

## Supplementary provisions for employees in levels 1 to 3

These supplementary provisions apply to employees with a role in levels 1–3. They serve as a supplement to the General Terms and Conditions of Employment. In the event of a contradiction, the General Terms and Conditions of Employment take precedence.

### 1 Working hours

- The working hours are based on the work required to complete the necessary tasks.
- Employees are responsible for managing their own working hours and breaks.
- Overtime and extra remuneration for overtime and work on holidays, weekends and at night are considered to be covered by the salary.
- Company holidays count as non-working days.

### 2 Time and performance recording, absences

- Employees with trust-based working hours are not expected to provide a time record.
- However, a performance record may still be necessary, depending on business requirements e.g. for projects or a customer order.
- All planned and unplanned absences (holidays, illness, etc.) must be recorded.

### 3 Holidays

The annual holiday entitlement is as follows per calendar year:

From 21 up to and including 49 years of age	27 working days
From 50 up to and including 65 years of age	30 working days

Holidays must be taken in the current calendar year and in coordination with a manager.

### 4 Fixed-rate reimbursement of expenses

- The expenses rules of BKW will apply, unless the following supplementary provisions deviate from these.
- As part of their professional duties and activities, level 1–3 employees accrue expenses in connection with management activities, representing the company and building up and nurturing relations with customers and business partners. For the sake of the efficient settlement of expenses, employees are paid a lump sum to cover various minor expenses. For part-time employees, this amount is based on the percentage of full-time hours performed. The fixed-rate amount for the reimbursement of expenses varies depending on the employee's level and is set out in the employment contract.

- This fixed-rate reimbursement of expenses is intended to cover all minor expenses accrued in connection with management activities, representing the company and building up and nurturing relations with customers and business partners. In the sense of these provisions, minor expenses are all individual expenses of up to CHF 50 that are incurred in the context of business activities. Expenses paid out separately over a period of time cannot be accumulated if they are accrued as part of a single business contract (e.g. one business trip). Not included are afternoon and evening meals exceeding CHF 25 during business trips and train journeys. Additionally, minor expenses include business trips in a private car within a radius of no more than 30 km from the place of employment.
- The lump sum reimbursement of expenses is fixed compensation and does not represent taxable income if the professional duties of the recipient include representing the company; it is designated as such on the salary statement.
- Business expenses exceeding the minor expenses defined above are reimbursed in line with the expenses rules.
- In the case of an uninterrupted absence of more than four weeks (e.g. maternity leave, military service, illness/accident, release; but excluding holiday entitlement), the fixed-rate reimbursement of expenses will be reduced once the four-week period is surpassed.