Decarbonising the workplace
Sustainable measures and incentives of employers
Contents

About the study 3
Summary and key findings 4
The background 5
Employees support workplace decarbonisation 6
Room for improvement in mobility, food and premises 8
Significant economic potential and scope for employers to enhance their reputation 10
Employer measures and incentives 11
Notes 17
Contacts and authors 19
About the study

This study explores the challenges and opportunities currently facing Switzerland in its attempts to decarbonise the workplace sustainably, with a special focus on mobility, food and premises. It is based on a survey of private individuals and interviews with experts from the private sector (companies) and the public sector (government and academia). Sustainable decarbonisation of mobility and food production and consumption in society are the focus of separate studies.

The survey was conducted in early May 2021, with 1,501 individuals completing a questionnaire. Half were men and half women, and respondents were aged between 15 and 67. Thirty-five per cent of the sample lived in large towns and cities (of more than 50,000 inhabitants), 30 per cent in other urban areas, and 35 per cent in rural areas.

Face to face interviews were also conducted in June 2021 with experts from AMAG Innovation & Venture LAB, ETH Zürich (Swiss Federal Institute of Technology Zurich), and other companies and government agencies. Comments from experts who did not wish to be identified or quoted have been anonymised.
Summary and key findings

- A majority of respondents (54%) say it is important to them to avoid carbon emissions in their day-to-day working life, and a quarter (24%) say that issues related to reducing emissions have a major influence on their choice of employer. There can be many reasons for this, ranging from individual preferences to the desire not to work for an employer that is perceived as attaching insufficient importance to sustainability issues.

- Thirty-nine per cent of survey respondents expect their employer to reduce emissions to net-zero over the coming years, reflecting the Swiss Federal Council’s ambitious climate target of achieving net-zero emissions by 2050. Respondents believe that only around one-third of employers are already operating on a low emissions basis.

- Expectations centre on improvements by employers in the areas of mobility, food and premises. Respondents particularly want to see measures to reduce emissions from mobility, such as subsidies for transport or a reduction in business travel. They also want to see sustainable food in canteens, initiatives to avoid waste, and zero-emissions alternatives for heating and lighting in offices or shop floors.

- To drive sustainable workplace decarbonisation, however, both sides must be involved. It is not enough simply for employers to take new measures and provide new benefits; employees too need to change their behaviour and make an active contribution.

- Sustainability at the workplace is also an opportunity: 33% of respondents think that cutting emissions offers significant potential economic benefit to their employer, with 40% seeing a connection between an employer’s environmental awareness and its image. Respondents see sustainability-led companies and organisations as attractive and favour their goods and services, making such employers a magnet for talent.

- Employer measures and incentives in the area of sustainable employee mobility range from promoting the use of public transport and cycling, reducing the use of fossil fuels for business travel and encouraging e-mobility, as well as introducing shared mobility solutions and flexible working (e.g. remote working or options for home office).

- In food the measures include low-emissions distribution and supply (including greater use of local and regional suppliers), sustainable menus in canteens, with more vegetarian and vegan options, and recycling (e.g. avoiding use of plastics and increasing multi-use packaging solutions).

- Options for decarbonising premises include energy reviews and improvements, better energy efficiency of office equipment, the use of renewable energy, and environmentally-friendly lighting, refrigeration and air-conditioning.
The background

Deloitte’s 2020 Power Up Switzerland study identified sustainability, infrastructure and energy as crucial to stimulating Switzerland’s long-term competitiveness as a business location. A healthy environment underpins success right across the economy, with employers, employees and the workplace particularly important.

Implementing efficient and targeted regulation of the environment without imposing excessive constraints in a liberal economy is a huge challenge. Broad social buy-in is needed to achieve climate targets and the processes involved in reaching them, but a balance also has to be struck between incentives and restrictions so as to promote the economy rather than hampering it. Voters’ rejection of the draft legislation on climate change in a referendum on 13 June 2021 demonstrated clearly that a majority saw its provisions – which included a CO2 tax, a levy on air tickets, fuel-efficient vehicles, CO2 limits for individual buildings, and a climate fund – as signalling greater restrictions and prohibitions, new levies and higher taxation.

A survey of 1,501 citizens carried out by Deloitte in early May 2021 that asked about their views on decarbonisation shows the majority are not sceptical about climate change and want to avoid carbon emissions; they also support more climate-friendly solutions at the workplace in the areas of mobility, food and premises. And everyone across the economy will have to play their part if Switzerland is to meet the target set out in the Paris Climate Agreement of halving its greenhouse gas emissions by 2030 and achieving the Swiss Federal Council’s long-term climate strategy of net-zero emissions by 2050.

