

Information for EPFL employees

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Salary information and time management 2024

Dear Colleagues,

You will find below the most useful information for a correct understanding of your payslip.

Inflation compensation

The Board of the Swiss Federal Institutes of Technology (ETH Board) and the EPFL Management have decided to compensate inflation by a salary increase of 1.0% as of 01.01.2024. This concerns all categories of personnel: Professors, personnel subject to the ETH domain salary system, PhD students, post-doctoral researchers, scientific assistants, scientific collaborators, administrative and technical staff on fixed-term contracts as well as apprentices.

Salary system of the ETH Domain

As in previous years, 1.2% of the salary mass is allocated centrally to cover increases based on the salary system of the EPF Domain, notably the increase of years of useful experience.

Personnel categories outside the ETH domain salary system

Increments remain unchanged from last year. The salary scales for PhD students and postdoctoral researchers are adapted to inflation (link).

Social security contributions

The total social security contribution rate remains unchanged at 10.6% plus 2.2% for unemployment insurance (up to a limit of CHF 148'200 for the latter). These social security contributions are financed in equal parts by the employer and the employee.

The occupational accident insurance (OAI) remains stable at 0.0448% (financed by the employer) as well as the non-occupational accident insurance (NOAI) at 0.63% (2/3 financed by the employee and 1/3 financed by the employer). These insurances are capped at CHF 148,200 of annual salary.

In Geneva, the contribution rate for maternity insurance (AMAT) has been reduced from 0.082% to 0.076% (financed in equal parts by the employer and the employee). In Valais, the rate of employee contributions to the family allowance fund has decreased from 0.421% to 0.171% while the rate of employer contributions has increased by 0.1%.

Other employee contributions remain unchanged

Allowances in addition to family allowance

Adjusted for inflation, family allowances on 1 January 2024 are:

- CHF 4'605.60, i.e. CHF 383.80 per month for the first child,
- CHF 2'940.55, i.e. CHF 245.05 per month for the 2nd child and subsequent children if < 16 years old,
- CHF 3'310.80, i.e. CHF 275.90 per month for the 2nd child and subsequent children if > 16 years old.

These amounts correspond to the cantonal allowance and the EPF supplement. The amount of the cantonal allowance may be higher. In this case, no EPF supplement is paid.



Some information and reminders

Absence management (LEX 4.1.4)

- Holiday entitlement begins on 1 January and must be exercised during the calendar year in which it arises.
- Holidays must include, at least once a year, two consecutive weeks.
- If there is a holiday balance at the end of the year, employees are asked to plan the days carried over until 30 April of the following year in agreement with the line manager.
- If the balance has not been taken up in full by this date, the employee will quickly plan his or her holiday in accordance with the instructions published on the HR website (link).
- All employees are required to use the "absence management" system: <u>http://absences2.epfl.ch</u>, to reflect the planned or taken vacation days.

If you have any questions or problems, the HR managers are at your disposal, as well as the helpdesk: <u>absences@epfl.ch</u>.

Tax at source

- If one of the spouses has Swiss nationality or is the beneficiary of a type C permit, tax at source is no longer levied. It is therefore important for you to certify this by means of an official document.
- Any change in personal circumstances (marriage, birth, separation, taking up or ceasing employment of the spouse, etc.) must be announced within 14 days of the event.
- As a reminder, until the end of March of the following year, the person subject to tax at source may request a decision on the amount of his or her tax at source from the competent cantonal tax authorities.
- As every year, the 2024 cantonal scales have been updated.

Announcement of change in individual situation

Any change in your personal situation must be reported to your HR department.

List of official public holidays granted by the cantons

The list of official public holidays is available <u>here</u>. Any other day off must be taken from the holiday balance or by time compensation.

In addition to your monthly payslips, <u>SESAME > My Personal Space</u> allows you to print out your salary certificate for tax purposes (available as of end of January), as well as the monthly notifications for the payment of family allowances. If you change your address or bank account, you can also update your personal data directly in SESAME.

If you have any questions or require further information, please contact us at the following address: rh@epfl.ch.

With our best regards,

Marianne Wannier Director of the department of Human Resources a.i. Mathieu Helbling Head of Payroll, Social Insurances and HR Operations