

## HUMAN RESOURCES

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EPFL VPRI DRH  
BI A1 407 (Bâtiment BI)  
Station 7  
CH-1015 Lausanne

Telephone : +4121 693 11 11  
Fax : +4121 693 35 95  
Email : rh@epfl.ch  
Website : http://rh.epfl.ch



ÉCOLE POLYTECHNIQUE  
FÉDÉRALE DE LAUSANNE

### *Circular letter to EPFL employees*

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*This document is available in French  
on Human Resources intranet*

<http://rh.epfl.ch>

*Only the French version shall be deemed authentic*

Lausanne, January 2016  
RB/AM/fo

### **Information concerning your 2016 salary statement**

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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. For the sake of economy and efficiency, you are receiving this by email.

In view of this new procedure, you no longer receive your salary statement by post but you can print out your own monthly salary statements from your workstation: <http://rh.epfl.ch/page-41183.html>.

#### **2016 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. According to the ETH Board President's message to personnel of 18 November 2015, the financial environment will not allow a general real increase in nominal salaries. The cost-cutting programme decided by the Confederation also indeed significantly affects the ETH Domain. Neither will there be any adjustment for a cost-of-living increase, since the latter was negative for 2015 (-1.1%) according to the Federal Statistical Office.

Information and explanatory tables regarding the NSS can be found on the HR website: <http://rh.epfl.ch/NSS>, 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 2016.

The basic flat-rate salaries for those whose employment commenced in 2016 are thus CHF 51,100.- **for Doctoral Assistants** and CHF 81,400.- **for Postdoctoral Researchers** as of 1.1.2016. By analogy with non-NSS salaries according to Article 28 of the OPers-EPF stipulating that NSS salary adjustments are made « *within the limits of available resources* », owing to the uncertain budgetary situation for the ETH Domain, the EPFL Direction has decided to reduce the increments from CHF 2,000.- to 1,000.- and CHF 3,000.- to 1,500.- respectively. These incorporate the recognition of work experience and, if applicable, the cost-of-living adjustment and/or real salary increase. This measure applies to the whole of both categories – those whose employment commenced prior to 2016 and those whose employment commenced in 2016.

**For all other personnel not included in the NSS with fixed-term contracts and depending on their category and date of commencement of employment**, the increments are also reduced by half.

#### **Child benefits**

Family allowances remain unchanged in relation to 2015. 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, VS and FR) plus a supplement from EPFL in order to attain the following amounts:

- **CHF 4,435.-** for the first child,
- **CHF 2,864.-** for additional children under 16,
- **CHF 3,237.-** 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 13<sup>th</sup> 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 1.1.2016, the deduction is reduced from 5.15 % (2011 – 2015) to 5.125% of the gross monthly salary (after deduction of any family allowances not subject to contribution).

### **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 12,350.- as of 1.1.2016 (CHF 148,200.- per year). For the portion of the annual salary exceeding CHF 148,200.- (CHF 12,350.- per month), a 0.5% contribution is deducted. The contribution rate, unchanged, is applied up to the new limit of 148,200.- (126,000.- in 2015), due to the increase of the maximum salary insured in the obligatory accident insurance to 148,200.-.

### **Accident insurance (SUVA)**

Employee deductions for the coverage of *non-professional accidents* of 0.5267% (2010 – 2015) are reduced to 0.4933% for the employee as of 1.1.2016. They are applied to the gross monthly salary (after deduction of family allowances) up to a maximum of CHF 12,350.- (monthly contributions are therefore limited to a maximum of CHF 60.90).

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**

The 2016 contributions remain unchanged in relation to 2015. They 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). The coordination amount (salary insured only by AVS), unchanged in relation to 2015, is CHF 24,675.-. It is the gross salary less the coordination deduction of 30% (but a maximum of CHF 24,675.-) that determines the insured salary, which itself constitutes the basis for the calculation of contributions.

For more information see «Publica» under *Assurances sociales* on our website <http://rh.epfl.ch/page-32093.html> and simulations are available at: <http://www.publica.ch/fr/simulation>.

### **Taxation at source (B permit holders)**

As of 1 January 2015, tax at source is deducted in accordance with the tax scale of the employee's canton of residence (previously according to the canton in which the workplace is located).

The new deduction is determined by the new monthly taxable income for 2016. 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 and legal domicile** 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.

### **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/activite-accessoire\\_1](http://rh.epfl.ch/activite-accessoire_1).

### **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 2016, all outstanding holiday balance as at 31.12.2015 will have been checked. We would like to remind you that this outstanding holiday must be taken if possible by the end of April of the current year. In case of particular problems, the human resources managers and the helpdesk : [absences@epfl.ch](mailto:absences@epfl.ch) will be pleased to assist you.

### **End-of-year holidays**

Employees who wish to take end-of-year holidays from Saturday 24 December 2016 until the evening of Monday 2 January 2017 must make up 4 working days, i.e. 32.8 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](mailto:rh@epfl.ch).

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

Human Resources  
René Bugnion

Human Resources  
Albert Meyer