

Adrian König

From Tariff to Award II

Determinants of Court-Awarded Litigation Costs in Civil Appeals before Swiss Cantonal High Courts

Swiss cantons set litigation-cost tariffs, but courts retain discretion. The study analyses 3'368 published civil appeals from Aargau, Grisons, Solothurn, Zug, and Zurich from 2011 to 2025. In the three cantons with value-based tariffs, estimates indicate that positive court-cost awards rise less than proportionally with the baseline, most clearly in Zurich. Across all five courts, a response is strongly associated with a positive party-compensation award, while first-instance costs are rarely revised after a full appellate loss. For positive awards, filing-stage information yields a central estimate with wide residual uncertainty.

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1. Introduction

[1] In Switzerland, court-awarded litigation costs comprise court costs and party compensation (Art. 95(1) CPC¹). Court costs cover judicial activity. Party compensation covers recoverable expenses incurred by a party. Within the federal procedural framework, the cantons set the tariffs (Art. 96 CPC). The applicable benchmark therefore differs by canton. Within each schedule, the court assesses the award in the individual case. The value in dispute and the applicable tariff

¹ Swiss Civil Procedure Code (CPC) of 19 December 2008, SR 272.

make the award partly predictable, but do not determine it *ex ante*. That uncertainty matters when litigants decide whether to sue, settle, or appeal. It also bears on access to justice.²

[2] How courts exercise this discretion has received little empirical study. Existing Swiss work concerns the first instance.³ No corresponding study of Swiss appellate courts was identified.

[3] This paper examines how court-awarded litigation costs at cantonal high courts relate to the applicable tariff, case characteristics, and procedural features. It uses an explanatory *ex-post* design and interprets the estimates as associations. It also assesses how well positive cost awards can be predicted from information available when the appeal is filed. The descriptive analysis covers all five courts. The tariff regressions and prediction models are limited to Zurich, Aargau, and Zug, where the baseline can be computed mechanically.

[4] The source corpus contains 8'120 published civil-chamber judgments from the high courts of Aargau, Grisons, Solothurn, Zug, and Zurich. It covers 1 January 2011 to 31 December 2025. The analysis sample comprises 3'368 pecuniary appeals (*Berufung*, Art. 308 et seq. CPC) against first-instance decisions (Section 3).⁴ It includes appealable decisions on provisional measures and marital protection. It requires a stated appeal value of at least CHF 10'000 because that value anchors the tariff baseline. Settlements and withdrawals are excluded. The results are conditional on the published subset.

[5] For positive court-cost awards in Zurich, Aargau, and Zug, the deviation model indicates compression. In that model, awards rise less than proportionally with the tariff baseline. In Zurich, the headline elasticity with respect to that baseline is about 0.69. Aargau and Zug yield weaker, estimator-dependent results. Firm compression evidence is therefore concentrated in Zurich.

[6] In those three cantons, the positive-award deviation model also indicates compression in party compensation. Separately, no compensation is awarded in about 59% of observed Zurich outcomes. Across all five courts, a positive award is more common when the respondent files an appeal response. The first-instance cost award is revised far more often when the appellant carries no loss share than when the appellant carries the full loss share. Pooled across Zurich, Aargau, and Zug, the respective rates are 64% and 5%.

[7] Beyond the tariff, decision length and duration account for most of the added explanatory power for court-cost deviations. This result is associational because both measures are realised with the award. The appellant carries a loss share below one in 29% of cases where that share can be determined. Loss shares and zero court-cost awards vary sharply by legal subject. At filing, the tariff and observed case profile provide a useful central estimate of a positive cost award. This estimate is not precise. The model's reported in-sample 90% limits run from about 0.3 to 3.4 times the point forecast.

² For the framework and motivation, see ADRIAN KÖNIG, *From Tariff to Award: Determinants of Court-Awarded Litigation Costs in Swiss Commercial Courts*, Jusletter 11 May 2026, paras. 1 f, paras. 1 f.

³ For Switzerland, KÖNIG (Fn. 2); for related evidence on capped fee shifting and litigation behaviour, CHRISTIAN HELMERS/YASSINE LEFOULI/BRIAN J. LOVE/LUKE McDONAGH, *The effect of fee shifting on litigation: Evidence from a policy innovation in intermediate cost shifting*, *American Law and Economics Review* 2021/23/1, 56-99.

⁴ The objection (*Beschwerde*, Art. 319 et seq. CPC) is excluded because it is a distinct remedy with a different set of appealable decisions (Art. 319 CPC) and narrower factual review (see Art. 310(b) vs. Art. 320(b) CPC).

[8] Section 2 sets out the legal framework. Sections 3 and 4 describe the data and methodology. Sections 5 and 6 report the ex-post and ex-ante results. Section 7 discusses their interpretation and limitations before Section 8 concludes.

2. Legal Framework

[9] As a rule, Swiss civil procedure provides two cantonal instances. Exceptions are set out in Art. 5-8 CPC. A party may challenge an appealable first-instance decision before the cantonal high court, which acts as the appellate authority (Rechtsmittelinstanz).⁵ The principal cantonal remedies against first-instance decisions are the appeal (Berufung, Art. 308 et seq. CPC) and the objection (Beschwerde, Art. 319 et seq. CPC). This study examines appeals only.

[10] This section provides the legal framework for the empirical analysis. Sections 2.1.1 and 2.1.2 explain the general cost rules and the five cantonal tariff regimes. Section 2.2 outlines the appeal procedure, including the procedural features later used as effort proxies. Part I and the general civil procedure literature provide further detail.⁶

2.1. Court-Awarded Litigation Costs and Applicable Tariff Regimes

2.1.1. General Cost Rules

[11] Court-awarded litigation costs comprise court costs (Art. 95(1)(a) CPC) and party compensation (Art. 95(1)(b) CPC). In pecuniary matters, cantonal tariffs often use the value in dispute, as determined under Art. 91 CPC, as a reference.⁷ The court generally charges costs according to the outcome of the proceedings (Art. 106 CPC, the loser-pays principle). Within the tariff ranges, cantonal courts also consider criteria such as the time and effort required by the proceedings.⁸ The federal allocation rule also applies on appeal. The cantonal schedules determine the appellate amount.

[12] Where a tariff is value-based, the amount for the appeal generally turns on the value still in dispute before the appellate court. During the corpus period, Zug applied a different reference, as explained in Section 2.1.2. Admissibility follows a separate rule. In pecuniary matters, an appeal generally requires the value of the claims last maintained at first instance to reach CHF 10'000 (Art. 308(2) CPC). A later reduction of the relief sought on appeal is irrelevant.⁹ The admissibility threshold and the appellate tariff base therefore need not coincide.

⁵ ADRIAN STAEHELIN/DANIEL STAEHELIN/PASCAL GROLIMUND, *Zivilprozessrecht*, 4th ed., Zurich 2024, § 26 para. 1 ff.; THOMAS SUTTER-SOMM/CORDULA LÖTSCHER, *Schweizerisches Zivilprozessrecht*, 4th ed., Zurich 2025, § 19.

⁶ See KÖNIG (Fn. 2), paras. 9-27; KARL SPÜHLER/LUCA TENCHIO/DOMINIK INFANGER (eds.), *Basler Kommentar, Schweizerische Zivilprozessordnung*, 4th ed., Basel 2024 (cit. BSK ZPO); and the works cited in Fn. 5.

⁷ The value in dispute is a common, but not universal, reference. Solothurn sets court costs within value bands but assesses party compensation by time spent. Grisons applies a flat appellate court-cost range and assesses party compensation primarily by time spent (Section 2.1.2).

⁸ For the general assessment provisions see § 2 GebV OG-ZH (Zurich: value in dispute, the court's time spent, and difficulty); § 5 in conjunction with § 2 GebührD-AG (Aargau: the costs incurred, themselves measured by the time spent, and the significance of the matter); § 3 KoV OG-ZG (Zug: significance, time spent, and difficulty); § 3 GT-SO (Solothurn: time and work spent, significance, interest, and economic capacity); and Art. 1 in conjunction with Art. 13 VGZ-GR (Grisons: a flat fee, reduced or raised according to the effort the proceedings demand). The full schedules are set out in Section 2.1.2.

⁹ The decisive value is that of the claims last maintained at first instance. BGer 5A_782/2020 of 23 August 2021, consid. 5.2; STAEHELIN et al. (Fn. 5), § 26 para. 13.

[13] The appellate regimes generally build on the relevant first-instance tariff, but may modify both its reference value and its amount. Most appeal-specific reductions concern party compensation. Grisons instead prescribes a separate court-cost range for appeals.

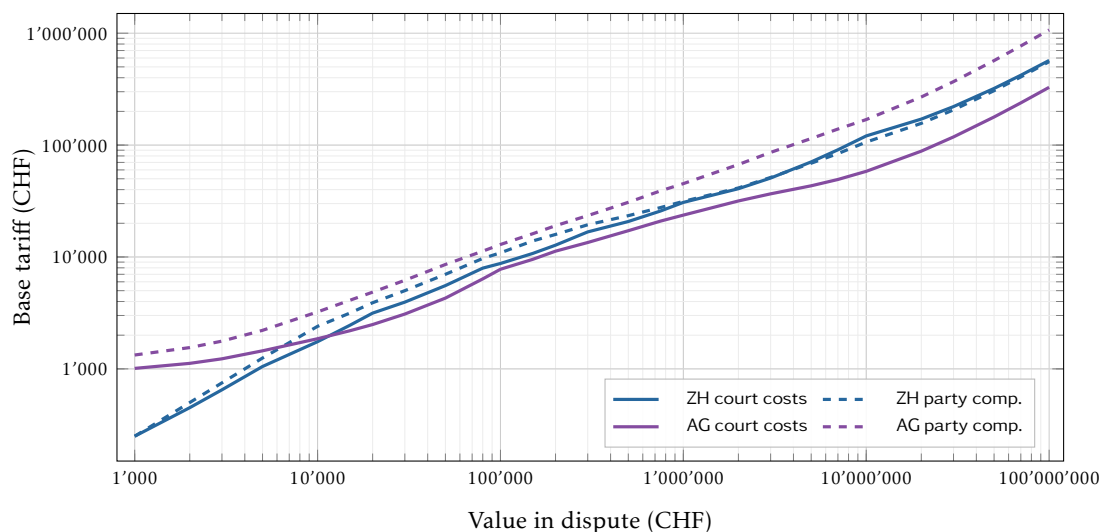
[14] The appellate court determines costs at two levels. First, it sets the costs of the appeal proceedings. Second, it may revisit the first-instance cost award. If the appeal is dismissed, the lower court's allocation stands. If the appellate court renders a new decision, it rules afresh on the first-instance costs (Art. 318(3) CPC).

2.1.2. Cantonal Tariffs

[15] The five cantons studied here fall into two broad groups. Zurich, Aargau, and Zug tie their base tariffs to the value in dispute (Tables 1-3). In Zurich and Aargau, both court costs and party compensation are continuous functions of that value. Their average rates decline as the value rises, so the schedules are degressive (Figure 1). Zurich's marginal rates decline throughout. Aargau's court-cost marginal rate rises once, from 6% to 7%, before declining again (Table 2). Zug sets court costs within value bands and largely follows Zurich's party-compensation formula (Figure 2).

[16] Solothurn and Grisons do not specify continuous value-based functions. Solothurn sets court costs within value bands and party compensation by reasonable time spent. Grisons sets court costs within a flat appellate range. Its party compensation combines time spent with a possible interest-value surcharge (Table 4, Figure 3). The tables and figures below summarise these statutory starting points. Each canton paragraph identifies the relevant appellate reference and adjustment.

2.1.2.1. Zurich and Aargau



Source: § 4 GebV OG-ZH (LS 211.11), § 4 AnwGebV-ZH (LS 215.3), § 7 GebührD-AG (SAR 662.110), § 3 Anwaltstarif-AG (SAR 291.150), own calculations.

Figure 1: Base tariff progression by value in dispute, Zurich and Aargau.

Court costs (§ 4 GebV OG-ZH)			Party compensation (§ 4 AnwGebV-ZH)		
Value in dispute (CHF)	Base	Rate	Value in dispute (CHF)	Base	Rate
up to 1'000	–	25% (min. 150)	up to 5'000	–	25% (min. 100)
over 1'000 to 5'000	250	20%	over 5'000 to 10'000	1'250	23%
over 5'000 to 20'000	1'050	14%	over 10'000 to 20'000	2'400	15%
over 20'000 to 80'000	3'150	8%	over 20'000 to 40'000	3'900	11%
over 80'000 to 300'000	7'950	4%	over 40'000 to 80'000	6'100	9%
over 300'000 to 1m	16'750	2%	over 80'000 to 160'000	9'700	6%
over 1m to 10m	30'750	1%	over 160'000 to 300'000	14'500	3.5%
over 10m	120'750	0.5%	over 300'000 to 600'000	19'400	2%
			over 600'000 to 1m	25'400	1.5%
			over 1m to 4m	31'400	1%
			over 4m to 10m	61'400	0.75%
			over 10m	106'400	0.5%

Source: GebV OG-ZH (LS 211.11), AnwGebV-ZH (LS 215.3).

Table 1: Base tariff schedule, Zurich.

Court costs (§ 7 GebührD-AG)			Party compensation (§ 3 Anwaltstarif-AG)		
Value in dispute (CHF)	Fixed	Rate	Value in dispute (CHF)	Fixed	Rate
up to 6'500	900	11.0%	up to 6'160	1'110	22.0%
6'501 to 13'000	1'160	7.0%	6'161 to 12'300	1'230	20.0%
13'001 to 52'000	1'290	6.0%	12'301 to 24'600	1'850	15.0%
52'001 to 100'000	770	7.0%	24'601 to 49'300	2'590	12.0%
100'001 to 200'000	4'270	3.5%	49'301 to 98'600	4'070	9.0%
200'001 to 400'000	6'870	2.2%	98'601 to 184'800	6'530	6.4%
400'001 to 800'000	9'670	1.5%	184'801 to 369'600	10'230	4.4%
800'001 to 1.6m	13'670	1.0%	369'601 to 739'200	14'300	3.3%
1'600'001 to 3.3m	21'670	0.5%	739'201 to 1'478'400	20'240	2.5%
over 3'300'000	28'270	0.3%	1'478'401 to 3'080'000	29'040	1.9%
			3'080'001 to 6'160'000	44'440	1.4%
			over 6'160'000	69'080	1.0%

Source: GebührD-AG (SAR 662.110), Anwaltstarif-AG (SAR 291.150).

Table 2: Base tariff schedule, Aargau.

[17] In Zurich, court costs follow a piecewise-linear schedule. Each band combines a base amount with a marginal rate on the excess over its lower threshold (§ 4 GebV OG-ZH¹⁰). For appeals from ordinary or simplified proceedings, the same schedule applies to the amount still in dispute, with no statutory reduction (§ 12 GebV OG-ZH). For appeals from summary proceedings, one half to three quarters of the ordinary fee applies (§ 8 and § 12 GebV OG-ZH).

