Professional position

Professional position is used to enter the **responsibility** associated with each function (management responsibility, technical or specialist responsibility or responsibility for human life, etc.) The company's organisation chart may provide an orientation for the classification. Enter numbers from 1 (functions with the highest responsibility) to 5 (functions without added responsibility) as follows:

1 = Senior management / Functions with highest responsibility
2 = Middle management
3 = Lower management
4 = Responsible for the execution of work
5 = No management function/ Functions without added responsibility

Please note:

The "professional position" variable records the degree of **responsibility** of a function. There are five grades for the professional position (from 5 = "Employees without added responsibility" to 1 = "Employees with highest responsibility"). As a rule, a function should always be graded in the same way as regards the professional position (the same position in the organisation chart or same level in the hierarchy).

The professional position is largely derived from the management hierarchy in the company, as usually shown in the company's organisation chart.

However, there may also be functions without management responsibility who have another specific responsibility (e.g., specialist responsibility; responsibility for human life or the psychosocial development of others; responsibility for valuable, material or immaterial goods). These functions have to be accordingly classified higher than professional position 5 (employees without added responsibility / no management function).

The allocation of functions should not be derived from wages or pay grades.

As a rule, a function should always have the same grading for both level of requirements and professional position.

Enter numbers 1 to 5 according to the following **definitions**:

Professional position 1	*Functions with highest level of responsibility (top management)* Director or involvement in executive management: Shaping or helping to shape policy at corporate level Responsibility or joint responsibility for the achievement of the company's goals Coordination of various management functions Responsibility for policy and achievement of objectives in a specific area
Professional position 2	*Functions with high responsibility (middle management)* Management of a department within the company, high level support roles: Responsibility for the planning and organisation of a specific area Involvement in the development of long-term action plans
Professional position 3	*Functions with added responsibilities (lower management)* Performance-oriented management of a sub-area, qualified support roles: Responsibility for carrying out tasks in own area of activity Involvement in planning and organisation

Professional position 4	*Functions with minor added responsibilities (responsible for the execution of work)* Supervision of tasks according to specific instructions: Supervision of work in progress Occasional involvement in planning and organisation
Professional position 5	*Functions with no added responsibilities (employees with no management function)*

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 <u>not</u> 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% ⇨ basic wage = CHF 6,000/month
E.g. person B, part-time: activity rate = 25% ⇨ 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, ⇨ 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.[17]

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

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,*
⇨ 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).

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.[18]

***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).*

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).[19]

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

2 = Apprenticeship
3 = Traineeship[20]
4 = Expat (employee's permanent workplace abroad, contract with Swiss business unit)
5 = Other[21]

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).

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[18] 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).

[19] 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.

[20] 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 19).

[21] 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.

4.5 Remarks (special cases) and optional additional columns

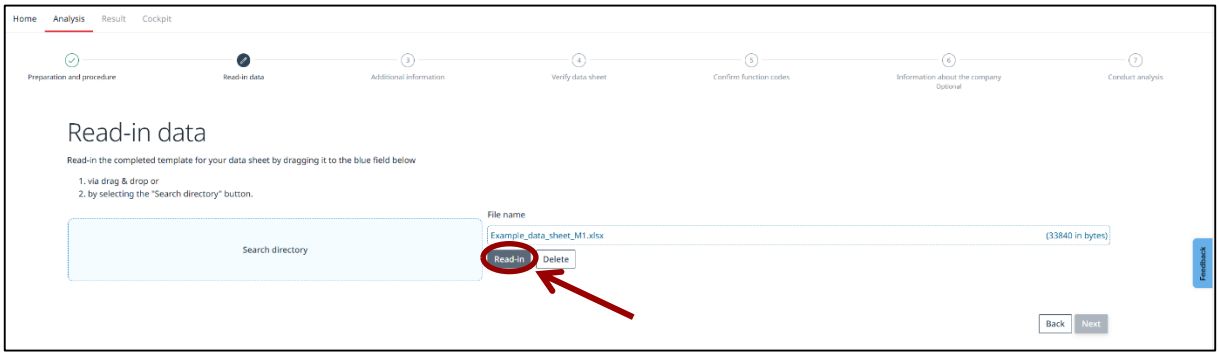
This is where you can enter your notes and remarks on individual employees or all employees (column R) and, if needed, other company-specific information such as function levels, job grades or company divisions (columns S-W). This information merely serves as guidance and not as input for the analysis.

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.

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.



- 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 Example_data_sheet_M1.xlsx with 285 employees.”
- Click on “Next”. This will take you to step 3 of the analysis, “Additional information” (see section 6).

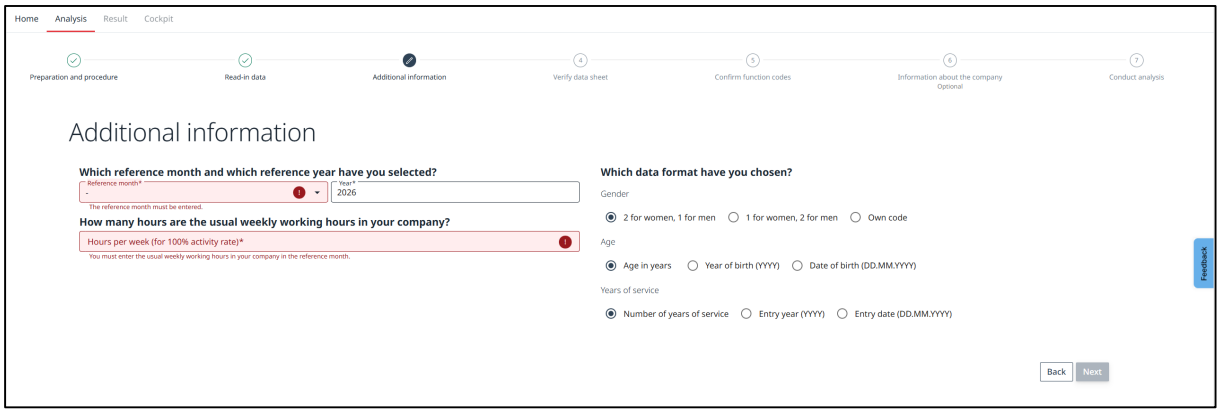
6 Analysis, Step 3: Additional information

Additional information regarding the data is captured in step 3 of the analysis:

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

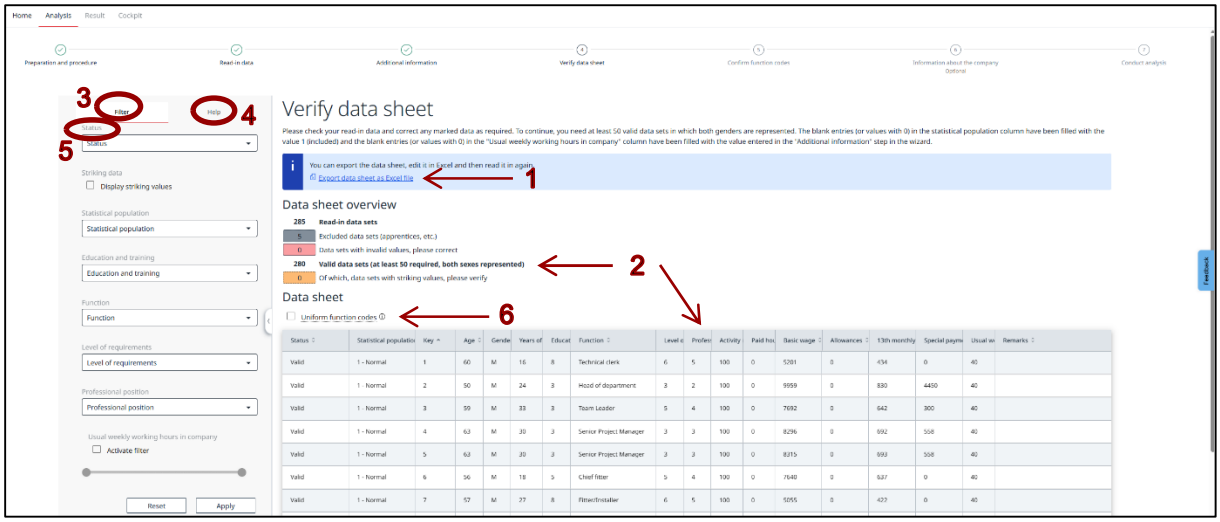
Please check your read-in data and correct any marked data as required. Individual items can be changed in the webtool by double clicking on them.

