

A check of the applied WT rate-determining wage

Does the employee receive a monthly wage payment?

NEIN

Year/month model explanation

**Monthly billing**

WT rate-determining wage calculation is based on the hourly wage multiplied by 180 hours. If a daily wage has been agreed on, it is multiplied by 21.667.

**Annual billing**

WT rate-determining wage calculation is based on the hourly wage multiplied by 2160 and then divided by 12. If a daily wage has been agreed on, it is multiplied by 21.667 and then also divided by 12.

JA

Does the employee subject to withholding tax earn other work-related or substitute income?

NEIN

If no other income is earned, the WT rate-determining wage corresponds to the taxable wage.

JA

Is the other work-related or substitute income received from the same employer?

JA

If all income is received from the same employer, the WT rate-determining wage corresponds to the sum of all taxable wage components.

NEIN

Can the workload be determined in percents by position?

NEIN

If no workload can be determined in percents by position, the WT rate-determining wage corresponds to the median wage according to the WT rate file. Unless the wage subject to WT is higher than the median wage, the wage subject to WT is also the WT rate-determining wage.

JA

Can the total workload be determined in % or in CHF?

JA

Year/month model explanation

**Monthly billing**

The total of all periodic wage components is divided by the level of employment and extrapolated to the total level of employment. This value is divided by the number of social insurance days and multiplied by 30 WT days. The aperiodic wage components have to be added now. This way, the WT rate-determining value is produced.

**Annual billing**

The total of all periodic wage components divided by the level of employment and extrapolated to the total level of employment produces the periodic rate-determining value for the current billing period. The aggregate value of the periodic WT rate determining wages of the previous months is added. This value is divided by the accumulated social insurance days and multiplied by 360 WT days. The aperiodic wage values are added now. The annual value calculated this way is divided by 12. This produces the WT rate-determining value for the current billing period.

NEIN

Year/month model explanation

**Monthly billing**

The total of all periodic wage components is divided by the level of employment and extrapolated to the 100%. This value is divided by the number of social insurance days and multiplied by 30 WT days. The aperiodic wage components have to be added now. This way, the WT rate-determining value is produced.

**Annual billing**

The total of all periodic wage components is divided by the level of employment and extrapolated to the 100%. This produces the periodic rate-determining value for the current billing period. The aggregate value of the periodic WT rate determining wages of the previous months is added. This value is divided by the accumulated social insurance days and multiplied by 360 WT days. The aperiodic wage values are added now. The annual value calculated this way is divided by 12. This produces the WT rate-determining value for the current billing period.