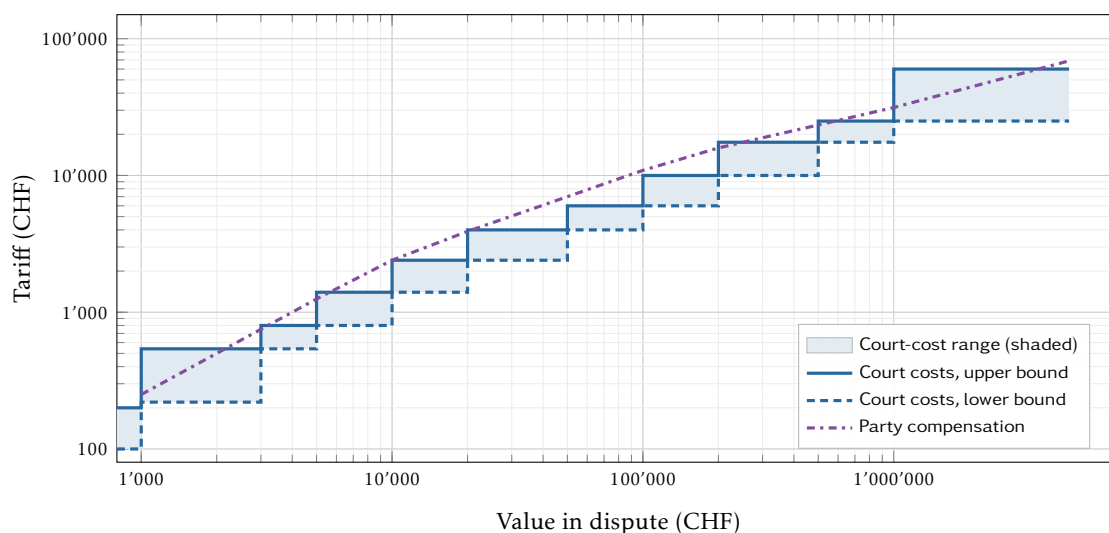
[18] Party compensation follows a similar schedule (§ 4 AnwGebV-ZH¹¹). If the appeal proceedings finally dispose of the dispute, the award is reduced to between one third and two thirds of the base amount. The court may exceptionally forgo the reduction, particularly if the parties make extensive use of their right to introduce new facts and evidence (§ 13(2)-(3) AnwGebV-ZH).

¹⁰ Gebührenverordnung des Obergerichts (GebV OG-ZH) of the Canton of Zurich of 8 September 2010 (LS 211.11).

¹¹ Verordnung über die Anwaltsgebühren (AnwGebV-ZH) of the Canton of Zurich of 8 September 2010 (LS 215.3).

[19] In Aargau, each band combines a fixed amount with a rate applied to the full value in dispute for both cost components (§ 7 GebührD-AG¹² and § 3 Anwaltstarif-AG¹³). On appeal, the court-cost calculation is identical to that at first instance (§ 10 GebührD-AG). Party compensation ranges from 50 to 100% of the amount so computed (§ 8 Anwaltstarif-AG).

2.1.2.2. Zug



The stepped bands follow § 11 KoV OG-ZG (BGS 161.7). Party compensation follows § 3 AnwT-ZG (BGS 163.4), a continuous base-plus-rate formula. *Source:* own illustration.

Figure 2: Court-cost range and party-compensation tariff by value in dispute, Zug.

Court costs (§ 11 KoV OG-ZG)			Party compensation (§ 3 AnwT-ZG)		
Value in dispute (CHF)	Fee	max. % cap	Value in dispute (CHF)	Base	Rate
up to 1'000	100-200	–	up to 5'000	–	25% (min. 200)
over 1'000 to 3'000	220-540	22%	over 5'000	1'250	23%
over 3'000 to 5'000	540-800	18%	over 10'000	2'400	15%
over 5'000 to 10'000	800-1'400	16%	over 20'000	3'900	11%
over 10'000 to 20'000	1'400-2'400	14%	over 40'000	6'100	9%
over 20'000 to 50'000	2'400-4'000	12%	over 80'000	9'700	6%
over 50'000 to 100'000	4'000-6'000	8%	over 160'000	14'500	3.5%
over 100'000 to 200'000	6'000-10'000	6%	over 300'000	19'400	2%
over 200'000 to 500'000	10'000-17'500	5%	over 600'000	25'400	1.5%
over 500'000 to 1m	17'500-25'000	3.5%	over 1m	31'400	1%
over 1m to 5m	25'000-60'000	2.5%	over 4m	61'400	0.75%
over 5m	from 60'000	1.2%	over 10m	106'400	0.5%

Source: KoV OG-ZG (BGS 161.7), AnwT-ZG (BGS 163.4).

Table 3: Base tariff schedule, Zug.

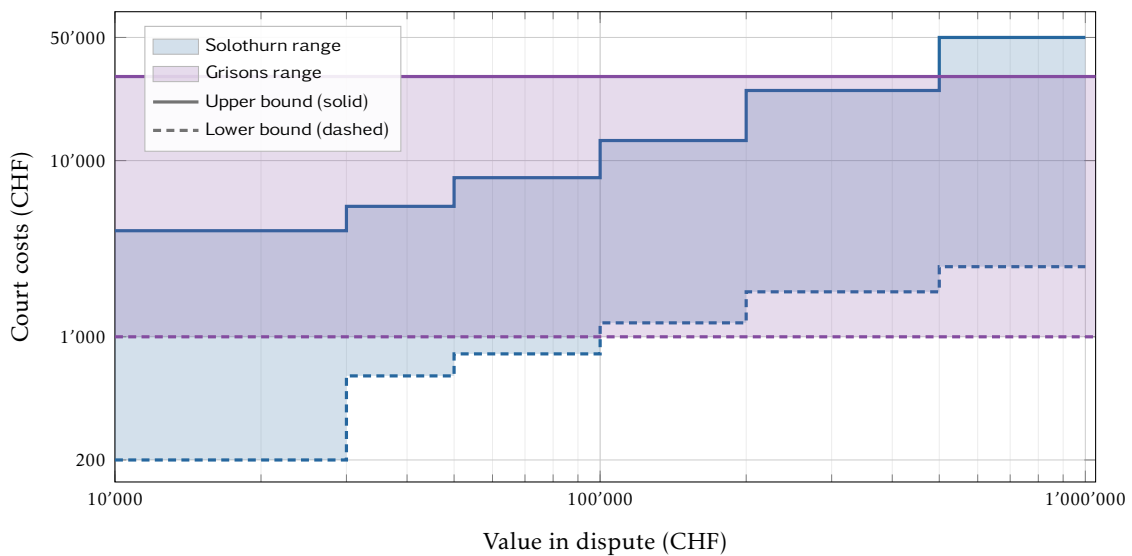
¹² Gebührendekret (GebührD-AG) of the Canton of Aargau of 19 September 2023 (SAR 662.110), in force since 1 July 2024. For proceedings pending on that date, the predecessor decree applies (§ 29 GebührD-AG), with identical court-cost values.

¹³ Dekret über die Entschädigung der Anwälte (Anwaltstarif-AG) of the Canton of Aargau of 10 November 1987 (SAR 291.150).

[20] In Zug, court costs fall within a range for each value-in-dispute band. Above CHF 1'000, they are also capped at a declining percentage of the value in dispute (§ 11 KoV OG-ZG). Party compensation follows a piecewise-linear formula. The court may deviate from it by up to one third (§ 3 AnwT-ZG¹⁴, Table 3).

[21] On appeal, the same court-cost table and assessment principles apply (§ 15 KoV OG-ZG). For appeals from summary proceedings, the fee is one third to three quarters of the § 11 amount (§ 12 KoV OG-ZG). Party compensation normally ranges from one third to two thirds of the base amount. In exceptional cases, the court may award the full base amount (§ 8 AnwT-ZG).¹⁵

2.1.2.3. Solothurn and Grisons



The stepped bands follow § 145 GT-SO (BGS 615.11). The flat Grisons appellate range of CHF 1'000 to 30'000 follows Art. 9 aVGZ-GR (2011-2024) and Art. 11 VGZ-GR (BR 320.210). *Source: own illustration.*

Figure 3: Court-cost ranges by value in dispute: Solothurn and Grisons.

Solothurn: court-cost range (§ 145 GT-SO)		Grisons: interest-value surcharge (Art. 3 HV-GR)	
Value in dispute (CHF)	Fee range (CHF)	Interest value (CHF)	Surcharge (CHF)
up to 30'000	200-4'000	10'000 to 50'000	500-2'500
30'001 to 50'000	600-5'500	50'000 to 100'000	2'500-4'000
50'001 to 100'000	800-8'000	100'000 to 500'000	4'000-15'000
100'001 to 200'000	1'200-13'000	500'000 to 1'000'000	15'000-20'000
200'001 to 500'000	1'800-25'000	over 1'000'000	max. 2% of value
500'001 to 1'000'000	2'500-50'000		
over 1m	max. +1% of value		

Source: GT-SO (BGS 615.11), HV-GR (BR 310.250).

Table 4: Tariff structure, Solothurn and Grisons.

¹⁴ Kostenverordnung Obergericht (KoV OG-ZG) of 15 December 2011 (BGS 161.7) and Verordnung über den Anwaltstarif (AnwT-ZG) of 3 December 1996 (BGS 163.4).

¹⁵ A particularity of Zug: in the version applicable until the end of 2025, § 15(1) KoV OG-ZG assessed the appellate court costs on the value of the claims last maintained before the first instance, not on the amount still in dispute on appeal. The revision in force from 1 January 2026 switched to the latter. The corpus falls under the earlier version (see Section 3).

[22] In Solothurn, court costs fall within a range for each value band. Within that range, the court considers effort, significance, the interest at stake, and economic capacity (§ 145 in conjunction with § 3 GT-SO¹⁶). The same table applies at both instances. Party compensation is based on the time reasonably spent, at an hourly rate of CHF 230 to 330 (§ 160 GT-SO).

[23] In Grisons, appellate court costs fall within a flat range of CHF 1'000 to 30'000 for panel decisions. Since 2025, single-judge decisions have had a narrower range of CHF 1'000 to 15'000. In particularly demanding cases, the fee may reach CHF 100'000 (Art. 11 and Art. 13 VGZ-GR¹⁷). Party compensation is based on the time reasonably spent, at an hourly rate of CHF 210 to 270. It may include a one-off interest-value surcharge (Art. 2 and Art. 3 HV-GR¹⁸).

2.2. Overview of the Appeal Proceedings

[24] The appeal lies against first-instance final decisions (Art. 308(1)(a) CPC).¹⁹ It is the ordinary and complete second-instance remedy.²⁰ The appellate court has full cognition in law and fact (Art. 310 CPC). The appeal must be filed in writing and with a statement of grounds within 30 days after service of the reasoned decision (Art. 311(1) CPC). The appellate court then invites the opposing party to respond, unless the appeal is manifestly inadmissible or manifestly unfounded (Art. 312(1) CPC). The response period is also 30 days (Art. 312(2) CPC). For decisions rendered in summary proceedings, both periods are ten days and a cross-appeal is excluded (Art. 314(1) CPC). Since 1 January 2025, specified family-law proceedings under Art. 271, 276, 302, and 305 CPC are exceptions. For those proceedings, both periods are 30 days and a cross-appeal is admissible (Art. 314(2) CPC).

[25] In its response, the respondent may file a cross-appeal (Anschlussberufung). It may thereby seek a modification of the first-instance decision to the main appellant's detriment (Art. 313(1) CPC). The cross-appeal is accessory to the main appeal. It lapses if the appellate court does not enter into the main appeal or if the main appeal is withdrawn before deliberations begin (Art. 313(2)(a) and (c) CPC).²¹

[26] By operation of law, the appeal suspends the legal force and enforceability of the contested decision within the scope of the appeal motions (Art. 315(1) CPC). Exceptions apply, including decisions on provisional measures (Art. 315(2) CPC). On request, the appellate court may autho-

¹⁶ Gebührentarif (GT-SO) of the Canton of Solothurn of 8 March 2016 (BGS 615.11).

¹⁷ Verordnung über die Gerichtsgebühren in Zivilverfahren (VGZ-GR) of 2 January 2025 (BR 320.210). For 2011-2024 the predecessor ordinance of 14 December 2010 applied. Its Art. 9 set the same collegial appellate range of CHF 1'000 to 30'000; a separate single-judge range did not exist before 2025.

¹⁸ Verordnung über die Bemessung des Honorars der Rechtsanwältinnen und Rechtsanwälte (Honorarverordnung, HV-GR) of 17 March 2009 (BR 310.250).

¹⁹ Art. 308(1) CPC also makes appealable first-instance interim decisions (Zwischenentscheide, lit. a) and decisions on provisional measures (lit. b). The sample studied here consists chiefly of appeals against final decisions but includes the appealable decisions on provisional measures and marital protection (Section 3).

²⁰ For its status as an ordinary remedy, BGE 139 III 486, consid. 3. The complete scope of review follows from the appellate court's power to review both law and fact. BGE 142 III 413, consid. 2.2.4; STAEHELIN et al. (Fn. 5), § 26 paras. 1 and 5. This full power does not oblige the appellate court to examine all questions of its own motion as a first instance would. Apart from manifest defects, it confines itself to the grievances raised in the statement of grounds.

²¹ On the accessory nature and lapse of the cross-appeal, BGE 138 III 788 consid. 4; BGE 145 III 153 consid. 3; BSK ZPO-SPÜHLER (Fn. 6), Art. 313 N 11; STAEHELIN et al. (Fn. 5), § 26 para. 6 ff. The former Art. 313(2)(b) CPC, on lapse where the main appeal was declared manifestly unfounded, was repealed with effect from 1 January 2025.

rise early enforcement if the affected party faces harm that is not easily reparable (Art. 315(4) CPC).

[27] As a rule, the appellate court decides on the basis of the case file.²² It may order a second exchange of written submissions, hold an oral hearing, or take evidence itself (Art. 316(1) to (3) CPC). Independently of a formally ordered exchange, each party may comment on every submission filed by the other side under the unconditional right to reply (Art. 29(2) FC²³).²⁴

[28] New facts and evidence (*novae*) are admitted only under the restrictive conditions of Art. 317(1) CPC.²⁵ Where the appellate court must establish the facts *ex officio*, as in matters concerning children, it considers new facts and evidence until deliberations begin, without those conditions (Art. 317(1^{bis}) CPC).²⁶

[29] The appellate court may confirm the contested decision, render a new decision itself, or, exceptionally, set aside the decision and remit the case to the first instance (Art. 318(1) CPC). Remittal is permitted only if the first instance did not decide an essential part of the claim or if the factual record requires substantial completion (Art. 318(1)(c) CPC).

3. Data

[30] The study covers judgments rendered from 1 January 2011 to 31 December 2025. It draws on decisions officially published by the cantonal high courts of Aargau, Grisons, Solothurn, Zug, and Zurich. The judgments come from the *swiss-caselaw* database compiled by the OpenCaseLaw project. The database aggregates the decisions into a deduplicated and structured corpus.²⁷ The unit of observation is a judgment.

²² The appellate court is not obliged to hold a hearing or to take the evidence offered at first instance. BGE 142 III 413 consid. 2.2.1; BGE 144 III 394 consid. 4.2; BSK ZPO-SPÜHLER (Fn. 6), Art. 316 N 4; STAEHELIN et al. (Fn. 5), § 26 para. 20.

²³ Federal Constitution of the Swiss Confederation (FC) of 18 April 1999, SR 101.

²⁴ On the unconditional right to reply as an element of the right to be heard, which applies in all judicial proceedings, BGE 133 I 100 consid. 4.3; BGE 138 I 484 consid. 2.1.

²⁵ On the restrictive admission of new facts and evidence on appeal, BGE 142 III 413 consid. 2.2.2; BGE 138 III 625 consid. 2.2; BSK ZPO-SPÜHLER (Fn. 6), Art. 317 N 7; STAEHELIN et al. (Fn. 5), § 26 para. 24.

²⁶ Art. 317(1^{bis}) CPC took effect on 1 January 2025. Under the prior case law, the same result applied where the court acted under the unrestricted inquisitorial principle. BGE 144 III 349 consid. 4.2.1; DHEDEN ZOTSANG, Prozesskosten nach der Schweizerischen Zivilprozessordnung, Zurich 2015, 20; STAEHELIN et al. (Fn. 5), § 26 para. 24.

²⁷ OpenCaseLaw, *swiss-caselaw* dataset, <https://huggingface.co/datasets/voilaj/swiss-caselaw> (corpus snapshot of 13 June 2026, revision 2509f2571f924036c07bee1996f0d3fbd56959a2). The dataset republishes officially published judicial decisions. Such decisions are not protected by copyright under Art. 5(1)(c) of the Federal Act on Copyright and Related Rights, SR 231.1. Each record links to the originating court.

