Grenzbeträge 01.01.1985 bis 31.12.2027

BERAG

AHV / IV			BVG									SIFO BVG			UVG	3. Säule	
	Minimale Alters- / Invaliden-rente	Maximale Alters- / Invaliden-rente	Maximal anrechen-barer Lohn	Mindest-jahres-lohn	Koor-dinations-abzug	Minimal versicherter Lohn	Maximal versicherter Lohn	Maximal versicher-barer Lohn	Mindest-zinssatz	Obergrenze techn. Zinssatz am 31.12.[1] (PT|GT)	Technischer Referenz-zinssatz am 31.12.[1]	Maximaler Grenzlohn	Beitrag Zuschüsse	Beitrag Insolvenz	Maximal versicherter Lohn	maximal erlaubter Steuerabzug (mit 2. Säule)	maximal erlaubter Steuerabzug (ohne 2. Säule)
2027	**15'360**	**30'720**	**92'160**	**23'040**	**26'880**	**3'840**	**65'280**	**921'600**	**2.00%**	**-**	**-**	**138'240**	**0.11%**	**0.002%**	**148'200**	**7'373**	**36'864**
2026	15'120	30'240	90'720	22'680	26'460	3'780	64'260	907'200	1.25%	2.56 | 2.86	-	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

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	Minimale Alters- / Invaliden-rente	Maximale Alters- / Invaliden-rente	Maximal anrechen-barer Lohn	Mindest-jahres-lohn	Koor-dinations-abzug	Minimal versicherter Lohn	Maximal versicherter Lohn	Maximal versicher-barer Lohn	Mindest-zinssatz	Obergrenze techn. Zinssatz am 31.12.[1] (PT|GT)	Technischer Referenz-zinssatz am 31.12.[1]	Maximaler Grenzlohn	Beitrag Zuschüsse	Beitrag Insolvenz	Maximal versicherter Lohn	maximal erlaubter Steuerabzug (mit 2. Säule)	maximal erlaubter Steuerabzug (ohne 2. Säule)
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
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