

Zeitschrift: Swiss review : the magazine for the Swiss abroad
Herausgeber: Organisation of the Swiss Abroad
Band: 35 (2008)
Heft: 2

Rubrik: Notes from parliament

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Changes to social insurance law

Various changes relating to social insurance came into force on 1 January 2008. Some of these changes are of interest to Swiss living abroad.

Voluntary AHV/IV (old age, survivors' and disability insurance scheme)

With effect from 1 January 2008, contributions to voluntary AHV/IV are now based on current income. In other words, the calculation of contributions is no longer based on the average income of the previous two years, but on the income of the current year of contributions. This brings the method of calculating voluntary AHV/IV contributions into line with that of compulsory contributions. The compulsory AHV/IV contributions have been calculated using the current-year assessment system since 2001. The admission and exclusion conditions remain unchanged.

Central management of voluntary AHV/IV in Geneva

With effect from 1 January 2008, the services concerning voluntary AHV/IV abroad are no longer carried out by the AHV/IV services abroad, but instead at the headquarters of the Swiss Compensation Office in Geneva. We reported this last year in "Swiss Review" 6/07.

5th review of IV (disability insurance)

The 5th IV review and the necessary implementing provisions came into force on 1 January 2008. The review has two main objectives:

1. Measures will be introduced to ensure early recognition and intervention as well as ways of improving the integration of the disabled into working life (these measures are basically restricted to residents of Switzerland).
2. As part of cost-reduction measures, the existing supplementary pension for the spouses of IV recipients and the so-called "career supplement"

will no longer be included in the pension calculation.

The legislator hopes these measures will reduce the billion-franc deficit in IV insurance.

Increase in the minimum interest rate for the occupational pension schemes

The Federal Council decided last year to increase the minimum rate of interest on occupational pension assets from the current level of 2.5% to 2.75% in view of the strong performance of the financial markets in recent years. This change came into force on 1 January 2008.

Alignment of occupational survivors' and disability pensions with inflation

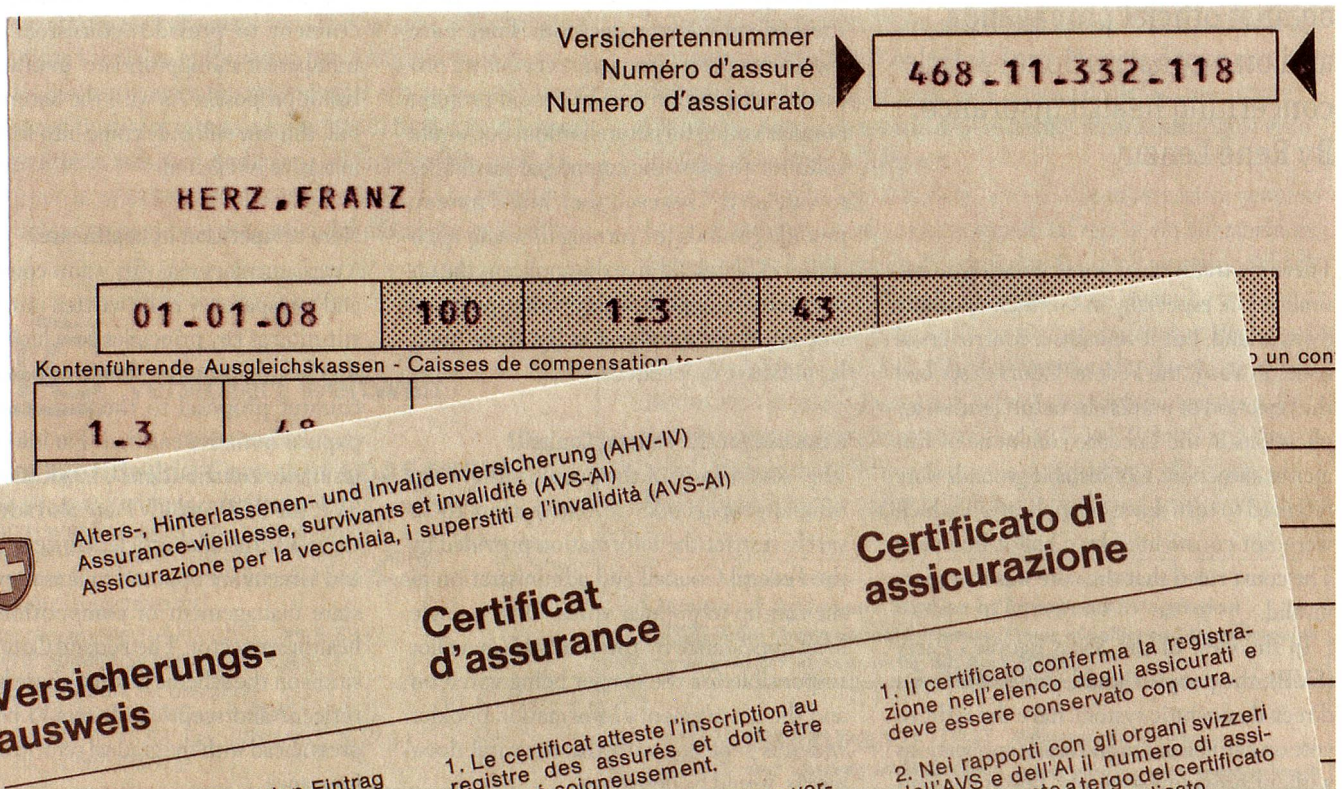
On 1 January 2008, the occupational survivors' and invalidity pensions that were first paid out in 2004 were brought into line with inflation. The increase in pension amounts to 3%. These pensions, together with those paid out before

2004, will in future be brought into line with inflation at the same time as AHV/IV pensions, which is generally every two years. The AHV and the current survivors' and disability pensions were last adjusted on 1 January 2007.