Court	Reporting window	Reported dispositions	Corpus	Indicative ratio
Zurich	2011-2025	7'290	5'989	n.a.
Solothurn	2016-2025	840	629	≈ 0.73
Grisons	2011-2025	1'191	877	≈ 0.70
Aargau	2011-2024	6'852	362	n.a.
Zug	2011-2025	608	263	n.a.

The indicative ratio divides the aligned published corpus by reported dispositions. For Solothurn, the aligned corpus contains 615 judgments from 2016 to 2025. For Grisons, it contains 838 appeals. The reported denominators are heterogeneous. Aargau combines appeals and objections. Zug reports only its first civil division. The Aargau corpus extends to 2025, but its reports end in 2024. For Zurich, Aargau, and Zug, no clean civil-appeal rate can be formed. *Source:* cantonal accountability reports, own compilation.

Table 5: Reported civil-appeal dispositions and indicative corpus ratios by court.

[31] Corpus counts are compared with disposition statistics from the high courts' annual accountability reports (Rechenschafts- bzw. Geschäftsberichte). This comparison gauges publication coverage. Table 5 presents the available counts and indicative corpus-to-disposition ratios. The underlying denominators differ by canton, as the table notes, and some ratios are not comparable. Published judgments may not be representative of all disposed appeals. The results are therefore conditional on the published subset.

3.1. Sample Construction

Canton	Appellate court	Appeal docket	Corpus	In sample	Reference set
Zurich	Obergericht	L, N series	5'989	2'804	130
Solothurn	Obergericht	ZKBER	629	75	130
Grisons	Kantonsgericht	ZK, ZR	877	200	130
Aargau	Obergericht	ZOR, ZVE	362	146	130
Zug	Obergericht	Z	263	143	130
Total			8'120	3'368	650

The in-sample counts exclude the 28 known leading-case stub excerpts. *Source:* swiss-caselaw database, own compilation.

Table 6: Appeal corpus and manually coded reference sets by canton.

[32] The raw corpus is identified through each court's civil-chamber docket prefixes. Zurich uses the L- and N-series, Solothurn ZKBER, Grisons ZK and ZR, Aargau ZOR and ZVE, and Zug the Z-series. After deduplication, the canton populations range from 263 judgments in Zug to 5'989 in Zurich (Table 6). Appendix Table 13 traces each canton from the raw corpus through the analysis filter.

[33] Publication coverage is uneven over time. Zurich and Grisons contain judgments from every year between 2011 and 2025. Solothurn is sparse before 2016 and dense thereafter. Aargau is sparse before 2022, while Zug begins in 2022. Each court is processed and validated separately because tariff regimes, court organisation, and coverage differ. The records are then harmonised. The pooled regressions use canton-specific tariff baselines and interactions and are limited to Zurich, Aargau, and Zug (Section 4).

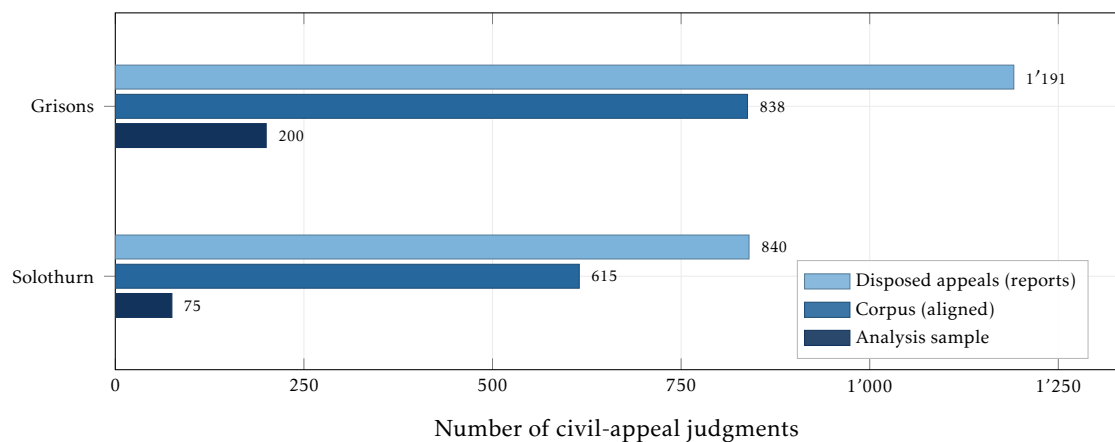
[34] Three coded criteria define the analysis sample. First, the remedy must be an appeal (Berufung). Objections (Beschwerden), revisions (Revisionen), and requests for interpretation or rectification (Erläuterung und Berichtigung) are excluded. Second, the matter must be pecuniary. Third, cases coded as disposed of by settlement or withdrawal are excluded (Art. 241 CPC). The

filter also excludes comparable discontinuances. These dispositions do not provide a merits-based appellate cost outcome.

[35] A floor of CHF 10'000 is applied to the appeal value. This value supplies the tariff input. Zug court costs are the exception and use the first-instance value. The statutory admissibility threshold instead concerns the claims last maintained at first instance (Art. 308(2) CPC). An appeal may therefore be admissible even when the amount still contested on appeal is below CHF 10'000. The floor also excludes judgments that lack a usable appeal value. Missing values are especially common in Grisons and Solothurn. They also occur in the three regression cantons. The associated selection risk is examined in the validation and robustness analyses below.

[36] The first-instance proceeding type is retained because it affects certain court-cost baselines. In Zurich and Zug, appeals from summary proceedings carry a summary court-cost reduction. Aargau's summary schedule is a flat range, so it yields no mechanical point baseline (Section 4.1). The sample also includes pecuniary appeals against provisional measures and marital-protection orders (Arts. 308(1)(b), 248(d), and 271 CPC). These cases are recorded as summary proceedings. Some leading-case excerpts omit the operative cost section. The 28 excerpts identified in the manually coded reference sets are excluded. Comparable excerpts outside those sets cannot be flagged mechanically and remain a residual data risk (Section 7).

[37] The annual reports permit a like-for-like coverage estimate only for Solothurn and Grisons. Both isolate civil appeals. From 2016 onwards, however, Grisons reports only their share of the chamber caseload.



Source: cantonal accountability reports, swiss-caselaw database, own compilation.

Figure 4: Coverage funnel, Solothurn and Grisons.

[38] In the aligned windows, the published corpus covers roughly seven in ten disposed appeals in each canton.²⁸ Before the study criteria are applied, the aligned counts still include non-pecuniary matters, settlements, and sub-threshold disputes. After applying those criteria, coverage falls to about one in ten in Solothurn and one in six in Grisons. The gap combines unpublished appeals and disposed appeals outside the study's scope. Figure 4 traces this funnel from disposed appeals through the published corpus to the analysis sample.

²⁸ The indicative ratios are approximately 0.73 for Solothurn in the aligned 2016 to 2025 window and 0.70 for Grisons after restricting the corpus to appeals.

[39] No clean coverage rate is available for the other three courts. Table 5 nevertheless reports the closest available disposition count for each. Zurich’s disposed-appeal series is complete. Printed reports isolate civil appeals through 2019. The 2020 to 2025 counts come from the Obergericht’s online reporting tool.²⁹ Its published corpus pools appeal and objection docket series, which prevents a clean ratio. Aargau reports only the combined civil-chamber caseload. This overstates the appeal denominator. Zug isolates only its first civil division. This reporting heterogeneity precludes a comparable five-canton coverage estimate.

3.2. Coding and Extraction

[40] The structured data are produced with the same large language model (LLM)-assisted extraction method as in Part I.³⁰ For each canton, a reproducible random sample of 130 judgments was drawn with seed 42 from the fixed corpus snapshot. The author coded each sample against a fixed codebook, producing 650 manually coded reference judgments.³¹ Each set was divided into 30 development judgments and 100 validation judgments. The validation cases were initially withheld from calibration. They were later reused to compare selected refinements and to normalise a limited number of reference labels. The resulting configuration was then applied to the full canton population.

[41] The pipeline is modular and zone-based. A shared 58-variable Pydantic schema and system prompt govern all five cantons. Each extraction target has its own rule-bearing prompt. A thin per-canton configuration layer contains the court designations, terminology, tariff anchors, and docket prefixes. This preserves a common extraction standard while capturing cantonal vocabulary. The model is OpenAI’s gpt-5.4-mini, run with structured outputs and target-specific reasoning effort.

Canton	Population	Calibration (30)	Validation (100)	Cycles	Rollout (USD)
Zurich	5’989	0.949	0.936	15	136.03
Solothurn	629	0.918	0.932	15	12.56
Grisons	878	0.904	0.882	15	18.38
Aargau	362	0.911	0.891	15	7.66
Zug	263	0.882	0.880	8	5.70
Total / mean	8’121	0.913	0.904		180.33

Note: Population counts precede the date gate. Source: own calculations.

Table 7: Extraction calibration, validation, and full-population rollout by canton.

[42] Table 7 reports calibration and validation performance by canton. Calibration refined the shared and canton-specific rules on the 30 development judgments over successive cycles. The final stored extractions were then scored on the 100 validation judgments. Validation field ac-

²⁹ Obergericht des Kantons Zürich, *Auswertungen zum Rechenschaftsbericht*, <https://auswertungen-rechenschaftsbericht.gerichte-zh.ch/AccountabilityReport/> (accessed 25 July 2026). Selection: Rechtsprechung, Obergericht, Zivilkammern, Entwicklung der Geschäftslast, type Alle.

³⁰ KÖNIG (Fn. 2), paras. 36-44, sets out the extraction pipeline, its calibration on a manually coded reference set, and its validation. The present paper reuses that procedure with a canton-specific configuration.

³¹ The codebook comprises 58 variables adapted from the Part I schema. The full list is in Appendix 1, and the variables are defined in Section 4.

curacy averages 0.904 across the five cantons. The differences from the calibration scores are modest. The canton-specific validation scores range from 0.880 to 0.936.

[43] Part I calibrated and validated on the same 130 judgments. This study initially withheld its validation cases but later reused them adaptively, which may yield optimistic scores.³²

[44] Development ran for 15 refinement cycles in four cantons. It stopped after eight in Zug, where substantive refinements ended earlier (Table 7). The cycle-7 and final validation scores differ only slightly. This pattern indicates diminishing returns after about seven cycles.

[45] The appellate-cost extraction target includes the two awarded cost fields. On the validation cases, it averages 0.91 field accuracy across cantons and 0.95 in Zurich. The appeal value has about 86% field accuracy and is a binding input for sample inclusion. Four extracted fields jointly determine sample membership. The composite selection decision matches the manual coding in 91% of the 479 comparable cases. The figure is 99% in Zurich and 75% in Grisons. Replacing all validated fields with their manual values changes the M3 elasticities by less than 0.005 (Section 7). The Solothurn and Grisons descriptive samples therefore carry the greatest selection uncertainty. The remaining errors concentrate in interpretive fields, including procedural-complexity proxies, reproduced first-instance costs, and the free-text sub-classification of the dispute.

[46] The calibrated configurations were applied through the Batch API to all 8'121 raw judgments. One Grisons source judgment revealed that its true decision date was in 2026. It was excluded, leaving a population of 8'120 judgments within the observation window. A population validator then checks cross-field invariants before analysis. It compares the formal outcome with the appellant's loss share and the cross-appeal indicator with the response indicator. It also checks the procedural chronology. The validator applies hard gates to the appellate dates. An appeal filing date after the appellate judgment, or an appellate judgment outside the observation window, fails the gate. Seven sample judgments initially contained impossible date sequences. Each was traced to the source and corrected. Two corrections changed the decision year. The gate now reports no hard sample error. The validator retains all warnings. It records 191 settled judgments outside the sample. Within the sample, it documents 22 non-exact divergences between the formal outcome and loss share, as well as 130 partial-grant cases at a loss-share endpoint. Another 85 sample cases have an extracted first-instance date after the appeal filing. The first-instance date enters no result, and the duration control is set to missing for these cases. All structured outputs parsed successfully. Successful parsing does not establish error-free semantic coding. Semantic quality is assessed separately through the validation results and the population gate. The batch extraction cost about USD 180 (Table 7). The stored extraction outputs make the downstream analysis deterministic. The analysis scripts reproduce all reported figures and estimates. The complete output tables appear in Appendix 2.

4. Methodology

[47] This section defines the variables and tariff baselines, then sets out the regression design.

³² Accuracy is exact field match, with a small numeric tolerance on amounts and shares. Agreement on a legitimately empty field counts as a match. A few coder-side annotation fields and the free-text reasoning fields lie outside the scored set. The value in dispute and the cost variables are scored wherever the source excerpt contains the relevant sections. This yields 479 comparable validation cases across the five cantons. The 21 stub excerpts among the 500 validation cases carry no cost ground truth. The validation figures re-score the pipeline's stored extractions. Because the model is not deterministic, an independent cold run scores marginally differently.

4.1. Variables

[48] The variables cover case information, cost components, and observable proxies for procedural effort. Their definitions reflect both the regression design and the information available in published judgments. Appendix 1 lists them in full.

4.1.1. Dependent Variables and Baseline Tariffs

[49] The primary dependent variables are the court costs and party compensation set in the operative part of the appellate judgment (Art. 95(1) CPC). Both are measured in nominal Swiss francs. The data also record the first-instance costs reviewed on appeal. If the appellate court decides the case anew, it also rules on the costs of the first-instance proceedings (Art. 318(3) CPC). Because the reproduced amounts are noisy, the secondary analysis models only whether the first-instance cost award was modified.

[50] For each cost component, the study computes an appellate baseline whenever the schedule, the required value in dispute, and the first-instance proceeding type permit a numerical anchor. It applies the schedule in force to the value on which that canton's appellate tariff is assessed.³³ The baseline incorporates the applicable second-instance modifiers.³⁴

[51] All party-compensation baselines incorporate the appellate reduction. Zurich and Zug court-cost baselines for appeals from summary proceedings incorporate the summary reduction. Ordinary and simplified proceedings use the unreduced court-cost schedule. Aargau's flat summary range yields no point baseline. The study varies the reduction bands to their endpoints as a robustness check (Section 5). A midpoint anchor cannot distinguish compression from the court's lawful choice of a lower point within a band. This caveat is narrowest for Zurich court costs in ordinary and simplified proceedings because their baseline contains no appellate reduction band.

[52] The schedules are degressive in average-rate terms, so the baseline declines as a share of the value in dispute. The coefficient on the log baseline captures further compression of the award relative to that baseline. Formally, for each judgment i ,

$$\text{Baseline}_i^k = f^k(V_i, R_i), \quad k \in \{CC, PC\}, \quad (1)$$

where V_i is the value in dispute on which the appellate tariff is assessed and R_i is the schedule in force at the date of judgment.³⁵ The functions f^{CC} and f^{PC} are the cost-specific tariff functions with the appellate modifiers incorporated. The study defines regression baselines only for Zurich, Aargau, and Zug. Solothurn and Grisons do not provide a value-based numerical anchor for both cost components. They therefore enter the descriptive comparison only. The regressions use observations from the three baseline cantons for which the relevant baseline is observed.

³³ In Zug the court-cost baseline is assessed on the claims last maintained before the first instance, and every other baseline on the appeal value (Section 2.1.2).

³⁴ The baseline uses the midpoint of the relevant band or range. The appellate party-compensation bands are one third to two thirds of the base in Zurich and Zug and 50 to 100% in Aargau. The summary court-cost bands are one half to three quarters of the ordinary fee in Zurich and one third to three quarters in Zug. Zug court costs also use the midpoint of the applicable value band.

³⁵ The value-based schedules are value-constant over the observation window. The applicable versions were verified against the official collections, so the choice of intertemporal anchor is immaterial in practice.

