



# Current thresholds

	Currency	Contribu-tions in 2025	Contribu-tions in 2026
<b>Old-age and survivors's insurance/ Disability insurance (AHV/IV)</b>			
<b>Maximum pensionable salary</b>	CHF	88,200	88,200
<b>Minimum retirement/disability pension</b>	CHF	14,700	14,700
<b>Maximum retirement/disability pension</b>	CHF	29,400	29,400
<b>Occupational benefit plan (BPVG)</b>			
<b>Maximum effective annual salary</b>	CHF	88,200	88,200
<b>Minimum annual salary (entry threshold)</b>	CHF	14,700	14,700
<b>Maximum pensionable salary</b>	CHF	88,200	88,200
<b>Guarantee Fund (SFV)</b>			
<b>Flat contribution rate</b> (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
<b>OUFL</b>			
<b>Maximum pensionable salary</b>	CHF	148,200	148,200
<b>Unemployment insurance (ALV)</b>			
<b>Maximum pensionable salary</b>	CHF	126,000	126,000