The survey findings and the fallout from the rejection in the referendum were discussed in depth with experts from both the private sector (companies) and the public sector (government and universities). These experts’ findings enabled a series of measures and incentives to be formulated with which employers and employees can drive workplace decarbonisation, specifically in the areas of mobility, food and premises.
Employees support workplace decarbonisation

A majority of those surveyed believe it is important to avoid emissions in their day-to-day working life. There are no major differences between women and men or between age groups on this issue. However, those living in urban areas are much more likely than those in rural areas to support this view. This may reflect the fact that the negative impact of emissions – for example, from private or professional transport – is more readily perceived in densely populated towns and cities than in rural areas.

Around one-fifth of respondents also say that their choice of employer is strongly influenced by efforts to reduce emissions. This view is much more prevalent among respondents aged under 30 and those living in towns and cities than among other age groups or those living in rural areas. There is a wider choice of potential employers in urban areas, and employees in towns and cities are likely to attach greater importance to aspects such as sustainability when choosing an employer.

However, there may be a number of reasons why employees choose or do not choose certain employers, ranging from the accessibility of the workplace by public transport and a desire to avoid using private cars powered by fossil fuels to perceptions of the importance the employer attaches to sustainability. The issue of workplace decarbonisation is a crucial one for a majority of the survey respondents and the findings show that employees have clear expectations of both private and public sector employers (see Chart 1).

Almost four in ten respondents expect their employer to reduce emissions to net-zero over the next few years, meeting Switzerland’s long-term climate target of achieving net-zero emissions by 2050. Together with the one in three who are neutral, this finding points to a significant sense of urgency on the part of respondents and substantial room for improvement by employers when it comes to making progress in sustainability at the workplace.

«You can’t get round the issue of sustainability and climate targets, and you can’t put the clock back. It is important that companies get their employees involved in all the sustainability measures they take from the beginning: employees want to have their say and to contribute.»

Philipp Wetzel, Managing Director, AMAG Innovation and Venture Lab
Responses indicate that only just over a third of employers are perceived as already operating on a low emissions basis and as being on the way to achieving the net-zero target for emissions. Two out of ten respondents say that this statement is not true of their current or most recent employer. The findings point to room for improvement and action by employers.
Decarbonising the workplace  | Sustainable measures and incentives of employers

Room for improvement in mobility, food and premises

More than one-third of all respondents (36%) report that their employer promotes lower emissions from mobility – for example, by paying for a public transport travel card or reducing business travel – but more than a quarter (27%) disagree (see Chart 2).

Chart 2: Areas in which employers can achieve improvements

Question: To what extent do you agree with the following statements?

My employer promotes lower emissions from mobility (e.g. subsidising the cost of public transport, reduced business travel, etc.)

27% | 27% | 36% | 10%

My employer promotes lower emissions from food (e.g. low-emission food or fewer meat dishes in the canteen, avoiding waste, etc.)

26% | 27% | 30% | 17%

My employer promotes lower emissions from premises (e.g. sourcing electricity from renewable energy, etc.)

22% | 27% | 35% | 16%

Note: Number of respondents (n = 1,501)

The Deloitte study Sustainable decarbonisation: New options for mobility shows that alongside the traditional measures employers take to cut their staff emissions from mobility – such as subsidising the cost of public transport (mentioned by 76% of respondents) – employees also want their employers to go further, for example by promoting e-mobility through measures such as electric company cars (59% of respondents) or supporting cycling, including providing company bikes, discounted purchase schemes, or leased e-bikes (56% of respondents). They also support greater use of videoconferencing technology to reduce business travel, the introduction of a mobility bonus for employees who leave their car at home, and measures to promote carsharing and carpooling.
Decarbonising the workplace demands the involvement of both employers and employees, as well as a combination of different measures. It is not enough for employers to take new initiatives or introduce new employee benefits; companies also need to change employee behaviour and secure the active involvement of their staff, say mobility experts.

To achieve the climate targets, we need a combination of bottom-up measures and top-down support. If departments set their own reductions targets and measures for reducing emissions from air travel or are meaningfully involved, this can prompt more sustainable changes in employee behaviour.