4.1.2. Case Characteristics

[53] Case characteristics describe the dispute and the parties. They include the number of parties and attorneys on each side. For the lead plaintiff and lead defendant, they also record Swiss domicile, legal form, and industry under NOGA.³⁶ The legal subject designated in the case caption is grouped by keyword into broad civil-law categories.³⁷

4.1.3. Court-Side Characteristics

[54] Court-side characteristics identify the deciding court and its composition. They record the judges and the court clerk, with the presiding judge identified separately. The presiding-judge field supplies the grouped fixed effects in M6. Panel size became tariff-relevant in Grisons in 2025, when Art. 11 VGZ-GR introduced a narrower range for matters within a single judge's jurisdiction. From 2011 to 2024, Art. 9 aVGZ-GR applied one appellate range. Panel size does not enter the regressions. Grisons is outside the regression sample, and more than 99% of observations in the three baseline cantons were decided by a collegial bench.

4.1.4. Appeal Outcome

[55] The appellant's loss share captures the outcome of the appeal claims on a scale from zero to one. Zero denotes complete success and one complete defeat. The coding draws on the disposition of the claims and the judgment's stated degree of success or defeat. The cost ruling under Art. 106 CPC serves as an additional coding anchor when it follows the substantive result. A discretionary allocation under Art. 107 CPC is recorded separately and is not substituted for the appellant's substantive loss share. The variable is therefore an outcome measure, not a cost quota.

4.1.5. Procedural Complexity Indicators

[56] The procedural indicators are observable proxies for appellate effort, extracted from the procedural history. Six are binary. They record whether an appeal response (Art. 312 CPC) and a cross-appeal (Art. 313 CPC) were filed. They also record whether a second exchange was ordered (Art. 316(2) CPC), an oral hearing was held (Art. 316(1) CPC), or further unsolicited submissions were filed. The sixth indicator combines new facts or evidence raised under Art. 317 CPC and appellate evidence-taking under Art. 316(3) CPC. The two continuous proxies are proceeding duration and decision length. Section 2.2 describes these procedural steps.

[57] Extraction quality varies by field. On the manually coded reference judgments, the cross-appeal marker has precision of 0.90 and recall of 0.97. The corresponding values for the appeal-response marker are 0.97 and 0.87. The four remaining binary markers are noisier, with precision from 0.44 to 0.72 and recall from 0.24 to 0.70. They are treated as proxies. The targeted source audit recoded the flagged sample cases (Section 3.2).

³⁶ NOGA (Nomenclature Générale des Activités économiques) is the Swiss general classification of economic activities, maintained by the Federal Statistical Office and aligned with the European NACE system.

³⁷ The categories are contract claims, employment, family, tenancy, inheritance, property, corporate matters, enforcement, liability, intellectual property and competition, and miscellaneous matters.

[58] Proceeding duration and decision length are realised alongside the cost award. Specifications that contain them estimate compression conditional on realised effort. The ex-ante prediction model excludes both (Section 6).

4.2. Regression Design

[59] Court costs and party compensation are estimated separately because they follow different schedules. The main specification is a positive-award deviation model. Its dependent variable is the log ratio of the actual cost to the implied baseline, $\ln(\text{Cost}_i/\text{Baseline}_i)$. It is estimated for observations in the three baseline cantons with a positive award and a positive baseline. The full specification is

$$\ln\left(\frac{\text{Cost}_i}{\text{Baseline}_i}\right) = \beta_0 + \beta \ln \text{Baseline}_i + \sum_{c \in \{\text{AG}, \text{ZG}\}} (\delta_c D_{c,i} + \theta_c D_{c,i} \ln \text{Baseline}_i) + \gamma' X_i + \lambda L_i + \alpha_t + \mu_j + \varepsilon_i, \quad (2)$$

Here, β_0 is the intercept and β is the coefficient on the log baseline. The canton indicators $D_{\text{AG},i}$ and $D_{\text{ZG},i}$ use Zurich as the reference. Their level coefficients are δ_c , and their baseline-interaction coefficients are θ_c . The vector X_i contains the case and procedural controls with coefficients γ . The variable L_i is the appellant's loss share and enters only the party-compensation models, with coefficient λ . The terms α_t and μ_j are year and grouped presiding-judge fixed effects. The term ε_i is the error. Because the log baseline also enters the ratio dependent variable, the implied level elasticity of the award with respect to the tariff is $1 + \beta$ in Zurich and $1 + \beta + \theta_c$ in canton c . A value below one denotes compression. For a non-interacted binary covariate with coefficient b , the proportional effect is $\exp(b) - 1$. The effect of canton c relative to Zurich at baseline B is $\exp(\delta_c + \theta_c \ln B) - 1$.

[60] The log form accommodates right-skewed costs and a multiplicative relation between cost and baseline. A zero coefficient on the log baseline denotes a proportional anchor. A negative coefficient denotes stronger downward deviation at higher tariff baselines.

[61] Estimation proceeds through a nested sequence of models. Each adds one block of covariates, which makes its incremental explanatory contribution visible. Canton-by-baseline interactions allow canton-specific elasticities. Year fixed effects enter in M2 and are retained thereafter. The OLS and logit models use heteroskedasticity-robust HC1 standard errors. For the compression coefficient in M3 and M6, inference also uses a restricted wild-cluster bootstrap with 999 replications. It applies both Rademacher weights and Webb's six-point weights.³⁸ Clusters use canton-specific presiding-judge identifiers. Judges with fewer than five observations are pooled within canton for clustering. A robustness check instead uses the raw identifiers.

[62] M1 regresses the deviation on the log baseline alone. M2 adds canton indicators, canton-by-baseline interactions, and year fixed effects. M3 adds case characteristics. M4 adds the procedural-complexity indicators, log duration, and log decision length. Duration and decision length each retain a missing-value indicator. M5 adds the appellant's loss share to the party-compensation model. This realised outcome is excluded from any ex-ante reading. M6 adds grouped presiding-judge fixed effects. Within each cost component, M1 to M6 use one common positive-award sam-

³⁸ A. COLIN CAMERON/JONAH B. GELBACH/DOUGLAS L. MILLER, Bootstrap-Based Improvements for Inference with Clustered Errors, *Review of Economics and Statistics* 2008/90/3, 414-427; JAMES G. MACKINNON/MATTHEW D. WEBB, The wild bootstrap for few (treated) clusters, *The Econometrics Journal* 2018/21/2, 114-135.

ple that is complete on all M6 covariates after preprocessing. Missing duration, decision length, and party and attorney counts are median-imputed. Missing binary procedural indicators and domicile fields are coded zero. Missing legal-form and industry values enter explicit categories. Unclassified legal subjects enter the miscellaneous group. Observations with a missing loss share are excluded from the party-compensation common sample.

[63] The two cost components are handled differently because party compensation is frequently not awarded. An observed zero is a non-award or an offset, not a censored amount. Court costs are positive in the large majority of observed cases, and the deviation model uses their positive awards. Party compensation is modelled with a two-part hurdle.³⁹ The first part is a logit for whether a positive award is made,

$$\Pr(PC_i > 0 \mid W_i) = \Lambda(\omega'W_i), \quad (3)$$

where Λ is the logistic function and ω contains the associated coefficients. The vector W_i includes the log party-compensation baseline, canton indicators, the appeal-response and cross-appeal indicators, and legal-subject indicators. The appellant's loss share is excluded because it is realised with the appeal outcome. Missing party-compensation outcomes are excluded rather than coded zero. Conditional on a positive award, the second part follows the deviation model in (2).

[64] A Tobit model is not used because the zeros are observed corner outcomes rather than left-censoring. A zero-inclusive Poisson pseudo-maximum-likelihood estimator on the cost level provides a robustness check for both components.⁴⁰ It estimates $\mathbb{E}[Cost_i \mid x_i] = \exp(x_i'\beta)$, admits observed zeros, and avoids placing the same baseline on both sides of the equation. The M2 block contains the baseline, canton indicators and interactions, and year fixed effects. M3 adds the case characteristics and thus gives the like-for-like control comparison with the headline deviation model. The difference between M2 and M3 shows sensitivity to that control block. PPML standard errors are clustered on the same canton-specific presiding-judge identifiers (Appendix Table 30).

[65] The revision of the first-instance cost award is analysed separately. A logit models whether the reviewed award was modified (Art. 318(3) CPC). Its regressors are the log court-cost baseline, canton indicators, the appellant's loss share, and the appeal-response indicator. The amount of the change is not modelled because the reproduced first-instance amounts are the noisiest extracted field. The appellant's loss share is also reported descriptively.

5. Results

[66] This section asks how awarded costs relate to the reconstructed tariff baseline and which observed characteristics are associated with deviations from it. The regression evidence covers Zurich, Aargau, and Zug. Descriptive outcome comparisons cover all five cantons. The analysis proceeds from tariff compression to the no-award margin for party compensation, revision of first-instance costs, and appellate outcomes across legal subjects.

³⁹ JOHN G. CRAGG, Some Statistical Models for Limited Dependent Variables with Application to the Demand for Durable Goods, *Econometrica* 1971/39/5, 829-844.

⁴⁰ J. M. C. SANTOS SILVA/SILVANA TENREYRO, The Log of Gravity, *Review of Economics and Statistics* 2006/88/4, 641-658.

5.1. Tariff Compression

DV: $\ln(\text{cost}/\text{baseline})$	Court costs				Party compensation			
	M1	M3	M4	M6	M1	M3	M4	M6
$\ln(\text{baseline})$	-0.220***	-0.306***	-0.443***	-0.445***	-0.228***	-0.306***	-0.370***	-0.374***
implied elasticity	0.78	0.69	0.56	0.56	0.77	0.69	0.63	0.63
95% CI (cluster)		[0.64, 0.75]		[0.48, 0.63]		[0.50, 0.89]		[0.43, 0.82]
$\text{AG} \times \ln(\text{base})$		0.194*	0.191***	0.160**		0.215**	0.224**	0.249***
$\text{ZG} \times \ln(\text{base})$		0.073	0.032	0.092**		0.155*	0.120	0.134
appellant loss share								0.045
Canton + year FE	no	yes	yes	yes	no	yes	yes	yes
Case characteristics	no	yes	yes	yes	no	yes	yes	yes
Procedural complexity	no	no	yes	yes	no	no	yes	yes
Judge FE (grouped)	no	no	no	yes	no	no	no	yes
N	2'515	2'515	2'515	2'515	1'242	1'242	1'242	1'242
adj. R^2	0.074	0.309	0.608	0.613	0.074	0.239	0.308	0.316

Positive awards only. **M3** (elasticity in bold), M2 and M5 omitted from the display. FE means fixed effects. $\text{AG} \times \ln(\text{base})$ and $\text{ZG} \times \ln(\text{base})$ are canton-by-baseline interactions. The significance stars are based on HC1 standard errors. The bracketed 95% confidence intervals on the implied elasticity are cluster-robust by presiding judge (canton-separated clusters, t with $G - 1$ degrees of freedom). *** $p < 0.01$, ** $p < 0.05$, * $p < 0.10$. Source: own calculations.

Table 8: Tariff compression: deviation of awarded costs from the reconstructed appellate tariff baseline.

[67] Table 8 reports the deviation model for positive awards in the three baseline cantons. It regresses $\ln(\text{cost}/\text{baseline})$ on the log baseline. The coefficient on the log baseline is negative and significant at the 1% level for both cost components. M3 includes canton terms, year fixed effects, and case characteristics, but no procedural-effort variables. Its implied level elasticity is 0.69 for both court costs and party compensation.⁴¹ Positive awards therefore rise less than proportionally with the tariff baseline. M6 adds procedural variables and grouped presiding-judge fixed effects. It also adds the appellant's loss share to the party-compensation model. The elasticities are then 0.56 for court costs and 0.63 for party compensation. Because decision length and duration are realised jointly with the award, M3 supplies the headline magnitude. M6 is read as an effort-conditioned association, not as a net effect. These elasticities refer to the tariff baseline. That baseline is a non-linear function of the value in dispute, so the elasticities are not elasticities with respect to that value.

[68] Within the positive-award deviation model, the point elasticities remain below one across the robustness checks. The headline coefficient remains significant in a wild-cluster bootstrap by presiding judge.⁴² The estimates change little with raw judge identifiers, without the legal-subject groups, or after the appellate-reduction factors are moved to their band endpoints. The court-cost estimate also changes little when the summary-tariff branch is switched off.

[69] Excluding all appeals from summary first-instance proceedings raises the headline elasticities only to 0.70 for court costs and 0.72 for party compensation. Excluding the nine appeals whose value in dispute exceeds CHF 100 million raises them to 0.73 and 0.77. Both remain below

⁴¹ Zurich is the reference canton. The cluster-robust 95% confidence interval is 0.64 to 0.75 for court costs and 0.50 to 0.89 for party compensation, both excluding unity.

⁴² For M3, the Webb p -values are 0.001 for court costs and 0.006 for party compensation. The Rademacher p -value is 0.001 for both components. For M6, the Webb p -values are 0.003 and 0.006, respectively.

one. The largest presiding-judge cluster accounts for a quarter of the court-cost sample. Dropping the largest cluster from each sample leaves the headline coefficient below zero and significant under Webb weights, with $p = 0.006$ for court costs and $p = 0.011$ for party compensation. Adding the appellant's first-instance role leaves the M6 elasticities virtually unchanged.

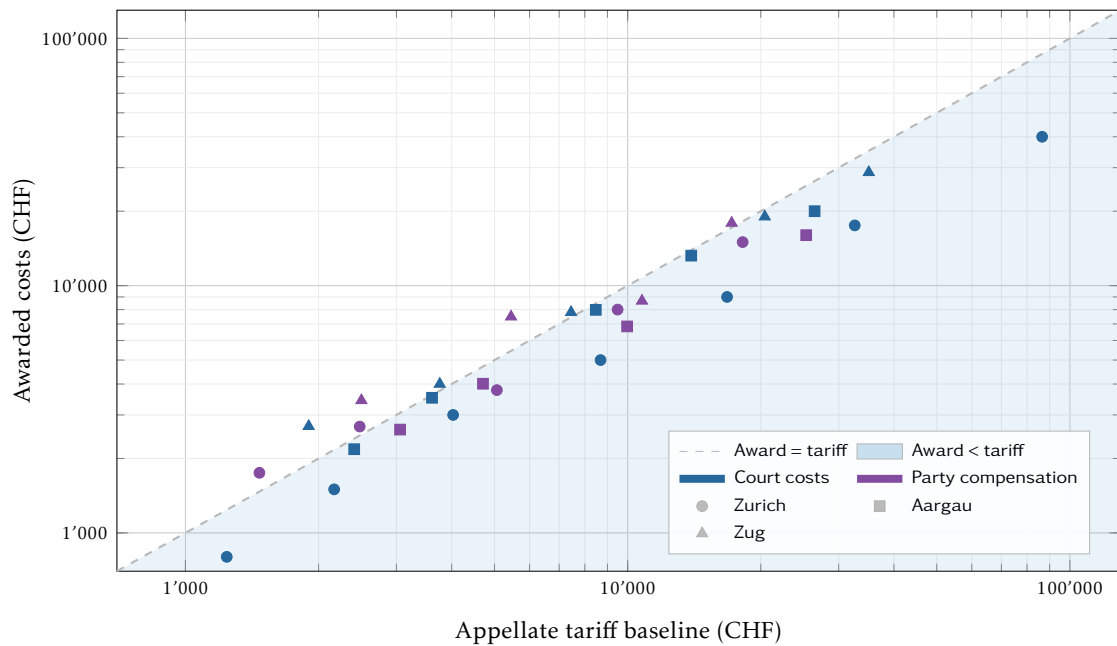
[70] Measurement error qualifies the magnitude of the compression. The reconstructed baseline enters both the dependent variable and the right-hand side. Error in its value-in-dispute anchor or tariff-step assignment therefore distorts the coefficient. Classical independent error in the log baseline pulls the coefficient towards -1 . The error here need not be classical. Band midpoints are modelling choices, and extraction error may vary with canton and case type. The direction of the bias is therefore not identified without further assumptions. The deviation estimates are not read as a one-sided bound.

