

Compensation Policy for the ITA Foundation Board, Consultative Committees and Expert Groups

The Foundation Board of the International Testing Agency (hereinafter: "**ITA**" and "**Foundation Board**") hereby adopts this policy in accordance with the Statutes of the ITA (hereinafter: "**Statutes**") with a view of laying down the conditions of the financial indemnities and compensation of the members of the Foundation Board, Consultative Committees and Expert Groups (hereinafter: "**Compensation Policy**").

I. Scope and Legal Framework

1. In accordance with the obligations of the Foundation Board as set forth in Article 11, point c) of the Statutes, the Compensation Policy is adopted by the Foundation Board as "regulations relating to the Foundation Board itself, other committees, as well as all the other regulations needed for the operation of the Foundation which will be submitted to the supervisory authority for approval (hereinafter: "**Supervisory Authority**").
2. The Compensation Policy is also expressly referred to in Article 17 of the Statutes.
3. This Compensation Policy is divided by stakeholder group:
 - (a) Sections II to V apply exclusively to members of the Foundation Board and Consultative Committees (hereinafter: "**Members**").
 - (b) Section VI applies exclusively to members of expert groups and other advisory or working bodies appointed by the ITA (hereinafter: "**Experts**").

II. Guiding Principles applicable to the Members of the Foundation Board and Consultative Committees

4. As prescribed by Article 17 of the Statutes, the activity of the Members is volunteer work and the Members are thus not entitled to any remuneration for the performance of their functions.
5. The Members are however entitled to the reimbursement of their fees effectively incurred in the scope of their ITA activities as subject to the conditions fixed by the Foundation Board in this present Compensation Policy.
6. In addition, the Members have the right to obtain a moderate financial compensation for their attendance at official meetings and other official acts in the scope of their functions as determined by section IV hereunder.
7. The Members are also entitled to receive a financial compensation in case of increased involvement, which is required by their functions, and gives rise to considerable additional work.

III. Reimbursement of Fees Effectively Incurred by Members of the Foundation Board and Consultative Committees [Article 17, paragraph 1 of the Statutes]

8. The Members are entitled to the reimbursement of the fees disbursed in the scope of their activities for the ITA.
9. The Members are expected to use good sense and judgment with regards to their expenses in the scope of their functions and to factor in the fact that the ITA is a not-for-profit foundation. As a matter of principle, only the reasonable and necessary expenditures shall thus be reimbursed.
10. Only the fees incurred are reimbursed and up to the limits established hereunder. Flat-rate reimbursements are only allowed if expressly provided for in the Compensation Policy.
11. Transportation and accommodation are generally organized and paid by the ITA Executive Office. In such instance, the Member shall not be entitled to recover any of the related fees.
12. The professional fees allowed and related conditions are as follows:
 - a. Transportation
 - i. All air or train fares must be booked via the ITA's official Travel Partner with a view of obtaining the best rates.
 - ii. For flights, the Members are allowed to travel in "business" class.
 - iii. For train transportation, in Switzerland and abroad, the Members are authorized to travel in first class.
 - iv. For round-trips to the airport of Geneva, the Members are entitled to a car service dispatched by the ITA.
 - v. For public transportation by bus or tram, the Members have the right to travel in "business" or its equivalent.
 - vi. When there is no reasonable public transportation, the Members may use their car, a rental or a taxi. The cheapest option is to be preferred. In case of the use of a personal or rental car, the lumpsum allowance for the use is set at CH 0.70/ km, all fees included.
 - vii. No reimbursement is entitled for the travelling fees within the Members' country of origin insofar as those are taken into account in the travel allowance defined hereunder.
 - b. Meals taken outside
 - i. The Members who are travelling within the scope of their functions and do not have their meals provided by the ITA are entitled to a flat-rate allowance of 70 CHF per day.
 - ii. The Members who are travelling for half a day, or have portions of their trip that includes a half-day, have the right to obtain a 50% flat-rate allowance, namely 35 CHF per half-day
 - c. Accommodation

