

2025 contributions

Employer (joint contributions deducted from gross salary)

	Total	Employer's share	Employee's share
OASI/DI/IC	10,60 %	5,300 %	5,300 %
UI - unemployment insurance (up to annual income of CHF 148'200.-)	2,20 %	1,10 %	1,10 %
Maternity insurance - canton of Geneva Only concerns salaried persons working in the canton of Geneva	0,064 %	0,032 %	0,032 %
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	1,95 %	1,95 %	0 %
AI	1,80 %	1,80 %	0 %
AR	1,60 %	1,60 %	0 %
BL	1,60 %	1,60 %	0 %
BS	1,60 %	1,60 %	0 %
BE	1,65 %	1,65 %	0 %
FR	2,83 %	2,83 %	0 %
GE	2,32 %	2,32 %	0 %
GL	1,60 %	1,60 %	0 %
GR	1,65 %	1,65 %	0 %
JU	3,00 %	3,00 %	0 %
LU	1,60 %	1,60 %	0 %
NE	2,387 %	2,387 %	0 %
NW	1,60 %	1,60 %	0 %
OW	1,60 %	1,60 %	0 %
SG	1,80 %	1,80 %	0 %
SH	1,60 %	1,60 %	0 %
SO	1,60 %	1,60 %	0 %
SZ	1,60 %	1,60 %	0 %
TG	1,60 %	1,60 %	0 %
TI	2,445 %	2,445 %	0 %
UR	1,70 %	1,70 %	0 %
VS	3,331 %	3,160 %	0,171 %
ZG	1,65 %	1,65 %	0 %
ZH	1,20 %	1,20 %	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 UI contributions, and are entitled to an exemption of CHF 1'400.- per month / CHF 16'800.- per year on their OASI / DI / IC contributions unless they renounce it.

Various cantonal funds

Canton	Contributions 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	Degressive rate ²
SAPE – Early childhood and family day care	0,070 ¹
Jura	
FSFP – Vocational training funds	0,10 ¹
Lucerne	
Funds for unemployed persons	0,005 ¹
Neuchâtel	
AE – After-school care funds	0,180 ¹
Apprenticeship and professional development fund	0,507
Soleure	
FamEL – Additional benefits for families	0,150 ¹
Tessin	
FCFP – Vocational training funds	0,095 ¹
Integration allowances	0,150 ¹
AP – Parental allowances	0,150 ¹
Valais	
Family funds	0,180 ¹
FCFP – Vocational training funds and FFCA – Adult continuing education funds	0,101 ¹⁺³
Zurich	
BBF – Vocational training funds	0,100 ⁴

¹ includes in rate of the family allowances contribution

² based on the payroll:

<= 2,5 million	0,0820 %
> 2,5 million <= 10 million	0,0650 %
< 10 million <= 50 million	0,0497 %
> 50 million	0,0396 %

³ of which 0.001 payable by the employee

⁴ charged once a year

Self-employed (contributions paid on your annual income)

	Annual income from gainful employment	Contribution rate
OASI/DI/IC	CHF 10'100 ¹ – 17'600	5,371 %
	CHF 17'600 – 23'000	5,494 %
	CHF 23'000 – 25'500	5,617 %
	CHF 25'500 – 28'000	5,741 %
	CHF 28'000 – 30'500	5,864 %
	CHF 30'500 – 33'000	5,987 %
	CHF 33'000 – 35'500	6,235 %
	CHF 35'500 – 38'000	6,481 %
	CHF 38'000 – 40'500	6,728 %
	CHF 40'500 – 43'000	6,976 %
	CHF 43'000 – 45'500	7,222 %
	CHF 45'500 – 48'000	7,469 %
	CHF 48'000 – 50'500	7,840 %
	CHF 50'500 – 53'000	8,209 %
	CHF 53'000 – 55'500	8,580 %
	CHF 55'500 – 58'000	8,951 %
	CHF 58'000 – 60'500	9,321 %
CHF 60'500 ² – and more	10,000 %	
Maternity allowance – canton of Geneva Only concerns self-employed persons working in the canton of Geneva	flat rate	0,032 %
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	2,95 %

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 530.– lump sum is payable on annual income below CHF 10'100.–

² Above CHF 60'500.–, the rate stays at 10 %

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