



Association of Swiss Security Service Companies
Verband Schweizerischer Sicherheitsdienstleistungs-Unternehmen
Association des entreprises suisses de services de sécurité
Associazione imprese svizzere servizi di sicurezza

Changes in Personnel Costs

Wage Index 2014-2022

Audited by

JTERA

Wirtschaftsprüfung AG



The ITERA Wirtschaftsprüfung AG company, a member of EXPERT Suisse was tasked by the Association of Swiss Security Service Companies (German: VSSU) to audit the wage trends calculation along with a basic position statement on wage trends for 2014-2022 based on these foundations.

Calculation Audit

ITERA confirms that it satisfies the statutory requirements regarding approval and independence. The audit was carried out according to the Swiss Auditing Standards.

In summary, the review revealed that the changes in personnel costs and the wage index trends for the period between 2014 and 2022 calculated by the VSSU are consistent with the parameters analysed and arithmetically correct.



Changes in Personnel Costs

Wage Index 2014-2022

The document on changes in personnel costs in the private security services sector between 2014 and 2022 is based on the VSSU's internal calculations and the so-called base wages defined in the collective bargaining agreement (CBA) for wage classes A, B and C.

The CBA (collective bargaining agreement), in force since 1 July 2014, differentiates between categories of employees with a contractually agreed upon workload (category A: full-time employees, category B: part-time employees and hourly wage employees, category C).

Average Annual Increase in CBA Wage Groups (Index: 100 in 2014)

Change in Costs by Period	2014	2015	2016	2017	2018	2019	2020	2021	2022
A	100	101.30	102.59	103.99	105.26	106.52	107.86	109.08	110.30
B	100	102.64	105.88	107.87	109.64	111.42	113.33	115.00	116.67
C	100	101.47	102.96	104.46	105.95	107.45	110.38	111.49	112.60
ABC	100	101.80	103.81	105.44	106.95	108.46	110.52	111.86	113.19

3

For all categories, the increase was calculated considering the length of service-based personnel cost increase as well the increase in costs associated with changes in the CBA. These two increases are added together to reflect all CBA-related cost increases.

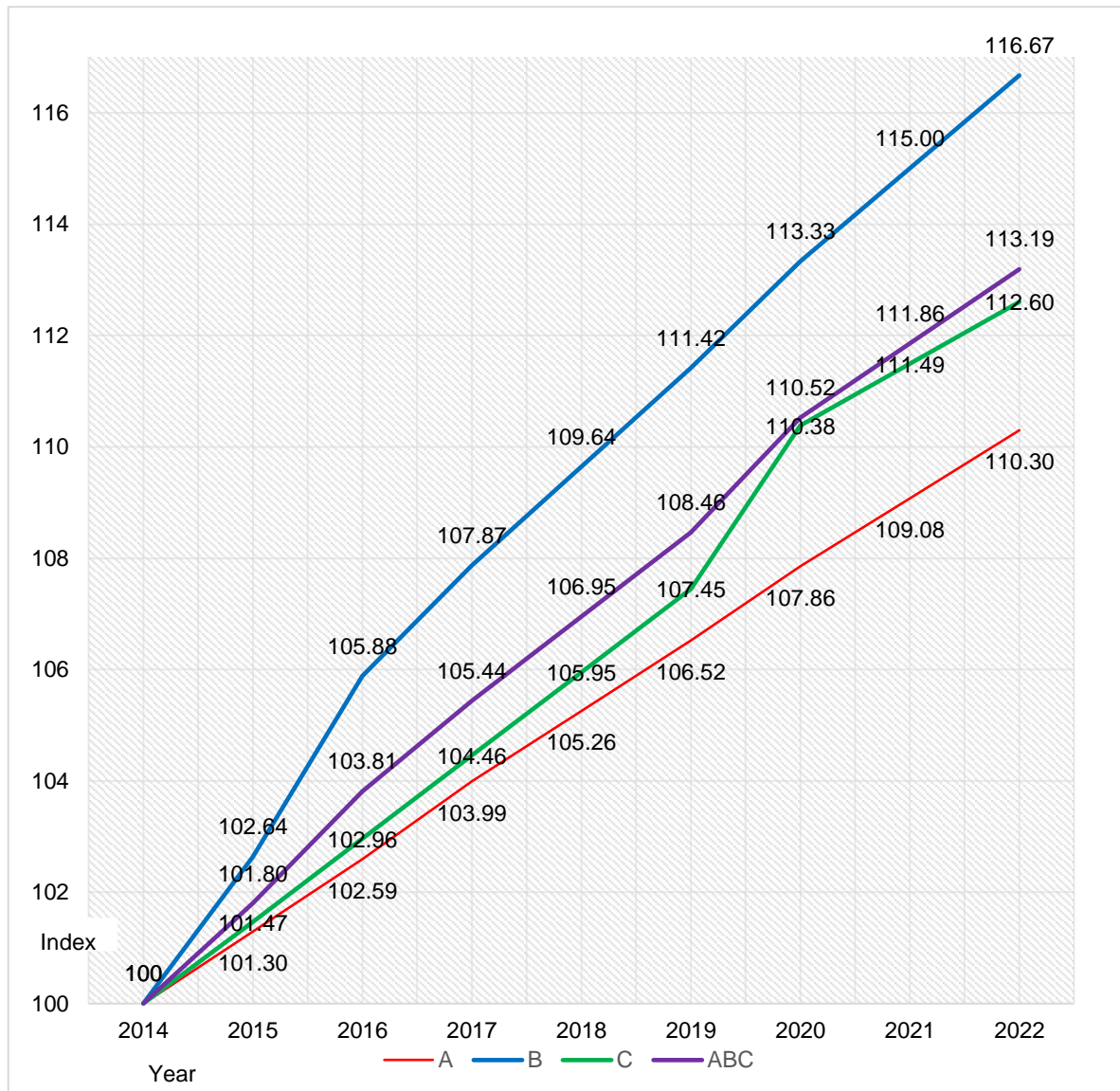
For 2020-2022, the newly paid supplements (for assignments requiring the carrying of firearms) for employees in surveillance with the corresponding fixed monthly amounts for categories A and B and hourly supplements for category C are included therein.