To continue, you need **at least 50 valid data sets** in which both genders are represented. 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).

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



Invalid values must be corrected. For the **striking values** (orange fields), you will receive information on why the corresponding value is marked as striking when you move the mouse over the corresponding cell in the table. Check that these entries are correct.

3. If you are editing the data directly in the webtool, you have the option of **filtering** it.

4. You can show the explanations **and validity criteria** for the individual columns via the **"Help"** menu.

5. 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).[22] 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). These are taken into account in the analysis.

22 The analysis can nevertheless be performed.

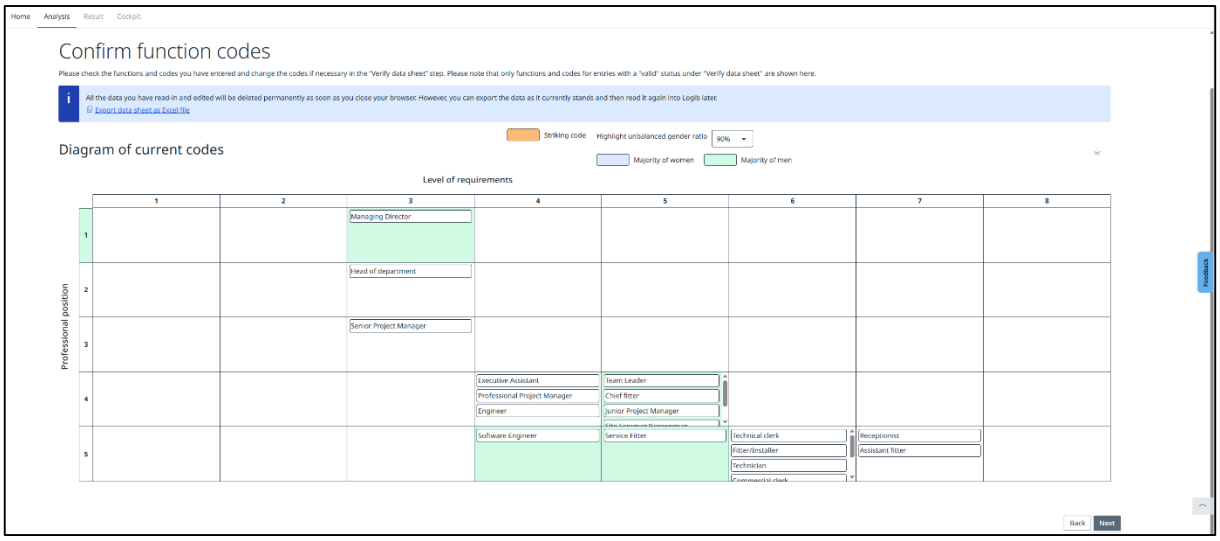
6. If you check the **“Uniform function codes”** box, changes to the level of requirements or the professional position will be applied to all people performing the same function. The existing values will be overwritten.

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

8 Analysis, Step 5: Confirm function codes

Please check the functions and codes you have entered and change the codes if necessary. If adjustments are required, these must always be made in step 4 “Verify data sheet”.

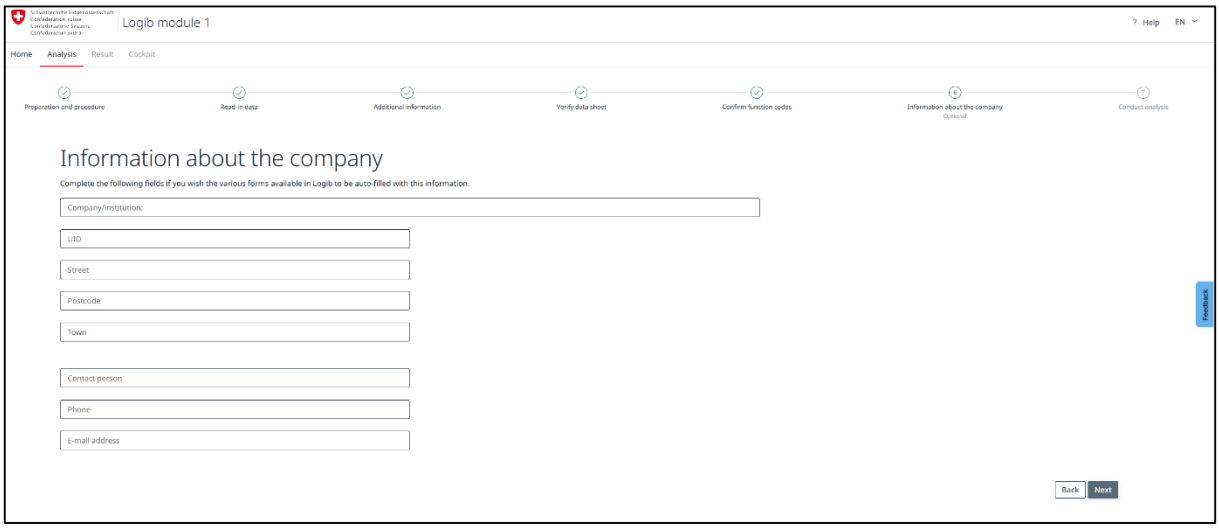
- Please note that only functions / codes for entries with “valid” status according to step 4 of the analysis “Verify data sheet” are shown (see section 7).
- If you have allocated a different professional position or different level of requirements to a function (see section 4.2), this function will be marked in yellow as a “striking code”.
- Fields in the “Diagram of current codes” are highlighted in colour when there is a majority of women (blue field) or men (green field) in the field. You can use the drop-down menu to select the corresponding percentage for the display.
  If the entire row or column of a rating level consists exclusively of women or men, the label of the level is highlighted in the corresponding colour.
  This feature is for information purposes only and has no influence on the result of the analysis. The markings are intended to help you to code as objectively as possible and free from gender stereotypes.



Once you have cleaned up the data, click on “Next”. This will take you to step 6 of the analysis, “Information about the company” (see section 9).

9 Analysis, Step 6: Information about the company

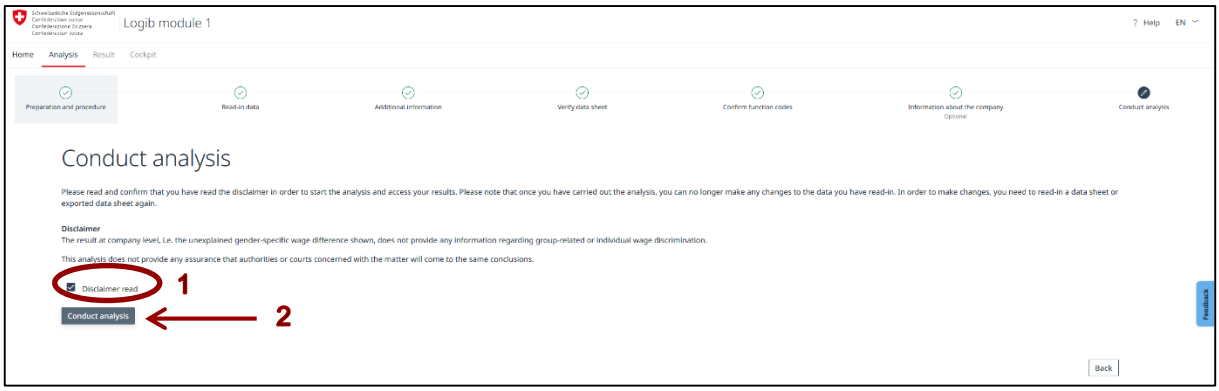
Fill in the following fields if you wish this data to be entered automatically in various reports and forms available in Logib. This is particularly important for the formal review by an audit company or employee representative body.



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.



