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ÉCOLE POLYTECHNIQUE
FÉDÉRALE DE LAUSANNE

*Circular letter
to EPFL employees*

*This document is available in French
on Human Resources intranet
<http://rh.epfl.ch>*

Only the French version shall be deemed authentic

*Lausanne, January 2014
RB/AM/fo*

Information concerning your 2014 salary statement

Dear Sir / Madam,

Please find below, as every year, the most useful data for your general information and to facilitate your understanding of your salary statement.

2014 salaries

● ***The New Salary System (NSS) and cost-of-living adjustment***

The ETH Board (CEPF) has decided, as in previous years, to allocate **1.2%** of the payroll to NSS employees. This percentage will continue to be allocated for recognition of work experience, salary adjustment and special salary increases and bonuses related to performance. It has also granted a **0.5%** salary increase for 2014, which is reflected in the NSS salary curves. The average annual rate of the cost-of-living increase for 2013 according to the Swiss Federal Statistical Office is -0.2%.

Information and explanatory tables regarding the NSS can be found on the HR website: <http://rh.epfl.ch/page-41185.html>, including the “Horizon” software allowing you to display your salary positioning on the NSS salary curves.

● ***Categories of employees not included in the NSS***

The EPFL Direction has decided to maintain the basic flat rate salaries on hiring for 2014.

The basic salaries for **PhD students** and **post docs** hired as of 1 January 2014 are thus CHF 51,100.- CHF 81,400.- respectively. The increments of CHF 2,000.- and CHF 3,000.- respectively remain unchanged, incorporating the recognition of work experience and, if applicable, the cost-of-living adjustment and/or real increase.

All other categories of personnel not included in the NSS with fixed term contracts and depending on their category and date of hiring will receive either the existing standard pay rises or the increments mentioned above.

Child benefits

As of 1 January 2014, these allowances have been increased by 0.5% (value of real increase).

Since the Federal Law on Family Allowances came into force on 1 January 2009, employees concerned receive a cantonal allocation (VD, NE, AG, BS, GE and VS) plus a supplement from EPFL in order to attain the following amounts:

- **CHF 4,431.-** for the first child,
- **CHF 2,861.-** for additional children under 16,
- **CHF 3,234.-** for additional children over 16.

13th month salary

The 13th month salary, calculated excluding family and other allowances, is paid in November (11/12ths) and December (remaining 12th). If employment is terminated during the year, the amount of the 13th salary paid is proportional to the number of months worked during that year.

Old-age and disability pension (Assurance vieillesse et survivants – AVS)

As of 1 January 2011, deductions correspond to 5.15% of the gross monthly salary (excluding family allowances).

Unemployment insurance (Assurance chômage – AC)

As of 1 January 2011, deductions correspond to 1.1% of the gross monthly salary (excluding family allowances) for salaries up to CHF 10,500.- (CHF 126,000.- per year). For the portion of the annual salary exceeding CHF 126,000.- (CHF 10,500.- per month), a 0.5% contribution is deducted (reintroduction in 2011 of the 1.0% solidarity contribution paid in equal amounts by the employer/employee).

Accident insurance (SUVA)

Employee deductions for the coverage of *non-professional accidents* remain unchanged in relation to 2010, and correspond to 0.5267% of the gross monthly salary (after deduction of family allowances) up to a maximum of CHF 10,500.- (monthly contributions are therefore limited to a maximum of CHF 55.30).

The *professional accident* insurance premiums are paid by the employer.

Cantonal supplementary benefits insurance for families (*Assurance prestations complémentaires cantonales pour familles - PC Familles / Vaud*)

This law came into force on 1 October 2011 in accordance with the cantonal vote of spring 2011. It provides for a contribution of 0.06% paid by both the employer and the employee. This deduction appears on your salary statement. The employer's contribution is included in the family allowance.

PUBLICA federal pension fund

Contributions are calculated on the basis of the pensionable income and the employee's age depending on the type of insurance plan (basic plan, executive plan 1, executive plan 2 or professorial plan).

Calculation of pensionable salary :	
	Annual salary
+ (if applicable)	Living allowance
-	30%, with a threshold of max. 24,570.-*
<hr/>	
=	Pensionable salary
	*coordination amount (salary covered only by AVS)

See «Publica» under Assurances sociales on our website : <http://rh.epfl.ch/page-32093.html>

More information and simulations are available at: <http://www.f.publica.ch>

Taxation at source (B permit holders)

The new deduction is determined by the new monthly taxable income for 2014. Any change in monthly salary results in an adjustment of the tax deduction at source.

Important remarks:

- If one of the spouses is a Swiss national or C permit holder, tax is not deducted at source. You must therefore declare such status by means of an official document.
- Any change in your marital status affecting your taxation as well as *the obtaining of a C permit* must be reported to HR and a copy of the official document certifying this change must be provided.
- Tax tables were standardised on 1.1.2014 in all cantons. The regulations have changed for married persons. The latter have been contacted and have received a questionnaire to be returned to Human Resources by email.

Secondary activities

We would like to remind you that secondary occupations exercised by EPFL staff members are subject to certain conditions. If you already have a secondary occupation or are planning to start one, this is the opportunity to update your situation if you have not already done so. Article 56 of the *Personnel Ordinance for the ETH Domain* (RS 172.220.113) refers to these as "secondary activities undertaken by employees", and gives examples: external teaching obligations, consultancy work, directorships, the exercise of a public office. They generally involve paid or unpaid services offered by employees on their own behalf or for third parties.

Before starting a secondary occupation, employees are required to request the authorisation of EPFL if the employee considers that this occupation entails any risk of conflict of interest with EPFL, preventing the employee from carrying out their professional duties (for example due to excess workload), or compromising EPFL's reputation, or if the activity requires use of EPFL infrastructure. The request for authorisation is obligatory in the case of a seat on a board of directors. All the necessary information and links plus the appropriate form can be found on <http://rh.epfl.ch/page-82092.html>.

Absence management

In accordance with the Rules and Regulations concerning Working Time Management (RGT) <http://polylex.epfl.ch/rh-infrastructure> (cf. 4.1.4), all employees are required to use the « absence management » software: <http://absences.epfl.ch>. At the beginning of 2014, all outstanding holiday balance as at 31.12.2013 will have been checked. We would like to remind you that this outstanding holiday must be taken by the end of April of the current year. In case of particular problems, the human resources managers will be pleased to help.

End-of-year holidays

Employees who wish to take end-of-year holidays from midday on Wednesday 24 December 2014 until the evening of Friday 2 January 2015 must make up two and a half working days, i.e. 20.5 hours. This compensation must take place before the holidays, either by deducting these days from annual leave or overtime worked during the year.

Salary statement

If, despite the information provided in this leaflet, you still have difficulty understanding the various amounts appearing on your salary statement, we will be pleased to provide any further information you may require, by email rh@epfl.ch or telephone (021) 693 60 93. Furthermore, we are pleased to remind you that you can print out your own monthly salary statements from your workstation. (<http://rh.epfl.ch/page-41183.html>).

We hope that the above information will answer any questions you may have and wish you an excellent New Year.