[71] Two approaches that avoid a ratio outcome support the direction of the court-cost result. First, among positive awards, the unadjusted canton-specific log-log slopes are 0.78 in Zurich, 0.83 in Aargau, and 0.88 in Zug. Second, a zero-inclusive Poisson pseudo-maximum-likelihood model estimates expected costs on the cost level and avoids a ratio outcome. Its Zurich court-cost elasticity is 0.83 under M2, which includes the baseline, canton terms, and year fixed effects. It is 0.63 under M3, which adds the case characteristics used in the headline deviation model. The M3 point is below one under presiding-judge clustering ($p < 0.001$).⁴³ As a descriptive counterpart, the binned median award-to-baseline ratio generally declines as the baseline rises (Figure 5).

[72] For Zurich court costs, the direction is consistent across estimators but the magnitude is specification-dependent. The elasticity is 0.69 in headline M3 and 0.56 in effort-conditioned M6. Under the zero-inclusive estimator it is 0.83 with M2 and 0.63 with M3. The cross-canton pattern is less uniform. Zug's zero-inclusive point is above or near one, and Aargau's distance from one is not significant. The cross-estimator result is therefore strongest for Zurich court costs.

[73] For party compensation, compression concerns the positive awards. The positive-award deviation coefficient remains negative across all six specifications. These awards form a participation-selected subsample (Section 5.2), and the conditional elasticity is not corrected for that selection. The zero-inclusive points vary across cantons and control blocks. They do not support a single unconditional elasticity. The median award-to-baseline ratios below show the level of positive awards. The regression coefficient supplies the slope estimate. The binned ratios provide a descriptive counterpart.

⁴³ Appendix Table 30 reports the per-canton linear combinations and tests against a unit elasticity. Under M2, the court-cost elasticities are 0.83 for Zurich ($p = 0.10$), 0.84 for Aargau ($p = 0.15$), and 1.15 for Zug ($p = 0.10$). Under M3, they are 0.63 ($p < 0.001$), 0.87 ($p = 0.40$), and 1.01 ($p = 0.91$). For party compensation, the M2 points are 0.95 for Zurich, 0.74 for Aargau, and 1.15 for Zug. The M3 points are 0.61, 0.82, and 0.96. The points therefore vary with the control block. PPML avoids the shared-ratio structure but is not generally robust to measurement error in the baseline.



Binned medians, positive awards. *Source:* own calculations.

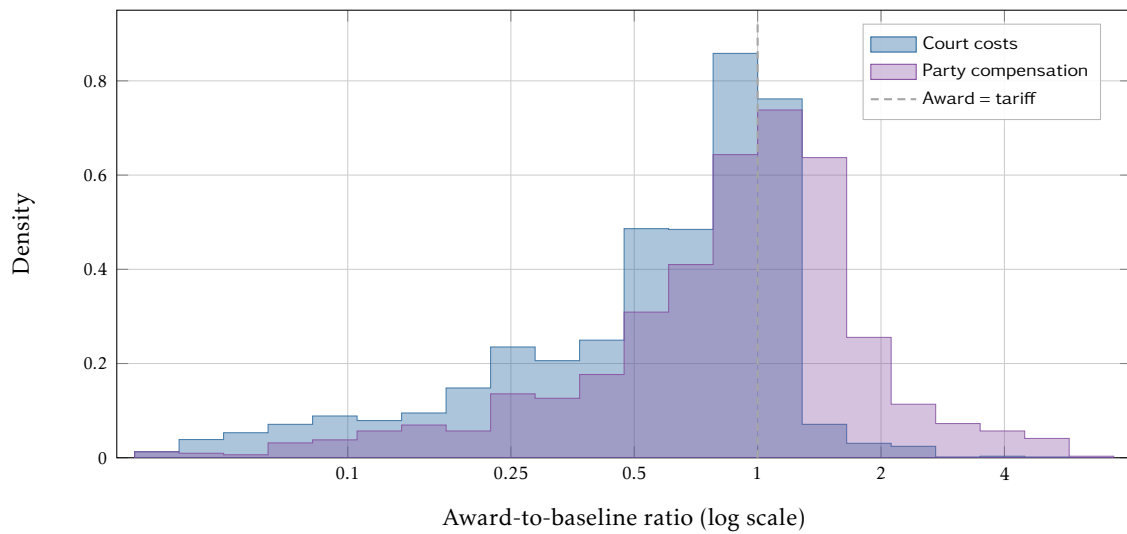
Figure 5: Awarded costs versus the appellate tariff baseline, by canton and cost component.

[74] The compression is not uniform across cantons. In M3, the implied court-cost elasticity is 0.69 in Zurich, the reference canton and 92% of the regression sample. It is 0.77 in Zug and 0.89 in Aargau. The Aargau confidence interval includes one. The Aargau and Zug estimates each rest on about one hundred awards.

[75] The descriptive contrast is sharp. Aargau court-cost awards have a median award-to-baseline ratio of 1.00.⁴⁴ Zurich has the strongest downward deviation, with a median ratio of 0.64 and 80% of awards below the baseline. Zug's baseline uses the midpoint of its discretionary range, and its observed median ratio is 1.07. Figure 5 plots the binned median award against the baseline. The Zurich points fall increasingly below the proportional line. The Aargau points lie close to it, and the Zug points straddle it.

[76] The median positive party-compensation ratio is 0.99 in Zurich, 0.82 in Aargau, and 1.37 in Zug. The level therefore differs across cantons. In the pooled deviation model, positive party compensation still rises less than proportionally with the tariff baseline.

⁴⁴ Half the Aargau awards fall within 0.1% of the tariff baseline, and 72% within 5% of it.

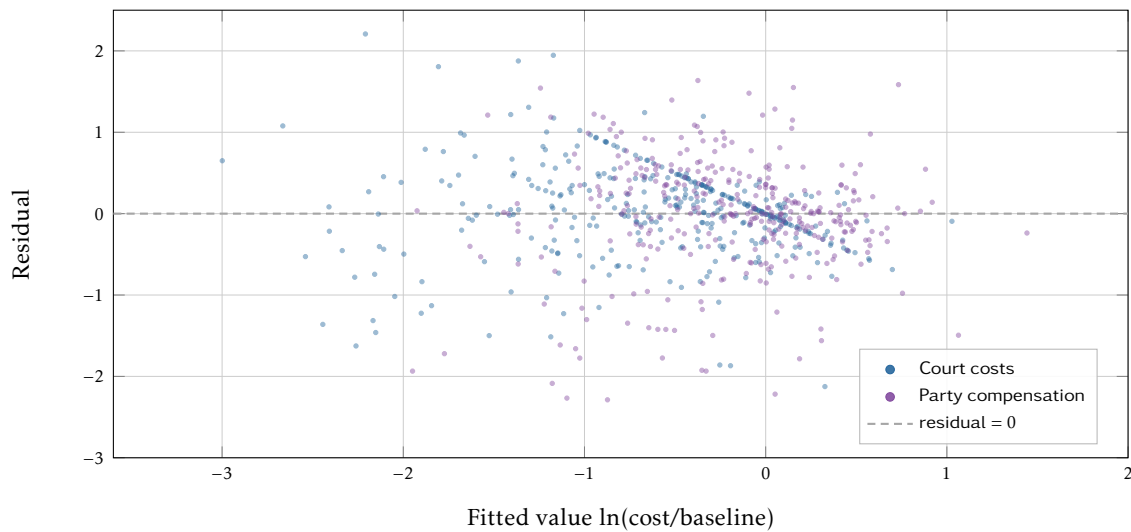


Pooled over the three baseline cantons (Zurich, Aargau, Zug), positive awards. The horizontal axis is truncated at award-to-baseline ratios of about 0.03 and 7.4, omitting 38 awards in the tails (31 court costs, 7 party compensation). *Source:* own calculations.

Figure 6: Distribution of the award-to-baseline ratio by cost component.

[77] Figure 6 pools positive awards across the three baseline cantons. Court-cost awards lie predominantly below the baseline, with a median ratio of 0.67. Positive party-compensation awards centre close to it, with a median ratio of 0.98. Both distributions peak near the baseline and have long left tails. A small set of heavily reduced awards reaches a fraction of the baseline. The pooled court-cost distribution thus shows a level discount before any regression control enters. The binned medians in Figure 5 show that the discount generally widens as the baseline rises.

[78] The variance decomposition is indicative. For court costs, M2 includes the baseline, canton terms, and year fixed effects and has an adjusted R^2 of 0.13. Case characteristics raise it to 0.31. The full procedural block raises it to 0.61. The variance inflation factors for the procedural variables are below three (Appendix Table 26). Because decision length and duration are realised jointly with the award, the last increment is an association. Grouped presiding-judge fixed effects add less than one percentage point in M6.



A random sample of 350 awards per component (seed 42). *Source:* own calculations.

Figure 7: Fitted values versus residuals, model M6.

[79] Figure 7 plots the M6 residuals against the fitted values. The residuals remain centred near zero across the fitted range. Party compensation has wider scatter than court costs, consistent with its lower explained variance. No clear curvature is visible. The log-ratio form is therefore not grossly misspecified in its conditional mean. The spread is not constant. Breusch-Pagan tests reject constant variance for both components ($p < 10^{-8}$). The robust standard errors address this for inference, while the unequal spread remains relevant to case-level prediction.

5.2. Party Compensation and the No-Award Margin

[80] Party compensation is frequently zero at the appellate level. In the three baseline cantons, the zero share among observed party-compensation outcomes is 59% in Zurich, 29% in Aargau, and 21% in Zug. Appendix Table 13 reports the award-count funnel by canton. The hurdle model therefore separates whether a positive award is observed from the amount of that award.

[81] The appeal-response indicator is the strongest correlate of a positive party-compensation award. A positive award follows in 80% of cases with a response and 8% without one. Party compensation includes necessary outlays and the cost of professional representation (Art. 95(3) CPC). A response is therefore a direct proxy for compensable participation. It also reflects judicial screening. The court does not invite a response if the appeal is manifestly inadmissible or manifestly unfounded (Art. 312(1) CPC). The indicator captures both processes and is not interpreted as an independent causal effect. An observed zero may represent no award or an offset of mutual claims. The compression estimates in Section 5.1 concern the positive awards after this hurdle.

5.3. Revision of First-Instance Costs

[82] When the appellate court decides the case anew, it also decides the first-instance costs (Art. 318(3) CPC). In the three baseline cantons, that cost award is modified in a minority of appeals. Modification is strongly associated with the appellant's loss share. The modification rate

is 64% when the loss share is zero, 57% when it lies between zero and one, and 5% when it is one. In the logit model, the adjusted odds ratio on the loss share is 0.04.

[83] The analysis models only whether the award was modified. It does not model the amount because the reproduced first-instance amounts are the noisiest extracted field (Section 3.2). The binary indicator has a validation accuracy of about 0.83 to 0.90 by canton. The estimates are therefore read as a qualitative relationship and remain subject to classification error.

5.4. Appeal Outcomes Across Legal Subjects

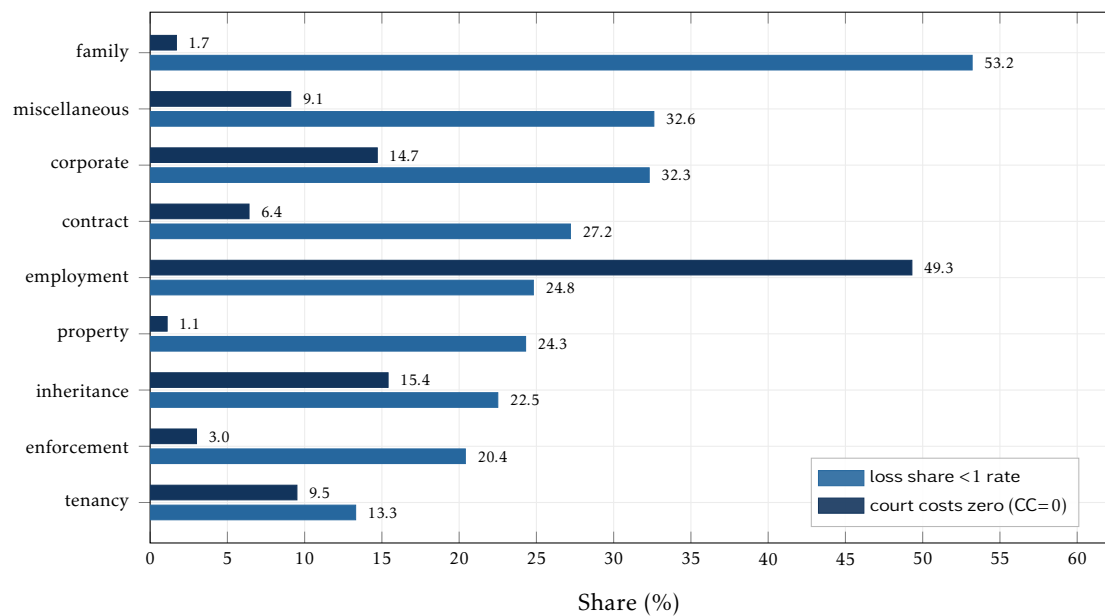
[84] A formal outcome label is recorded for 3'345 of the 3'368 appeals. Dismissals account for 54% of these labels, and non-entry decisions for a further 12%. The separate loss-share measure is determinable in 3'245 appeals. The appellant carries a loss share below one in 29% of them.

[85] The loss-share-below-one rate is 23% in the lowest value-in-dispute quartile and 30 to 32% in the other three. Across cantons it ranges from 21% in Zug to 41% in Grisons. The non-Zurich samples are smaller. Zurich, the largest sample, has a rate of 29%.

Legal subject	<i>N</i>	Loss share <1 (%)	Court costs zero (%)	Party comp. zero (%)
Contract claims	1'053	27.2	6.4	43.0
Family	480	53.2	1.7	45.8
Miscellaneous	406	32.6	9.1	54.9
Employment	398	24.8	49.3	35.7
Tenancy	378	13.3	9.5	81.0
Property	187	24.3	1.1	51.7
Enforcement	172	20.4	3.0	59.5
Inheritance	158	22.5	15.4	73.3
Corporate	96	32.3	14.7	88.5

Named subject groups with at least 90 in-sample cases. *N* is the group total. The loss-share-below-one share is taken over cases with a determinable loss share, and the cost shares over cases with an observed value of the respective cost component, so their bases are below *N*. *Source*: own calculations.

Table 9: Appellant loss share below one and zero-award shares by legal subject.



The loss-share series uses cases with a determinable loss share. The court-cost series uses cases with an observed court-cost value. *Source:* own calculations.

Figure 8: Appellant loss share below one and the zero-court-cost share by legal subject.

[86] The published sample spans a broad range of civil subjects. Outcomes and cost-setting vary across them (Table 9, Figure 8). Two patterns stand out. First, the loss-share-below-one rate is 53% in family appeals, the highest of any reported group. It is 13% in tenancy appeals, the lowest.

[87] Second, the zero-court-cost share varies sharply by subject. It is 49% in employment appeals, compared with 1 to 6% in contract, family, and property matters. This pattern reflects the cost exemption for employment disputes up to CHF 30'000 under Art. 114(c) CPC. Among employment appeals whose first-instance value is at or below that threshold, observed court costs are zero in 83% of cases. The corresponding shares are 4% among employment appeals above the threshold and 7% outside employment.⁴⁵ The threshold contrast shows that the statutory exemption contributes materially to the zero-court-cost margin.

[88] A keyword-based grouping of the finer substance field yields a loss-share-below-one rate of about 56% for family maintenance appeals and 11% for tenancy evictions. The corresponding rates are 31% for sales, 29% for loans, and 20% for debt claims. These are unadjusted, exploratory comparisons. The substance field is the least reliably extracted field used here (Section 3.2), and no adjustment is made for differences in case mix.

