

Ancillary labor costsA) Wage-dependent social benefit contributions by the employer ¹⁾

Wage costs per hour worked 100.0 %

Social benefits paid in the form of wages

Paid vacation	20-25 days	9.0 %
Paid holidays	approx. 10 days	4.2 %
Paid education leave	approx. 4 days	1.5 %
Paid sick days	approx. 10 days	4.0 %
Year-end bonus	13th month wage	8.3 %
Total		<u>27.0 %</u>

Total wage cost and social benefits paid in the form of wages: 127.0%

Additional social benefits paid by employers

	Rate:	of 127%
Statutory social security AHV, IV, EO	5.05 %	6.4 %
Statutory unemployment ins. ALV	1.5 %	1.9 %
Statutory pension plan BVG	6.0 %	7.6 %
Accident insurance UVG	2.0 %	2.5 %
Family allowance FAK	1.5 %	1.9 %
Total		<u>20.3 %</u>

Wage costs plus additional social benefits per hour worked: 120.3%

Summary

The wage costs and social benefits per hour worked are:

Wage cost	100.0 %
Social benefits paid in form of wages	27.0 %
Additional social benefits	20.3 %
Total social benefits	47.3 %

¹⁾ Approximate values; can fluctuate by region, company, tariff agreement and workforce structure

Continued on next page >

B) Wage and wage-dependent social benefits

Determined on the basis of the monthly wage

Wage costs

Monthly salary 100%

Social benefits paid in the form of wages

Paid vacation	20-25 days	9.0 %
Paid holidays	approx. 10 days	4.2 %
Paid education leave	approx. 4 days	1.5 %
Paid sick days	approx. 10 days	4.0 %
Year-end bonus	13th month wage	8.3 %
Total		<u>27.0 %</u>

Additional social benefits paid by employer

	Rate:
Statutory social security AHV, IV, EO	5.05 %
Unemployment insurance ALV	1.5 %
Statutory pension plan BVG	6.0 %
Accident insurance UVG	2.0 %
Family allowance FAK	1.5 %
Total	<u>16.05 %</u>

Summary

Based on the monthly wage the annual wage and social benefit costs for an employee can be budgeted as follows:

(Monthly salary x 13) x 1.16

These values are approximate and can differ by region, sector, company type, workforce structure as well as collective and/or individual employment agreements.

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Source: *Dürst Personalkontakte, CH-8704 Herrliberg/Zurich*

See Chapter 10 Human capital