

Leaflet: Pay slip for freelancer

Page 1

Period

The pay slip is dependent on the number of working hours recorded. The period shows the space of time which the pay slip covers. Working hours that were filed too late are automatically included in the next month's pay slip.

Pay data according to the assignment contract

General The hourly pay applicable according to the assignment contract is divided into four parts. When added together, these four pay types produce the gross pay according to the assignment contract.

Example: CHF 26.99 + CHF 2.97 + CHF 0.97 + CHF 2.57 = CHF 33.50

1003 Base pay according to assignment contract without bonuses for leave, public holidays and 13th monthly salary.

1102-1104 Bonuses according to assignment contract. Calculated with leave pay as an example: The leave bonus is 10.64% acc. to assignment contract.

Example: CHF 26.99 (base pay) + 0.97 (public holiday allowance) x 10.64% = CHF 2.97 x 191.75 (total no. of hours) = CHF 569.50

3001 Reimbursement of expenses, e.g. for meals acc. to assignment contract.

Statutory social benefits, taxes and insurance contributions

2001+2005 Old age and survivors' insurance (AHV) and unemployment insurance (ALV) are obligatory Swiss national insurances for all employees living or working in Switzerland.

2011+2105 Every employee is insured against accident and illness. This covers costs and 80% of one's average pay.

2401 The income of foreign employees is taxed at source. The AHV pay plus expenses is liable to taxation. Tax rates vary from canton to canton and are calculated based on an estimation of 180 hours.

Example: CHF 6'775.64 (gross pay) / 191.75 (total hours) x 180 = CHF 6'360.44 (basic tax rate)

2501 The pension fund (or occupational benefit plan) is an old age pension that supplements the old age and survivor's insurance (AHV) based on the AHV pay plus the coordination deduction.

Example: CHF 33.50 - CHF 11.40 (coordination deduction) = CHF 22.10 x 191.75 = CHF 4'237.70

2601+2611 Flexible retirement (FAR) and enforcement costs are deducted from the pay based on the applicable collective agreements (GAV) and transferred to the competent bodies. For flexible retirement (FAR), only whole weeks are used as a basis. The OASI (AHV) liable salary serves as a basis for the costs of this.

Accrued credit balance and working hours in the pay period

2811 Accrual of net leave pay.

3751 Attachment of earnings according to the order from the debt enforcement office.

3803 Disbursement already made within the same period.

6531 Accumulated accruals of leave pay.

Lohnabrechnung

Bellini Personal AG

MA-Nr.....: :
Periode.....: :
Filiale.....: :
Datum.....: :

Lohnart	Beschreibung	Basis / Menge	Ansatz	Prozent	Betrag
1003	Stundenlohn, KW 27	44.25	26.99		1'194.31
1003	Stundenlohn, KW 28	35.00	26.99		944.65
1003	Stundenlohn, KW 29	42.25	26.99		1'140.33
1003	Stundenlohn, KW 30	41.50	26.99		1'120.09
1003	Stundenlohn, KW 31	28.75	26.99		775.96
1103	Feriengeld	191.75	2.97		569.50
1104	Feiertagsentschädigung	191.75	0.97		186.00
1102	13. Monatslohn	191.75	2.57		492.80
1599	AHV-pflichtiger Lohn				6'423.64
3001	Mahlzeiten	22.00	16.00		352.00
1998	Nicht AHV-pflichtiger Lohn				352.00
1999	Bruttolohn				6'775.64
2001	AHV- Abzug	6'423.64		5.1250	-329.21
2005	ALV- Abzug	6'423.64		1.1000	-70.66
2011	NBU- Abzug Code A	6'423.64		2.0900	-134.25
2105	Krankentaggeld	6'423.64		1.9150	-123.01
2401	QST / IS : AG Code A0N	6'775.64		9.6000	-650.45
	Basis zur Berechnung der Prozente 6,360.44				
2501	PK- Beitrag	4'237.70	1.00	5.9500	-252.15
2601	FAR GAV 114	6'423.63		2.0000	-128.48
2611	Vollzugskosten GAV 147	6'423.64		0.7000	-44.97
2799	Total Abzüge				-1'733.18
8900	Nettolohn				5'042.46
2811	Rückstellung Feriengeld Netto	569.50			-506.85
3751	Lohnpfändung				-1'020.61
3803	Bereits ausbezahlt				-3'515.00
8999	Auszahlung				0.00
6531	Guthaben Feriengeld	1'648.60			
6005	Gearbeitete Stunden	191.75			

Leaflet: Pay slip for freelancer

Page 2

Details on payroll slip

The most important details of your gross pay are divided between the individual placements on the second page of your pay slip. These figures add up to the gross pay shown on the first page. Example: CHF 6'775.64

Payment details

Details on the item "Already disbursed" are shown on page 1 with the respective value date.

Details

Vermittlung:

GAV: Personalverleih

Kostenstelle				
Kostenstelle 703191				
1003	Stundenlohn	2.00	26.99	53.98
1102	13. Monatslohn	2.00	2.57	5.14
1103	Feriengeld	2.00	2.97	5.94
1104	Feiertagsentschädigung	2.00	0.97	1.94
Kostenstelle 705792				
1003	Stundenlohn	28.75	26.99	775.96
1102	13. Monatslohn	28.75	2.57	73.89
1103	Feriengeld	28.75	2.97	85.39
1104	Feiertagsentschädigung	28.75	0.97	27.89
3001	Mahlzeiten	3.00	16.00	48.00
Kostenstelle 706283				
1003	Stundenlohn	161.00	26.99	4'345.40
1102	13. Monatslohn	161.00	2.57	413.77
1103	Feriengeld	161.00	2.97	478.17
1104	Feiertagsentschädigung	161.00	0.97	156.17
3001	Mahlzeiten	19.00	16.00	304.00
				6'775.64

Auszahlungsdetails

Datum	Lohnlauf	Eingang	Ausgang
06.08.2019	LL00178_44		3'515.00