



Current thresholds

	Currency	Contributions in 2025	Contributions in 2026
Old-age and survivors's insurance/ Disability insurance (AHV/IV)			
Maximum pensionable salary	CHF	88,200	88,200
Minimum retirement/disability pension	CHF	14,700	14,700
Maximum retirement/disability pension	CHF	29,400	29,400
Occupational benefit plan (BPVG)			
Maximum effective annual salary	CHF	88,200	88,200
Minimum annual salary (entry threshold)	CHF	14,700	14,700
Maximum pensionable salary	CHF	88,200	88,200
Guarantee Fund (SFV)			
Flat contribution rate (expressed as % of the sum of the regulatory vested benefits of all active insured persons as calculated on December 31 and 10 times the aggregate pension amount)		0.003	0.003
OUFL			
Maximum pensionable salary	CHF	148,200	148,200
Unemployment insurance (ALV)			
Maximum pensionable salary	CHF	126,000	126,000