

Mr.  
Sample Sample  
Samplestreet 1  
4001 Basel

Deployment with: Mr. Sample

## Sample Salary Statement

Basic salary <sup>(3.1)</sup>	CHF	74.36	Sum holiday compensation <sup>(1)</sup>	CHF	619.42
Holiday compensation <sup>(3.2)</sup>	CHF	6.19	Received holiday compensation	CHF	
Bank holiday compensation <sup>(3.3)</sup>	CHF	2.67	Remaining balance	CHF	<u>619.42</u>
13th salary compensation <sup>(3.4)</sup>	CHF	6.93			
Gross wage <sup>(3.5)</sup>	CHF	90.16	Sum overtime	CHF	0.00
Expenses <sup>(3.6)</sup>	CHF	0.00	Received overtime <sup>(2)</sup>	CHF	
			Remaining balance	CHF	<u>0.00</u>

Base time	100%	<sup>(4.1)</sup> 100 Qty. x 90.16	CHF	9'016.00
Overtime	125%	<sup>(4.2)</sup> Qty. x 90.16	CHF	0.00
Overtime	150%	<sup>(4.3)</sup> Qty. x 90.16	CHF	0.00

Withholding of holiday compensation as per CBA <sup>(5.1)</sup>	CHF	619.42
Payment of holiday compensation <sup>(5.2)</sup>	CHF	

### Gross wage total CHF 8'396.58

AHV IV EO <sup>(6.1)</sup>	5.275 %	442.92
ALV 1.10% up to 12'350.- Ø per year <sup>(6.2)</sup>	1.1%	9 2.36
ALV 0.5 % <sup>(6.3)</sup>	0.5%	0.00
SUVA NBUV up to 12'350.00 Ø per year <sup>(6.4)</sup>	.93 %	78.09
Sickness daily allowance <sup>(6.5)</sup>	1.6 %	134.35
Pension fund <sup>(6.6)</sup>		242.90
FAR / Enforcement fee <sup>(6.7)</sup> % /	0.70 %	58.78

AHV net wage <sup>(7)</sup>		7'347.18
Withholding tax ZH <sup>(8)</sup>		0.00
Expenses <sup>(9)</sup> 0.00	+ 0.00	0.00
Lunch / daily expenses <sup>(10)</sup>	x	
Effective expenses <sup>(11)</sup>		
Family allowance <sup>(12)</sup>		
Suva / KTG payment <sup>(13)</sup>		
- Overtime credit <sup>(14)</sup>		
+ Overtime payment <sup>(15)</sup>		
+ Advance payment <sup>(16)</sup>		
- Advance payment <sup>(17)</sup>		
- Miscellaneous <sup>(18)</sup>		

### Payment CHF 7'798.00

Payment has been sent to account:

PayrollPlus AG / Churerstr. 160a / 8808 Pfäffikon / Tel. 055 416 50 50 / www.payrollplus.ch / info@payrollplus.ch

# Salary statement guide

YOUR SALARY STATEMENT EXPLAINED

[www.payrollplus.ch](http://www.payrollplus.ch)



## 1 Sum holiday compensation

According to the Federal Court ruling, PayrollPlus is required to withhold the holiday compensation for all hourly/ daily wage earners. The withholding amount of the holiday compensation is credited to the employee's account and will be paid when he provides proof of holidays on the timesheet or at the end of the employment. The amount of the compensation is indicated under Section 3.2.

→ [Federal court decision: 4A 72/2018 of 6th August 2018](#)

## 2 Received overtime

If the employing company is subject to a CBA, the working time regulations pursuant to the CBA apply. If the maximum number of working hours per week is exceeded, the hours are credited to the compensation account. As soon as compensation is reported on the timesheet, overtime is paid out 1 to 1. Hours that are not compensated at the end of the contract are subjected to surcharges according to the CBA.

## 3 Salary components

### 3.1 Basic salary

The basic salary is the wage without holiday, bank holiday and 13th salary compensation. If these compensations are added, the known gross wage results.

### 3.2 Holiday compensation

According to fig. 1 holiday compensation must be withheld. If the employing company is subject to a CBA, the holiday compensation as per CBA apply. Otherwise, 8.33% is calculated for 4 weeks' holiday and 10.64% for 5 weeks' holiday.

### 3.3 Bank holiday compensation

Bank holiday compensation applies in accordance with the canton and regulations of the deployment company. If the deployment company is based abroad, the bank holiday allowance is calculated at 3.59% of the basic salary.

### **3.4 13th month salary compensation**

In an employment relationship based on either hourly or daily wages, the 13th month's salary compensation is already included. The rate is 8.33%.

### **3.5 Gross wage**

The gross wage is calculated based on the basic salary + holiday compensation + bank holiday compensation + 13th month's compensation.

### **3.6 Expenses**

Here, the lump-sum expenses (5% of your gross wage) and expenses are paid in addition to your gross wage. Social insurance deductions do not apply to these expenses. However, lunch expenses/other expenses (lump-sum expenses excluded) are subject to taxes and are added to the gross wage. The lump-sum expenses are indicated separately on the salary statement.

## **4 Salary**

### **4.1 Base time 100%**

If the maximum working hours according to the CBA or labour law are not exceeded, the salary is regularly paid with the 100% rate.

