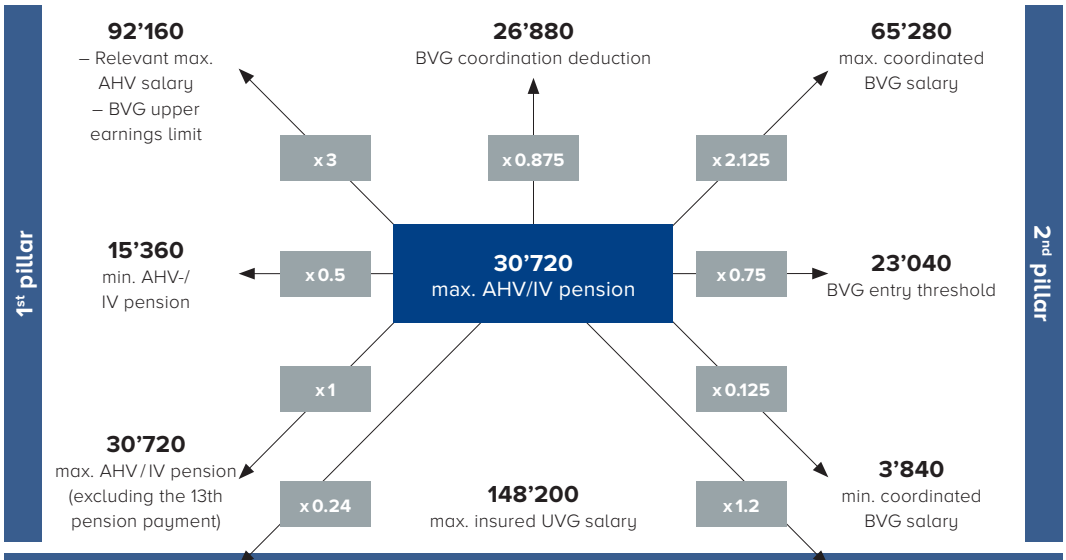
Statutory key figures for AHV / IV / BVG / UVG

2027



with 2nd pillar
7'373

max. permitted tax-deductible amount

without 2nd pillar
36'864

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	IV pension in case of permanent incapacity for work		Survivors' benefits	Retirement benefits
AHV/IV old-age and survivors' insurance/ disability insurance	Disability (%) ≥ 70 % ≥ 50 – 70 % (e.g. 55 % degree of disability = 55 % pension)	Pension 100 % pension pension corresponds to the degree of disability	Widower/Widow 80 % Half-Orphan 40 % Full-Orphan 60 % of the AHV/IV pension	single AHV pension – min. CHF 15'360 – max. CHF 30'720
BVG occupational pension	≥ 40 – 50 % * Each additional 1 percentage point increase in the degree of disability increases the pension entitlement by 2.5 %	40 % degree of disability = 25 % pension (e.g. 41 % degree of disability = 27.5 % pension)	Widower/Widow 60 % Orphan 20 % of the disability/ old-age pension	Retirement pension or lump sum
UVG accident insurance	100 % 10 – 99 %	80 % of the insured salary Proportional reduction	Widower/Widow 40 % Half-Orphan 15 % Full-Orphan 25 % Maximum 70 % of the insured earnings	

2027