⁴⁵ Art. 114(c) CPC exempts disputes arising from an employment relationship up to a value in dispute of CHF 30'000 from court costs in decision proceedings. The exemption also applies to cantonal appeal proceedings (BGer 4A_685/2011 of 24 May 2012, consid. 6.1; BGer 4A_332/2015 of 10 February 2016, consid. 6.2; on the exemption generally, STAEBELIN et al. (Fn. 5), § 16). The decisive value is the amount originally claimed at first instance, not the reduced appeal value (Obergericht des Kantons Aargau, Zivilgericht, ZVE.2015.54 of 18 November 2015). The sub-threshold group is therefore delimited by the extracted first-instance value in dispute. The 40 employment appeals without an extracted first-instance value are excluded from the split. Delimiting by the appeal value instead yields the same 83%. The parallel exemption for tenancy disputes under Art. 113(2)(c) CPC is confined to conciliation proceedings and does not apply on appeal.

6. An Ex-Ante Perspective

[89] The compression result concerns costs after the appeal has been decided. At filing, the practical question is how precisely the eventual cost award can be estimated. The models answer a deliberately narrower question. They predict the amount conditional on a positive award. They do not predict whether any award will be made, an omission that matters especially for party compensation. Section 5.2 analyses this no-award margin. The models therefore do not represent the litigant's full exposure to court-awarded appellate costs at filing. Within this scope, the information set contains the tariff baseline, canton, and case characteristics treated as available at filing. The outcome, ex-post procedural indicators, and decision-year effects are excluded.⁴⁶

[90] A level equation for $\ln(\text{cost})$ is estimated using this filing-stage information. It is compared with the same equation after the full ex-post information is added. The ex-ante specification is

$$\ln \text{Cost}_i = \beta_0 + \beta_1 \ln \text{Baseline}_i + \sum_{c \in \{\text{AG}, \text{ZG}\}} (\delta_c D_{c,i} + \theta_c D_{c,i} \ln \text{Baseline}_i) + \gamma' Z_i + \varepsilon_i. \quad (4)$$

Here, β_0 is the intercept and β_1 is the coefficient on the log baseline. The vector Z_i contains the numbers of parties and attorneys, domicile, legal form, industry, and legal subject. Its coefficient vector is γ . The canton indicators, their baseline interactions, and the error follow (2). The model omits the year effects, procedural-effort proxies, loss share, and judge fixed effects in (2).

[91] The filing-stage model has an in-sample R^2 of 0.63 for court costs and 0.60 for party compensation.⁴⁷ The full-information model raises these values to 0.80 and 0.66, respectively.

[92] The practical inference is limited. The filing-stage information can inform a scenario for the amount of a positive award. It cannot by itself quantify total exposure because it omits the probability of an award. Adding the ex-post variables increases the in-sample R^2 by about 17 percentage points for court costs and 6 for party compensation. The larger court-cost increment shows a stronger in-sample association between post-filing information and the remaining variation in court costs. It does not identify judicial discretion or a causal effect of procedural effort.

[93] Model fit in the R^2 sense does not imply precise prediction for an individual case. The residual standard deviation is 0.75 log points for court costs and 0.73 for party compensation. Under a normal approximation to the in-sample residuals, the 90% limits for court costs are 0.29 to 3.46 times the central estimate. The corresponding limits for party compensation are 0.30 to 3.35. These intervals span factors of 11.9 and 11.2 from lower to upper limit. They are in-sample residual summaries, not calibrated out-of-sample prediction intervals. For the out-of-fold residuals from five-fold cross-validation, the pooled limits cover 89.5% of court-cost residuals and 88.2% of party-compensation residuals. The empirical 5th and 95th percentile multipliers are 0.22 and 2.95 for court costs. They are 0.25 and 3.39 for party compensation (Appendix

⁴⁶ Two caveats remain. First, some party characteristics, notably the respondent's representation, are extracted from the eventual judgment and may crystallise only during the proceedings. Second, the ex-ante and full-information R^2 values use a common sample that is complete on all full-information covariates. The party-compensation sample therefore coincides with the M6 estimation sample.

⁴⁷ Under five-fold cross-validation, the out-of-sample R^2 is 0.59 for court costs and 0.51 for party compensation.

Table 29). The pooled coverage falls to about 82% in the highest predicted-amount quintile for both components.⁴⁸ The model therefore provides a central estimate for a positive award.

[94] At the appellate stage, the first-instance judgment and the relief sought on appeal usually reveal the relevant value-in-dispute anchor at filing. Even so, the residual distribution remains wide.

Value in dispute on appeal (CHF)	<i>N</i>	Court costs median if positive (CHF)	Party compensation median if positive (CHF)
10'000 to under 30'000	988	1'600	2'364
30'000 to under 100'000	852	3'375	3'500
100'000 to under 300'000	608	5'575	6'456
300'000 and above	645	13'800	14'000

The table pools the three mechanical-baseline cantons of Zurich, Aargau, and Zug. Zurich accounts for 91% of the pooled cases. *N* is the number of in-sample appeals in each band. Each component's median uses only positive awards. Amounts are in nominal francs. *Source*: own calculations.

Table 10: Median positive appellate cost awards by value in dispute.

[95] For practitioners, the historical medians provide a simpler descriptive anchor. Table 10 reports median positive awards by value-in-dispute band. It pools the three mechanical-baseline cantons, with Zurich accounting for 91% of the cases. The court-cost median rises from about CHF 1'600 in the lowest band to CHF 13'800 in the highest. The party-compensation median rises from about CHF 2'350 to CHF 14'000. This descriptive increase does not estimate a value-in-dispute elasticity because the highest band is open-ended. The regression evidence on compression instead concerns the tariff baseline. Art. 106 CPC generally allocates litigation costs by outcome. Art. 107 CPC allows the court to depart from that rule in specified circumstances. These figures are pooled historical medians conditional on a positive award. They do not estimate unconditional expected exposure.

[96] Across the full five-canton sample, the median duration from filing to decision is 127 days, roughly four months.⁴⁹ The median varies markedly by court. It is 109 days in Zurich, 271 in Zug, and 376 in Grisons. Among cases with an observed duration, the median is 340 days with a second exchange of submissions and 121 days without one. This comparison is descriptive and does not estimate a causal delay from a second exchange.

7. Discussion

[97] Part I found that positive first-instance cost awards rise less than proportionally with the tariff baseline.⁵⁰ The appellate evidence points in the same direction, most consistently for Zurich court costs. In headline M3, the implied elasticity is 0.69 (Section 5.1). It falls to 0.56 in M6. Because the effort proxies are realised jointly with the award, the latter is an effort-conditioned association.

⁴⁸ For court costs, the out-of-fold residual standard deviation rises from 0.67 in the lowest prediction quintile to 1.06 in the highest. For party compensation, it rises from 0.74 to 1.05. The intervening quintiles are flatter, so this is a top-quintile pattern rather than a monotonic gradient.

⁴⁹ Duration is observed for 2'539 of the 3'368 sample appeals. The filing date is missing in 744 cases. A further 85 cases have an extracted first-instance date after the appeal filing date and are excluded from the duration figures.

⁵⁰ KÖNIG (Fn. 2), paras. 6 and 150.

[98] The institutional setting supplies a plausible, but untested, explanation. Zurich's court-cost schedule is degressive and permits case-specific adjustment. Compression at both stages is therefore consistent with an interaction between the schedule and judicial adjustment.⁵¹ The observational design does not identify why reductions vary. The cross-canton reach is considered below.

[99] On the same deviation estimator, the appellate M3 court-cost elasticity of 0.69 is below Part I's first-instance figures of 0.89 for court costs and 0.83 for party compensation. The effort-conditioned M6 point is 0.56. The deviation estimates in both studies place the reconstructed baseline on both sides of the equation and therefore share the measurement-error caveat discussed below. For Zurich court costs, zero-inclusive PPML yields 0.83 in M2 and 0.63 in M3. The magnitude is thus specification-dependent.

[100] Party compensation requires a narrower reading. In the positive-award deviation model, the elasticity is 0.69 in M3 and 0.63 in M6. These estimates exclude zero awards. Once zeros are included, the points vary across cantons and control blocks. They do not support a single unconditional elasticity. The party-compensation compression therefore concerns positive awards only.

[101] The appellate setting yields two further findings tied to the two cost levels before the appellate court. The first concerns revision of the lower court's cost award. Across the three mechanical-baseline cantons, first-instance costs are modified in 64% of appeals in which the appellant carries no loss share and in only 5% of appeals in which the appellant carries the full loss share. This pattern is consistent with the loser-pays rule in Art. 106 CPC. It is also consistent with Art. 318(3) CPC, which requires an appellate court that decides anew to rule on the first-instance costs.

[102] The second finding concerns the no-award margin in party compensation. In Zurich, party compensation is absent in a majority of observed cases. Across the three baseline cantons, the response indicator is the strongest observed correlate of a positive award. A positive award follows in about four fifths of cases with a response and in under a tenth of cases without one.

[103] This association reflects at least two processes. Court costs are set and distributed *ex officio* (Art. 105(1) CPC). Party compensation covers necessary outlays and the cost of professional representation and is awarded according to the tariffs (Art. 95(3) and Art. 105(2) CPC). A formal response is therefore a direct proxy for compensable participation. It also reflects judicial screening, because the court does not invite a response if the appeal is manifestly inadmissible or manifestly unfounded (Art. 312(1) CPC). The indicator captures both processes and is not interpreted as an independent causal effect. Cost-shifting is therefore often one-sided or absent in the published appellate record. This qualifies any reading of conditional compression as a complete account of who bears appellate costs.

[104] The breadth of the appellate docket adds subject-matter variation. The appellant carries a loss share below one far more often in family appeals than in tenancy appeals (Section 5.4). Among employment appeals at or below the CHF 30'000 threshold, court costs are zero in 83% of observed cases. The statutory exemption in Art. 114(c) CPC therefore contributes materially to

⁵¹ Under § 4(2) GebV OG-ZH, the court may reduce or increase the base fee in light of its time expenditure and the difficulty of the case. Under § 12 GebV OG-ZH, the provisions governing the first instance apply in principle on appeal, and the fee is based on what remains in dispute. The same schedule therefore governs both stages, while the value base and procedural demands may differ.

the zero-court-cost margin. This feature is visible because the appellate docket extends beyond the commercial disputes studied in Part I.⁵²

Court	Compression slope	Party comp. with/without response (%)	Revision, loss share 0 / 1 (%)	Loss share <1 (%)
Zurich	0.78	79 / 7	62 / 5	29
Aargau	0.83	78 / 38	93 / 6	24
Zug	0.88	92 / 21	92 / 1	21
Solothurn	n.a.	90 / 64	75 / 4	33
Grisons	n.a.	93 / 62	83 / 11	41

Compression slope: per-court bivariate slope of $\ln(\text{court cost})$ on $\ln(\text{baseline})$ among positive court-cost awards, uncontrolled. Party comp.: share of positive awards among observed party-compensation outcomes. Revision: first-instance award modified, appellant loss share 0 versus 1. Loss share <1: share of appeals with an appellant loss share below one. n.a.: no mechanical baseline. *Source*: own calculations.

Table 11: Cross-court comparison of cost-setting patterns.

[105] The five high courts are separate authorities performing the same appellate function. Two directional patterns recur in every published court sample (Table 11). A positive party-compensation award is more likely with a response than without one. The first-instance cost award is also revised more often when the appellant carries no loss share than when the appellant carries the full loss share. This recurrence supports a cautious cross-court reading of their direction. It does not establish a common magnitude or the prevalence of either pattern in the full caseload. The share of appeals with a loss share below one, for example, runs from 21% in Zug to 41% in Grisons.

[106] Court-cost compression is less uniform. The uncontrolled per-court level slope is below one in all three mechanical-baseline cantons. Under zero-inclusive PPML, Zurich remains below one in M2 and M3. Aargau's point is below one but its distance from one is not significant. Zug lies above or near one (Section 5.1). Cross-estimator consistency is therefore strongest in Zurich. The pooled court-cost compression chiefly reflects the Zurich sample, whereas the response and revision patterns recur in direction across all five published samples.

[107] The practical implication is narrower than the compression result alone might suggest. The filing-stage model predicts the amount only conditional on a positive award (Section 6). It does not predict whether an award will be made. The tariff baseline informs a central scenario for a positive award, but the residual range is wide. The resulting estimate is not a precise case-level forecast and does not measure unconditional expected exposure. Budgeting must account for both the no-award margin and the wide conditional range.

[108] Several limitations bound these conclusions. The sample contains published appellate judgments, and publication is selective. Routine, lower-value, or summarily dismissed appeals may be under-represented. The loss-share and no-award rates may therefore differ in the full caseload. Where the courts isolate civil appeals, the raw published corpus comprises roughly seven in ten disposed appeals within aligned reporting windows. This comparison is available for Solothurn and Grisons. The pecuniary subset analysed is smaller, at about a tenth to a sixth of disposed appeals (Section 3). The accountability reports provide no case-level data on the un-

⁵² KÖNIG (Fn. 2), paras. 3 f.

published remainder. The representativeness of the published subset therefore cannot be tested directly.

[109] The direction of selection bias in the compression slope cannot be determined. If publication depends jointly on the value in dispute and the award-to-baseline deviation, selection may move the slope in either direction. None of the three regression cantons yields a cleanly comparable coverage rate (Section 3). The absence of case-level data on unpublished appeals is therefore the binding external-validity limitation.

[110] Time coverage is heterogeneous across cantons. Zurich and Grisons cover 2011 to 2025, while Zug covers 2022 to 2025. The canton comparison therefore partly conflates canton with period. The year fixed effects absorb common shocks but not canton-specific trends. Removing them moves the M3 elasticity by less than 0.01 for either cost component. The headline therefore does not depend on the temporal controls.

[111] The manually coded reference set was produced by the author alone. There is no independent second coder or inter-coder reliability statistic. Validation field accuracies range from 0.880 to 0.936. Adaptive reuse of the validation set during development may make these scores optimistic (Section 3.2). They measure exact field reproduction and count agreement on empty fields. The Zurich score is a deterministic re-score of the stored extractions. The reproduced first-instance amounts and some procedural proxies are among the noisiest fields. The revision analysis therefore uses only a binary indicator, not the amount of the revision. Sample membership depends jointly on four extracted fields. Against 479 comparable manually coded validation cases, the composite selection decision is correct in 91% of cases. The canton-specific figures are 99% in Zurich and 75% in Grisons. The appeal value, which helps determine membership, has about 86% field accuracy. Replacing validated fields with their manual values and excluding known stub excerpts moves the M3 elasticities by less than 0.005. The headline does not hinge on the observed validation errors. The Solothurn and Grisons descriptive figures carry the greatest selection uncertainty, and excerpts outside the reference sets cannot be flagged mechanically (Sections 3.2 and 3).

[112] The deviation specification places the baseline on both sides of the equation. Measurement error in the reconstructed baseline therefore distorts the coefficient. Under classical error, the coefficient is pulled towards -1 . The direction of the bias is not identified here without further assumptions (Section 5.1). The unadjusted per-canton level slopes and zero-inclusive PPML avoid the shared-ratio construction, although neither is generally immune to baseline measurement error. The binned ratios remain descriptive and share the baseline in their denominator. For Zurich court costs, the PPML point is below one under both control blocks. Across the deviation and PPML specifications, the point elasticities range from 0.56 to 0.83.

