



“Rofenberg” Employee
Welfare Foundation

Occupational Benefits Plan

Cost regulations

“Rofenberg” Employee Welfare Foundation

General

Par. 1

These regulations govern the cost contributions levied by the Foundation for special services over and above regular cost contributions. They are issued by the Board of Trustees.

Services covered by regular cost contributions

Par. 2

Regular cost contributions cover the following services in particular:

- Administration of active and retired plan members
- Calculation and communication of individual retirement benefits
- Processing of enrollments, withdrawals, salary changes, changes in the degree of employment, and other changes (Par. 3.5 is reserved)
- Inclusion of single premiums
- Reporting (Par. 3.5 is reserved)
- Apportionment and transfer of retirement assets in the event of divorce
- Management of retirement accounts
- Preparation of statements of account
- Provision of information by telephone or in writing
- Counseling of affiliated employers on pension fund matters
- Annual production of personal insurance certificates for insured members
- Preparation of occupational benefits schedules
- Billing and collection of pension fund contributions
- Assessment and processing of benefit cases (retirement, disability, death)
- Application of inflation adjustments to current disability and survivors' pensions
- Processing payment transactions (accepting contribution payments, single premiums; paying pension and withdrawal benefits and other amounts in connection with managing the Foundation)
- Drafting of foundation regulations, basic documents, pension plans and contracts
- Drafting of the necessary information sheets and forms
- Implementation of executive decisions taken by the Board of Trustees
- Preparation of offers (upgrading of pension products)
- Keeping the Foundation's accounts and preparing the annual financial statements
- Contacts with insurance companies and other retirement provision institutions
- Contacts with the supervisory authority, other authorities and official bodies

- Contacts with the auditors; provision of guidance and support for the auditors

Cost contributions for special services

Par. 3

The following additional cost contributions are charged for the following services:

1. Collection

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|---|-----|-------|
| - Reminder | CHF | 100 |
| - Extension of payment term | CHF | 200 |
| - Redemption plan | | |
| for an outstanding balance of < CHF 500 | CHF | 150 |
| for an outstanding balance of ≥ CHF 500 and < CHF 10,000 | CHF | 300 |
| for an outstanding balance of ≥ CHF 10,000 and < CHF 50,000 | CHF | 450 |
| for an outstanding balance of ≥ CHF 50,000 | CHF | 600 |
| < smaller than; ≥ equal to or greater than | | |
| - Debt enforcement request | | |
| for a reminder amount of < CHF 10,000 | CHF | 400 |
| for a reminder amount of ≥ CHF 10,000 and < CHF 50,000 | CHF | 600 |
| for a reminder amount of ≥ CHF 50,000 and < CHF 100,000 | CHF | 800 |
| for a reminder amount of ≥ CHF 100,000 | CHF | 1,000 |
| < smaller than; ≥ equal to or greater than | | |
| - Legal proceedings | CHF | 1,000 |
| - Recognition suit | CHF | 1,500 |
| - Official debt enforcement and bankruptcy fees are charged separately. | | |

2. Partial liquidation of an affiliated occupational benefits fund owing to reduction of headcount or restructuring

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|--|-----|-------|
| - Partial liquidation owing to reduction of headcount or restructuring | CHF | 500 |
| - Preparation of distribution plan for unallocated assets | | |
| each actively insured person departing | | |
| additional fee | CHF | 30 |
| minimum | CHF | 150 |
| maximum | CHF | 5,000 |
| - Preparation of distribution plan for shortfall | | |
| each actively insured person departing | | |
| additional fee | CHF | 50 |

3. Total or partial liquidation of an affiliated occupational benefits fund owing to total or partial dissolution of affiliation contract

– Total or partial dissolution of affiliation contract	CHF	700
– Preparation of distribution plan for unallocated assets		
each actively insured person departing additional fee	CHF	30
minimum	CHF	150
maximum	CHF	5,000
– Preparation of distribution plan for shortfalls		
each actively insured person departing additional fee	CHF	50

4. Voluntary distribution of unallocated assets

per eligible person	CHF	30
minimum	CHF	150
maximum	CHF	5,000

5. Notifications

– Notification of changes in enrollment, withdrawal, salary, level of employment or pension plan for an insured person if the event occurred over 12 months ago,		
per notification	CHF	150
– Notification of benefit cases that date back more than three years,		
per case	CHF	300
– Notification of benefit cases after the affiliation contract is terminated and whose date is one year or more ago		
per benefit case	CHF	300

6. Special services by the Foundation

Services not covered by regular cost contributions as defined in Par. 2:

– Continuation of an affiliation contract without insured persons for more than 12 months, per year	CHF	500
– Data delivery for IAS / IFRS calculations	CHF	250/hr.*
– Special orders	CHF	250/hr.*

* Cost-based calculation, plus any VAT that may apply

Third-party services

Par. 4

The cost of third-party services (e.g. supervisory authority, auditors) will be billed separately.

Billing

Par. 5

1. Cost contributions for a collection (Par. 3.1), a notification (Par. 3.5), an agreed special service (Par. 3.6) are billed to the insured person.
2. Cost contributions in connection with a total or partial liquidation (Par. 3.2/3.3), a voluntary distribution of unallocated assets (Par. 3.4) and costs for third-party services (Par. 4) are deducted from the unallocated assets of the occupational benefits fund. In the absence of such funds, or if such funds are insufficient, the cost contributions will be billed to the employer.

Due date

Par. 6

Cost contributions in accordance with these regulations are due 30 days after billing. In the case of partial or full contract termination in accordance with Par. 3.3, the cost contributions are due by the contract termination date. The cost contributions in accordance with Par. 3.4 are due on distribution of the unallocated assets.

Entry into force

Par. 7

These regulations enter into force on January 1, 2017, and replace the version of January 1, 2013.