

Guideline for salary declaration OASI 2021

Please note: Our salary declaration documents are only provided in German, French or Italian.
This document will help you report the salaries paid in 2021 using the german documents.

Procedure

	ELM (Swissdec)		PROMEA connect		By post
<input type="checkbox"/>	Initiate notification in the payroll programme	<input type="checkbox"/>	Fill in pay statement	<input type="checkbox"/>	Fill in pay statement
	↓		↓		↓
<input type="checkbox"/>	Fill in the form "Absenztenschädigungen" (paid absences)*	<input type="checkbox"/>	Fill in the form "Absenztenschädigungen" (paid absences)*	<input type="checkbox"/>	Fill in the form "Absenztenschädigungen" (paid absences)*
	↓		↓		↓
<input type="checkbox"/>	Check or enter occupational benefits scheme	<input type="checkbox"/>	Check or enter occupational benefits scheme	<input type="checkbox"/>	Fill in the form "Aufteilung der FAK-Lohnsummen pro Kanton" (Allocation of the Family Allowances Office payrolls per canton)**
	↓		↓		↓
<input type="checkbox"/>	Online transmission	<input type="checkbox"/>	Online transmission	<input type="checkbox"/>	Transfer total sums to the main form "Abrechnung 2021" (Settlement Account 2021)
				<input type="checkbox"/>	↓
				<input type="checkbox"/>	Check or enter occupational benefits scheme
					↓
				<input type="checkbox"/>	Place / date, stamp and signature, also state name of contact person and send to PROMEA

* only members of the association AM Suisse

** only if the contributions for the Family Allowances Office are accounted for via the main number

Important information

Closing date for submission

no later than **27th January 2022**

Arrears interest

Failure to meet the closing date for submissions will result in arrears interest becoming due in accordance with Art. 41^{bis} Clause 1 d OASIO with retrospective effect from 1st January 2022.

Incomplete forms:

Unfortunately, we will have to return any unsigned or illegible pay statements to you for correction.

Members without any salaries liable to OASI must also submit the settlement statement whilst they continue to be recorded in the Commercial Register. In this case, the signature, dated and marked "No personnel liable to OASI", will suffice.

Only those salaries actually paid in the year 2021 have to be declared. All supplements from previous years must be notified to us separately.

Accident and daily sickness allowances as well as maternity insurance Geneva are not liable for contributions.

Form Lohnbescheinigung (pay statement)

Enter the names of all employees.

Delete those who were no longer employed in the year 2021.

The names of the employees who have already been notified to us are listed on the pay statement. You must add the names of all missing employees as well as auxiliary staff and delete those who were no longer employed in the year 2021. Please note that the correct insurance number, exact date of birth and gender must be stated.

Versichertennummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	
		tt.mm.jj	F/M	vom	bis		ALV 1	ALV 2
1	2a	2b	2c	3	4	5	6	7
756.3346.6212.15	ENGEL, SABRINA	25.05.68	F	01.01.	31.12.	91 000	91 000	0
756.6718.4510.12	KLEINER, MAX (Austritt 30.09.21)	13.04.94	M	01.01.	30.09.	45 000	45 000	0
756.2526.7121.85	ZAHND, PAUL (Austritt 31.12.20)	21.05.69	M	01.01.	31.12.	0	0	0
756.1133.2847.75	CHRISTEN, PETRA	14.10.79	F	01.09.	31.12.	22 000	22 000	0

Only salary amounts liable for contributions and the length of employment have to be entered.

We have listed the most frequent types of salary for you here:

Liabe for contributions	Not liable for contributions
<ul style="list-style-type: none"> Hourly, daily, weekly and monthly salaries, piece-work and bonus-related pay, overtime and night work 	<ul style="list-style-type: none"> Statutory family allowances
<ul style="list-style-type: none"> Gratuities, bonus, 13th month's salary 	<ul style="list-style-type: none"> Insurance benefits in the event of accident, sickness or invalidity
<ul style="list-style-type: none"> Personal use of company vehicles 	<ul style="list-style-type: none"> Military pay, salary paid to persons performing civil protection duties, allowances for persons performing civil protection duties
<ul style="list-style-type: none"> Regular payments in kind such as meals and accommodation 	<ul style="list-style-type: none"> Salary-type payments in public fire departments up to CHF 5,000
<ul style="list-style-type: none"> Commissions 	<ul style="list-style-type: none"> Minor gifts, engagement and wedding gifts up to a limit of CHF 500 / per annum
<ul style="list-style-type: none"> Daily allowances from invalidity insurance, loss of earnings compensation incl. maternity allowance, military insurance as well as unemployment insurance 	<ul style="list-style-type: none"> Bonus payments up to a limit of CHF 500 for passing vocational examinations
<ul style="list-style-type: none"> Holiday pay and pay for public holidays 	<ul style="list-style-type: none"> Company anniversary; no earlier than 25 years after incorporation, subsequently at intervals of 25 years
<ul style="list-style-type: none"> Payments by the employer for the normal travel expenses for journeys to and from work, as well as for the usual catering for the employees. 	<ul style="list-style-type: none"> Contributions for education and further training (Must be associated with the occupational activity)
	<ul style="list-style-type: none"> Donations on the death of family members of employees or to their survivors