Dr. Susann Görlinger, Project Manager, Reducing Air Travel, ETH Zurich

Achieving decarbonisation at the workplace and the mobility climate targets demands the involvement of both employers and employees and a combination of different measures. It is not enough for employers to take new initiatives or introduce new employee benefits: companies also need to change employee behaviour and secure the active involvement of their staff, say mobility experts.

There is also room for improvement and action in the area of employers’ reduction of emissions from food. Just three out of ten respondents (30%) believe employers are doing enough to cut emissions, for example by serving low-emissions food and fewer meat dishes in canteens or avoiding waste.

Many of those surveyed would personally go further with food sustainability. In the Deloitte study Sustainable food: What Swiss consumers expect from companies and policymakers, the vast majority of consumers surveyed (79%) say that sustainability is a factor that affects how they eat. Two-thirds (64%) also think retailers should broaden their range of sustainable food, while 78% support obligatory sustainability labelling of food.

Just over a third of respondents (35%) report that their employer promotes lower emissions from premises. However, just over one in five (22%) think that employers are not doing enough in this area and would welcome emissions-free alternative forms of heating, environmentally-friendly refrigeration and air conditioning technology, reviews of energy use, and improvements in the energy efficiency of existing equipment in offices or shop floors.
Significant economic potential and scope for employers to enhance their reputation

One respondent in three thinks that cutting emissions can bring their company significant economic benefits, while two out of three disagree with this statement. Those living in towns and cities are more likely than those living in rural areas to see sustainability as an economic opportunity.

Significant economic benefit is likely to come not just from the use of technology to cut emissions from mobility, food and premises but also from innovation and the development of sustainable goods and services. The Deloitte study *Sustainable decarbonisation: New options for mobility* shows that almost a quarter of all respondents (24%) want to see more low-emissions goods and services in the area of mobility. The same proportion also want workplace food to be more sustainable, while slightly more (28%) want more premises to be more sustainable.

Alongside their impact on profitability, sustainable practices also enhance the image, attractiveness and competitiveness of companies and other organisations. Almost half of all respondents believe that an employer’s image is linked to its environmental awareness and the measures it takes to protect the environment. Respondents aged under 30 and those living in urban areas are more likely to agree than older age groups and those living in rural areas.

Both private sector employers (companies) and those in the public sector (government and universities) need to be aware of how important measures in the area of sustainability and the development of sustainable goods and services are to the recruitment and retention of staff. Sustainably managed and environmentally-aware companies and organisations are very attractive to employees and may actually be magnets for talent.
Decarbonising the workplace

Employer measures and incentives

Taking action to reduce emissions has been shown both to make companies more attractive and to offer significant potential economic benefit, and so this is a good time for employers to take proactive measures to cut CO₂ emissions further. In the medium to long term, more stringent legislation is likely, restricting employers’ scope for action and choices in this area. Twenty-nine per cent of citizens surveyed believe that the current rules and guidelines for employers are inadequate.

Moreover, 60% believe that more stringent rules and guidelines need to be introduced for employers. In response to a specific question about whether employers are doing enough to reduce or avoid emissions, just 18% of survey respondents agree, with 62% disagreeing.

The pressure on companies and organisations to take action, including in their role as employers, is therefore likely to continue to grow in future.

Against this backdrop, employers with a finger on the pulse will need to consider sustainable improvements at the workplace in the areas of mobility, food and premises and to review and, where necessary, amend their current sustainability measures and incentives.

Measures and structures that also help employees to avoid or reduce their own emissions without increased individual effort or expenditure may be particularly attractive. The less effort individual employees have to make to obtain information and make decisions, the easier it is for them to make these savings. And this can result, for example, from small “nudges” or from appropriate definition of default arrangements within companies or organisations.

Dyllick and Muff’s 2013 Business Sustainability Typology provides a framework for allocating employers to different categories. Each category describes the employer’s level of orientation to sustainability and the core aim of the company/organisation. The first of these categories (“Business-as-usual”) comprises companies/organisations which aim solely to maximise profit and take no measures in the area of sustainability. The second category (“Business sustainability 2.0”) comprises companies/organisations that prioritise profit maximisation but also operate a social, environmental and economic risk management system. Working through the typology, companies/organisations take increasing numbers of steps right up to the final category, “Business sustainability 3.0”, which comprises companies/organisations that seek not only to minimise their impact but also to tackle social issues through their activities.