The average figures for the cantons of ZH, BS, BL, GE and others were used to calculate employment category C.

For years in which the CBA is not renegotiated, the increase only represents the increase associated with length of service, which occurs every year.



Graph of Average Annual Increase in CBA Wage Categories (Index: 100 in 2014)





Average Annual Increase in CBA Wage Groups (Percentage Increase Versus the Previous Year – 2014-2022)

Change in Costs by Period	2014	2015	2016	2017	2018	2019	2020	2021	2022
A		1.30%	1.30%	1.40%	1.26%	1.26%	1.34%	1.22%	1.22%
B		2.64%	3.25%	1.98%	1.78%	1.78%	1.91%	1.67%	1.67%
C		1.47%	1.49%	1.49%	1.49%	1.49%	2.94%	1.11%	1.11%
ABC		1.80%	2.01%	1.63%	1.51%	1.51%	2.06%	1.33%	1.33%

The percentages calculated represent the addition of the increase in costs due to length of service as well as the increase associated with the changes in the CBA.

For years in which the CBA is not renegotiated, the increase percentages only represent the length of service- based increase, which occurs every year.

Changes in Categories by Employees

Some individuals may move up from "category C" to "category B" and then to "category A" in the course of the career. Returns to "category B" or "category C" are also possible.

These shifts may impact the effective changes in personnel costs. This table does not consider the effect of length of service.

The table should be read as follows: The CBA hourly wages, not including the length of service of an employee who between 2019 and 2020 moves from category C to category B, rise by 10%, i.e., by 2.41 Swiss francs per hour.



Changes in Hourly Costs Associated with Category Changes between 2019 and 2022 as per the Private Security Services Sector

	2019/2020	%	2020/2021	%	2021/2022	%
Hourly Wage C to Monthly Wage B (Part-Time)	CHF 2.41	10%	CHF 2.25	10%	CHF 2.25	10%
Hourly Wage C to Monthly Wage A (Full-Time)	CHF 5.55	24%	CHF 5.40	23%	CHF 5.40	23%
Monthly Wage B (Part-Time) to Monthly Wage A (Full-Time)	CHF 3.21	12%	CHF 3.15	12%	CHF 3.14	12%

For better readability, the changes in CBA hourly costs between 2019 and 2022 are presented without the effect of length of service.

6

Correlation of prices for services in connection with ASSC wage index.

The prices for services are automatically adjusted every year to the average annual increase of the CBA Wage Categories "A, B and C", based on the increase of the ASSC wage index.