[113] Inference clusters on the presiding judge, with clusters kept separate by canton. The cluster structure is concentrated. A single presiding-judge cluster accounts for a quarter of the court-cost sample. The size-based Kish effective count is about seven for court costs and somewhat higher for party compensation. It is therefore far below the nominal count.⁵³ Under Webb six-point weights, the headline M3 coefficient remains significant at conventional levels in the full

⁵³ The grouped nominal count is 26 for court costs and 25 for party compensation; unaggregated, canton-separated raw identifiers give 42 and 36.

sample and after the dominant cluster is removed. The finding therefore does not depend on that cluster.⁵⁴

[114] The wild-cluster bootstrap is the primary finite-sample robustness procedure. The small and unbalanced cluster structure remains a material limitation. Parametric cluster-robust confidence intervals may be too narrow at this effective cluster count and serve only as a secondary check. Within the published record, the bootstrap supports the direction of the headline result. It does not remove the limits on magnitude, causal interpretation, or external validity.

8. Conclusion

[115] This study extends Part I's design to published civil-appeal judgments from five cantons. It extracts 58 coded variables. For Zurich, Aargau, and Zug, it relates appellate cost awards to reconstructed cantonal tariff baselines. Positive court-cost awards rise less than proportionally with the tariff baseline. Headline M3 implies an elasticity of 0.69. The result is strongest in Zurich, which accounts for 92% of the court-cost regression sample, and less uniform in the smaller cantonal samples.

[116] The institutional interpretation remains tentative. In Zurich, the same degressive court-cost schedule governs both instances and permits case-specific adjustment. The recurrence is consistent with an interaction between these features, but the observational design does not identify a cause. The party-compensation finding is narrower. Compression appears among positive awards, while the zero-inclusive estimates do not support a single unconditional elasticity.

[117] The appellate record adds two distinct associations. The first-instance cost award is modified in 64% of appeals in which the appellant carries no loss share and in 5% of appeals in which the appellant carries the full loss share. This pattern is consistent with outcome-based allocation under Art. 106 CPC. Art. 318(3) CPC also requires an appellate court that decides anew to determine the first-instance costs. A positive party-compensation award is observed in 80% of cases with a response and 8% without one. The response indicator reflects compensable participation and judicial screening, not an independent causal effect. These margins show that compression in positive amounts is not a complete account of appellate cost incidence.

[118] At filing, the model uses the tariff baseline and observed case characteristics to provide a central scenario for the amount of a positive award. It does not estimate the probability of an award or unconditional exposure. For both components, the in-sample 90% residual limits are roughly 0.3 to 3.4 times the central estimate. These are not calibrated out-of-sample prediction intervals. Planning must therefore allow for both the wide conditional range and the separate no-award margin.

[119] External validity remains a central limitation. Published judgments may not represent the full caseload. No clean coverage rate can be formed for Zurich, Aargau, or Zug. Solothurn and Grisons permit only indicative corpus-to-disposition ratios. The smaller cantonal samples and heterogeneous observation windows also constrain cross-canton comparisons. More systematic and comparable cantonal publication, paired with aligned caseload statistics, would permit stronger external validation.

⁵⁴ In the full M3 sample, the Webb *p*-values are 0.001 for court costs and 0.006 for party compensation. With the dominant cluster removed, they are 0.006 and 0.011. The corresponding full-sample Rademacher *p*-value is 0.001 for both components.

[120] Part III will examine the appeal in civil matters to the Federal Supreme Court (Arts. 72 and 74 FSCA⁵⁵). It will test whether compression in positive cost awards extends to the third instance and complete the comparison across all three instances.

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⁵⁵ Federal Supreme Court Act of 17 June 2005, SR 173.110.

Appendices

Appendix 1: Variables

This appendix lists the 58 analysis variables of the coding scheme, grouped as in the project codebook. The common core (value in dispute, costs, panel, parties, effort proxies) is structurally identical to the Part I schema so that the two instances remain comparable. Variables marked [†] are appeal-specific additions with no first-instance counterpart. Monetary amounts are nominal in Swiss francs. The legal-form codes (1 to 33) and the NOGA 2008 level-one industry codes (1 to 23) are reproduced unchanged from the Part I schema and are listed in the project codebook (Annexes A1 and A2). The per-field reasoning columns the model emits while extracting are not part of the 58 analysis variables.

Variable	Type	Definition
A. Identification		
case_id	str	Docket number from the case caption, verbatim.
court	str	Database court identifier, the join key to the source database, not modified.
canton	enum	ZH SO GR AG ZG.
chamber	str	Civil chamber or division.
decision_date	date	Date of the appeal judgment.
decision_type	enum	Urteil Beschluss Verfügung. A combined ruling is coded Urteil.
B. Instance chain and appeal		
first_instance_court [†]	str	Lower court, verbatim.
first_instance_date [†]	date	Date of the challenged first-instance decision.
appeal_filing_date [†]	date	Date the appeal was filed, the anchor for the duration.
appeal_type [†]	enum	Selection filter: Berufung retained. Beschwerde, Revision, Erläuterung, anderes excluded.
first_instance_proceeding_type [†]	enum	ordentlich vereinfacht summarisch nicht_erkennbar. Control variable and tariff-branch input. In Zurich and Zug, a summary lower proceeding triggers the summary court-cost branch.
appellant_role [†]	enum	Kläger Beklagter beide Dritter, the appellant's first-instance role.
cross_appeal_indicator [†]	bool	A cross-appeal was filed (Art. 313(1) CPC). If 1, appeal_response_filed_indicator=1.
appeal_outcome [†]	enum	Gutheissung teilweise_Gutheissung Abweisung Nichteintreten Rückweisung. Blank with settled_indicator=1 on disposal without a decision on the merits.
C. Value in dispute		
dispute_value_first_instance	num	Value in dispute before the first instance (CHF). In Zug also the court-fee anchor until the end of 2025 (§ 15(1) KoV).
appeal_dispute_value [†]	num	Value in dispute on appeal (CHF), the central tariff input (Art. 91 CPC and, in Zurich, § 12(2) GebV OG).
dispute_value_reasoning	str	Short textual evidence and citation for the value in dispute.
D. First-instance costs (reviewed)		
first_instance_court_cost_nominal [†]	num	First-instance court costs as reported in the appeal judgment (CHF).
first_instance_party_compensation_nominal [†]	num	First-instance party compensation (CHF).

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Variable	Type	Definition
<code>first_instance_costs_modified_indicator</code> [†]	bool	1 if the appellate court modifies the first-instance cost allocation (Art. 318(3) CPC).
E. Second-instance costs (set): primary analysis object		
<code>court_cost_awarded_nominal</code>	num	Appeal court costs from the operative part (Art. 95(1)(a) CPC), CHF.
<code>party_compensation_awarded_nominal</code>	num	Appeal party compensation from the operative part (Art. 95(1)(b) CPC), CHF. Zero if none or offset.
<code>appellant_losing_share</code>	num	Appellant's loss share on the appeal claims, 0.0 to 1.0, based on the stated degree of success or defeat. The cost ruling under Art. 106 CPC is an additional coding anchor when it follows that result. A discretionary allocation under Art. 107 CPC is not substituted for the substantive loss share (Section 4.1).
<code>respondent_losing_share</code>	num	Respondent's loss share, = 1 – <code>appellant_losing_share</code> .
F. Panel		
<code>presiding_determination_basis</code>	str	Basis for determining the presiding judge, where stated.
<code>judge_no1_RAW</code> to <code>judge_no5_RAW</code>	str	Sitting judges (surname, lowercase), with <code>judge_no1_RAW</code> presiding. A record with only <code>judge_no1_RAW</code> filled marks a single-judge decision (tariff-relevant in GR since 2025).
<code>clerk_RAW</code>	str	Court clerk (surname, lowercase).
G. Parties		
<code>plaintiffs_all_count</code> / <code>defendants_all_count</code> / <code>third_parties_all_count</code>	int	Number of plaintiffs / defendants / third parties (first-instance role).
<code>plaintiffs_all_attorneys_count</code> / <code>defendants_all_attorneys_count</code> / <code>third_parties_all_attorneys_count</code>	int	Number of attorneys on each side.
<code>plaintiff_no1_name_text</code> / <code>defendant_no1_name_text</code>	str	Name of the lead party, blank if anonymised.
<code>plaintiff_no1_legal_form_category</code> / <code>defendant_no1_legal_form_category</code>	enum	Legal-form code 1 to 33 (Annex A1).
<code>plaintiff_no1_domicile_CH_indicator</code> / <code>defendant_no1_domicile_CH_indicator</code>	bool	1 if the lead party is domiciled in Switzerland. Blank if not determinable from the anonymised text.
<code>plaintiff_no1_NOGA1_industry_category</code> / <code>defendant_no1_NOGA1_industry_category</code>	enum	Industry code 1 to 23 (NOGA 2008 level 1, Annex A2).
H. Procedural complexity		
<code>appeal_response_filed_indicator</code>	bool	Appeal response filed (Art. 312 CPC).
<code>second_exchange_appeal_indicator</code>	bool	Second exchange of submissions ordered (Art. 316(2) CPC).
<code>additional_filings_appeal_indicator</code>	bool	Further or unsolicited filings (right to reply), distinct from the ordered second exchange.
<code>oral_hearing_appeal_indicator</code> [†]	bool	Oral appeal hearing held (Art. 316(1) CPC) rather than a decision on the file.
<code>new_evidence_taking_indicator</code> [†]	bool	New facts or evidence (Art. 317 CPC) and/or own evidence-taking by the appellate court (Art. 316(3) CPC), combined.
<code>duration_days</code>	int	Duration of the appeal in days, <code>decision_date</code> minus <code>appeal_filing_date</code> .

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Variable	Type	Definition
decision_pages	int	Length of the appeal judgment in pages. It is read from the in-text page markers where present in Zurich, Aargau, Grisons, and Zug. It is blank in Solothurn.
I. Legal subject		
legal_subject_judgement_RAW	str	Legal subject from the caption (“betreffend ...”), normalised. It also captures family and child matters (Art. 296 CPC).
legal_subject_subsequent	str	Clustering variable for the specific sub-matter, one level more detailed than the headline legal-subject field. It is scored outside the headline accuracy measure.
J. Control and filter		
pecuniary_indicator	bool	1 = pecuniary dispute. Only 1 enters the regression (a CHF 10'000 floor on the appeal value in dispute is applied separately via <code>appeal_dispute_value</code> , cf. the admissibility threshold of Art. 308(2) CPC).
settled_indicator	bool	A value of 1 marks an appeal disposed of in full without a decision on the merits, by court settlement, acknowledgment, or withdrawal (Art. 241 CPC) or another write-off (Art. 242 CPC). It is excluded.
problem_indicator	bool	A value of 1 marks a coding problem or borderline case. It excludes the record from the analysis sample.
problem_comment	str	Free-text note on the problem.

[†] appeal-specific addition. Source: project codebook (Part II, 58-variable schema), adapted from the Part I coding scheme.

Table 12: The 58 analysis variables of the coding scheme.

Appendix 2: Supplementary Result Tables

This appendix reproduces the complete set of tabular analysis outputs. It includes the full nested model sequence, hurdle estimates, descriptive compression measures, and robustness checks. CC denotes court costs, PC denotes party compensation, and VID denotes value in dispute. Column and category labels originate in the analysis and are translated from the German source fields. In the estimation tables, significance is coded *** $p < 0.01$, ** $p < 0.05$, * $p < 0.10$. Each table carries its own source line.

A. Descriptive statistics

Canton	selected	Baseline	CC obs	CC>0	PC obs	PC>0	PC=0	PC=0 % (obs)	Years
ZH	2'804	mechanical	2'628	2'304	2'649	1'072	1'577	59.5	2011-2025
GR	200	descriptive	198	197	197	174	23	11.7	2011-2025
SO	75	descriptive	73	57	74	64	10	13.5	2016-2025
AG	146	mechanical	135	118	136	96	40	29.4	2022-2025
ZG	143	mechanical	138	129	135	107	28	20.7	2022-2025

Source: own calculations.

Table 13: Analysis sample and selection by canton.

Canton	Cost item	N	Median	Mean	p25	p75
ZH	appeal CC	2'628	2'800	9'885.6	1'000	6'000
ZH	appeal PC	2'649	0.0	6'125	0.0	2'700
ZH	first-inst. CC	1'928	4'000	17'473.9	1'500	9'970.5
ZH	first-inst. PC	1'740	4'740.6	17'682.6	1'000	12'108.9
GR	appeal CC	198	5'344	6'598	3'248	8'000
GR	appeal PC	197	3'000	4'012.6	1'500	4'500
GR	first-inst. CC	128	6'750.1	11'005.4	4'500	12'034.5
GR	first-inst. PC	124	8'000	11'540.1	2'000	13'361.8
SO	appeal CC	73	2'500	5'487.7	1'000	4'500
SO	appeal PC	74	2'855.6	3'987.7	1'391.9	4'938.8
SO	first-inst. CC	49	3'000	7'839.5	400	6'500
SO	first-inst. PC	53	7'000	11'209.9	2'422	13'390.1
AG	appeal CC	135	3'150	5'749.7	2'000	5'279.8
AG	appeal PC	136	3'623.3	5'657.9	0.0	6'129.1
AG	first-inst. CC	102	3'975.9	5'713.9	1'525	5'842.5
AG	first-inst. PC	99	5'413.6	10'472.5	0.0	11'443.3
ZG	appeal CC	138	5'600	18'889.7	2'725	10'000
ZG	appeal PC	135	5'385	18'659.6	2'227.5	10'492.5
ZG	first-inst. CC	57	5'980	23'706.3	2'000	14'700
ZG	first-inst. PC	53	5'665	14'246.5	0.0	14'033.8

Source: own calculations.

Table 14: First-instance and appellate cost levels.

Canton	Component	N positive	Median ln	Mean ln	SD ln	Median actual/tariff	below tariff (%)	within 0.1% of tariff	within 5% of tariff
ZH	CC	2'304	-0.445	-0.721	0.917	0.64	80.2	9.6	25.3
ZH	PC	1'072	-0.009	-0.225	0.914	0.99	51.2	1.3	9.1
AG	CC	117	0.000	-0.272	0.646	1.00	64.1	49.6	71.8
AG	PC	96	-0.193	-0.310	0.461	0.82	89.6	0.0	7.3
ZG	CC	94	0.070	-0.019	0.566	1.07	40.4	0.0	11.7
ZG	PC	107	0.317	0.188	0.608	1.37	28.0	0.0	7.5

Source: own calculations.

Table 15: Median award-to-baseline ratios by canton and cost component.

Canton	Appellant loss share	N	PC obs	PC=0 %	CC obs	CC=0 %
ZH	loss share 0	444	340	35.3	339	23.0
ZH	between 0 and 1	337	332	26.8	329	6.7
ZH	loss share 1	1'948	1'937	69.6	1'910	11.2
ZH	unknown	75	40	47.5	50	20.0
AG	loss share 0	15	14	0.0	13	0.0
AG	between 0 and 1	14	14	35.7	13	0.0
AG	loss share 1	93	92	26.1	91	8.8
AG	unknown	24	16	68.8	18	50.0
ZG	loss share 0	13	13	7.7	13	0.0
ZG	between 0 and 1	14	14	7.1	14	0.0
ZG	loss share 1	100	99	24.2	99	7.1
ZG	unknown	16	9	22.2	12	16.7

Source: own calculations.

Table 16: Zero-award rates by appellant loss share.

Canton	N	N coded	First-inst. costs modified %
ZH	2'804	2'804	21.5
GR	200	200	42.0
SO	75	75	26.7
AG	146	146	26.7
ZG	143	143	23.8

Source: own calculations.

Table 17: First-instance cost-revision rates.

Canton	Cost item	N	Median	Mean	p25	p75
SO	appeal CC	57	3'000	7'028.1	2'000	6'000
SO	appeal PC	64	3'243.9	4'610.8	1'990.4	5'216.1
GR	appeal CC	197	5'368	6'631.5	3'320	8'000
GR	appeal PC	174	3'000	4'543	2'000	5'000

Source: own calculations.

Table 18: Positive appellate cost awards in Solothurn and Grisons.