Please only enter on the pay statement those salaries which were also actually paid out in the year 2021. **Negative payrolls** for 2021, i.e. any notifications of corrections or **additional income from previous years** must always be notified to us separately as an **addendum (Lohnnachtrag)**. In this context please also inform us of the implementation date.

Examples

Salary above CHF 148,200 → e.g. a salary of CHF 152,000

UI 1 / UI 2 - Limit :

If the annual salary exceeds CHF 148,200, only the difference needs to be stated for the UI 2.

Gross salary
less max. UI 1 salary amount
= UI 2 salary amount

CHF 152,000
CHF 148,200
CHF 3,800

Versichertennummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	
		tt.mm.jj	F/M	vom	bis		ALV 1	ALV 2
1	2a	2b	2c	3	4	5	6	7
756.4528.3245.81	MASONI, CLAUDIO	10.11.61	M	01.01.	31.12.	152 000	148 200	3 800

Retirement e.g. with effect from 01.07.

Pension recipient:

Liable for OASI but not UI.
The statutory tax-free allowance of CHF 1,400 / per month or CHF 16,800 / per annum must first be deducted.

Gross salary before retirement 01.01.-30.06.

CHF 38,400

Gross salary after retirement 01.07.-31.12.
Less tax-free allowance for pension recipient
6 x CHF 1,400

CHF 38,400

Salary liable for contributions as a pension recipient

CHF -8,400
CHF 30,000

Versichertennummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	
		tt.mm.jj	F/M	vom	bis		ALV 1	ALV 2
756.2811.1547.14	GRUBER, URS (Pensionierung)	12.06.56	M	01.01.	30.06.	38 400	38 400	0
756.2811.1547.14	GRUBER, URS (Rentner ab 01.07.)	12.06.56	M	01.07.	31.12.	30 000	0	0

Trainee

Persons under the age of 18:

Not yet liable for OASI and UI.
Liability for contributions for trainees commences with effect from 1st January after reaching the age of 18.

Alain Kuster reached the age of 18 this year.
Lea Gut reached the age of 17 this year.

Versichertennummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	
		tt.mm.jj	F/M	vom	bis		ALV 1	ALV 2
756.3364.9106.61	KUSTER, ALAIN (Lernender)	11.09.03	M	01.01.	31.12.	19 500	19 500	0
756.1213.2881.21	GUT, LEA (Lernende)	04.05.04	M	01.08.	31.12.	0	0	0

Sickness / accident → e.g. 100% absent from 15.11. due to accident

Sickness and accident daily allowances are not liable for contributions.

Gross salary for full year
Less AIA daily allowances received
= Salary liable for contributions

CHF 85,000
CHF -7,845
CHF 77,155

Versichertennummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	
		tt.mm.jj	F/M	vom	bis		ALV 1	ALV 2
756.5638.4286.25	ROTH, TOM (ab 15.11. 100 % Unfall)	22.04.68	M	01.01.	31.12.	77 155	77 155	0

Transfer to the main form "Abrechnung 2021" (Settlement Account 2021)

The final total of the OASI payroll (Field 1), the UI 1 payroll (Field 2) and the UI 2 payroll (Field 3) are transferred to the main form "Abrechnung 2021" (Settlement Account 2021).

Versichertennummer 1	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht) 2a	tt.mm.jj 2b	F/M 2c	Beschäftigungsdauer (tt.mm.) vom bis		AHV-Lohn (ohne Rappen) 5	ALV-Lohn (ohne Rappen)	
				3	4		ALV 1 6	ALV 2 7
756.3346.6212.15	ENGEL, SABRINA	25.05.68	F	01.01.	31.12.	91 000	91 000	0
756.6718.4510.12	KLEINER, MAX (Austritt 30.09.21)	13.04.94	M	01.01.	30.09.	45 000	45 000	0
756.2526.7121.85	ZAHND, PAUL (Austritt 31.12.20)	21.05.69	M	01.01.	31.12.	0	0	0
756.4528.3245.81	MASONI, CLAUDIO	10.11.61	M	01.01.	31.12.	152 000	148 200	3 800
756.2811.1547.14	GRUBER, URS (Pensionierung)	12.06.56	M	01.01.	30.06.	38 400	38 400	0
756.2811.1547.14	GRUBER, URS (Rentner ab 01.07.)	12.06.56	M	01.07.	31.12.	30 000	0	0
756.1133.2847.75	CHARISTEN, PETRA	14.10.79	F	01.09.	31.12.	22 000	22 000	0

