

Contributions 2026

Employers (table of joint contributions to be deducted from gross salary)

	Total	Employer	Employee
OASI / DI / IC	10.60%	5.300%	5.300%
UI - unemployment insurance (up to CHF 148,200 annual income)	2.20%	1.10%	1.10%
Maternity insurance - Geneva Applies only to employees working in the canton of Geneva	0.058%	0.029%	0.029%
Family supplementary benefits - Vaud Applies only to employees working in the canton of Vaud	0.18%	0.09%	0.09%
Family allowances - Vaud Applies only to employers affiliated to the CVCI family allowance fund	2.75%	2.75%	0%
Family allowances - other cantons Applies only to employees working in another canton			
AG	1.95%	1.95%	0%
AI	1.80%	1.80%	0%
AR	1.60%	1.60%	0%
BL	1.60%	1.60%	0%
BS	1.60%	1.60%	0%
BE	1.65%	1.65%	0%
FR	2.83%	2.83%	0%
GE	2.290%	2.290%	0%
GL	1.60%	1.60%	0%
GR	1.50%	1.50%	0%
JU	3.00%	3.00%	0%
LU	1.60%	1.60%	0%
NE	2.387%	2.387%	0%
NW	1.60%	1.60%	0%
OW	1.60%	1.60%	0%
SG	1.80%	1.80%	0%
SH	1.60%	1.60%	0%
SO	1.60%	1.60%	0%
SZ	1.60%	1.60%	0%
TG	1.60%	1.60%	0%
TI	2.445%	2.445%	0%
UR	1.70%	1.70%	0%
VS	3.291%	3.160%	0.131%
ZG	1.65%	1.65%	0%
ZH	1.20%	1.20%	0%

Note: All employees are liable for contributions from 1 January of the year of their 18th birthday. Those who have reached the statutory retirement age no longer pay UI contributions and also benefit from an exempt amount of CHF 1,400 per month / CHF 16,800 per year on OASI / DI / IC contributions, unless they waive it.

Other cantonal funds

Canton	Contributions as % of OASI salary
Vaud	
LAJE – Day care for children	0.160 ¹
FONPRO – Vocational training fund	0.090 ¹
Fribourg	
StE – Out-of-home childcare facilities	0.040 ¹
ACPC – Vocational training fund	0.040 ¹
Geneva	
FFPC – Vocational training fund	Sliding scale ²
SAPE – Early childhood and family day care	0.070 ¹
Jura	
FSFP – Vocational training fund	0.10 ¹
Lucerne	
Unemployment assistance fund	0.005 ¹
Neuchâtel	
AE – Out-of-home childcare	0.180 ¹
FFA – Apprenticeship and professional development fund	0.507
Solothurn	
PC Famille – Supplementary benefits for families	0.120 ¹
Ticino	
FCFP – Vocational training fund	0.095 ¹
Integration allowance	0.150 ¹
AP – Parental allowance	0.150 ¹
Valais	
Family fund	0.180 ¹
FCFP – Vocational training fund and FFCA – Adult continuing education fund	0.101 ¹⁺³
Zurich	
BBF – Vocational training fund	0.100 ⁴

¹ included in the family allowance rate

² depending on payroll:

<= 2.5 million 0.0820%

> 2.5 million <= 10 million 0.0650%

> 10 million <= 50 million 0.0497%

> 50 million 0.0396%

³ of which 0.001 paid by the employee

⁴ processed once a year

Self-employed (table of contributions levied on income from gainful activity)

	Annual income from the activity	Contribution rate
OASI / DI / IC	CHF 10,100 ¹ – 17,600	5.371%
	CHF 17,600 – 23,000	5.494%
	CHF 23,000 – 25,500	5.617%
	CHF 25,500 – 28,000	5.741%
	CHF 28,000 – 30,500	5.864%
	CHF 30,500 – 33,000	5.987%
	CHF 33,000 – 35,500	6.235%
	CHF 35,500 – 38,000	6.481%
	CHF 38,000 – 40,500	6.728%
	CHF 40,500 – 43,000	6.976%
	CHF 43,000 – 45,500	7.222%
	CHF 45,500 – 48,000	7.469%
	CHF 48,000 – 50,500	7.840%
	CHF 50,500 – 53,000	8.209%
	CHF 53,000 – 55,500	8.580%
	CHF 55,500 – 58,000	8.951%
	CHF 58,000 – 60,500	9.321%
	CHF 60,500 ² – and above	10.000%
Maternity insurance – Geneva Applies only to self-employed persons working in the canton of Geneva	flat rate	0.029%
PC Famille – Vaud Supplementary family benefits. Applies only to self-employed persons subject to the Vaud Family Allowances Act	flat rate	0.09%
Family allowances – Vaud Applies only to self-employed persons subject to the Vaud Family Allowances Act	up to CHF 148,200 ³	2.95%

Note: **Family allowances – other cantons:** the contribution depends on the canton of activity, not of residence. For more information, and for the other cantonal funds, please contact us.

¹ A flat-rate amount of CHF 530 is levied on any annual income below CHF 10,100

² Above CHF 60,500, the rate no longer changes and remains at 10%

³ No additional contribution is levied above CHF 148,200