Canton	N	Duration (days) median	Pages median	cross-appeal %	appeal response %	second exchange %	additional filings %	oral hearing %	new evidence %
ZH	2'804	109	16.0	6.0	48.0	4.0	20.0	2.0	35.0
GR	200	376	22.0	12.0	84.0	17.0	22.0	2.0	31.0
SO	75	138	n.a.	9.0	84.0	5.0	16.0	3.0	23.0
AG	146	194	15.0	12.0	82.0	3.0	34.0	2.0	24.0
ZG	143	271	19.0	8.0	83.0	11.0	53.0	0.0	34.0

Source: own calculations.

Table 19: Procedural-complexity indicators by canton.

Year	AG	GR	SO	ZG	ZH
2011	0	11	0	0	76
2012	0	6	0	0	202
2013	0	22	0	0	197
2014	0	14	0	0	194
2015	0	10	0	0	191
2016	0	11	4	0	195
2017	0	14	7	0	177
2018	0	8	9	0	152
2019	0	3	8	0	200
2020	0	10	10	0	214
2021	0	14	8	0	191
2022	32	26	8	40	193
2023	32	15	10	36	207
2024	48	22	4	35	194
2025	34	14	7	32	221

Source: own calculations.

Table 20: Selected appeals by year and canton.

B. Main regression: full nested ladder

Model	Component	N	ln baseline	Elast(1+b)	D AG	D ZG	AGxBL	ZGxBL	loss share	R ² adj
M1	CC	2'515	-0.220***	0.780						0.074
M2	CC	2'515	-0.239***	0.761	0.027	-0.119	0.064	0.115**		0.134
M3	CC	2'515	-0.306***	0.694	-1.279	-0.006	0.194*	0.073		0.309
M4	CC	2'515	-0.443***	0.557	-1.295**	0.158	0.191***	0.032		0.608
M5	CC	2'515	-0.443***	0.557	-1.295**	0.158	0.191***	0.032		0.608
M6	CC	2'515	-0.445***	0.555	-1.345**	-0.610	0.160**	0.092**		0.613
M1	PC	1'242	-0.228***	0.772						0.074
M2	PC	1'242	-0.256***	0.744	-0.791	-0.982	0.095	0.169*		0.096
M3	PC	1'242	-0.306***	0.694	-1.905**	-0.959	0.215**	0.155*		0.239
M4	PC	1'242	-0.370***	0.630	-1.829**	-0.643	0.224**	0.120		0.308
M5	PC	1'242	-0.371***	0.629	-1.827**	-0.652	0.224**	0.121	0.024	0.308
M6	PC	1'242	-0.374***	0.626	-1.155	-0.143	0.249***	0.134	0.045	0.316

Source: own calculations.

Table 21: Deviation model, full nested sequence M1 to M6, court costs and party compensation.

Variable	Coef. (logit)	Odds ratio	p
ln baseline pc	0.395	1.484	<0.0001
D AG	0.055	1.057	0.8535
D ZG	0.998	2.712	0.0028
appeal response filed indicator	3.776	43.659	<0.0001
cross appeal indicator	-0.062	0.940	0.7616

Source: own calculations.

Table 22: Party-compensation hurdle model for a positive award.

Condition	N	P(PC>0)
appeal response filed	1'444	0.801
no appeal response	1'476	0.080

Source: own calculations.

Table 23: Positive party-compensation award rate by appeal-response status.

Component	Model	Sample	coef	t cluster	p cluster	p Rademacher	p Webb	n cluster	eff. clusters
CC	M3	all clusters	-0.3063	-10.7667	<0.0001	0.001	0.001	26	7.1
CC	M3	excl. dominant cluster	-0.2888	-8.5023	<0.0001	0.001	0.006	25	7.1
CC	M6	all clusters	-0.4451	-12.9016	<0.0001	0.001	0.003	26	7.1
CC	M6	excl. dominant cluster	-0.4069	-20.1937	<0.0001	0.001	0.002	25	7.1
PC	M3	all clusters	-0.3060	-3.2916	0.0010	0.001	0.006	25	8.5
PC	M3	excl. dominant cluster	-0.3534	-3.2829	0.0010	0.001	0.011	24	8.9
PC	M6	all clusters	-0.3743	-3.8881	0.0001	0.001	0.006	25	8.5
PC	M6	excl. dominant cluster	-0.4311	-4.2639	<0.0001	0.001	0.012	24	8.9

Source: own calculations.

Table 24: Wild-cluster bootstrap of the compression coefficient.

Component	Model	N	Elast(1+b)	CI low	CI high	n cluster
CC	M3	2'515	0.694	0.635	0.752	26
CC	M6	2'515	0.555	0.484	0.626	26
PC	M3	1'242	0.694	0.502	0.886	25
PC	M6	1'242	0.626	0.427	0.824	25

Source: own calculations.

Table 25: Level elasticities with cluster-robust 95% confidence intervals for headline M3 and effort-conditioned M6.

Variable	VIF (CC, M6)	VIF (PC, M6)
ln(baseline)	1.67	1.94
ln(plaintiffs)	1.22	1.32
ln(plaintiff attorneys)	1.28	1.47
ln(defendants)	1.29	1.41
ln(defendant attorneys)	1.42	1.64
plaintiff domicile CH	2.15	1.92
defendant domicile CH	2.82	2.17
cross-appeal	1.18	1.20
appeal response	1.93	1.29
second exchange	1.17	1.20
additional filings	1.61	1.54
oral hearing	1.13	1.18
new evidence	1.66	1.52
ln(duration)	1.95	1.90
ln(decision length)	2.54	1.96
ln(duration) missing	1.10	1.48
ln(decision length) missing	1.55	2.62
appellant loss share		1.27

Source: own calculations.

Table 26: Variance inflation factors of the substantive regressors, full model M6 (multicollinearity diagnostic).

C. Appellate extensions

Variable	Coef. (logit)	Odds ratio	p
ln baseline cc	0.093	1.098	0.0874
D AG	-0.035	0.966	0.8861
D ZG	-0.158	0.854	0.5652
appellant loss share	-3.115	0.044	<0.0001
appeal response filed indicator	1.362	3.903	<0.0001

Source: own calculations.

Table 27: First-instance cost revision: logit.

Appellant loss share	Revision rate	N
loss share 0	64.0	472
between 0 and 1	57.3	365
unknown	60.0	115
loss share 1	4.5	2'141

Source: own calculations.

Table 28: First-instance revision rate by appellant loss share.

Component	N	R ² ex ante	R ² ex ante 5-fold CV	R ² full-info	Residual SD ln	Band low (x)	Band high (x)	90%-Band (Width x)	CV q05 (x)	CV q95 (x)	CV Coverage Band %
CC	2'515	0.631	0.589	0.804	0.754	0.29	3.46	11.9	0.22	2.95	89.5
PC	1'242	0.601	0.514	0.657	0.734	0.30	3.35	11.2	0.25	3.39	88.2

Source: own calculations.

Table 29: Ex-ante predictability of appellate costs.

D. Robustness checks

Component	Model	N incl. zero	Zero share %	PPML elast. (ZH)	PPML elast. (AG)	PPML elast. (ZG)	p(elast=1) ZH	p(elast=1) AG	p(elast=1) ZG
CC	M2	2'863	12.2	0.826	0.842	1.147	0.0976	0.1464	0.1049
CC	M3	2'863	12.2	0.633	0.872	1.010	<0.0001	0.4027	0.9060
PC	M2	2'920	56.3	0.950	0.738	1.153	0.6959	0.0011	0.3018
PC	M3	2'920	56.3	0.612	0.819	0.961	<0.0001	0.2874	0.3596

Source: own calculations.

Table 30: R1: PPML, zero-inclusive level elasticity (with H_0 tests).

ZG CC baseline (same N)	N	median ln	median actual/tariff
Anchor: first-instance VID (main)	94	0.070	1.07
Anchor: appeal VID (alternative)	94	0.102	1.11

Source: own calculations.

Table 31: R2: Zug court-cost anchor sensitivity.

Component	coef	N clusters (raw)	p Rademacher	p Webb
CC	-0.445	42	0.001	0.001
PC	-0.374	36	0.001	0.006

Source: own calculations.

Table 32: R3: clustering by raw presiding judge.

Component	Coef. with subject controls	Coef. without subject controls
CC	-0.445	-0.453
PC	-0.374	-0.380

Source: own calculations.

Table 33: R4: dropping the legal-subject controls.

Reduction factors	CC coef M6	PC coef M6
Midpoint (main)	-0.445	-0.374
Band lower endpoint	-0.462	-0.374
Band upper endpoint	-0.436	-0.374

Source: own calculations.

Table 34: R5: reduction-factor band endpoints.

CC baseline (summary first instance)	N	CC coef M6	Elast 1+b
Summary tariff ON (main)	2'515	-0.445	0.555
Summary tariff OFF (full tariff)	2'516	-0.433	0.567

Source: own calculations.

Table 35: R6: summary-tariff branch on/off.

Specification	N	CC Elast 1+b
M6 main spec. (with effort proxies)	2'515	0.555
M6 without realised-effort proxies	2'515	0.667
M3 without complexity block	2'515	0.694
M6 without dominant presiding-judge cluster (631 cases, 25%)	1'884	0.593

Source: own calculations.

Table 36: R7: realised-effort proxies and cluster dominance.

Component	Specification	N	Elast 1+b
CC	M6 (main spec., without appellant role)	2'515	0.555
CC	M6 + appellant-role control	2'515	0.555
PC	M6 (main spec., without appellant role)	1'242	0.626
PC	M6 + appellant-role control	1'242	0.623

Source: own calculations.

Table 37: R8: appellant's first-instance role as an added control.

Component	Specification	Model	N	Elast 1+b
CC	all proceeding types (main)	M3	2'515	0.694
CC	all proceeding types (main)	M6	2'515	0.555
CC	excluding summary first instance	M3	1'775	0.701
CC	excluding summary first instance	M6	1'775	0.579
PC	all proceeding types (main)	M3	1'242	0.694
PC	all proceeding types (main)	M6	1'242	0.626
PC	excluding summary first instance	M3	1'029	0.724
PC	excluding summary first instance	M6	1'029	0.676

Source: own calculations.

Table 38: R9: excluding summary first-instance proceedings.

Component	Specification	Model	N	Elast 1+b
CC	all cases (main)	M3	2'515	0.694
CC	all cases (main)	M6	2'515	0.555
CC	excluding VID >100m	M3	2'506	0.725
CC	excluding VID >100m	M6	2'506	0.578
CC	excluding top baseline percentile	M3	2'489	0.723
CC	excluding top baseline percentile	M6	2'489	0.576
PC	all cases (main)	M3	1'242	0.694
PC	all cases (main)	M6	1'242	0.626
PC	excluding VID >100m	M3	1'234	0.769
PC	excluding VID >100m	M6	1'234	0.705
PC	excluding top baseline percentile	M3	1'229	0.768
PC	excluding top baseline percentile	M6	1'229	0.705

Source: own calculations.

Table 39: R10: trimming extreme value-in-dispute appeals (leverage check).

E. Outcomes and legal subjects

appeal outcome	N	Share %
dismissal	1'795	53.7
partial grant	569	17.0
non-entry	417	12.5
remand	285	8.5
grant	279	8.3

Source: own calculations.

Table 40: Formal appeal-outcome distribution. A recorded formal outcome is available for 3'345 of the 3'368 in-sample appeals.

Group	N	Loss share <1 (%)
<i>By canton</i>		
AG	122	23.8
GR	197	41.1
SO	70	32.9
ZG	127	21.3
ZH	2'729	28.6
<i>By value-in-dispute quartile</i>		
Q1 (low)	812	23.2
Q2	811	29.8
Q3	811	31.7
Q4 (high)	811	31.3
<i>By legal subject</i>		
family	459	53.2
miscellaneous	393	32.6
corporate	93	32.3
contract claims	1'008	27.2
employment	383	24.8
property	181	24.3
inheritance	151	22.5
enforcement	162	20.4
tenancy	377	13.3

Source: own calculations.

Table 41: Share of appeals with an appellant loss share below one, by canton, value-in-dispute quartile, and legal subject.

Legal subject	N	N cc	CC=0 %	N pe	PC=0 %
contract claims	1'053	975	6.4	972	43.0
family	480	462	1.7	461	45.8
miscellaneous	406	374	9.1	384	54.9
employment	398	369	49.3	375	35.7
tenancy	378	368	9.5	373	81.0
property	187	178	1.1	180	51.7
enforcement	172	164	3.0	163	59.5
inheritance	158	149	15.4	150	73.3
corporate	96	95	14.7	96	88.5
liability	40	38	5.3	37	45.9

Source: own calculations.

Table 42: Zero court-cost and zero party-compensation shares by subject.

Group	N	N cc	CC=0 %	N pe	PC=0 %
employment & first-instance VID<=30k (Art. 114(c) CPC)	211	191	82.7	200	45.0
employment, first-instance VID>30k	147	141	4.3	138	19.6
employment, first-instance VID missing	40	37	48.6	37	45.9
other cases (non-employment)	2'970	2'803	6.6	2'816	54.8
proxy sensitivity: employment & appeal VID<=30k	232	209	82.8	218	45.4

Source: own calculations.

Table 43: Statutory cost exemption (employment, Art. 114(c) CPC).

Sub-matter (keyword cluster)	N	Loss share <1 (%)
tenancy: eviction	186	11
tenancy: termination	50	16
contract: debt claim	107	20
tenancy: rent/other	46	22
employment: wage claim	97	26
employment: contract/other	111	28
contract: loan	129	29
contract: work contract	73	30
contract: sale	149	31
family: matrimonial property/pension	31	42
family: divorce	33	52
family: maintenance	341	56

Source: own calculations.

Table 44: Share with an appellant loss share below one, by fine-grained sub-matter.

F. Practitioner benchmarks and cross-court comparison

Subset	N	Median (days)	Median (months)
overall	2'539	127	4.2
Canton ZH	2'108	109	3.6
Canton AG	109	194	6.4
Canton ZG	117	271	8.9
Canton SO	44	138	4.5
Canton GR	161	376	12.4
without 2nd exchange	2'411	121	4.0
with 2nd exchange	128	340	11.2

Source: own calculations.

Table 45: Appeal duration by canton.

Value in dispute on appeal (CHF)	N	CC median if positive (CHF)	PC median if positive (CHF)
10'000 to under 30'000	988	1'600	2'364
30'000 to under 100'000	852	3'375	3'500
100'000 to under 300'000	608	5'575	6'456
300'000 and above	645	13'800	14'000

Source: own calculations.

Table 46: Ready reckoner: median positive cost awards by value in dispute.

Canton	Compression slope	PC positive with/without response (%)	Revision, loss share 0/1 (%)	Loss share <1 (%)
ZH	0.78	79/7	62/5	29
AG	0.83	78/38	93/6	24
ZG	0.88	92/21	92/1	21
SO	n.a.	90/64	75/4	33
GR	n.a.	93/62	83/11	41

Source: own calculations.

Table 47: Cross-court comparison of cost-setting patterns.

G. Extraction accuracy by target (validation)

Target	ZH	SO	GR	AG	ZG
decision identification	0.9950	1.0000	0.9400	0.9750	0.9950
appeal instance	0.9322	0.9297	0.8942	0.8670	0.8838
dispute values	0.8763	0.8557	0.6989	0.7990	0.8500
first instance costs	0.8866	0.8488	0.6932	0.7423	0.6633
appeal costs	0.9485	0.9201	0.9148	0.8789	0.8900
panel	0.9897	0.9985	0.9026	0.9882	0.9443
parties	0.9396	0.9624	0.9229	0.9448	0.8600
procedure indicators	0.8639	0.8433	0.8568	0.8289	0.8760
legal subject	0.8866	0.7423	0.8068	0.2680	0.8400
control flags	0.9800	0.9400	0.8500	0.9600	0.9350
Overall	0.9360	0.9324	0.8825	0.8907	0.8796

Source: own calculations.

Table 48: Validation field accuracy by extraction target and canton.