

## 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	2025	2026
<b>OLD AGE AND SURVIVORS INSURANCE</b> (Since 1 January 2026, a 13th monthly payment may be paid in certain cases.)			
DE : AHV - FR: AVS - IT: AVS			
<b>Maximum Retirement pension OASI</b>	<b>100</b>	<b>30 240</b>	<b>30 240</b>
Minimum Retirement pension OASI	50	15 120	15 120
Maximum Retirement pension for couple	150	45 360	45 360
<b>DISABILITY INSURANCE</b> (over 12 months)			
DE : IV - FR : AI - IT: AI			
<b>Maximum Retirement pension OASI</b>	<b>100</b>	<b>30 240</b>	<b>30 240</b>
Minimum Retirement pension OASI	50	15 120	15 120
Maximum Retirement pension for couple	150	45 360	45 360
<b>OCCUPATIONAL PENSION PROVISION</b>			
DE : BVG - FR : LPP - IT : LPP			
Maximum OPP salary	300	90 720	90 720
Entry threshold	75	22 680	22 680
Coordination deduction	87,5	26 460	26 460
Maximum coordinated OPP salary	212,5	64 260	64 260
Minimum coordinated OPP salary	12,5	3 780	3 780
<b>MAXIMUM ANNUAL TAX-DEDUCTIBLE AMOUNT - PENSION 3A</b>			
Employees and self-employed with 2nd pillar	24	7 258	7 258
Employees and self-employed without 2nd pillar	120	36 288	36 288
<b>ACCIDENT INSURANCE ACT</b>			
DE : UVG - FR : LAA - IT : LAINF			
Maximum insured salary AIA		148 200	148 200
<b>INCOME COMPENSATION ALLOWANCE for maternity/paternity leave</b>			
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.			
<b>UNEMPLOYMENT INSURANCE</b>			
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.			