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

Note:

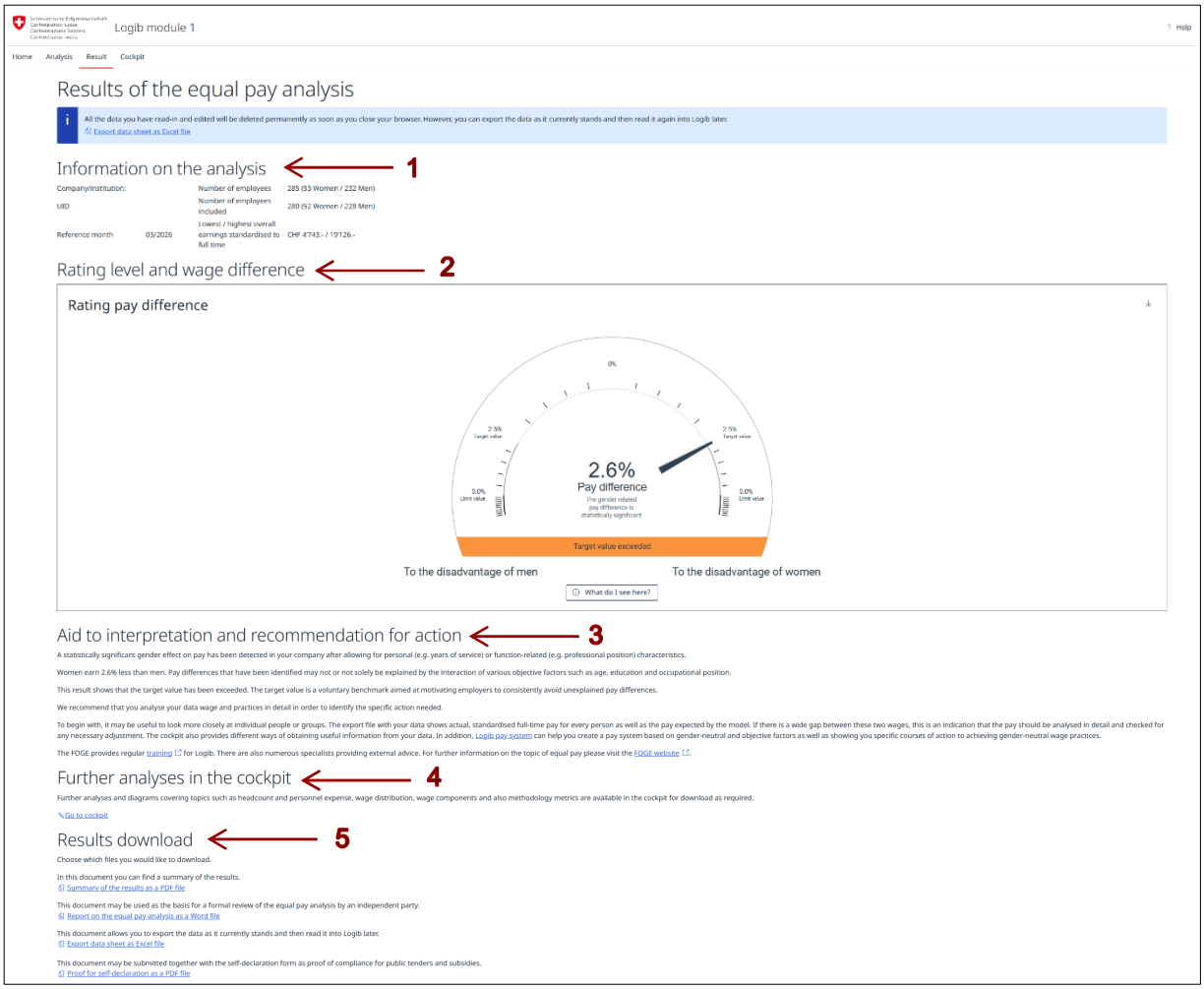
You can export the data as it currently stands at any time, save it locally and then read it back into Logib later. Exporting the data and saving it locally as an export file is recommended as all the data you have read in and edited will be deleted permanently from the server as soon as you close your 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. This provides you with a summary of the most important results plus links to pages with further information.

11.1 Information on the page “result”

The most important points (see screenshot) are explained below:



1. **Information on the analysis:** Alongside the name of the company and its UID, as given in step 6 of the analysis, and the reference month, you can see the total number of employees (women and men) as well as the number of employees included in the analysis (valid cases, see section 7, “Status” column). Furthermore, the highest and lowest total earnings standardised to full-time can be seen. It is possible to check the data quality here: improbably high or low values indicate an input error (see Chapter 11.2.3).
2. **Rating level and wage difference:** This is where the key finding of the equal pay analysis is presented. The figure (counter) shows the systematic gender differences in wages that remain after taking into account personal (e.g. years of service) and job-related (e.g. professional position) characteristics. The value shown indicates whether women earn less (to the disadvantage of women) or more (to the disadvantage of men) than men.

The decisive factors for the result are both the size of the pay difference and its statistical significance. A statistically significant result is one that is statistically significantly different from zero (further information on significance see chapter 11.2.1).

- If the result is not statistically significant, this means that no statistically significant gender effect on pay has been detected in your company or organization. Nevertheless, it is advisable to analyse your data pay practices in detail in order to identify the specific action needed.
- If the result is statistically significant, this means that in a statistically significant gender effect on pay has been detected in your company or organization. Pay differences that have been identified may not or not solely be explained by the interaction of various objective factors such as age, education and occupational position.

  If a statistically significant pay difference exceeds the threshold of 5%, the limit value is considered not to be met, which is indicated by a red mark in the counter. 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.

  If a statistically significant pay difference exceeds the threshold of 2.5%, the target value is deemed not to be complied with, which is indicated by an orange mark in the counter. The target value is a voluntary guideline that is intended to motivate employers to steadily reduce unexplained pay differences.

3. **Aid to interpretation and recommendation for action:** This section briefly explains the result, lists recommendations for action and points to additional information.
4. **Further analyses in the cockpit:** Further analyses and diagrams covering topics such as headcount and personnel expense, wage distribution, wage components and also methodology metrics are available in the **“Cockpit” menu** for download as required (see section 11.2).
5. **Results download:** You can download the following documents here:
   - Report on the equal pay analysis as a Word file entitled “Report”
   - Summary of the results as a PDF file entitled “Summary”
   - Export data sheet as an Excel file entitled “Export file”
   - Proof of compliance for self-declaration for public tenders

Alongside explanations of the key results and reports, you can also find further aids to interpreting selected topics.

11.2 "Cockpit" menu

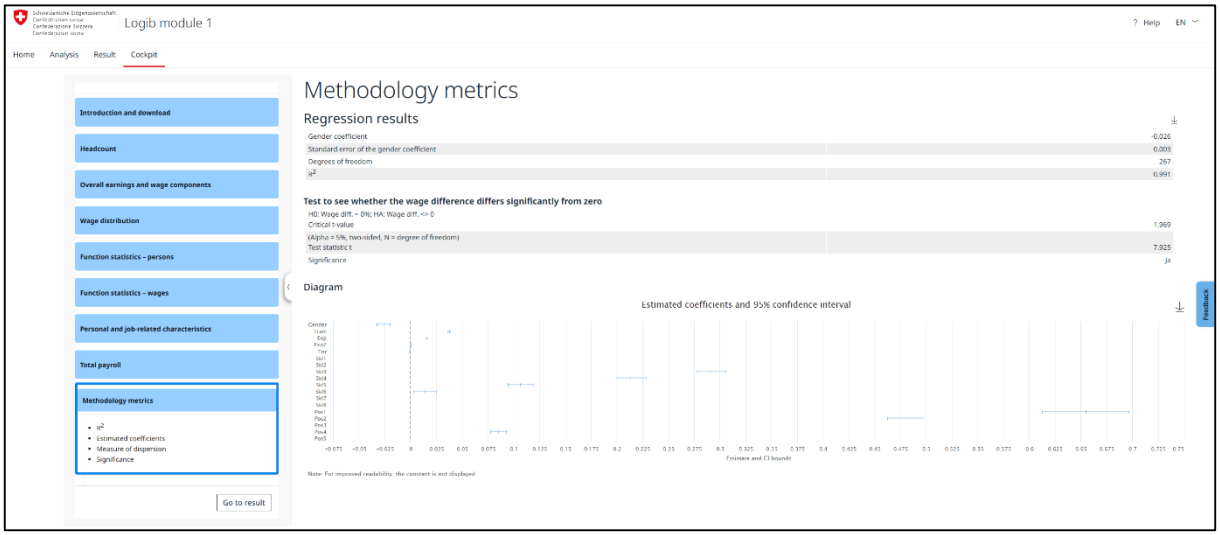
Further analyses and diagrams covering topics such as headcount and personnel expense, function value and wage, wage distribution, wage components and also methodology metrics (see section 11.2.1) are available in the “cockpit” menu.

