

Limits in CHF
valid per
01.01.2023

BVG min. interest rate 1.0%

Ratio in percentage to the max.
simple AHV/AVS pension

Occupational Accident Insurance max.	CHF 148'200.00	
Occupational Pension Plan (BVG) max.	CHF 88'200.00	300.00%
Coordinated BVG-salary	CHF 62'475.00	212.50%
Max. simple AHV pension	CHF 29'400.00	100.00%
Coordination deduction	CHF 25'725.00	87.50%
Minimum insured BVG salary	CHF 3'675.00	12.50%
Entry limit BVG	CHF 22'050.00	75.00%
	Insured in 1. pillar	

Max. tax-deductible premium for individual life insurance 3. pillar (a)	
Employees with AHV-salary	CHF 7'056.00
Self-employed	CHF 35'280.00

1. pillar contributions (employer + employee)	
Unemployment insurance (ALV) contribution (AG+AN)	2.20% salary up to 148200
Unemployment insurance (ALV) contribution (AG+AN)	1.00% salary over 148200
AHV/IV/EO	10.60%
Family compensation fund depending on canton	