The tables below reflect three company/organisation types and the decarbonisation measures they take in the areas of mobility, food and premises.
## Company/organisation types

<table>
<thead>
<tr>
<th>«Business-as-usual»</th>
<th>Business sustainability 2.0</th>
<th>Business sustainability 3.0</th>
</tr>
</thead>
<tbody>
<tr>
<td>Focus on profit</td>
<td>Focus on the “triple bottom line”</td>
<td>Focus on society</td>
</tr>
<tr>
<td>Orientation: shareholder value</td>
<td>Orientation: economic, social and environmental</td>
<td>Orientation: from the outside to the inside</td>
</tr>
<tr>
<td></td>
<td>Goal: avoiding negative impact on the environment</td>
<td>Goal: tackling social problems</td>
</tr>
</tbody>
</table>

### Area: Mobility

<table>
<thead>
<tr>
<th>→ Fastest and cheapest variant</th>
<th>→ Prioritise sustainable modes of transport</th>
<th>→ Remote working as the preferred option</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Promoting use of public transport</strong></td>
<td>Create financial incentives for employees</td>
<td>Employees travel only when necessary and make use of the most sustainable modes of transport</td>
</tr>
<tr>
<td>Promote business travel by bus and train</td>
<td>Promote business travel by bus and train</td>
<td><strong>Promoting use of public transport</strong></td>
</tr>
<tr>
<td>Subsidise use of public transport (e.g. half-price travelcard or GA travelcard schemes)</td>
<td>Subsidise use of public transport (e.g. half-price travelcard or GA travelcard schemes)</td>
<td>Promote combined mobility (e.g. park and ride/bike and ride)</td>
</tr>
<tr>
<td><strong>Reducing use of fossil fuels for commuter travel</strong></td>
<td>Introduce workplace parking charges</td>
<td><strong>Reducing use of fossil fuels for commuter travel</strong></td>
</tr>
<tr>
<td>Promote energy-saving vehicles</td>
<td>Introduce workplace parking charges</td>
<td>Reduce number of car parking places</td>
</tr>
<tr>
<td>Introduce company cars with electric drive</td>
<td>Introduce company cars with electric drive</td>
<td><strong>Promoting energy-saving vehicles</strong></td>
</tr>
<tr>
<td>Introduce company cars with natural gas/biogas or hybrid drive</td>
<td>Introduce company cars with natural gas/biogas or hybrid drive</td>
<td>Install workplace charging points for electric cars</td>
</tr>
<tr>
<td><strong>Shared mobility</strong></td>
<td>Make external car-pool vehicles available</td>
<td>Install natural gas/biogas filling stations at the workplace</td>
</tr>
<tr>
<td>Make external car-pool vehicles available</td>
<td>Dedicated parking for carsharing and carpooling vehicles</td>
<td><strong>Shared mobility</strong></td>
</tr>
<tr>
<td>Dedicated parking for carsharing and carpooling vehicles</td>
<td>Provide cycle rental for business travel</td>
<td>Make carsharing schemes available</td>
</tr>
<tr>
<td><strong>Promoting cycling</strong></td>
<td>Provide company discounts on bikes</td>
<td><strong>Promoting cycling</strong></td>
</tr>
<tr>
<td>Provide company discounts on bikes</td>
<td>Introduce e-bike leasing schemes</td>
<td>Promote carpooling</td>
</tr>
<tr>
<td>Introduce e-bike leasing schemes</td>
<td><strong>Flexible working arrangements</strong></td>
<td>Provide cycle rental for business travel</td>
</tr>
<tr>
<td><strong>Flexible working arrangements</strong></td>
<td>Provide technological infrastructure</td>
<td><strong>Flexible working arrangements</strong></td>
</tr>
<tr>
<td><strong>Adapting expenses rules</strong></td>
<td>Review rules on reimbursement of travel costs</td>
<td>Facilitate working from home</td>
</tr>
<tr>
<td>Review rules on reimbursement of travel costs</td>
<td><strong>Employee involvement</strong></td>
<td>Offer mobile office arrangements</td>
</tr>
<tr>
<td><strong>Employee involvement</strong></td>
<td>Organise workshops</td>
<td>Use video and telephone conferencing instead of rail/air travel</td>
</tr>
<tr>
<td>Organise workshops</td>
<td>Raising awareness</td>
<td><strong>Adapting expenses rules</strong></td>
</tr>
<tr>
<td>Raising awareness</td>
<td><strong>Employee involvement</strong></td>
<td>Review rules on use of modes of transport</td>
</tr>
<tr>
<td><strong>Employee involvement</strong></td>
<td>Develop a sustainability app for employee communications and participation (e.g. ride-sharing, company car bookings)</td>
<td>Develop a sustainability app for employee communications and participation (e.g. ride-sharing, company car bookings)</td>
</tr>
<tr>
<td>Develop a sustainability app for employee communications and participation (e.g. ride-sharing, company car bookings)</td>
<td>Joint decision-making on setting targets for emissions reductions (e.g. reducing air travel)</td>
<td>Joint decision-making on setting targets for emissions reductions (e.g. reducing air travel)</td>
</tr>
</tbody>
</table>