Page total

378,400	344,600	3,800
---------	---------	-------

Final total

378,400	344,600	3,800
1	2	3

Form Aufteilung der FAK-Lohnsummen pro Kanton (Allocation of the Family Allowances Office payrolls per canton)

If you only account for the FAO contributions in multiple cantons with one member number you must specify the individual payrolls per canton on the detailed list.

Kanton	Lohnsumme
Aargau	
Baselstadt	
Bern	
Fribourg	
Genf	
....	

Form “Absenzentschädigungen” (paid absences) (only for AM Suisse members)

Members of the association AM Suisse can claim compensation for certain absences. Absences which qualify for allowances are listed below on the form “Absenzentschädigungen” (paid absences).

Important:

- Please state the reason for the absence for each employee and pay attention to the limit to the number of days per reason for absence. We are unfortunately unable to accept settlement of the paid absences on a flat-rate basis.
- The total for paid absences is limited to CHF 568 per day.
- Loss of earnings during periods of sickness, maternity, accident or military service do not have to be listed here.

New: As of 1 January 2021, men will receive paternity allowance in accordance with the compensation for loss of earnings act (Erwerbsersatzgesetz, EOG) when a child is born. Therefore, instead of the previous five days off, your employees will now receive 100% of their salary for the entire duration of the paternity allowance.

Formula for calculating the amount of the paid absence

The daily rate for the employee concerned must first be determined:

For hourly-based pay:	Hourly rate x 8.0 hours = daily allowance	
	Annual salary amount (max. CHF 148,200)	
For monthly-based salary:	$\frac{\text{Annual salary amount (max. CHF 148,200)}}{2,086} \times 8.0 = \text{daily allowance}$	

The daily rate, multiplied by the number of days' absence, gives the total loss of earnings in CHF.

Examples

Hans Muster, works on a hourly-paid basis → Death in same household

Daily allowance	CHF 30	x 8.0 hours	=	CHF 240	
Total loss of earnings CHF	3 Days	x CHF 240	=	CHF 720	

	Name und Vorname des Bezügers	Anzahl Tage	Tages-Ansatz CHF	Lohnausfall Total CHF	Grund Nr. *
	Surname & name of the employee	No of days	daily rate	total loss of earnings in CH	reason for the absence
1	Muster, Hans	3	240.00	720.00	5

Tanja Meier, works on a monthly-paid basis → wedding

Daily allowance =	$\frac{\text{CHF 65,000 (CHF 5,000 x 13)}}{2,086}$	x 8.0 hours	=	CHF 249.28
-------------------	------------------------------------------------------	-------------	---	-------------------

Total loss of earnings in CHF: 3 days x CHF 249.30 (rounded up the nearest 5 Rappen) = **CHF 747.90**

	Name und Vorname des Bezügers	Anzahl Tage	Tages-Ansatz CHF	Lohnausfall Total CHF	Grund Nr. *
2	Meier, Tanja	3	249.30	747.90	1

Transfer the total amount of paid absences to the main form “Abrechnung 2021”
(Settlement Account 2021)

	Name und Vorname des Bezügers	Anzahl Tage	Tages-Ansatz CHF	Lohnausfall Total CHF	Grund Nr. *
1	Muster, Hans	3	240.00	720.00	5
2	Meier, Tanja	3	249.30	747.90	1
3					

Übertrag auf Abrechnung (Feld Nr. 6)	Total CHF	1 467.90	
		6	

Form Abrechnung 2021 (Settlement Account 2021)

Lohnsummen 2021			
Lohnsumme AHV/IV/EO (exkl. Taggelder UVG-KVG/Freibetrag für Altersrentner, gemäss Lohnbescheinigung Spalte 5)	1	378 400	1
Lohnsumme Arbeitslosenversicherung (ALV) ALV 1	2	344 600	2
(gemäss Lohnbescheinigung Spalte 6 und 7) ALV 2	3	3 800	3
Lohnsumme Familienausgleichskasse (FAK) (gemäss Aufstellung auf der Rückseite, pro Kanton Lohnsumme angeben)		378 400	4
Lohnsumme Mutterschaftsversicherung Genf (MSV GE) (nur für Arbeitnehmende, welche im Kanton Genf beschäftigt waren)			5
Absenzzuschläge (gemäss Aufstellung)	6	1 467.90	6
Anzahl Mitarbeitende im Kanton GE per 31.12.2019 (nur für Arbeitnehmende, welche im Kanton Genf beschäftigt waren)			7

What is to be entered in which field?

