

Key figures and limites 01.01.1985 - 31.12.26

AHV / IV			BVG									SIFO BVG			UVG	3rd pillar	
Minimum retirement pension/disability pension	Maximum retirement pension/disability pension		Maximum assessable salary	Minimum annual salary	Coordination deduction	Minimum coordinated salary	Maximum coordinated salary	Maximum pensionable salary	Minimum interest rate	Upper limit of technical interest rate at 31.12. ¹⁾ (PT GT)	Technical reference interest rate at 31.12. ¹⁾	Maximum marginal salary	Contribution subsidies	Contribution on insolvency	Maximum insured salary	Maximum allowable tax deduction (with 2nd pillar)	Maximum allowable tax deduction (without 2nd pillar)
2026	15'120	30'240	90'720	22'680	26'460	3'780	64'260	907'200	1.25%	-	-	136'080	0.11%	0.002%	148'200	7'258	36'288
2025	15'120	30'240	90'720	22'680	26'460	3'780	64'260	907'200	1.25%	2.55 2.85	-	136'080	0.13%	0.002%	148'200	7'258	36'288
2024	14'700	29'400	88'200	22'050	25'725	3'675	62'475	882'000	1.25%	2.89 3.19	-	132'300	0.13%	0.002%	148'200	7'056	35'280
2023	14'700	29'400	88'200	22'050	25'725	3'675	62'475	882'000	1.00%	3.33 3.63	-	132'300	0.12%	0.002%	148'200	7'056	35'280
2022	14'340	28'680	86'040	21'510	25'095	3'585	60'945	860'400	1.00%	2.68 2.98	-	129'060	0.12%	0.005%	148'200	6'883	34'416
2021	14'340	28'680	86'040	21'510	25'095	3'585	60'945	860'400	1.00%	1.87 2.17	-	129'060	0.12%	0.005%	148'200	6'883	34'416
2020	14'220	28'440	85'320	21'330	24'885	3'555	60'435	853'200	1.00%	1.68 1.98	-	127'980	0.12%	0.005%	148'200	6'826	34'128
2019	14'220	28'440	85'320	21'330	24'885	3'555	60'435	853'200	1.00%	1.83 2.13	-	127'980	0.12%	0.005%	148'200	6'826	34'128
2018	14'100	28'200	84'600	21'150	24'675	3'525	59'925	846'000	1.00%	-	2.00%	126'900	0.10%	0.005%	148'200	6'768	33'840
2017	14'100	28'200	84'600	21'150	24'675	3'525	59'925	846'000	1.00%	-	2.00%	126'900	0.10%	0.005%	148'200	6'768	33'840
2016	14'100	28'200	84'600	21'150	24'675	3'525	59'925	846'000	1.25%	-	2.25%	126'900	0.08%	0.005%	148'200	6'768	33'840
2015	14'100	28'200	84'600	21'150	24'675	3'525	59'925	846'000	1.75%	-	2.75%	126'900	0.08%	0.005%	126'000	6'768	33'840
2014	14'040	28'080	84'240	21'060	24'570	3'510	59'670	842'400	1.75%	-	3.00%	126'360	0.08%	0.005%	126'000	6'739	33'696
2013	14'040	28'080	84'240	21'060	24'570	3'510	59'670	842'400	1.50%	-	3.00%	126'360	0.08%	0.010%	126'000	6'739	33'696
2012	13'920	27'840	83'520	20'880	24'360	3'480	59'160	835'200	1.50%	-	3.50%	125'280	0.07%	0.010%	126'000	6'682	33'408
2011	13'920	27'840	83'520	20'880	24'360	3'480	59'160	835'200	2.00%	-	3.50%	125'280	0.07%	0.010%	126'000	6'682	33'408
2010	13'680	27'360	82'080	20'520	23'940	3'420	58'140	820'800	2.00%	-	4.25%	123'120	0.07%	0.020%	126'000	6'566	32'832
2009	13'680	27'360	82'080	20'520	23'940	3'420	58'140	820'800	2.00%	-	3.75%	123'120	0.07%	0.020%	126'000	6'566	32'832
2008	13'260	26'520	79'560	19'890	23'205	3'315	56'355	795'600	2.75%	-	4.00%	119'340	0.07%	0.020%	126'000	6'365	31'824
2007	13'260	26'520	79'560	19'890	23'205	3'315	56'355	795'600	2.50%	-	4.50%	119'340	0.07%	0.020%	106'800	6'365	31'824
2006	12'900	25'800	77'400	19'350	22'575	3'225	54'825	774'000	2.50%	-	4.50%	116'100	0.07%	0.030%	106'800	6'192	30'960
2005	12'900	25'800	77'400	19'350	22'575	3'225	54'825	774'000	2.50%	-	4.50%	116'100	0.07%	0.030%	106'800	6'192	30'960
2004	12'660	25'320	75'960	25'320	25'320	3'165	50'640	-	2.25%	-	-	113'940	0.06%	0.040%	106'800	6'077	30'384
2003	12'660	25'320	75'960	25'320	25'320	3'165	50'640	-	3.25%	-	-	113'940	0.06%	0.040%	106'800	6'077	30'384
2002	12'360	24'720	74'160	24'720	24'720	3'090	49'440	-	4.00%	-	-	111'240	0.05%	0.030%	106'800	5'933	29'664
2001	12'360	24'720	74'160	24'720	24'720	3'090	49'440	-	4.00%	-	-	111'240	0.05%	0.030%	106'800	5'933	29'664
2000	12'060	24'120	72'360	24'120	24'120	3'015	48'240	-	4.00%	-	-	108'540	0.05%	0.030%	106'800	5'789	28'944
1999	12'060	24'120	72'360	24'120	24'120	3'015	48'240	-	4.00%	-	-	108'540	0.10%	-	97'200	5'789	28'944
1998	11'940	23'880	71'640	23'880	23'880	2'985	47'760	-	4.00%	-	-	107'460	0.10%	-	97'200	5'731	28'656
1997	11'940	23'880	71'640	23'880	23'880	2'985	47'760	-	4.00%	-	-	107'460	0.06%	-	97'200	5'731	28'656

