

Cost Regulations

Swisscanto

1e Collective

Foundation

1 January 2026

Art. 1 Basis

The Board of Trustees issues the present Cost Regulations governing administrative costs and other chargeable services.

Art. 2 Administrative Costs

¹To cover administrative expenses, the Foundation charges administrative cost contributions depending on the size of the affiliation. The annual administrative cost per insured person is determined according to the following scale:

Number of insured persons per affiliation	Annual administrative costs (in CHF)
1 - 10	CHF 380.00
11 - 20	CHF 350.00
21 - 30	CHF 320.00
31 -	CHF 290.00

²The administrative cost contribution shall be invoiced monthly to the employer together with the ordinary contributions, in addition to the supplementary contribution pursuant to Art. 9.5 of the Pension Plan Regulations. The basis for the cost calculation is the number of insured persons at the commencement of the contract and, thereafter, as of 1 January of each year.

Art. 3 Additional Chargeable Services

The following services and expenses of the Foundation are not included in the ordinary cost contributions and will therefore be charged separately.

3.1 Calculations for International Financial Reporting

IAS or similar calculations for the purposes of international financial reporting shall be carried out upon request by a pension fund expert. The fee shall be invoiced directly to the employer by the appointed pension fund expert based on the time spent, in accordance with the fee regulations of the Swiss Chamber of Pension Fund Experts.

3.2 Debt collection costs

The Swisscanto 1e Collective Foundation will charge the affiliated employer the following flatrate fees for the services listed below:

– First reminder	free of charge
– Second reminder	CHF 50
– Debt collection order	CHF 400
– Petition to set aside objection	CHF 500
– Complaint	CHF 500
– Bankruptcy petition	CHF 750
– Default interest	

If payment is not received within the specified deadline, default interest at the BVG minimum interest rate plus one percentage point shall be payable from the 61st day after the invoice date.

Art. 4 Due Date

The cost contributions are due 30 days after invoicing.

Art. 5 Scope of validity

¹These regulations were adopted by the Board of Trustees on December 1, 2025 and enter into force on January 1, 2026.

²The Board of Trustees may decide to amend these cost regulations at any time.

Glattbrugg, December 1, 2025

Swisscanto 1e Collective Foundation

The Board of Trustees