

Administrative costs

Employer

| Annual payroll | | | Rate applicable to annual payroll |
|----------------|-----|-------------|-----------------------------------|
| up to | CHF | 199'999 | 0,175 % |
| as from | CHF | 200'000 | 0,100 % |
| as from | CHF | 500'000 | 0,070 % |
| as from | CHF | 2'000'000 | 0,055 % |
| as from | CHF | 10'000'000 | 0,045 % |
| as from | CHF | 20'000'000 | 0,035 % |
| as from | CHF | 50'000'000 | 0,025 % |
| as from | CHF | 100'000'000 | 0,020 % |

N. B. For the Family Allowance Fund (AF), no administrative costs are payable. The contribution rate, payable by the employer, is 2.65 % of salaries subject to AVS (including a 0.16 % contribution to the LAJE – law relative to child day-care, and a 0.09 % contribution to the Cantonal Fund for Occupational Training, and a 0.05 % contribution to the Founding Association).

Self-employed person

Administrative costs represent 1 % of the annual OASI/DI/IC contributions.

Not gainfully employed (NGE)

Administrative costs represent 5 % of the annual OASI/DI/IC contributions.