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 11.2.2)

11.2.1 Methodology metrics

The **methodology metrics** (see screenshot) will now be explained:



- Gender coefficient: = coefficient of the variable for gender (if negative, this means that women earn less than men with otherwise equivalent qualifications; if positive, this means that women earn more than men with otherwise equivalent qualifications)
- Standard error of the gender coefficient
- Degrees of freedom. Degrees of freedom (df) are a statistical measure and depend both on the number of independent observations (i.e., the number of employees included in the analysis) as well as the parameters or regressors considered in the regression equation: df = number of valid cases (observations) minus the number of regressors minus 1.
- R^2 ("R-squared"). R-squared is a measure of the accuracy of adjustment of the regression model. It does *not* refer to gender-specific wage equality, *but* stands for how much the model explains. The R-squared value lies between 0 and 1 (or 0% and 100%) and indicates how much of the variability (distribution) of the wages can be explained by the model. In general: the higher R-squared, the better wage variability in the company is explained by the factors considered in the model.
- **Difference from zero test:** Key figures from the two-tailed t-test which verifies whether the gender coefficient varies in a statistically significant way from 0, where "Significance" (yes/no) means:

  "Yes": there is a statistically significant unexplained wage difference between women and men.

  "No": there is no statistically significant unexplained wage difference between women and men.

  "Statistical significance" provides information on the extent to which a given result is statistically reliable.
- **Diagram "Estimated coefficients and 95% confidence interval"**: Here the coefficients of all explanatory variables and the corresponding 95% confidence interval are shown. If a confidence interval overlaps the value 0, the influence of the corresponding characteristic is not statistically significant - if there is no overlap with 0, the coefficient and thus the influence of the characteristic is significant.

11.2.2 Export data sheet: Explanation of the additional columns Y, Z, AA

On successful completion of the analysis, you can export the data sheet as an Excel file (see section 11.1, point 5, Results download). The “General information” sheet of the **export file** contains general information about the reference month and usual weekly working hours in company, which does not have to be re-entered if the data is read in again. Alongside the columns A to W, which were read into and possibly also processed in the webtool, and column X (“Status”; see section 11.1), which was added by the system, the “Individual information” sheet contains three **additional columns Y, Z and AA**:

- “Total earnings standardised to usual weekly working hours in company” (column Y)
- "Estimated gender-neutral gross wages" (column Z)
- “Difference between actual and estimated gender-neutral gross wages” (column AA)

These will be filled in by the webtool following successful completion of the analysis:

- Column Y shows the wage standardised to full-time and the most frequent usual weekly working hours in company, i.e. the total earnings including all wage components. For every employee included in the analysis, columns Z and AA indicate how high the estimated individual wage for a respective profile would be as estimated by the regression model on the basis of the information available (personal and function-related characteristics and wages actually paid) in all the data sets that were read-in if the gender factor were not taken into account in the regression model – and how much these estimated gender-neutral overall earnings deviate from the actual, full-time standardised wages.
- Column Z shows the result of a model estimate without the gender factor, taking into account only the differences in personal qualification characteristics (education/training, length of service and potential professional experience) and function-related characteristics (level of requirements and professional position).
- Column AA indicates the percentage deviation of the actual total earnings standardised to usual weekly working hours in company (column Y) in comparison with the wages calculated by the gender-neutral model (column Z): A positive value means that the actual wage is higher than the calculated wage, while a negative value means that the actual wage is lower than the calculated wage.

This information allows you to deliberately identify individual employees who earn considerably more or less than other employees with comparable qualifications (measured against the Logib explanatory factors). This may alert you to any potential individual cases in which wages are too high or too low.[23]

Even if the overall result at company level is good, it generally always makes sense to analyse these individual deviations. Because even if the statistical method used does not find any indication that women and men are, *on average*, not being paid the same for work of equal value, it is still possible that some individuals are receiving too low (or too high) a wage compared to employees with comparable qualifications. Identifying these individuals helps you take swift and targeted corrective action.

[23] You can also use this information to check and validate the correctness of the data that has been entered: sort the data in column AA first by A to Z then by Z to A. That way, you can identify any wages that are too low / too high as the result of a data input error. Correct the data and repeat the analysis.

11.2.3 Verifying results

Once you have carried out the analysis (see the Guideline), 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.

- 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.

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

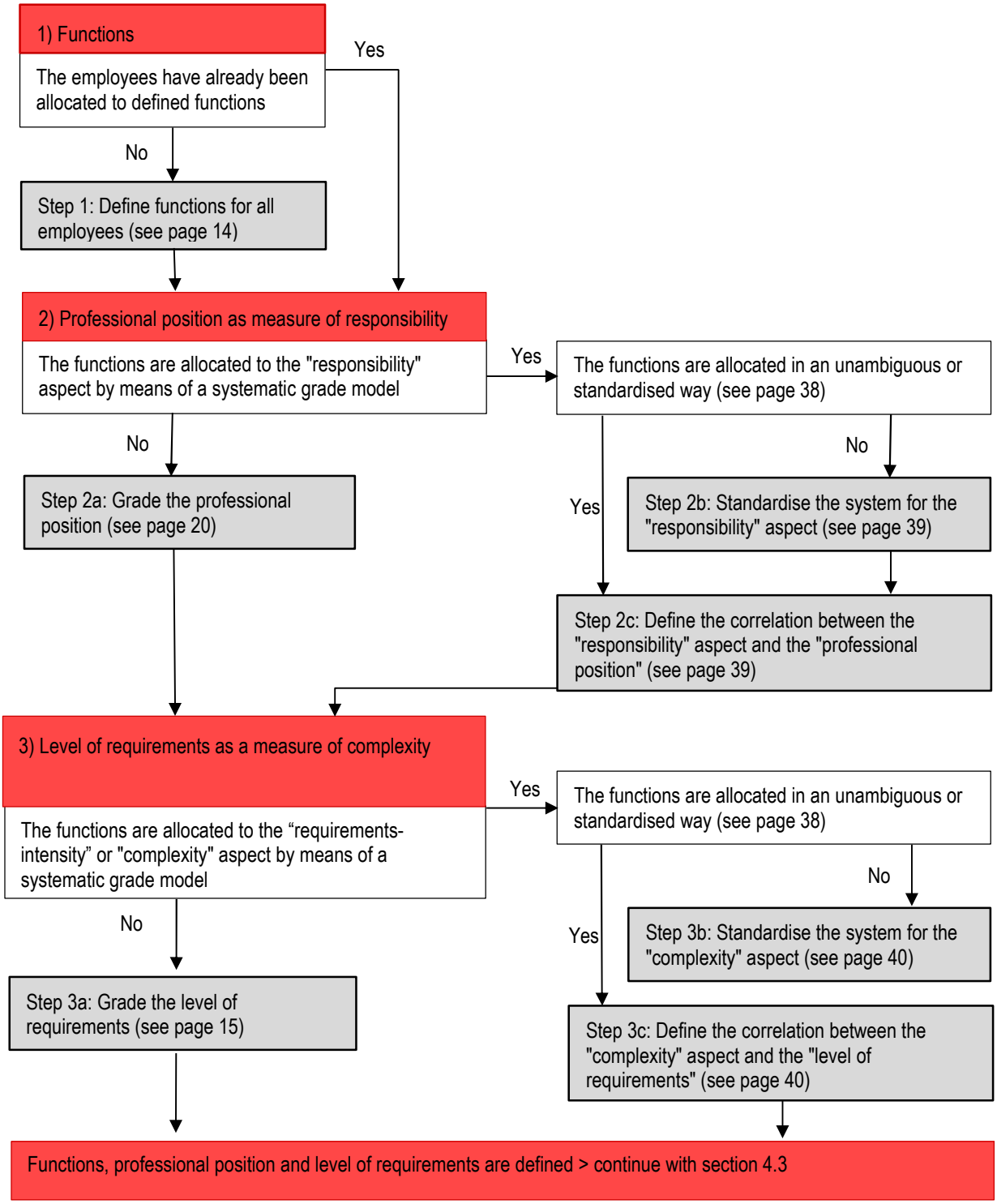
- For diplomas obtained abroad, please enter the code of the equivalent education in Switzerland.
- Certain qualifications (e.g. Swiss Federal Proficiency Certificate, Master's) and/or continuing professional development courses (e.g. CAS, MAS) may, in part, be requirements for accessing functions that 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 using the codes for the function-related characteristics of level of requirements (complexity of tasks) and professional position (degree of responsibility) (see section 4.2).[24]
  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.

