



# Current thresholds

	Currency	Contributions in 2023	Contributions in 2024
<b>Old-age and survivors's insurance/ Disability insurance (AHV/IV)</b>			
Maximum pensionable salary	CHF	85,680	85,680
Minimum retirement/disability pension	CHF	14,280	14,280
Maximum retirement/disability pension	CHF	28,560	28,560
<b>Occupational benefit plan (BPVG)</b>			
Maximum effective annual salary	CHF	85,680	85,680
Minimum annual salary (entry threshold)	CHF	14,280	14,280
Maximum pensionable salary	CHF	85,680	85,680
<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>			
Maximum pensionable salary	CHF	148,200	148,200
<b>Unemployment insurance (ALV)</b>			
Maximum pensionable salary	CHF	126,000	126,000