### **4.2 Overtime 125%**

Hours exceeding the maximum working time according to the CBA or ArG (worklaw) are subject to compensation with freetime of equal duration or have to be remunerated with a surcharge of 25%.

### **4.3 Overtime 150%**

If the employee has to work on a public holiday or a Sunday, the employer is required to apply a surcharge of 50% or any surcharge in accordance with the CBA ([exceptions apply in accordance with ArGV 2](#)).

In general, the employee cannot be asked to work on Sundays or at night without his express consent. A valid permit for night and Sunday work is required. ([exceptions apply in accordance with ArGV 2](#)).

If you have further questions regarding Sunday/night work please contact us directly.

## **5 Holiday compensation**

### **5.1 Withholding of holiday compensation as per CBA**

Here, the withholding of the holiday compensation is indicated according to each pay slip and credited to the holiday compensation account (point 1).

### **5.2 Payment of holiday compensation**

As soon as the employee takes holidays, the corresponding amount will be deducted from his holiday compensation account and will be paid with the salary.

## **6 Social benefits for employees**

### **6.1 AHV, IV, EO**

The AHV, IV and EO contributions amount to 5.275% for the employee, details can be found [here](#).

After reaching the regular retirement age, employees receive an AHV allowance of CHF 1'400 per month or CHF 16'800 per year, which is not subjected to the OASI deductions.

### **6.2 ALV 1.10% up to CHF 148'200.- (Ø CHF 12'350 per month)**

ALV is the [unemployment insurance](#) and the contributions are in general 1.1%. This contribution rate applies up to a limit of CHF 148'200 per year. Contributions for unemployment insurance are mandatory to be paid until the regular retirement age is reached.

### 6.3 **ALV 0.50%**

This contribution rate applies to all salary components above CHF 148'200 per year (unlimited upwards).

### 6.4 **SUVA NBUV**

Employees are insured with Suva Linth for both occupational and non-occupational accidents. The deduction for occupational accident insurance is paid by the employer, whereas the deduction for the non-occupational accident insurance is paid by the employee. The insurance benefit is 80% of the average earnings for a benefit period of 3 to max. 720 days. The waiting period is 2 days. The insurance cover expires 30 days after the last working day.

### 6.5 **Sickness daily allowance**

Employees are insured with CSS insurance for daily sickness benefits. The insurance benefit is 80% of the average earnings for a benefit period of 4 to max. 720 days. The waiting period is 3 days or according to the CBA. Insurance cover expires 30 days after the last working day.

### 6.6 **Pension fund**

The Pension Fund reflects the 2nd pillar and pursues the goal of individual saving. You are obliged to contribute if you meet the following **admission requirements**:

- Indefinite employment or
- temporary employment longer than 13 weeks
- if you are subject to a CBA, if you have dependent children
- with monthly salary: if the total annual salary (gross) exceeds CHF 21'1350.

The pension fund contributions are settled with the PK Pro in Schwyz or according to an individual contract. Factsheet of the **Pension Fund Pro Kader**, Factsheet **Pension Fund Pro Basic**

### 6.7 **FAR/Enforcement fee**

FAR are deductions for flexible retirement and are accrued in the primary construction industry. Enforcement fees incur for all employees who are subjected to a generally binding CBA.

## 7 **AHV net wage**

This amount corresponds to the gross wage excluding all employee social costs (point 6).

## 8 **Withholding tax**

Withholding tax is a tax which is not paid individually by the taxpayer, but is collected directly by the employer when the net salary is executed and transferred directly to the tax office.

The withholding tax is calculated differently depending on canton, marital status, religious denomination and number of children. For this purpose, everyone receives a withholding tax tariff code. The withholding tax rate can vary per month. You can consult the respective tariff code of your residential cantone (for cross-border commuters cantone Schwyz, with PayrollPlus Smart the employers cantone) online anytime.

You can find further information on withholding taxes as well as the tax calculator [here](#).

## 9 **Expenses**

Here, lump-sum expenses (5% of the gross wage) and expenses that have already been calculated in your gross wage are indicated. These expenses are not subjected to social security contributions.

## 10 **Lunch / daily expenses**

Lunch and daily expenses are indicated here in accordance with your CBA.

## **11 Effective expenses**

In order for the effective expenses to be paid out, the signed expense report and all original receipts need to be reported. The PayrollPlus expense regulations must be adhered to. See [FAQ](#).

## **12 Family allowance**

A monthly allowance of CHF 220 (cantone Schwyz) is paid for children up to their 16th birthday. For children within 1st education there is a monthly allowance of 270 francs, from the age of 16 until the end of their education, but the latest until their 25th birthday. You can find further information [here](#).

## **13 Suva / KTG payment**

The daily allowance paid by Suva or CSS insurance is shown here.

## **14 - Overtime credit**

In case of overtime, the number of hours exceeding the weekly working time allowance is deducted and credited directly to the overtime account under point 2.

## **15 + Overtime payment**

The payment of overtime in the event of compensation is shown here.

## **16 + Advance payment**

The amount of a salary advance is shown here.

## **17 - Advance payment**

Here a given advance is deducted.

## **18 - Miscellaneous**

This line item is used for various deductions, eg. third-party bank charges, to be deducted from the salary.

*If you have any further question regarding your salary statement, you can contact us at any time by phone or e-mail.*

### **PayrollPlus AG**

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