[24] I.e. in the case of employees who, at the time of the analysis thanks to further training, for example, perform a more demanding and/or higher paid function requiring a greater degree of responsibility, the function-related characteristics of level of requirements and/or professional position will be coded higher than in the case of employees whose level of education is formally the same or who have respective further training but who, at the time of the analysis, (still) occupy a function that is graded and paid lower.

A-2 Function-related characteristics in greater depth

A-2.1 Diagram for classifying function-related characteristics

Depending on the situation, different steps need to be completed. Use the diagram below to determine the appropriate level of the two characteristics “professional position” (responsibility) and “level of requirements” (requirements-intensity or complexity) based on your company’s specific circumstances:[25]



[25] 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 or the highest responsibility are relevant for the allocation of the functions (and their allocation to LRQ and PP).

"Unambiguity" or "consistency" of function grades

Unambiguity: each function has an unambiguous grade

Each function is unambiguously allocated to a grade. The same grade matrix applies across all the functions. As a rule, all employees who perform the same function have the same grade.

Matrix	Function U	Function V	Function W	Function X	Function Y	Function Z
10						
9	one variant					
8		one variant				
7						
6				one variant		
5						one variant
4					one variant	
3						
2			one variant			
1						

Consistency: Function chains <u>with</u> a consistent matrix

Functions may range across multiple grades. The grades describe various variants. A standardised matrix applies across all the functions (e.g. variant I of function U [grade 6] is comparable with variant II in function V [because it is also at grade 6]). Employees are allocated to the grade in the matrix in accordance with their variant.

Matrix	Function U	Function V	Function W	Function X	Function Y	Function Z
10	Variant V					
9	Variant IV	Variant V				
8	Variant III	Variant IV				
7	Variant II	Variant III				Variant V
6	Variant I	Variant II		Variant V	Variant V	Variant IV
5		Variant I	Variant V	Variant IV	Variant IV	Variant III
4			Variant IV	Variant III	Variant III	Variant II
3			Variant III	Variant II	Variant II	Variant I
2			Variant II	Variant I	Variant I	
1			Variant I			

No consistency: Function chains <u>without</u> a consistent matrix

Functions may range across multiple grades. The grades describe several variants within a function. There is no systematic scheme (yet) that defines which variants are comparable across all the functions.

Function U	Function V	Function W	Function X	Function Y	Function Z
Variant V					
Variant IV	↟				
Variant III	Variant V		↟		↟
Variant II	Variant IV		Variant V	↟	Variant V
Variant I	Variant III	↟	Variant IV	Variant V	Variant IV
	Variant II	Variant V	Variant III	Variant IV	Variant III
	Variant I	Variant IV	Variant II	Variant III	Variant II
	↡	Variant III	Variant I	Variant II	Variant I
		Variant II	↡	Variant I	↡
		Variant I		↡	

Step 2b: Standardise the scheme for the "responsibility" aspect

Starting point: Your company has a grade model that distinguishes the different degrees of responsibility within each function (e.g. by hierarchical level for management functions, by project budget for project management functions, by managed turnover volume for sales functions, etc.) However, these grades are not standardised across the various functions.

Procedure: Define a matrix in which the variants at a particular grade are comparable in terms of "responsibility" across all the functions.

➢ *Example of a company with 6 grades (for illustrative purposes: does not have to apply to your situation)*

Matrix for "responsibility"	Management functions	Project management functions	Sales functions	...	...
⋮					
6	Level IV				
5	Level III			↑	↑
4	Level II	Project budget III	Volume III	III	III
3	Level I	Project budget II	Volume II	II	II
2		Project budget I	Volume I	I	I
1				↓	↓

Required documentation:

- Documents on existing grade model(s) for "responsibility"
- Considerations on standardisation across the various functions
- For each person: indicate the allocated grade in the additional column in the personnel system

Step 2c: Correlate the "responsibility" scheme with the "professional position" matrix

Starting point: There is a standardised (calibrated) grade model that defines grades with a comparable degree of "responsibility" across all functions.

Procedure: Use content-based considerations to define which "responsibility" grades should correlate to which variant of the "professional position" matrix.

➢ *Example of a company with 7 grades (for illustrative purposes: does not have to apply to your situation)*

Matrix "responsibility"	Professional position	
7	**1**	Functions with highest level of responsibility (top management)
6	**1**	
5	**2**	Functions with high level of responsibility (middle management)
4	**3**	Functions with added responsibilities (lower management)
3	**4**	Functions with minor added responsibilities (responsible for the execution of work)
2	**5**	Functions with no added responsibilities (no management function)
1	**5**	

Required documentation:

- Documents on the existing grade model(s) for "responsibility" [including calibration considerations across the various functions]
- Content-based considerations to correlate the existing grades to the five-grade matrix (justification of the steps taken between the individual grades)
- For each person: indicate the allocated grade in the additional column in the personnel system

Step 3b: Standardise the scheme for the "complexity" aspect

Starting point: Your company has a grade model that distinguishes the differing degrees of complexity or requirements-intensity within each function (e.g. within each function – junior, professional, senior, expert). These grades are not standardised across the various functions (in the example: the grades have the same name in each function but a junior in function A performs less complex tasks than a junior in function B).

Procedure: Define a matrix in which the variants at a particular grade are comparable in terms of "complexity" across all the functions.

- *Example of a company with 6 grades (for illustrative purposes: does not have to apply to your situation)*

Matrix for "complexity"	Function A	Function B	Function C	...	...
⋮					
6		Expert		↑	↑
5	Expert	Senior		Expert	Expert
4	Senior	Professional	Expert	Senior	Senior
3	Professional	Junior	Senior	Professional	Professional
2	Junior		Professional	Junior	Junior
1			Junior	↓	↓

Required documentation:

- Documents on existing grade model(s)
- Considerations on standardisation across the various functions
- For each person: indicate the allocated grade in the additional column in the personnel system

Step 3c: Correlate the "complexity" scheme with the "level of requirements " matrix

Starting point: There is a standardised (calibrated) grade model that defines the grades with a comparable degree of "complexity" or “requirements-intensity” across all the functions.

Procedure: Use content-based considerations to define which "complexity" grades should correlate to which variant of the "Level of requirements" matrix.

- *Example of a company with 12 grades (for illustrative purposes: does not have to apply to your situation)*

Matrix for "complexity"	Level of requirements	
12	**1**	Level 2 with additional requirements/demands
11	**2**	Functions that require specialist knowledge, skills and qualifications on the intellectual level of Master's degree or equivalent qualification acquired in another way
10	**3**	Level 4 with additional requirements/demands
9	**3**	
8	**4**	Functions that require specialist knowledge, skills and qualifications on the intellectual level of Bachelor's degree or equivalent qualification acquired in another way OR Level 5 with additional requirements/demands
7	**4**	
6	**5**	Functions that require specialist knowledge, skills and qualifications on the intellectual level of Higher vocational training or equivalent qualification acquired in another way OR Level 6 with additional requirements/demands
5	**5**	
4	**6**	Functions that require specialist knowledge, skills and qualifications on the intellectual level of Federal VET Diploma or equivalent qualification acquired in another way OR Level 7 with additional requirements/demands
3	**6**	
2	**7**	Functions that require specialist knowledge, skills and qualifications on the intellectual level of Federal VET Certificate or equivalent qualification acquired in another way OR Level 8 with additional requirements/demands
1	**8**	Functions that require specialist knowledge, skills and qualifications on the intellectual level of compulsory education/in-house training or equivalent qualification acquired in another way

Required documentation:

- Documents on existing grade model(s) for "complexity" [including calibration considerations across the various functions]
- Content-based considerations to correlate the existing grades into the 8-grade matrix (justification of the steps taken between the individual grades)
- For each person: indicate the allocated grade in the additional column in the personnel system

A-2.2 Examples for grading the "level of requirements" characteristic

The functions given in the following fictitious organisations are not exhaustive and depending on each individual situation of how work is carried out, grading may differ. The examples are given for illustration only. They show how the function landscapes in companies with different numbers of functions can be mapped at various levels. It should be borne in mind here that the functions appearing at the same level in the representation of the functions landscape will not necessarily be regarded as equivalent (and thus, taken as a whole, as associated with the same level of requirements and charges), as they may differ in terms of the second factor, “professional position” (see the matrix in section 4.2).

