

Guideline for salary declaration OASI 2025

Please note: Our salary declaration documents are only provided in German, French or Italian.
 This document will help you report the salaries paid in 2025 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 «Absenzenentschädigungen» (paid absences)* ↓	<input type="checkbox"/>	Fill in the form «Absenzenentschädigungen» (paid absences)* ↓	<input type="checkbox"/>	Fill in the form «Absenzenentschädigungen» (paid absences)* ↓
<input type="checkbox"/>	Check or enter occupational benefits scheme and accident insurance ↓	<input type="checkbox"/>	Check or enter occupational benefits scheme and accident insurance ↓	<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 2025» (Settlement Account 2025) ↓
				<input type="checkbox"/>	Check or enter occupational benefits scheme and accident insurance ↓
				<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 2026**

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 2026.

Incomplete forms:

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

Members without any personnel 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 2025 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 2025.

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 2025. Please note that the correct insurance number, exact date of birth and gender must be stated.

AHV-Nummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	Verzicht Freibetrag
		tt.mm.jj	F/M	vom	bis			
1	2a	2b	2c	3	4	5	6	Ja / Nein
756.3346.6212.15	ENGEL, SABRINA	25.05.68	F	01.01.	31.12.	91,000	91,000	
756.6718.4510.12	KLEINER, MAX (Austritt 30.09.25)	13.04.94	M	01.01.	30.09.	45,000	45,000	
756.2526.7121.85	ZAHND, PAUL (Austritt 31.12.24)	21.05.69	M	01.01.	31.12.	0	0	
756.1133.2847.75	CHRISTEN, PETRA	14.10.80	F	01.09.	31.12.	22,000	22,000	

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

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

Liable 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 2025. **Negative payrolls** for 2025, 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

Unemployment Insurance (UI) Limit:

Since 1 January 2023, no contribution to unemployment insurance (UI) is due on income over CHF 148,200. If the annual salary exceeds the amount of CHF 148,200, only the maximum amount of CHF 148,200 must be entered in the field «ALV-Lohn» (UI salary).

gross salary
max. UI salary amount

CHF 152,000
CHF 148,200

No contribution to unemployment insurance is due on the difference (CHF 3,800 in the example).

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

Retirement e.g. with effect from 01.07. / Waiver of statutory exemption (yes or no)

Pension recipient:

Liable for OASI but not UI.
The statutory exemption of CHF 1,400 / per month or CHF 16 800 / per annum can be deducted.

gross salary before retirement 01.01. - 30.06.

CHF 38,400

gross salary after retirement 01.07. - 31.12.
less statutory exemption for pension recipient
6 x CHF 1,400 salary liable for contributions
as a pension recipient

CHF 38,400

CHF -8,400
CHF 30,000

gross salary as a pension recipient **with waiver of exemption**** = salary liable for contributions

CHF 12,000
CHF 12,000

AHV-Nummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	Verzichtet Freibetrag
		tt.mm.jj	F/M	vom	bis			
1	2a	2b	2c	3	4	5	6	Ja / Nein
756.2811.1547.14	GRUBER, URS (Pensionierung)	12.06.60	M	01.01.	30.06.	38,400	38,400	
756.2811.1547.14	GRUBER, URS (Rentner ab 01.07.)	12.06.60	M	01.07.	31.12.	30,000	0	Nein
756.4820.3852.11	BRUNO, LUCA (Rentner)	07.03.59	M	01.01.	31.12.	12,000	0	**Ja

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.

AHV-Nummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	Verzichtet Freibetrag
		tt.mm.jj	F/M	vom	bis			
1	2a	2b	2c	3	4	5	6	Ja / Nein
756.3364.9106.61	KUSTER, ALAIN (Lernender)	11.09.07	M	01.01.	31.12.	19,500	19,500	
756.1213.2881.21	GUT, LEA (Lernende)	04.05.08	M	01.08.	31.12.	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

AHV-Nummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)			Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	Verzichtet Freibetrag
		tt.mm.jj	F/M	vom	bis			
1	2a	2b	2c	3	4	5	6	Ja / Nein
756.5638.4286.25	ROTH, TOM (ab 15.11. 100 % Unfall)	22.04.68	M	01.01.	31.12.	77'155	77'155	

Transfer to the main form *Abrechnung 2025* (Settlement Account 2025)

Both the final totals of the OASI payroll (field 1) and the UI payroll (field 2) are transferred to the main form *Abrechnung 2025* (Settlement Account 2025).

