

# Grenzbeträge 1. Januar 1985 bis 31. Dezember 2026



| AHV / IV                          |                                   |        | BVG                        |                   |                    |                           |                           |                             |                 |                                                            |                                                      | SIFO BVG            |                   |                   | UVG                       | 3. Säule                                     |                                               |
|-----------------------------------|-----------------------------------|--------|----------------------------|-------------------|--------------------|---------------------------|---------------------------|-----------------------------|-----------------|------------------------------------------------------------|------------------------------------------------------|---------------------|-------------------|-------------------|---------------------------|----------------------------------------------|-----------------------------------------------|
| Minimale Alters- / Invalidenrente | Maximale Alters- / Invalidenrente |        | Maximal anrechenbarer Lohn | Mindestjahreslohn | Koordinationsabzug | Minimal versicherter Lohn | Maximal versicherter Lohn | Maximal versicherbarer Lohn | Mindestzinssatz | Obergrenze techn. Zinssatz am 31.12. <sup>1)</sup> (PT GT) | Technischer Referenzzinssatz am 31.12. <sup>1)</sup> | Maximaler Grenzlohn | Beitrag Zuschüsse | Beitrag Insolvenz | Maximal versicherter Lohn | maximal erlaubter Steuerabzug (mit 2. Säule) | maximal erlaubter Steuerabzug (ohne 2. Säule) |
| 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                                        |

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| 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                                        |
| 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) Gemäss FRP 4 der Schweizerischen Kammer der Pensionskassen-Experten