Information concerning your 2017 salary statement

Dear Sir/Madam,

We are pleased to send you, as every year, the most useful data for your general information and to facilitate your understanding of your salary statement. For the sake of economy and efficiency, you are receiving this information by email. Therefore, as of last year, you no longer receive your salary statement by post, but you can print it out from your workstation via HR ONLINE:


This also gives you the possibility of printing out your salary certificate for the tax authorities and monthly notifications for the payment of family allowances.

2017 salaries

- The New Salary System (NSS) and cost-of-living adjustment

The ETH Board (CEPF) has decided, as in previous years, to allocate 1.2% of the payroll to NSS employees. This percentage will continue to be allocated for recognition of work experience, salary adjustment, and special salary increases and bonuses related to performance. According to the ETH Board President’s message to personnel of 16 November 2016, the financial environment does not permit a general real increase of nominal salaries. The cost-cutting programme decided by the Confederation also affects the ETH Domain. Neither will there be any adjustment for a cost-of-living increase, since the latter was negative for 2016 (-0.4%) according to the Federal Statistical Office.

Information and explanatory tables regarding the New Salary System can be found on the Human Resources website: http://rh.epfl.ch/NSS including the Horizon software allowing you to display your salary positioning on the NSS salary curves.

- Non-NSS personnel categories

The EPFL Direction has decided to maintain the basic flat-rate salaries on hiring for 2017.

The basic flat-rate salaries for those whose employment commences in 2017 are thus CHF 51,100.- for Doctoral Assistants and CHF 81,400.- for Postdoctoral Researchers as of 1.1.2017. By analogy with non-NSS salaries according to Article 28 of the OPers-EPF stipulating that NSS salary adjustments are made “within the limits of available resources”, owing to the uncertain budgetary situation for the ETH Domain, the EPFL Direction has decided to maintain the increments at CHF 1,000.- and CHF 1,500.- respectively. These incorporate recognition of work experience and, if applicable, the cost-of-living adjustment and/or real salary increase. This measure applies to the whole of both categories - those whose employment commenced prior to 2017 and those whose employment commenced in 2017.

For all other personnel not included in the NSS and with fixed-term contracts, and depending on their category and date of commencement of employment, the situation remains identical to last year.
Family allowances

Family allowances remain unchanged in relation to 2016:

- CHF 4,435.- for the first child,
- CHF 2,864.- for additional children under 16,
- CHF 3,237.- for additional children over 16.

Since the coming into force of the Loi fédérale sur les allocations familiales on 1.1.2009, the employees concerned receive a cantonal allowance (VD, NE, AG, BS, GE, VS and FR). When the amount of the cantonal allowance is lower than the above-mentioned amounts, EPFL grants an additional allocation corresponding to the difference.

13th month salary

The 13th month salary, calculated excluding family or other allowances, is paid in November (11 twelfths) and December (remaining twelfth). If employment is terminated during the year, the amount of the 13th salary paid is proportional to the number of months worked during that year.

Old-age pension (Assurance vieillesse et survivants - AVS)

As of 1.1.2016, the deduction is 5.125% of the gross monthly salary (after deduction of family allowances not subject to contribution). Just as a reminder, the reduction was 5.15% between 2011 and 2015.

Unemployment insurance (Assurance chômage - AC)

As of 1.1.2011, deductions correspond to 1.1% of the gross monthly salary (excluding family allowances) for gross monthly salaries of up to CHF 12,350.- (CHF 148,200.- per year). For the portion of the annual salary exceeding CHF 148,200.-, or CHF 12,350.- per month, a contribution of 0.5% is applied. Just as a reminder, the increase of the salary limit (from CHF 126,000 in 2015 to CHF 148,200 in 2016) taken into account for the AC contribution is due to the increase of the maximum salary insured in obligatory accident insurance determined by the Federal Council as of 1.1.2016.

Accident insurance (SUVA)

The monthly employee deduction for the coverage of non-professional accidents is 0.5133% as of 1.1.2017 (just as a reminder: 0.4933% in 2016, 0.5267% from 2010 to 2015). It is applied to the gross monthly salary (after deduction of family allowances) up to a maximum of CHF 12,350.- (monthly contributions are therefore limited to a maximum of CHF 63.40). This corresponds to two thirds of the premium. The employer pays the remaining third of the non-professional accident insurance premium.

