

Fact Sheet «Occupational benefits limits»

Status as at 01.01.2025

Maximum simple AVS pension	CHF	30,240
BVG Coordination deduction	CHF	26,460
Entry threshold	CHF	26,680
Maximum BVG annual reference salary	CHF	90,720
Maximum BVG pensionable salary	CHF	64,260
Minimum BVG pensionable salary	CHF	3,780
Maximal insurable salary	CHF	907,200
Minimum salary for Flex Invest Foundation	CHF	136,080

Maximum deductible allowance in the 3rd pillar

With 2 nd pillar coverage	CHF 7,258
Without 2 nd pillar coverage	20% of annual income, according to AVS, maximum CHF 36,288
