

# COPRE

## KEY FIGURES FOR PENSION INSURANCE

AB 01.01.2024

### 1st PILLAR AVS/AI

—	Maximum single pension	29'400
—	Maximum couple's pension	44'100
—	Minimum single pension	14'700

### 2nd PILLAR - LPP COMPULSORY SYSTEM

—	Minimum annual salary (entry threshold)	22'050
—	Coordination deduction	25'725
—	Maximum reference salary	88'200
—	Maximum coordinated salary	62'475
—	Minimum coordinated salary	3'675
—	Insurable maximum salary	882'000
—	Minimum interest rate	1.25%
—	Limit amount Guarantee Fund	132'300

### 3rd PILLAR

—	Maximum tax deduction with affiliation to the 2nd pillar	7'056
—	Maximum tax deduction without affiliation to the 2nd pillar	35'280

ANNUAL AMOUNTS IN CHF