



Current thresholds

	Currency	Contributions in 2018	Contributions in 2019
AVS			
Maximum pensionable salary	CHF	84 600	85 320
Minimum retirement/disability pension	CHF	14 100	14 220
Maximum retirement/disability pension	CHF	28 200	28 440
Maximum retirement/disability pension Married couple, together	CHF	42 300	42 660
Maximum children's/orphans' pensions Mother and father, together	CHF	16 920	17 064
BVG			
Maximum effective annual salary	CHF	84 600	85 320
Minimum annual salary	CHF	21 150	21 330
Coordination deduction	CHF	24 675	24 885
Maximum pensionable salary	CHF	59 925	60 435
Minimum pensionable salary	CHF	3 525	3 555
Maximum salary that can be insured	CHF	846 000	853 200
Guarantee Fund			
Contribution rate for supplementary payments in the event of an unfavorable age structure for registered occupational benefits institutions (as % of the pensionable BVG salary)		0,1	0,12
Contribution rate for insolvency and other benefits for all occupational benefits institutions that are subject to the Federal Law on Vesting in Pension Plans (as % of vested benefits and tenfold pensions)		0,005	0,005
UVG			
Maximum pensionable salary	CHF	148 200	148 200
Pillar 3			
The following contributions to a tied pension plan can be deducted from the taxable income:			
• Gainfully employed persons with a pension fund	CHF	6 768	6 826
• Gainfully employed persons without a pension fund 20% of earned income per year, maximum	CHF	33 840	34 128
ALV			
Maximum pensionable salary	CHF	148 200	148 200
MVG			
Maximum pensionable salary	CHF	152 276	152 276
Maternity allowance (EO)			
Maximum pensionable salary	CHF	88 200	88 200