Note: Typology is based on Dyllick and Muff (2013).
## Company/organisation types

<table>
<thead>
<tr>
<th>Area</th>
<th>Food</th>
</tr>
</thead>
</table>
| «Business-as-usual» | - Focus on profit  
- Orientation: shareholder value  
- Wide range of diverse and exotic products  
- Weigh up cost-benefit ratio from an employee perspective |
| Business sustainability 2.0 | - Focus on the “triple bottom line”  
- Orientation: economic, social and environmental  
- Goal: avoiding negative impact on the environment  
- Prioritise local and sustainable food |
| Business sustainability 3.0 | - Focus on society  
- Orientation: from the outside to the inside  
- Goal: tackling social problems  
- Consider the entire food life cycle, including the supply chain |

### Sustainable supply and delivery
- Optimise supplier structure  
- Make use of intelligent logistics  
- Give preference to sustainable suppliers

### Sustainable ranges in canteens
- Label food from sustainable sources  
- Reduce meat consumption  
- Increase range of organic produce

### Food waste and recycling
- Avoid food waste

### Employee involvement
- Organise workshops
- Raising awareness

### Sustainable supply and delivery
- Use regional/local supply chains to reduce storage times/distances and unnecessary CO₂ emissions  
- Use electric delivery vehicles  
- Avoid unnecessary packaging  
- Encourage multiple-use packaging solutions

### Sustainable ranges in canteens
- Use only regional/local products  
- Use sustainably produced food  
- Use only seasonal fruit and vegetables  
- Increase availability of vegetarian/vegan dishes in canteens

### Food waste and recycling
- Improve recycling of food waste

### Employee involvement
- Develop a sustainability app for employee communications and participation (e.g. on menus)

Note: Typology is based on Dyllick and Muff (2013).
## Company/organisation types

<table>
<thead>
<tr>
<th>Area</th>
<th>Premises</th>
</tr>
</thead>
</table>
| «Business-as-usual» |  • Focus on profit  
|            |  • Orientation: shareholder value                                          |
| Business sustainability 2.0 |  • Focus on the “triple bottom line”  
|            |  • Orientation: economic, social and environmental  
|            |  • Goal: avoiding negative impact on the environment                      |
| Business sustainability 3.0 |  • Focus on society  
|            |  • Orientation: from the outside to the inside  
|            |  • Goal: tackling social problems                                          |

→ Compromise between employee welfare and costs of premises  
→ Energy-efficient premises with the use of technological solutions  
→ Prioritise remote working options and modern, green premises  
→ Minimise premises

### Energy efficiency of existing applications
- Use space heating more efficiently
- Use hot water more efficiently

### Using renewable energy
- Use electricity from renewable sources

### Environmentally-friendly lighting technology
- Use motion sensors to control workplace lighting

### Environmentally-friendly refrigeration and air conditioning technology
- Install weather-compensated air conditioning

### Energy review and improvements
- Fit energy-efficient windows, facades, roofs and floors

### Recycling
- Separate waste (paper, green waste, metals and plastic, glass, etc.)

### Employee involvement
- Organise workshops
- Raising awareness

### Energy efficiency of existing applications
- Fit sensors to monitor movement, use of space, light, temperature, humidity and CO₂ levels

### Using renewable energy
- Install solar energy systems

### Environmentally-friendly lighting technology
- Fit smart lighting systems (e.g. LED lighting connected to an ethernet)

### Environmentally-friendly refrigeration and air conditioning technology
- Install technical ventilation

### Energy review and improvements
- Install alternative heating solutions (geothermal probes, heat pumps, wood pellets, district heating, etc.)

### Recycling
- Collect rainwater on roofs and balconies to flush toilets and water plants

### Employee involvement
- Develop a sustainability app for employee communications and participation (e.g. on preferred temperature/heating levels)

Note: Typology is based on Dyllick and Muff (2013).
Employers that can be categorised as the “Business-as-usual” type have a strong orientation to profit and shareholder value. They typically select the fastest and cheapest form of mobility, for example, without taking account of its possible impact. In the area of food they often offer a wide range of diverse and exotic products, taking employees’ cost-benefit perspective as their starting point. And in premises and infrastructure a compromise between employee welfare and costs of premises is often the main factor in decision-making.