Example of a tradesperson's company

The allocation into one of five levels undertaken in the first step can be further differentiated in the second step in order to reflect the increased psychological and social demands.

Level	**Grading of functions by requirement** (excl. combination with demands. Within the requirement, this enables functions to be further differentiated).
1	
2	
3	Managing Director, Head of division, Head of department, Senior Project Manager
4	Executive assistant, Project Manager Professional
5	Foremen/women, Chief fitter, Buyer, Project Manager Junior, Service fitter
6	Commercial clerk, Logistician, Fitter/Installer, Technical Facility Manager, Technical clerk
7	
8	Cleaner

Of the functions graded at level 6 in the first step, the function of “Service fitter” is classified one level higher, as the regular, independent and direct contact with customers gives rise to clearly identifiable and recurring psychosocial demands and charges. Following the same assessment, the role of “Executive Assistant” is upgraded from Level 5 to Level 4 due to increased psychosocial demands and charges. The assessment of the other functions shows no need to adjust the classifications already made.

Example of industrial production company

The allocation made in the first step can be differentiated in the second step in order to reflect the special demands identified in the context of carrying out work.

Level	**Grading of functions by requirement** (excl. combination with demands. Within the requirement, this enables functions to be further differentiated).
1	
2	CEO, senior management member, Development engineer, quality control engineer, head of division, legal service employee
3	
4	Specialised engineer, head of department I, controller, technical specialist
5	Administration II (complex), head of stock administration, technical buyer, production team leader, mechanic II (with special demands)
6	Administration (normal), logistician, mechanic I (normal), automation technician, constructor
7	Machine operator II (with special demands)
8	Warehouse employee, machine operator I (normal), packaging employee

For the role of 'machine operator', which is classified at Level 8 in the first step, a chain of functions is established (Levels I and II), and Level II – which involves particular demands during the performance of the work (regular shift work, working in particularly noisy and extreme temperature conditions) – is classified at Level 7. The same approach is applied to the function of 'mechanic', which is classified at level 6, with Level II – which involves particular physical demands – being classified at level 5. An examination of the other functions reveals no need to adjust the classifications that have been made.

Example of a hospital

The particular requirements in terms of formal further education can also be reflected in the same way as increased psychological and social requirements and demands and the demands due to the context of carrying out work.

Level	**Grading of functions by requirement** (excl. combination with demands. Within the requirement, this enables functions to be further differentiated).
1	Specialist physician, Senior Physician, resident doctor, psychotherapist
2	System architect, advanced nurse practitioner, head of division (nursing care, finances, etc.), etc
3	Nursing specialist UAS, social worker, physiotherapist, midwife, occupational therapist, dietician, intensive care nursing specialist, etc.
4	Technical specialist in finance, HR, communications, etc., nursing specialist PEI, radiology specialist, systems technician, medical technician, etc.
5	Administration II (complex), healthcare specialist, dietary cook
6	Administration (normal), logistician, cook, helpdesk employee, medical device technician, building and grounds custodian, etc.
7	Nursing auxiliary, office workers, housekeeping assistant, etc.
8	Cleaner, kitchen assistant, logistics assistant, etc.

The medical and psychotherapeutic functions valuated in the first step at Level 2 (Master's) are coded at Level 1 in the second step, based on the required formal further training qualifications. Functions in the field of nursing and support roles involving direct contact with patients, relatives, etc. are all coded one level higher than the level of training specified in step 1, due to the consistently higher psychosocial demands and charges involved (e.g. nursing specialist PEI from 6 to 5, Nursing specialist UAS and therapeutic professions from 4 to 3, etc.). An examination of the other functions reveals no need to adjust the classifications that have been made.

Example of a commune

The complex function landscape of a commune with very many different functions with very different working contexts and tasks can be well mapped.

Level	**Grading of functions by requirement** (excl. combination with demands. Within the requirement, this enables functions to be further differentiated).
1	Head official, head of division, psychotherapist, doctor
2	Research associate, ICT architect, specialist
3	Social worker, head of day-care centre
4	Head of waste disposal facility, head of communal nursery, technical specialist (finances, HR, IT, culture, communications, etc.), childcare group leader, nursing specialist PEI, social education worker, firefighter, paramedic
5	Administration II (complex), site manager waste disposal centre, healthcare specialist, head of library team, technical caretaker
6	Building and grounds custodian, recycling technician, administration I (normal) cook, full-time school employee, gardener, logistician, librarian, mechanic, ICT assistant
7	Waste management employee, road sweeper, office work assistant
8	Cleaner, kitchen assistant, logistics assistant, etc.

Within a commune, there is often a wide variety of functions. The classification carried out in the first step is raised by one level for some roles due to the particular physical demands involved in carrying out the work (e.g. road sweeper), whilst for others, the increased psychosocial demands and charges necessitate a higher classification (e.g. care and health specialist), whilst for some roles, the increased intellectual demands – specifically the need for formal further training (e.g. psychotherapist, doctor) or very extensive professional experience (head official, head of division) – necessitate a higher classification.

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 the personal data and function-related characteristics, 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'.

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 control 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 control 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 <u>not exclusively age-dependent</u>: 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 weeks[26]
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 <u>exclusively age-dependent</u>: 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.

A-3.3 Short-time work

In the case of short-time work due to partial unemployment[27], enter the <u>actual</u> 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).

[26] 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.

[27] 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.

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.

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.

The factor “Level of requirements” (see section 4.2) can be used to capture the requirements and demands arising from the context in which the function is performed (working environment, environmental conditions, working hours, availability, etc.).

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 inclusion and exclusion of remuneration elements

Start: Reference based on lists of remuneration elements (A-4.2 as well as A-4.4)

> Group 1, remuneration elements marked as «1»: Include in analysis
> Group 2, remuneration elements marked as «2»: Not included in analysis / exclude
> Group 1*, remuneration elements marked as «1*»: Included in analysis a priori*

*Whether the requirements for a possible exclusion are met in individual cases can be assessed using the following procedure. In cases where a definitive answer cannot be given, the relevant remuneration element should be included in the analysis.

Assessment step 1: Check wage statement

1.0 Does the remuneration element feature on the wage statement?
> If the answer is yes: Continue to assessment step 1.1
> If the answer is no: Not included in analysis / exclude

1.1 Is the remuneration element listed in the wage statement under item 13 «Expenses reimbursement»?
> If the answer is yes: Continue to assessment step 1.1a
> If the answer is no: Continue to assessment step 2

a. Actual expenses
Is the remuneration element listed in the wage statement under item 13.1 «Actual expenses»?
> If the answer is yes: Not included in analysis / exclude
> If the answer is no: Continue to assessment step 1.1b

b. Overall expenses
Is the remuneration element listed in the wage statement under item 13.2 «Overall expenses»?
> If the answer is yes: Continue to assessment step 1.1c
> If the answer is no: Continue to assessment step 1.1d

c. Approved expenses regulations
Are the company's expenses regulations approved by the cantonal tax authorities?
> If the answer is yes: Not included in analysis / exclude
> If the answer is no: Include in analysis

d. Further education
Does the amount recorded in section 13.3 of the wage statement relate to further education ordered by the employer?
> If the answer is yes: Not included in analysis / exclude
> If the answer is no: Include in analysis

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 2.1b
> If the answer is no: Include in analysis

b. Regulated by law

Is payment of the remuneration element prescribed by a statutory regulation (e.g. EmpA)?

> If the answer is yes: Not included in analysis / exclude

> If the answer is no: Continue to assessment step 2.1c

c. Regulated by a collective employment agreement

Is payment of the remuneration element prescribed by a collective employment agreement regulation (CEA, CEA declared generally applicable) **and does the collective employment agreement regulation 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: Not included in analysis / exclude

> If the answer is no: Continue to assessment step 2.2

2.2 Does the low amount, in combination with the low 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 a pandemic; no permanent or regularly reoccurring on-call service or night work; small marriage allowance; small anniversary award)?