New AHV insurance number

The new number for AHV, IV and the loss-of-income fund will be introduced gradually from 1 July 2008. The new number contains 13 digits, is anonymous and, unlike the old 11-digit AHV number, cannot be traced back to the insured person. Swiss citizens will in future be issued with the new number automatically based on entries in civil records.

The new AHV insurance number can be used by all institutions and bodies working in or closely associated with social insurance (e.g. for additional health and accident insurance and voluntary occupational pensions). An extension to other areas would require changes to legislation at federal or cantonal level.





The persons insured will receive information automatically and in good time from either their employers or their compensation offices. This is set to happen in the second half of 2008, or in 2009 at the latest. Swiss living abroad will receive the necessary information from the Swiss Compensation Office in Geneva.

The creation of the new AHV insurance number also means that new AHV certificates will have to be issued. Employees will receive these from their employers. The self-employed, the unemployed and pensioners will receive them directly from their respective compensation offices.

An additional insurance document will be introduced at the same time as the new AHV insurance number: the insurance attestation. It will essentially replace the stamp on the old AHV certificates and will be issued if the insured persons have been registered with a compensation office by their employers. This provides the employees with confirmation that the issuing compensation office is managing an individual account for them. Consequently, during the course of their careers, insured persons may receive several such insurance attestations from various compensation offices. The new certificates will only be issued in the event of a change of employer after 1 July 2008. The old AHV certificates therefore need to be kept safe.

Additional information in German is available in the information sheet "Die neue AHV-Nummer" from the AHV/IV information office. It is also available online at:

www.bsv.admin.ch – Themen – AHV – neue AHV-Nummer.

Further information in German on the changes relating to social insurance can be found in the publication "Soziale Sicherheit" 6/07 of the Federal Social Insurance Office. It is available online at:

www.bsv.admin.ch – Dokumentation – Publikationen – Soziale Sicherheit CHSS, Ausgabe 6/07.

Rights of initiative exercised even from abroad

Swiss initiative committees and the Swiss Federal Chancellery have been making signature forms available to Swiss abroad in electronic format for some time now. This makes it much easier for our compatriots abroad to exercise their rights of initiative.

Swiss abroad can download the signature forms in German for current initiatives from the following website:

www.admin.ch/ch/d/pore/vi/vis_1_3_1_1.html

Conditions

You can only sign a popular initiative if you are entitled to vote and if you are registered with an electoral commune. Indicate your electoral commune and canton on a printout of the signature form. Write your details legibly by hand on the signature form and sign it yourself.

Enter your official address abroad as your place of residence.

Please note that only persons from the same electoral commune can sign the same signature form. If a form is signed by persons from different electoral communes, the signatures will be invalid.

THE SWISS REPRESENTATIONS ABROAD ON THE INTERNET

■ Are you familiar with the website of the embassy or consulate responsible for you and what it has to offer? Would you like to download information sheets or forms? Do you want to register a change of address electronically?

The websites and contact addresses of all Swiss representations abroad can be found at: www.eda.admin.ch/eda/de/home/rep.html

Send the signed form to the Initiative Committee.

Further information on political rights in Switzerland is available at:

www.bk.admin.ch/themen/index.html?lang=de

Attack on tobacco tax

The Swiss popular initiative entitled "Prävention statt Abzockerei – Für eine Neuausrichtung der Tabaksteuer" (Prevention instead of rip-off – for a change to tobacco tax), the so-called tobacco initiative, was launched in December 2006.

The initiative calls for a change to article 131 of the Swiss Constitution. It suggests the addi-

tion of a new paragraph 4 to this article which governs the levying of consumer taxes by the federal government.

The initiative aims to set the rate of taxation on tobacco and tobacco products at a maximum of 20% of the retail price of the taxed product. This would mean a huge reduction in tobacco tax. The current rate of taxation stands at 60%.

The initiative also seeks a change in the appropriation of these tax revenues. It no longer wants the net income generated by this taxation to be used for old age insurance, but instead to be used to support measures aimed at preventing the consumption of tobacco. Preventative measures would then be financed by smokers in line with the user pays principle.

This initiative can be signed until 12 June 2008.

POPULAR INITIATIVES

The following initiative has been launched since the last issue:

■ "6 Wochen Ferien für alle" (Six weeks holiday for everyone), until 15 July 2009

Signature forms for current initiatives can be downloaded from www.admin.ch/ch/d/pore/vi/vis_1_3_1_1.html

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