

Fact Sheet «Occupational benefits limits»

Status as at 01.01.2023

Maximum simple AVS pension	CHF	29,400
BVG Coordination deduction	CHF	25,725
Entry threshold	CHF	22,050
Maximum BVG annual reference salary	CHF	88,200
Maximum BVG pensionable salary	CHF	62,475
Minimum BVG pensionable salary	CHF	3,675
Maximal insurable salary	CHF	882,000
Minimum salary for Flex Invest Foundation	CHF	132,300

Maximum deductible allowance in the 3rd pillar

With 2 nd pillar coverage	CHF 7,056
Without 2 nd pillar coverage	20% of annual income, according to AVS, maximum CHF 35,280