AHV-Nummer	Versichertenangaben (Name, Vorname / Geburtsdatum / Geschlecht)	tt.mm.jj	F/M	Beschäftigungsdauer (tt.mm.)		AHV-Lohn (ohne Rappen)	ALV-Lohn (ohne Rappen)	Verzicht Freibetrag
1	2a	2b	2c	vom	bis	5	6	Ja / Nein
756.3346.6212.15	ENGEL, SABRINA	25.05.68	F	01.01.	31.12.	91,000	91,000	
756.6718.4510.12	KLEINER, MAX (Austritt 30.09.25)	13.04.94	M	01.01.	30.09.	45,000	45,000	
756.2526.7121.85	ZAHND, PAUL (Austritt 31.12.24)	21.05.69	M	01.01.	31.12.	0	0	
756.4528.3245.81	MASONI, CLAUDIO	10.11.61	M	01.01.	31.12.	152,000	148,200	
756.2811.1547.14	GRUBER, URS (Pensionierung)	12.06.60	M	01.01.	30.06.	38,400	38,400	
756.2811.1547.14	GRUBER, URS (Rentner ab 01.07.)	12.06.60	M	01.07.	31.12.	30,000	0	Nein
756.1213.2881.21	BRUNO, LUCA (Rentner)	07.03.59	M	01.01.	31.12.	12,000	0	Ja
756.1133.2547.75	CARISTEN, PETRA	14.10.80	F	01.09.	31.12.	22,000	22,000	

Seitentotal

390,400

344,600

Schlusstotal

390,400

344,600

1

2

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 main number you must specify the individual payrolls per canton on the detailed list.

Kanton	Lohnsumme
Aargau	
Baselstadt	
Bern	
Fribourg	
Genf	
....	

Form Absenzenentschädigungen (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 *Absenzenentschädigungen* (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.
- Not listed here are absences due to illness or accident and loss of earnings compensated by the Income Compensation Ordinance (EO) (military service including recruitment, maternity and paternity, adoption, caring for children with serious health problems, etc.).

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

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

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 240.00**

Total loss of earnings 3 days x CHF 240.00 = **CHF 720.00**

	Name und Vorname des Bezügers Surname & name of the employee	Anzahl Tage No of days	Tages-Ansatz CHF daily rate	Lohnausfall Total CHF total loss of earnings in CH	Grund Nr. * reason for the absence
1	Muster, Hans	3	240.00	720.00	4

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

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

Total loss of earnings = 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 2025*
(Settlement Account 2025)

	Name und Vorname des Bezügers	Anzahl Tage	Tages-Ansatz CHF	Lohnausfall Total CHF	Grund Nr. *
1	Muster, Hans	3	240.00	720.00	4
2	Meier, Tanja	3	249.30	747.90	1
3					

Übertrag auf Abrechnung (Feld Nr. 5)	Total CHF	1,467.90	
		5	

Form Abrechnung 2025 (Settlement Account 2025)

Lohnsummen 2025			
Lohnsumme AHV/IV/EO (exkl. Taggelder UVG-KVG/Freibetrag für Altersrentner, gemäss Lohnbescheinigung Spalte 5)	1	390,400	1
Lohnsumme Arbeitslosenversicherung (ALV)	2	344,600	2
Lohnsumme Familienausgleichskasse (FAK) (gemäss Aufstellung auf der Rückseite, pro Kanton Lohnsumme angeben)	3	siehe Rückseite	3
Lohnsumme Mutterschaftsversicherung Genf (MSV GE) (nur für Arbeitnehmende, welche im Kanton Genf beschäftigt waren)	4		4
Absenzenentschädigungen (gemäss Aufstellungen)	5	1,467.90	5

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)

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

Field Nr. 3 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 main 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).

Field Nr. 4 Lohnsumme Mutterschaftsversicherung Genf (MSV GE)

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

Field Nr. 5 Absenzenentschädigungen (nur für Mitglieder von AM Suisse)

Enter the total of loss of earnings in accordance with field no. 5 on the form *Absenzenentschädigungen* (paid absences).

Note: Lohnsumme der Krankenkasse Schweiz. Metallbaufirmen KSM

You will receive the corresponding declaration direct from the KSM.

OPA registration monitoring

State here whether you employed personnel liable for OPA contributions in 2025. Any person who exceeds the OPA income threshold of CHF 22,680 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.

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:**

PROMEA Pensionskasse, 8048 Zürich

Name und Ort der Vorsorgeeinrichtung

3.76220.00

Police-Nr.

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

- ☐ kein BVG-pflichtiges Personal beschäftigt wurde;
- ☐ die einzelnen Löhne die Eintrittsschwelle BVG von CHF 22'680 pro Jahr nicht überstiegen;
- ☐ auf max. 3 Monate befristete Arbeitsverträge bestanden;
- ☐ die Arbeitnehmenden nur **nebenberuflich** tätig waren;
- ☐ die Arbeitnehmenden im Sinne der IV zu mindestens 70 % **invalid** waren;
- ☐ andere Gründe: _____

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.

Wo ist Ihr Personal gegen Unfall versichert?

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

Name und Ort

Police-Nr.

Contact

Do you need support or do you have further questions?
We will be happy to support you.

PROMEA social insurances

Baslerstrasse 60, 8048 Zurich

Tel. 044 738 53 22, beitraege@promea.ch

www.promea.ch