> If the answer is yes: Not included in analysis / exclude

> If the answer is no: Include in analysis

A-4.2 Detailed overview of most common remuneration elements

Because it is not possible to fully cover all the remuneration 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] brackets[28]) 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 neither explicitly listed in the table nor 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 actual expenses (wage statement point 13.1) are not included.

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

[28] In accordance with the Swissdec Guidelines for the Swiss payroll standard (ELM), version 6.0.

Group	**Most common remuneration elements [ELM standard code]** 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	**Remunera-tion element**	**Comments on how to apply in practice**
1	**Monthly wage [1000]**	1	
1	**Hourly wage [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 [1200-1201-1202-1205]**	3	
1	**Bonus [1203]**	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 [1960-1961-1962]** *(German: Mitarbeiterbeteiligungen)*	4	See Appendix section A-4.3 on practical application
1*	Childcare (allowance/discount/payment of costs)	1	See assessment procedure, p. 50
1*	**Fixed representation expenses [6040]** **Fixed car expenses [6050]** **Other fixed expenses [6070]**	1	Remuneration elements that qualify as expenses (item 13 on the wage statement) may be excluded from the analysis provided that there is an expense regulation approved by the cantonal tax authority (see assessment procedure, p. 50)
1*	Lunch cheque	1/4	See assessment procedure, p. 50
1*	Parking space (free at place of work)	1/4	See assessment procedure, p. 50
1*	General season ticket/route season ticket for non-business travel	1/4	See assessment procedure, p. 50
1*	**Company car (personal portion) [1910]**	1/4	See assessment procedure, p. 50
1*	Mobile phone call/subscription costs (personal portion, paid by employer)	1/4	See assessment procedure, p. 50
1*	Gym subscription (payment/discount)	1/4	See assessment procedure, p. 50
1*	Reka discount (up to max. CHF 600/year)	1/4	See assessment procedure, p. 50
1*	**Long-service awards [1230]**	4	See assessment procedure, p. 50
1*	**Education/training costs (work-oriented) [1980]**	4	See assessment procedure, p. 50
1*	**Birth allowance [3034]**	4	See assessment procedure, p. 50
1*	**Marriage allowance [3035]**	4	See assessment procedure, p. 50
1*	**Overtime hours 125% [1061]**	2/4	See assessment procedure, p. 50, enter amount of allowance
1*	**Overtime [1065]**	2/4	See assessment procedure, p. 50, ensure coherency
1*	**Shift allowance [1070]**	2	See assessment procedure, p. 50
1*	**Standby duty compensation [1071]**	2	See assessment procedure, p. 50
1*	**Sunday allowance [1073]**	2	See assessment procedure, p. 50
1*	**Extra work [1060]**	1/4	See assessment procedure, p. 50
1*	**Night duty allowance [1075]**	2/4	See assessment procedure, p. 50
1*	**Night allowance [1076]**	2	See assessment procedure, p. 49
2	**Payment in lieu of leave (when exiting company) [1166-1168]**	-	
2	Military service exemption (pay)	-	
2	**Accident pay [1300-1304]**	-	Contractual wage reference month relevant

Group	**Most common remuneration elements [ELM standard code]** 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	**Remunera-tion element**	**Comments on how to apply in practice**
2	**Sickness pay [1301-1305]**	-	Contractual wage reference month relevant
2	**Military/civil service pay [1302-1306]**	-	Contractual wage reference month relevant
2	Allowances beyond regulatory requirements (e.g. non-mandatory family allowances)	-	
2	**Care allowance [3036]**	-	
2	**Actual expenses [6000-6001-6002-6010-6030]**	-	
2	Per diem	-	
2	**Child allowance (3000)**	-	

***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 method.

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 "1" 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.

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 remuneration 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 actual expenses (wage statement point 13.1) 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, p. 49.

➢ ***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	**Remunera-tion element**	**Comments on how to apply in practice**
1	**Monthly wage [1000]**	1	
1	**Hourly wage [1005]**	1	Leave/public holiday allowances to be excluded
1	**Lecture wage [1006]**	1	Ensure coherency, see Appendix A-3
1	Daily wage	1	
1	Weekly wage	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) [1303-1307]**	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	**Non-occupational accident insurance (employee portion paid by employer) [1975]**	1/4	
1	**Supplementary accident insurance (employee portion paid by employer) [1976]**	1/4	
1	**Pillar 3b (employee portion paid by employer) [1977]**	1/4	
1	**Pillar 3a (employee portion paid by employer) [1978]**	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) [1979]**	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	

Group	**Most common remuneration elements [ELM standard code]** 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	**Remunera-tion element**	**Comments on how to apply in practice**
1	**Underground work allowance [1104]**	2/4	
1	**13th monthly wage / 14th monthly wage / nth monthly wage [1200-1201-1202-1205]**	3	
1	**Progress premium [1110]**	4	
1	**Breakthrough premium [1111]**	4	
1	**Endurance premium [1112]**	4	
1	**Joining premium [1130]**	4	
1	**Bonus [1203]**	4	Ensure coherency, see Appendix A-3
1	**Christmas allowance [1204]**	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 (subject to AHV) [1401]**	4	Ensure coherency, see Appendix A-3
1	**Lump-sum benefit of a provident nature (1410)**	4	
1	**Employee participations [1960-1961-1962]** *(German: Mitarbeiterbeteiligungen)*	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, p. 49 Ensure coherency, see Appendix A-3
1*	**Local allowance [1033]**	1	See assessment procedure, p. 50
1*	Childcare (allowance/discount/payment of costs)	1	See assessment procedure, p. 50
1*	**Fixed representation expenses [6040]** **Fixed car expenses [6050]** **Other fixed expenses [6070]**	1	Remuneration elements that qualify as expenses (item 13 on the wage statement) may be excluded from the analysis provided that there is an expense regulation approved by the cantonal tax authority (see assessment procedure, p. 50)
1*	Inflated expenses	1	Remuneration elements that qualify as expenses (item 13 on the wage statement) may be excluded from the analysis provided that there is an expense regulation approved by the cantonal tax authority (see assessment procedure, p. 50)
1*	**Tips (subject to AHV) [1920]**	1/4	See assessment procedure, p. 50
1*	Lunch cheque	1/4	See assessment procedure, p. 50
1*	Parking space (free at place of work)	1/4	See assessment procedure, p. 50
1*	General season ticket/route season ticket for non-business travel	1/4	See assessment procedure, p. 50
1*	**Relocation allowance [1056]**	1/4	See assessment procedure, p. 50

