payroll+

Mr.
Sample Sample
Samplestreet 1
4001 Basel

Deployment with: Mr. Sample

Sample Salary Statement

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

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

Withholding of holiday compensation as per CBA (5.1)	CHF	619.42
Payment of holiday compensation (5.2)	CHF	
Gross wage total	**CHF**	**8'396.58**

AHV IV EO (6.1)	5.300%	442.92
ALV 1.10% up to 12'350.- Ø per year (6.2)	1.100%	9 2.36
ALV 0.5 % (6.3)	0.500%	0.00
SUVA NBUV up to 12'350.00 Ø per year (6.4)	0.650%	54.77
Sickness daily allowance (6.5)	1.600%	134.35
Pension fund (6.6)	242.90	
FAR / Enforcement fee (6.7) % /	0.700%	58.78

AHV net wage (7)			7370.70
Withholding tax ZH (8)			0.00
Expenses (9)	0.00	+ 0.00	0.00
Lunch / daily expenses (10)		x	
Effective expenses (11)			
Family allowance (12)			
Suva / KTG payment (13)			
- Overtime credit (14)			
+ Overtime payment (15)			
+ Advance payment (16)			
- Advance payment (17)			
- Miscellaneous (18)			

Payment	**CHF**	**7370.70**

Payment has been sent to account:

PayrollPlus AG / Churerstr. 156 / 8808 Pfäffikon / Tel. 055 416 50 50 / www.payrollplus.ch / info@payrollplus.ch

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Salary statement guide – PayrollPlus AG

Your salary statement explained – item by item.

The numbers in this guide correspond to the marked items on your salary statement, so you can quickly find the explanation for each line.

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 6 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 subject 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 (point 19).

3.2 Holiday compensation

According to point 1, holiday compensation must be withheld. If the employing company is subject to a CBA, the holiday compensation as per CBA applies. 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 paid in addition to your gross wage are indicated. 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 at the 100% rate.

4.2 Overtime 125%

Hours exceeding the maximum working time according to the CBA or ArG (Labour Act) must be compensated with free time of equal duration or 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.

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 5.3% 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 subject 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 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, if an average of 8 hours per week is worked. 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 Swica 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 on 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 21’510.

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 are incurred for all employees who are subject 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 paid 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 canton of residence (for cross-border commuters canton Schwyz, with PayrollPlus Smart the employer’s canton) online at any time.

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 subject 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 submitted. The PayrollPlus expense regulations must be adhered to. See FAQ.

12 Family allowance

A monthly allowance of CHF 220 (canton Schwyz) is paid for children up to their 16th birthday. For children in education there is a monthly allowance of CHF 270, from the age of 16 until the end of their education, but at the latest until their 25th birthday. You can find further information here.

13 Suva / KTG payment

The daily allowance paid by Suva or Swica is shown here.

14 - Overtime credit

In case of overtime, the number of hours exceeding the weekly working time 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, e.g. third-party bank charges, to be deducted from the salary.

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

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