- i. The Members shall have the right to have an accommodation of "superior" category.
 - ii. All accommodations must be booked and paid directly by the ITA Executive Office or the organizer of the event in question. In such instance, the Member is not entitled to the reimbursement of the related fees.
 - iii. In case of exceptional circumstances where the Members must book and pay their accommodation, the Members must adhere to the principles of paragraph 9.
13. The Members shall provide justifications for the fees to the ITA Finance Department at the earliest convenience and no later than six (6) months after the meeting or act which triggered the disbursement of fees.
14. The ITA Finance Department controls the accuracy of the fees and checks their conformity with the Compensation Policy.
15. Should a reimbursement request be submitted beyond the abovementioned time limit, the ITA may refuse to reimburse the fees.
16. Should the fees incurred by a Member surpass the conditions set in the Compensation Policy, the ITA reimburses the fees up to the limits established in the Compensation Policy, unless exceptional circumstances, which are reviewed and approved by the Foundation Board and if applicable, the entire amounts are reimbursed to the Member.

IV. Indemnities Framework for the Members of the Foundation Board and Consultative Committees [Article 17, paragraph 2 of the Statutes]

a. Official ITA Meetings

17. A daily allowance is provided for the participation of Members in meetings organized by the ITA. An indemnity to cover the travelling costs (in the Member's country of origin) and travelling time is also granted. Such daily allowances are determined as follows :
 - i. 225 CHF per meeting day
 - ii. 225 CHF per travelling day (2 days for the round trip)¹

b. Participation in Conferences or other Activities

18. Should the Chair of the Foundation Board and/or the ITA Director General ask a Member to participate in a conference, reunion, activity and/or to make a

¹ For any meeting, conference or other activity where the Member is asked to attend which takes place in the city where the Member is domiciled, the Member is only entitled to the daily allowance for his participation and is not allowed to receive the indemnity for the travelling costs and time as provided for in sections 9. ii) et 10. ii) of the Compensation Policy.

presentation on the ITA's behalf outside of an official ITA meeting, the Member is entitled to the following financial compensation:

- i. 600 CHF per activity day (conference, meeting, other activity)
- ii. 225 CHF per travelling day (2 days for the round trip)²
- iii. 600 CHF for the preparatory work, if applicable, (pro rata if the work entailed was less than 8 hours a day. The Member shall specify the number of hours it took to prepare the conference, reunion or activity).

c. Financial Compensation

19. In light of the considerable and regular work entailed by the functions of the Chair of the Foundation Board (monthly meetings with the ITA Director General, preparatory work for the numerous meetings with stakeholders, travelling and institutional presentations, etc.) and with a view of facilitating the account management, the Foundation Board grants to the Chair a yearly financial compensation up to 60'000 CHF. This annual compensation is deemed to cover, in full, all indemnities, daily allowances and minor out-of-pocket expenses of an incidental nature (e.g., local transportation, light meals, phone subscription or small administrative items). Substantial or exceptional expenses, including those related to international travel, accommodation, event per diems, or other costs of material value, shall be directly covered by the ITA in accordance with Section III.

The compensation amount is defined on a gross basis. Any taxes, social contributions, or other mandatory deductions that may arise under applicable national or international legislation shall be the sole responsibility of the Chair.

20. The Foundation Board, acting on a proposal from the ITA Director General or on its own initiative, can ask a Member of the Foundation Board (who is not the Chair) or Consultative Committee to undertake specific tasks, which amount to considerable additional work. The scope of the tasks, the expected deliverables, the fee and conditions are approved by the Foundation Board. The decision of the Foundation Board pertaining to the specific tasks and related terms are to be recorded in minutes as set forth in Article 9 of the Statutes. The compensation shall not exceed 10'000.- CHF over a period of one year. The compensation amount is defined on a gross basis. Any taxes, social contributions, or other mandatory deductions that may arise under applicable national or international legislation shall be the sole responsibility of the Member.

