

2021 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 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	0,086 %	0,043 %	0,043 %
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 %
AI	1,80 %	1,80 %	0 %
AR	1,60 %	1,60 %	0 %
BL	1,50 %	1,50 %	0 %
BS	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	1,55 %	1,55 %	0 %
SZ	1,50 %	1,50 %	0 %
TG	1,50 %	1,50 %	0 %
TI	2,448 %	2,448 %	0 %
UR	1,70 %	1,70 %	0 %
VS	3,196 %	2,895 %	0,301 %
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
Soleure		
FamEL – Additional benefits for families		0,150 ¹
Tessin		
FCFP – Vocational Training Funds		0,095 ¹
Integration allowances		0,150 ¹
IA – Adoption allowance		0,003 ¹
Parental allowances		0,150 ¹
Valais		
Family Funds		0,160 ¹
FCFP – Vocational Training Funds		0,093 ¹
FFCA – Adult Continuing Education fund		0,003 ¹⁺³
Zurich		
BBF – Vocational Training Funds		0,100 ²

¹ includes in rate of the family allowances contribution

² charged once a year

³ of which 0.001 is payable by the employee

Self-employed (contributions paid on your annual income)

	Annual income from gainful employment	Contribution rate
OASI/DI/IC	CHF 9'600 ¹ – 17'400	5,371 %
	CHF 17'400 – 21'400	5,494 %
	CHF 21'400 – 23'800	5,617 %
	CHF 23'800 – 26'200	5,741 %
	CHF 26'200 – 28'600	5,864 %
	CHF 28'600 – 31'000	5,987 %
	CHF 31'000 – 33'400	6,235 %
	CHF 33'400 – 35'800	6,481 %
	CHF 35'800 – 38'200	6,728 %
	CHF 38'200 – 40'600	6,976 %
	CHF 40'600 – 43'000	7,222 %
	CHF 43'000 – 45'400	7,469 %
	CHF 45'400 – 47'800	7,840 %
	CHF 47'800 – 50'200	8,209 %
	CHF 50'200 – 52'600	8,580 %
	CHF 52'600 – 55'000	8,951 %
	CHF 55'000 – 57'400	9,321 %
CHF 57'400 ² – et plus	10,000 %	
Maternity allowance – canton of Geneva Only concerns self-employed persons working in the canton of Geneva	flat rate	0,043 %
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 503.– lump sum is payable on annual income below CHF 9'600.–

² Above CHF 57'400.–, the rate stays at 10 %

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