The professional accident premiums are paid by the employer.

Cantonal supplementary benefits insurance for families (Assurance prestations complémentaires pour familles - PC Familles / Vaud)

This law came into force on 1st October 2011 in accordance with the cantonal vote of spring 2011. It provides for a contribution of 0.06% paid by both the employer and the employee. This deduction appears on your salary statement. The employer’s contribution is included in the family allowances contribution.

PUBLICA federal pension fund

The 2017 contributions remain unchanged in relation to 2016. They are calculated on the basis of the insured income and the employee’s age, depending on the type of insurance plan (standard plan, executive plan 1, executive plan 2 or professorial plan). The coordination amount (salary insured only by AVS), unchanged since 2015, is CHF 24,675.-. It is the gross salary minus the coordination deduction of 30% (but a maximum of CHF 24,675.-) that determines the insured salary, which itself constitutes the basis for the calculation of contributions.

For more information, see “Publica” on our web page Assurances sociales: http://rh.epfl.ch/page-32093.html and calculation simulators at: http://www.publica.ch/fr/simulation.
**Taxation at source (B and L permit holders)**

As of 1st January 2015, tax at source is deducted in accordance with the scale of the employee’s canton of residence (previously according to the canton in which the workplace is located). The new deduction is calculated based on the new monthly taxable income for 2017. Any change in monthly salary results in an adjustment of the tax deduction at source.

**Important remarks:**

- If one of the spouses is a Swiss national or C permit holder, tax is not deducted at source. Such status must therefore be declared by means of an official document.
- **Any change of marital status and legal domicile**, affecting your taxation as well as the obtaining of your C permit, must be reported to HR and a copy of the official document certifying this change must be provided.

**Secondary activities**

We would like to remind you that secondary occupations exercised by EPFL staff members are subject to certain conditions. If you already have a secondary occupation or are planning to start one, this is the opportunity to update your situation if you have not already done so. Article 56 of the *Ordonnance sur le personnel du domaine des EPF* (RS 172.220.113) refers to these as “secondary activities undertaken by employees” and gives examples: external teaching obligations, consultancy work, directorships, exercise of a public office. They generally involve paid or unpaid services offered by employees on their own behalf or for third parties.

Before starting a secondary occupation, employees are required to request the authorisation of EPFL if the employee considers that this occupation entails any risk of conflict of interest with EPFL, preventing the employee from carrying out their professional duties (for example due to excess workload), or compromising EPFL’s reputation, or if the activity requires the use of EPFL infrastructure. The request for authorisation is obligatory in the case of a seat on a board of directors. All the necessary information and links plus the appropriate form can be found at [http://rh.epfl.ch/activite-accessoire_1](http://rh.epfl.ch/activite-accessoire_1).

**Absence management**

In accordance with the Rules and Regulations concerning Working Time Management, [http://polylex.epfl.ch/employees](http://polylex.epfl.ch/employees) (cf. 4.1.4), all employees are required to use the “absence management” software: [http://absences.epfl.ch](http://absences.epfl.ch). At the beginning of 2017, all outstanding holiday balance as at 31.12.2016 will have been checked by all staff members. We would like to remind you that this outstanding holiday must be taken, if possible, by the end of April of the current year. In case of particular problems, the Human Resources Managers and the helpdesk [absences@epfl.ch](mailto:absences@epfl.ch) will be pleased to assist you.

**End-of-year holidays**

Employees who wish to take end-of-year holidays between Sunday 24 December 2017 and the evening of Tuesday 2 January 2018 must make up the equivalent of three working days, i.e. 24.6 hours. This compensation must be made before the holidays, either by deducting these days from annual leave or by overtime worked during the year.

**Salary statement**

If, despite the information given above, you still have difficulty understanding the various amounts appearing on your salary statement, we will be pleased to provide any further details you may require by email [rh@epfl.ch](mailto:rh@epfl.ch).

We hope this information will answer any questions you may have and wish you an excellent New Year.

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