V. Payment

21. The payment of daily allowances and reimbursement of fees is done by bank transfer.

22. In any case, when the ITA pays the amounts owned under the Compensation Policy, a receipt is issued as a confirmation of the receipt of the funds. The voucher

² Ibid.

mentions, amongst others, that the Member is responsible to act in compliance with the applicable tax legislation.

23. The ITA shall declare the payments made under the Compensation Policy in compliance with its financial obligations, exclusively.

VI. Indemnities Framework for Expert Groups and Advisory Bodies

a. Scope and Principle

24. This section applies exclusively to members of expert groups and advisory or working bodies or panels appointed by the ITA Administration ("Experts"). These Experts are not members of the Foundation Board or Consultative Committees and are engaged by the ITA Administration for their specific technical or operational expertise.

25. The use of Experts by any ITA Department, and the provision of monetary compensation or reimbursement of expenses, must be pre-approved by the ITA Director General. Where expert review, advice, or the establishment of a group of Experts is requested, a prior submission outlining the scope of work, justification, and estimated compensation must be submitted to the ITA Director General for approval. The ITA may, at its discretion, determine that certain expert groups or advisory bodies are established on a voluntary or non-remunerated basis, depending on the nature of the mandate and purpose of the group.

b. Compensation

26. Save for expert groups or advisory bodies established by the ITA on a voluntary or non-remunerated basis, experts are entitled to financial compensation for their contributions to the ITA, in accordance with the following principles:

- i. Experts are entitled to a financial compensation of up to **400 CHF per full day** of work, calculated and applied pro rata at **50 CHF per hour**.
- ii. Chairs of expert groups (where such a role exists) are entitled to financial compensation at a higher rate of up to **500 CHF per full day** of work, calculated and applied pro rata at **62.50 CHF per hour**, in recognition of their leadership responsibilities and additional coordination duties.

27. The compensation outlined above applies to:

- i. Participation in official ITA meetings (physical or virtual); and
- ii. Other work or contributions expressly requested by the ITA, outside of meetings (e.g., reports, reviews, preparatory work, etc.).

28. Experts shall submit a timesheet specifying the number of hours worked and the nature of the task. The ITA supervisor responsible for the activity must review and approve the timesheet before the payment is processed.

c. Expense Reimbursement

29. Experts are eligible for reimbursement of travel and subsistence costs only where such costs have been pre-approved by the ITA and directly relate to official ITA meetings or tasks. The following principles apply:

- i. Travel (economy class) and accommodation shall be booked by the ITA wherever possible;
- ii. Where not feasible, reasonable and necessary expenses shall be reimbursed upon presentation of receipts, in line with internal ITA guidelines for external experts;
- iii. Per diems or flat-rate meal allowances (up to a maximum rate of 70 CHF per full day or 35 CHF per half-day of travel or work) may apply if so specified in the invitation or agreement;
- iv. All expense claims must be submitted to the ITA Finance Department within six (6) months of the relevant activity. Claims submitted later may be refused.

d. Exceptional Compensation Adjustments

30. In exceptional circumstances, the ITA Director General and ITA Head of Finance & Administration may authorize higher daily or hourly compensation for specific Expert Groups. Grounds for such adjustments may include:

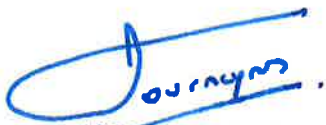
- i. The need for rare or highly specialized expertise;
- ii. Urgent or mission-critical work under tight timelines; or
- iii. A scope of work substantially exceeding typical expert contributions.

31. The justification for the increased compensation must be documented and retained by the ITA for audit and transparency purposes.

e. Payment

32. Payments to Experts are made via bank transfer upon submission and approval of timesheets and any applicable expense documentation. All payments are subject to applicable tax obligations, which are the responsibility of the recipient.

Approved by the Foundation Board on 2 December 2025,



Dr Valérie Fourneyron
Chair of the Board



Mr Francesco Ricci Bitti
Member of the Board