Employers that can be categorised as the “Business sustainability 2.0” type seek to avoid negative environmental impacts from their activities. Their focus is on the “triple bottom line” (economic, social and environmental). They prioritise sustainable modes of transport when considering mobility and make extensive use of regional, seasonal and sustainable food. They also prioritise energy-efficient premises based on technological solutions.

Employers from the final category (the “Business sustainability 3.0” or “Truly sustainable” type) are those that focus on society and aim to tackle social problems. Such employers prefer remote working options and permit only essential business travel using the most sustainable modes of transport. They take account of the full life cycle of food products, including the supply chain. Premises are kept to a minimum to prioritise remote working options and are designed to be as environmentally-friendly and green as possible.

Below, we use a business case to illustrate the case of home or remote working. Three fictional villages (A, B and C) and their differing mobility patterns are compared to illustrate the differences in their CO₂ emissions. We summarise the findings to show why working from home is better for the environment than alternative modes of sustainable transport to the workplace.

The measures outlined allow companies and organisations to make an important contribution to the decarbonisation of the workplace in the areas of mobility, food and premises. However, employees must be involved in sustainability measures from the beginning. New benefits and measures of employers for decarbonising the workplace will only be successful, if they go hand in hand with change of behaviour and active participation of employees.
Business Case
Each of three villages (A, B and C) has 100 inhabitants working full-time. The average distance they travel to and from work is 20 km.

In village A, all 100 inhabitants use a petrol-driven car to get to work. They therefore drive a total of 2,000 km each day (10,000 km over the working week).

Assuming that a car needs 6 litres of petrol to drive 100 km, village A consumes 120 litres of petrol each day. With a litre of petrol emitting around 2.3 kg of CO₂, the village emits 276 kg of CO₂ every day or 2.76 kg of CO₂ (0.138 kg/km) per inhabitant per day.

In village B, all 100 inhabitants use an electric car to get to work. They therefore also drive a total of 2,000 km each day (10,000 km over the working week).

An electric car consumes 0.053 kg of CO₂ per kilometre, and so each day, the CO₂ emissions from the entire village total 106 kg.

In village C, all 100 inhabitants also have an electric car but drive to work only twice a week (two days out of five) and work from home on the remaining three days. In other words, only 40% are actually driving to the workplace on any given day. They therefore drive a total of 800 km each day (4,000 km over the working week).

With only 40% of inhabitants travelling to the workplace on any given day, total CO₂ emissions are 42.4 kg a day or 0.0212 kg of CO₂ per inhabitant per day.

To sum up, using an electric car reduces CO₂ emissions by 72% by comparison with a petrol-driven car. However, when inhabitants use an electric car and work from home for three days a week their CO₂ emissions by comparison with the daily use of a petrol-driven car are around 90% lower.
Notes
Contacts and authors

Analysis and publication were conducted with the support of Dr. Philipp Merkofer from Kimosabe Consulting.

Contacts

Marcel Meyer
Partner and Head of Sustainability Services
+41 58 279 73 56
marcelmeyer@deloitte.ch

Rolf Brügger
Government & Public Services Director
+41 58 279 77 14
rbruegger@deloitte.ch

Authors

Dr. Michael Grampp
Research Director & Chief Economist
+41 58 279 68 17
mgrampp@deloitte.ch

Pablo Mandelz
Government & Public Services Expert Digitisation and Sustainability
+41 58 279 67 03
pmandelz@deloitte.ch

Anna Kohler
Government & Public Services senior Consultant
+41 58 279 63 13
aekohler@deloitte.ch
This publication has been written in general terms and we recommend that you obtain professional advice before acting or refraining from action on any of the contents of this publication. Deloitte AG accepts no liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

Deloitte AG is an affiliate of Deloitte NSE LLP, a member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"). DTTL and each of its member firms are legally separate and independent entities. DTTL and Deloitte NSE LLP do not provide services to clients. Please see www.deloitte.com/ch/about to learn more about our global network of member firms.

Deloitte AG is an audit firm recognised and supervised by the Federal Audit Oversight Authority (FAOA) and the Swiss Financial Market Supervisory Authority (FINMA).

© 2021 Deloitte AG. All rights reserved.