

## NOTICE TO BE ATTACHED TO THE SALARY LIST

**Corporations (SA, LLC, SNC (General Partnership), etc.) and independent firms with no staff**

Even if you have NOT EMPLOYED ANY STAFF or your staff is not subject to OASI\*\*, **please submit the attached list, duly dated and signed, after checking section “if no staff this year”.**

*\*\*Employees born in or after 2005 and OASI annuitants with a salary below the legal deductible of CHF 1,400.00 per month or CHF 16,800.00 annually are not subject to OASI in 2022.*

### APPLICABLE TO 2022 SALARIES

#### ACTIVITY PERIOD

Please indicate these amounts expressed in days (see paragraph on unemployment insurance below).

Example: from February 1 to November 30 = 01.02 - 30.11.

Remark for **companies using our salary summary lists.**

End of the activity period: *please indicate the date **only** if there is an effective end of the employment relationship*

#### SALARIES PAID

The total salaries paid for the **entire** settlement period must be declared for each insured person.

#### CONVERSION OF NET SALARIES

Any employer experiencing difficulties while converting net benefits into gross value should contact our Offices (Accounting Department).

#### CONTRIBUTIONS OF PERSONS LEGALLY-ABLE TO COLLECT OASI PENSIONS

Women (from the age of 64) and men (from the age of 65) remain subject to OASI/DI/IC\*\* (but no unemployment contribution) while gainfully employed.

However, contributions are only levied on the portion of the salary that exceeds CHF 1,400.00 per month or CHF 16,800.00 per year.

#### MILITARY SERVICE / CIVIL PROTECTION (IC) / MATERNITY / PATERNITY

Amounts credited to you or paid to your staff as loss of earning allowances must be included under declared salaries.

## UNEMPLOYMENT INSURANCE - UI (*Assurance-chômage - AC*)

Up to a limit of 148,200 francs, the UI contribution amounts to 2.2% of the reference annual salary. From CHF 148,201, the UI contribution amounts to 1%. For a job starting or ending over the course of the year, the ceiling is calculated based on 360th of the annual limit. This shows the importance of indicating the work periods in days.

Below are some examples:

Start Date	End Date	Number of days to be considered	Salaries subject to OASI	Subject to UI I up to CHF 148,200.00	Subject to UI II from CHF 148,201.00
10.02.22	10.03.22	31	CHF 26,250.00	CHF 12,761.65	CHF 13,488.35
31.05.22	01.06.22	2	CHF 2,000.00	CHF 823.35	CHF 1,176.65
01.01.22	28.02.22	60	CHF 50,000.00	CHF 24,700.00	CHF 25,300.00
16.04.22	27.12.22	252	CHF 222,250.00	CHF 103,740.00	CHF 118,510.00
09.06.22	18.09.22	100	CHF 88,375.00	CHF 41,166.65	CHF 47,208.35

## OASI, DI, IC AND UI CONTRIBUTIONS ON MINIMUM SALARIES\*\*

As a reminder, please note that any compensation less than or equal to CHF 2,300 per calendar year is equivalent to a gain that is not subject to contributions. Nonetheless:

- a) **this rule does not apply to domestic employees** (*salaries of up to 750 francs per year and per employer paid to youth 25 years of age are however exempt from contributions*) **nor to people working in diverse fields** (artistic, audiovisual, radio and/or television). The salary of these persons shall be subject to contributions even if below limit of CHF 2,300.00
- b) for insured persons who do not fall into these categories, the withholding of OASI and UI contributions from annual wages below CHF 2,300.00 shall only be made at the express request of the insured party.

## MISCELLANEOUS, ADDITIONAL INFORMATION

In the event of severance pay, retirement benefits or any other special benefits, please complete the appropriate questionnaire, which can be found at <http://www.cvcicaisseavs.ch/formulaires/>. You can also contact our Administrative Department at 021/613.35.11.

## NOTE

This document only provides an overview of the provisions currently in force. Only the law is valid in the settlement of individual cases.

Lausanne, December 2022

\*\* TN: OASI– Old age and survivors' insurance; DI –Disability insurance; IC– Income compensation –