

## 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.