

2020 contributions

Employer (joint contributions deducted from gross salary)

	Total	Employer's share	Employee's share
OASI/DI/IC	10,55 %	5,275 %	5,275 %
UI I – unemployment insurance (up to annual income of CHF 148'200.–)	2,20 %	1,10 %	1,10 %
UI II – solidarity unemployment insurance (above CHF 148'200.–)	1,00 %	0,50 %	0,50 %
Maternity insurance – canton of Geneva Only concerns salaried persons working in the canton of Geneva	0,092 %	0,046 %	0,046 %
Family PC – canton of Vaud Only concerns salaried persons working in the canton of Vaud	0,12 %	0,06 %	0,06 %
Family allowances – canton of Vaud Only concerns employers affiliated to the Family Allowance Fund of the CVCI	2,65 %	2,65 %	0 %
Family allowances – other cantons Only concerns salaried persons working in another canton			
AG	2,20 %	2,20 %	0 %
BS	1,50 %	1,50 %	0 %
BL	1,50 %	1,50 %	0 %
BE	1,65 %	1,65 %	0 %
FR	3,03 %	3,03 %	0 %
GE	2,52 %	2,52 %	0 %
GL	1,50 %	1,50 %	0 %
GR	1,50 %	1,50 %	0 %
JU	2,95 %	2,95 %	0 %
LU	1,555 %	1,555 %	0 %
NE	2,447 %	2,447 %	0 %
NW	1,50 %	1,50 %	0 %
OW	1,50 %	1,50 %	0 %
SG	1,80 %	1,80 %	0 %
SH	1,50 %	1,50 %	0 %
SO	1,40 %	1,40 %	0 %
SZ	1,50 %	1,50 %	0 %
TG	1,50 %	1,50 %	0 %
TI	2,418 %	2,418 %	0 %
VS	3,195 %	2,895 %	0,30 %
ZG	1,65 %	1,65 %	0 %
ZH	1,10 %	1,10 %	0 %

Nota : All salaried persons are subject to contribution as from 1st January of the year of their 18th birthday. Persons who reach retirement age are no longer subject to AC I and II contributions, and are entitled to an exemption of CHF 1'400.– per month / CHF 16'800.– per year on their OASI / DI / IC contributions.

Various cantonal funds

Canton	Contributions	
	per head	as a % of the salary submitted
Vaud		
LAJE – law pertaining to children's day care		0.160 ¹
FONPRO – Vocational Training Funds		0.090 ¹
Fribourg		
StE – After-school care Funds		0.040 ¹
ACPC – Vocational Training Funds		0.040 ¹
Geneva		
FFPC – Vocational Training Funds	CHF 31.– ²	
SAPE – Early childhood and family day care		0.070 ¹
Jura		
FSFP – Vocational Training Funds		0.050 ¹
Lucerne		
Funds for unemployed persons		0.005 ¹
Neuchâtel		
AE – After-school care Funds		0.180 ¹
FFPP – Vocational Training Funds		0.087 ¹
FFD – Incentive to initial training in dual mode		0.0580 ¹
Tessin		
FCFP – Vocational Training Funds		0.095 ¹
Integration allowances		0.150 ¹
IA – Adoption allowance		0.003 ¹
Parental allowances		0.120 ¹
Valais		
Family Funds		0.160 ¹
FCFP – Vocational Training Funds		0.095 ¹
Zurich		
BBF – Vocational Training Funds		0.100 ²

¹ includes in rate of the family allowances contribution

² charged once a year

Self-employed (contributions paid on your annual income)

	Annual income from gainful employment	Contribution rate
OASI/DI/IC	CHF 9'500 ¹ – 17'300	5,344 %
	CHF 17'300 – 20'900	5,466 %
	CHF 20'900 – 23'300	5,589 %
	CHF 23'300 – 25'700	5,712 %
	CHF 25'700 – 28'100	5,835 %
	CHF 28'100 – 30'500	5,957 %
	CHF 30'500 – 32'900	6,204 %
	CHF 32'900 – 35'300	6,449 %
	CHF 35'300 – 37'700	6,695 %
	CHF 37'700 – 40'100	6,941 %
	CHF 40'100 – 42'500	7,186 %
	CHF 42'500 – 44'900	7,432 %
	CHF 44'900 – 47'300	7,801 %
	CHF 47'300 – 49'700	8,168 %
	CHF 49'700 – 52'100	8,537 %
	CHF 52'100 – 54'500	8,906 %
	CHF 54'500 – 56'900	9,274 %
	CHF 56'900 ² – and more	9,950 %
Maternity allowance – canton of Geneva Only concerns self-employed persons working in the canton of Geneva	flat rate	0,046 %
Family PC – canton of Vaud Only concerns self-employed persons subject to the canton of Vaud law pertaining to family allowances	flat rate	0,06 %
Family Allowances – canton of Vaud Only concerns self-employed persons subject to the canton of Vaud law pertaining to family allowances	up to CHF 148'200.– ³	2,80 %

Note : **Family allowances – other cantons** : contributions are linked to the canton of employment, not of domicile. You can contact us as well as for the various cantonal funds for further information.

¹ A CHF 496.– lump sum is payable on annual income below CHF 9'500.–

² Above CHF 56'900.–, the rate stays at 9.95 %

³ Above CHF 148'200.–, no additional contribution is payable