

Sätze und Grenzwerte für Sozialversicherungen

| | | Jeweils ab 1.1. | | | | | | | | | | | | |
|--------------------------|---|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
| Beitragssätze (%) | | | | | | | | | | | | | | |
| AHV | | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.40 | 8.70 |
| IV | | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 | 1.40 |
| EO | | 0.30 | 0.30 | 0.30 | 0.50 | 0.50 | 0.50 | 0.50 | 0.50 | 0.45 | 0.45 | 0.45 | 0.45 | 0.45 |
| Total AHV/IV/EO | | 10.10 | 10.10 | 10.10 | 10.30 | 10.30 | 10.30 | 10.30 | 10.30 | 10.25 | 10.25 | 10.25 | 10.25 | 10.55 |
| | → Anteil Arbeitnehmer | 5.050 | 5.050 | 5.050 | 5.150 | 5.150 | 5.150 | 5.150 | 5.150 | 5.125 | 5.125 | 5.125 | 5.125 | 5.275 |
| ALV | bis 126'000 (10'500 pro Mt.) | 2.00 | 2.00 | 2.00 | 2.20 | 2.20 | 2.20 | 2.20 | 2.22 | | | | | |
| | bis 148'200 (12'350 pro Mt.) | | | | | | | | | 2.20 | 2.20 | 2.20 | 2.20 | 2.20 |
| | ab 126'001 (bis 2013 max. 315'000) | | | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 | | | | | |
| | ab 148'200 | | | | | | | | | 1.00 | 1.00 | 1.00 | 1.00 | 1.00 |
| Grenzwerte | | | | | | | | | | | | | | |
| AHV | Freigrenze für Rentner pro Jahr | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 | 16'800 |
| | Freigrenze/Entgelt aus Nebenerwerb | 2'200 | 2'200 | 2'200 | 2'300 | 2'300 | 2'300 | 2'300 | 2'300 | 2'300 | 2'300 | 2'300 | 2'300 | 2'300 |
| ALV | Höchstgrenze beitragspflichtiger Lohn pro Jahr | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 148'200 | 148'200 | 148'200 | 148'200 | 148'200 |
| BVG | Maximal versicherter Lohn | 79'560 | 82'080 | 82'080 | 83'520 | 84'240 | 84'240 | 84'240 | 84'600 | 84'600 | 84'600 | 84'600 | 85'320 | 85'320 |
| | Maximal koordinierten Lohn | 56'355 | 58'140 | 58'140 | 59'160 | 59'670 | 59'670 | 59'925 | 59'925 | 59'925 | 59'925 | 59'925 | 60'435 | 60'435 |
| | Koordinationsabzug | 23'205 | 23'940 | 23'940 | 24'360 | 24'570 | 24'570 | 24'315 | 24'675 | 24'675 | 24'675 | 24'675 | 24'885 | 24'885 |
| | Mindestjahreslohn | 19'890 | 20'520 | 20'520 | 20'880 | 21'060 | 21'060 | 21'150 | 21'150 | 21'150 | 21'150 | 21'150 | 21'330 | 21'330 |
| | Minmal koordinierter Lohn | 3'315 | 3'420 | 3'420 | 3'480 | 3'510 | 3'510 | 3'165 | 3'525 | 3'525 | 3'525 | 3'525 | 3'555 | 3'555 |
| UVG | Höchstgrenze für Beiträge pro Jahr | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 126'000 | 148'200 | 148'200 | 148'200 | 148'200 | 148'200 |
| | Höchstgrenze für Beiträge pro Monat | 10'500 | 10'500 | 10'500 | 10'500 | 10'500 | 10'500 | 10'500 | 10'500 | 12'350 | 12'350 | 12'350 | 12'350 | 12'350 |
| 3a | Maximaler Steuerabzug f. Erwerbstätige mit BVG | 6'365 | 6'566 | 6'566 | 6'682 | 6'739 | 6'739 | 6'768 | 6'768 | 6'768 | 6'768 | 6'768 | 6'826 | 6'826 |
| | Maximaler Steuerabzug f. Erwerbstätige ohne BVG | | | | | | | | | | | | 34'128 | 34'128 |