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1996	11'640	23'280	69'840	23'280	23'280	2'910	46'560	-	4.00%	-	-	-	0.04%	-	97'200	5'587	27'936	
1995	11'640	23'280	69'840	23'280	23'280	2'910	46'560	-	4.00%	-	-	-	0.04%	-	97'200	5'587	27'936	
1994	11'280	22'560	67'680	22'560	22'560	2'820	45'120	-	4.00%	-	-	-	0.04%	-	97'200	5'414	27'072	
1993	11'280	22'560	67'680	22'560	22'560	2'820	45'120	-	4.00%	-	-	-	0.04%	-	97'200	5'414	27'072	
1992	10'800	21'600	64'800	21'600	21'600	2'700	43'200	-	4.00%	-	-	-	0.04%	-	97'200	5'184	25'920	
1991	9'600	19'200	57'600	19'200	19'200	2'400	38'400	-	4.00%	-	-	-	0.04%	-	97'200	4'608	23'040	
1990	9'600	19'200	57'600	19'200	19'200	2'400	38'400	-	4.00%	-	-	-	0.04%	-	81'600	4'608	23'040	
1989	9'000	18'000	54'000	18'000	18'000	2'250	36'000	-	4.00%	-	-	-	0.02%	-	81'600	4'320	21'600	
1988	9'000	18'000	54'000	18'000	18'000	2'250	36'000	-	4.00%	-	-	-	0.02%	-	81'600	4'320	21'600	
1987	8'640	17'280	51'840	17'280	17'280	2'160	34'560	-	4.00%	-	-	-	0.02%	-	81'600	4'147	20'736	
1986	8'640	17'280	51'840	17'280	17'280	2'160	34'560	-	4.00%	-	-	-	-	-	69'600			
1985	8'280	16'560	49'680	16'560	16'560	2'070	33'120	-	4.00%	-	-	-	-	-	69'600			

1) According to FRP 4 of the Swiss Chamber of Pension Fund Experts