

KEY FIGURES FOR SOCIAL CONTRIBUTIONS

(Old Age and Survivors Insurance / Disability Insurance / Occupational Pension Provision / Accident Insurance Act / Income Compensation Allowance / Unemployment Insurance) in CHF

	Index	2024	2025
OLD AGE AND SURVIVORS INSURANCE / DISABILITY INSURANCE			
DE: AHV / IV - FR: AVS / AI - IT: AVS / AI			
Maximum Retirement pension OASI	100	29 400	30 240
Minimum Retirement pension OASI	50	14 700	15 120
Maximum Retirement pension for couple	150	44 100	45 360

OCCUPATIONAL PENSION PROVISION

DE: BVG - FR: LPP - IT: LPP

Maximum OPP salary	300	88 200	90 720
Entry threshold	75	22 050	22 680
Coordination deduction	87.5	25 725	26 460
Maximum coordinated OPP salary	212.5	62 475	64 260
Minimum coordinated OPP salary	12.5	3 675	3 780

MAXIMUM ANNUAL TAX-DEDUCTIBLE AMOUNT - PENSION 3A

Employees and self-employed with 2nd pillar	24	7 056	7 258
Employees and self-employed without 2nd pillar	120	35 280	36 288

ACCIDENT INSURANCE ACT

DE: UVG - FR: LAA - IT: LAINF

Maximum insured salary AIA		148 200	148 200
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INCOME COMPENSATION ALLOWANCE for maternity/paternity leave

DE: EO - FR: APG - IT: IPG

Daily allowances cover 80% of average income prior to childbirth, up to a maximum of CHF 196 per day.

UNEMPLOYMENT INSURANCE

DE: ALV - FR: AC - IT: AD

Unemployment allowance covers 70% or 80% of the insured salary. Depending on age, training and maintenance obligations and the period of contribution payment, eligibility for daily benefit ranges from CHF 90 to a maximum of CHF 520 per day.