Group	**Most common remuneration elements [ELM standard code]** 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	**Remunera-tion element**	**Comments on how to apply in practice**
1*	**Free meals [1900]**	1/4	See assessment procedure, p. 50
1*	**Free accommodation [1901]**	1/4	See assessment procedure, p. 50
1*	**Free apartment [1902]**	1/4	See assessment procedure, p. 50
1*	**Company car (personal portion) [1910]**	1/4	See assessment procedure, p. 50
1*	Parking space (at home for company car)	1/4	See assessment procedure, p. 50
1*	Personal discount (discounts/free handouts of non-in-house products)	1/4	See assessment procedure, p. 50
1*	Flat fee for office work / Flat-rate allowance for working from home	1/4	See assessment procedure, p. 50
1*	Mobile phone call/subscription costs (personal portion, paid by employer)	1/4	See assessment procedure, p. 50
1*	Petrol card (petrol purchases) without company car	1/4	See assessment procedure, p. 50
1*	**Discount on accommodation rental [1950]**	1/4	See assessment procedure, p. 50
1*	Clothing compensation	1/4	See assessment procedure, p. 50
1*	Cleaning of clothing	1/4	See assessment procedure, p. 50
1*	Massage (payment/discount)	1/4	See assessment procedure, p. 50
1*	Gym subscription (payment/discount)	1/4	See assessment procedure, p. 50
1*	Health examination (voluntary)	1/4	See assessment procedure, p. 50
1*	Professional association (contribution)	1/4	See assessment procedure, p. 50
1*	Reka discount (up to max. CHF 600/year)	1/4	See assessment procedure, p. 50
1*	Reka provision for free	1/4	See assessment procedure, p. 50
1*	WIR (discount/free)	1/4	See assessment procedure, p. 50
1*	Maternity benefit, regulatory/non-mandatory	1/4	See assessment procedure, p. 50
1*	Payment of collective employment agreement deduction/union contribution by employer	1/4	See assessment procedure, p. 50
1*	Losses from property sale/asset sale/partner income (compensation)	1/4	See assessment procedure, p. 50
1*	Currency losses	1/4	See assessment procedure, p. 50
1*	School/kindergarten/boarding school (payment of costs)	1/4	See assessment procedure, p. 50
1*	Support in exceptional circumstances	1/4	See assessment procedure, p. 50
1*	Emergency leave	1/4	See assessment procedure, p. 50
1*	Security costs	1/4	See assessment procedure, p. 50
1*	Accommodation cleaning costs	1/4	See assessment procedure, p. 50
1*	Furniture allowance/leasing	1/4	See assessment procedure, p. 50
1*	Household insurance	1/4	See assessment procedure, p. 50
1*	Kitchen equipment/appliances	1/4	See assessment procedure, p. 50
1*	Renovations (beginning/end of rental agreement)	1/4	See assessment procedure, p. 50
1*	Storage costs	1/4	See assessment procedure, p. 50
1*	Ancillary costs	1/4	See assessment procedure, p. 50
1*	International payment transaction (payment of fees)	1/4	See assessment procedure, p. 50
1*	Private use of company property	1/4	See assessment procedure, p. 50
1*	Support for partner's career	1/4	See assessment procedure, p. 50
1*	Intercultural training/language course (employee)	1/4	See assessment procedure, p. 50
1*	Intercultural training/language course (partner)	1/4	See assessment procedure, p. 50
1*	Look and see trip	1/4	See assessment procedure, p. 50

Group	**Most common remuneration elements [ELM standard code]** 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	**Remunera-tion element**	**Comments on how to apply in practice**
1*	Relocation costs (actual or flat fee)	1/4	See assessment procedure, p. 50
1*	Accommodation costs, temporary	1/4	See assessment procedure, p. 50
1*	Transport insurance (relocation)	1/4	See assessment procedure, p. 50
1*	Hypo tax, home country	1/4	See assessment procedure, p. 50
1*	Tax advisor fees	1/4	See assessment procedure, p. 50
1*	Private use of driver (payment of costs)	1/4	See assessment procedure, p. 50
1*	Travel home (flat fee or actual)	1/4	See assessment procedure, p. 50
1*	**Household allowance [3032]**	2	See assessment procedure, p. 50
1*	**Assignment allowance [1072]**	2/4	See assessment procedure, p. 50
1*	Staff awards	4	See assessment procedure, p. 50
1*	**Long-service awards [1230]**	4	See assessment procedure, p. 50
1*	**Anniversary awards [1231]**	4	See assessment procedure, p. 50
1*	**Loyalty bonus [1232]**	4	See assessment procedure, p. 50
1*	Fine (payment)	4	See assessment procedure, p. 50
1*	Employee discount	4	See assessment procedure, p. 50
1*	**Education/training costs (work-oriented) [1980]**	4	See assessment procedure, p. 50
1*	Adoption of repayment obligation (for education and training)	4	See assessment procedure, p. 50
1*	Waiver of repayment obligation (for education and training)	4	See assessment procedure, p. 50
1*	Waiver of loan repayment (for education and training)	4	See assessment procedure, p. 50
1*	Interest-free loan (for education and training)	4	See assessment procedure, p. 50
1*	Retraining costs	4	See assessment procedure, p. 50
1*	Work-related private losses (compensation)	4	See assessment procedure, p. 50
1*	Business events (incentivising)	4	See assessment procedure, p. 50
1*	Driving licence transfer (payment of costs)	4	See assessment procedure, p. 50
1*	Travel cancellation at employer's request (payment of fees)	4	See assessment procedure, p. 50
1*	Compensation for damaged luggage (for business travel)	4	See assessment procedure, p. 50
1*	Customs duties	4	See assessment procedure, p. 50
1*	**Birth allowance [3034]**	4	See assessment procedure, p. 50
1*	**Marriage allowance [3035]**	4	See assessment procedure, p. 50
1*	**Overtime hours 125% [1061]**	2	See assessment procedure, p. 50, enter amount of allowance
1*	**Overtime [1065]**	2	See assessment procedure, p. 50, ensure coherency
1*	**Shift allowance [1070]**	2	See assessment procedure, p. 50
1*	**Standby duty compensation [1071]**	2	See assessment procedure, p. 50
1*	**Sunday allowance [1073]**	2	See assessment procedure, p. 50
1*	**Extra work [1060]**	1/4	See assessment procedure, p. 50
1*	**Night duty allowance [1075]**	2/4	See assessment procedure, p. 50
1*	**Night allowance [1076]**	2	See assessment procedure, p. 49
2	**Wage correction – Additional pay for overtime or deduction for underwork [1001]**	-	Contractual wage reference month relevant
2	Wage compensation based on minimum wage requirements or place of work/country of work	-	

Group	Most common remuneration elements [ELM standard code] 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	Remunera-tion element	Comments on how to apply in practice
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 compensation [1160-1162]**	-	
2	**Public holiday compensation [1161-1163]**	-	
2	**Payment in lieu of leave (when exiting company) [1166-1168]**	-	
2	Military service exemption (pay)	-	
2	**Accident pay [1300-1304])**	-	Contractual wage reference month relevant
2	**Sickness pay [1301-1305]**	-	Contractual wage reference month relevant
2	**Military/civil service pay [1302-1306]**	-	Contractual wage reference month relevant
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)	-	
2	Allowances beyond regulatory requirements (e.g. non-mandatory family allowances)	-	
2	**Care allowance [3036]**	-	
2	**Actual expenses [6000-6001-6002-6010-6030]**	-	
2	Per diem	-	
2	Relocation costs for expatriates	-	
2	Visa/passport/work permit	-	
2	**Hours of absence, unpaid [1320]**	-	
2	**Continued pay after death [1420]**	-	
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 [2000]**	-	
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 [2021-2022]**	-	
2	**Disability insurance daily allowance [2025]**	-	
2	**Disability insurance pension [2026-2027]**	-	

Group	**Most common remuneration elements [ELM standard code]** 1 = Remuneration elements to be included 2 = Remuneration elements to be excluded	**Remunera-tion element**	**Comments on how to apply in practice**
2	**Accident daily allowances [2030]**	-	
2	**Accident pension [2031-2032]**	-	
2	**Daily sickness allowance [2035]**	-	
2	**Maternity benefit [2001]**	-	
2	**Paternity benefit [2002]**	-	
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]**	-	
2	**Waiting day, short time work/bad weather [2075]**	-	
2	**Child allowance [3000]**	-	
2	Child allowance paid directly by AHV compensation fund	-	

A-5 Amendment history

Guideline version 2026.2 (October 2026)

- Adjustment of the designation for level 4 of the factor “Professional position”
- Additional explanations and examples regarding the grading of the factor “Level of requirements”
- Updates of the tables on remuneration elements (A-4.2 and A-4.4) to the payroll standard ELM 6.0
- Various linguistic adjustments to improve clarity

Guideline version 2026.1 (March 2026)

- Adjustment of coding options for levels 1 and 2 of actual training
- Update of the assessment procedure for the exclusion of remuneration elements with asterisk (1*) and associated adjustment of the tables relating to remuneration elements
- The remuneration elements shift allowance [1070], Standby duty compensation [1071] and Night duty allowance [1075] are no longer labelled as «under review».
- Various linguistic adjustments to improve clarity
- Screenshots updated based on the current version of the web tool

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, deletion of the previous chapter A-4.3 “Exclusion of remuneration elements based on the principle of proportionality”
- Screenshots updated based on the current version of the web tool

Guideline version 2024.2 (November 2024)

- Flexibilisation of the grading possibilities of the function-related factor “level of requirements” (from a maximum of 4 to a maximum of 8 levels)
- 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 FOGE page and documents
- Introduction and description of the +/-5% limit value and the +/-2.5% target 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
- Column « Skill level » renamed to « Level of requirements »
- 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