Field Nr. 1 Lohnsumme AHV/IV/EO

Enter the total of the OASI payroll in accordance with field no. 1 of the pay statement (see page 4).

Field Nr. 2 Lohnsumme Arbeitslosenversicherung (ALV) – ALV1

Enter the total of the UI 1 - payroll in accordance with field no. 2 of the pay statement (see page 4).

Field Nr. 3 Lohnsumme Arbeitslosenversicherung (ALV) – ALV2

Enter the total of the UI 2 - payroll in accordance with field no. 3 of the pay statement (see page 4).

Field Nr. 4 Lohnsumme Familienausgleichskasse (FAK)

Enter here the total of the FAO payroll. The FAO payroll corresponds to the Total of the OASI payroll in accordance with field no. 1 of the pay statement.

If you account for the FAO-contributions in several cantons via a single member number, you do not have to fill in this field. In this case, you leave this field empty but have to complete the form "Aufteilung der FAK-Lohnsummen pro Kanton" (Allocation of the FAO payrolls per canton).

Feld Nr. 5 Lohnsumme Mutterschaftsversicherung Genf (MSV GE)

Enter the total of the OASI payroll of the companies or branches based in Geneva.

Feld Nr. 6 Absenzzuschläge (nur für Mitglieder von AM Suisse)

Enter the total of loss of earnings in accordance with the form "Absenzzuschläge" (paid absences).

Feld Nr. 7 Anzahl Mitarbeitende im Kanton GE per 31.12.2019

In order to finance the Cantonal Vocational Training Fund, the canton levies a fee of CHF 31 per employee. In order to calculate this cantonal levy we therefore need the total number of employees who were working for you in the canton of Geneva as at 31st December **2019**.

Note:

[Lohnsumme der Krankenkasse Schweiz. Metallbaufirmen KSM](#)

You will receive the corresponding declaration direct from the KSM.

War das gesamte BVG-pflichtige Personal einer Vorsorgeeinrichtung angeschlossen?

Die Ausgleichskassen sind verpflichtet, diese Kontrolle jährlich durchzuführen. Bitte korrigieren Sie falls nötig die vorgedruckten Informationen.

☐ **JA :**

Name und Ort der Vorsorgeeinrichtung

Police-Nr.

☐ **NEIN,** weil (Mehrfachnennung möglich):

- ☐ kein BVG-pflichtiges Personal beschäftigt wurde;
- ☐ die einzelnen Löhne die **Eintrittsschwelle BVG** von CHF 21 330 pro Jahr nicht überstiegen;
- ☐ auf max. 3 Monate **befristete** Arbeitsverträge bestanden;
- ☐ die Arbeitnehmenden nur **nebenberuflich** tätig waren;
- ☐ die Arbeitnehmenden im Sinn der IV zu mindestens 70 % **invalid** waren;
- ☐ andere Gründe: _____

OPA registration monitoring

State here whether you employed personnel liable for OPA contributions in 2021.

Any person who exceeds the OPA income threshold of CHF 21,510 is liable for OPA contributions.

If we already have details about the occupational benefits scheme on our files, you will find them written here. Please correct the information if it is no longer up to date. If no occupational benefits scheme is registered, please fill in the missing information (Name and location of the occupational benefits scheme and policy number).

If you are not affiliated to any occupational benefit scheme, please indicate the reasons on the right-hand side.

Wo ist Ihr Personal gegen Unfall versichert?

Bitte prüfen bzw. ergänzen Sie Ihre aktuelle UVG-Versicherung:

Name und Ort

Police-Nr.

Accident insurance

State here where your staff are insured against accidents.

If we already have details about your accident insurance on our files, you will find them written here. Please correct the information if it is no longer up to date. If no accident insurance is registered, please fill in the missing information (Name and location of your insurance company, policy number).

In PROMEA connect we ask you to notify us if there has been a change in your accident insurance.

Contact

Do you need support or do you have further questions?

We will be happy to support you.

PROMEA Social Insurances

Ifangstrasse 8, P O Box, 8952 Schlieren
Tel. 044 738 53 53, Fax 044 738 53 73
info@promea.ch www.promea.ch