SwissSalary Learn

Year-end Processing
2023 | 2024

SwissSalary

Microsoft

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Legal information

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1 Introduction

This Manual provides an overview of mutations required for year-end reports.

Please make sure to carry out only the points that you handle in SwissSalary!

Customers using SwissSalary 365 cloud solution should also make some adjustments themselves. It is pointed out in Chapter "Payroll Setup changes".

2 Update 5062.000 Swissdec 5.0

When this SwissSalary Update 5062.000 is executed, the ELM settings are checked in Payroll master data, Swissdec settings section. If version 4.0 is active when the update is installed, it will automatically switch to version 5.0.
With the Swissdec 5.0 version, the BUR number must be adapted to the new format using the prefix. This is also carried out automatically with the update process.
The existing BUR numbers will be supplemented with prefix A. Basically, you as a customer do not need to take any further steps to submit wage reports via ELM. We recommend that you check the BUR number for completeness in the Workplace table.

If Swissdec ELM V5.0 is already active during the update process, no adjustment will be made and these steps will be skipped immediately.

If, for some reason, you do not want to carry out ELM submission with version 5.0, you can manually switch back to 4.0 after the end of the update process. The BUR number (deletion of prefix "A") will also need to be adjusted manually afterwards.
At the present time, reports via Swissdec 4.0 can be submitted until:
- December 31, 2025 for withholding tax
- June 30, 2026 for all other domains

For further information regarding the changes and wage reporting, visit swisssalary.ch/faq

Release 5061.100 will be published for the NAV / BC versions for which update 5062.000 is no longer available but individual tasks are still provided.
This refers to:
oDynamics 365 Business Central Spring' 19 – version 14 (C/AL)
oDynamics 365 Business Central Fall' 18 – version 13 (C/AL)
oDynamics NAV 2018
oDynamics NAV 2017

SwissSalary versions 5061.001, 5061.002 and 5061.003 were still provided for these versions. Individual implemented for these versions are listed in Update Manual 5062.000.

3 Payment 13th Payday

More information you will find here: [Calculation and disbursement of the 13th Payday](#)

4 Daily allowance processing across years

Daily allowance statements are often made after the pay process for the corresponding month has been settled.
If daily allowances are processed across years, enter them with the document date (December 31st of the previous year). This is done if daily allowance processing results in a negative AHV wage in the new year.
The splitting can be calculated based on the document date.

If the AHV wage is positive during wage reporting, under no circumstances there will be no splitting. Even if daily allowances were processed for the previous year, this is not required.

5 Payment of Holiday Payment Remuneration for Hourly Wages

5.1 Payment Procedure

If you want to pay out the accumulated holiday payment remuneration per cut-off date, you can use the function Holiday Payment in Payroll journal.

The automatic presentation has the amount of CHF 0.00 = Balance payment of the holiday payment remuneration.

If only part of the holiday payment balance is to be paid, please acquire the actual payment amount in the Amount field.

If you do not want to pay holiday payment remuneration (balance) to some employees, delete the line from the Report journal. The installments are correctly presented in the balancing.

5.2 Conversion vacation pay obligation

Based on feedback and as part of Swissdec 5.0, we have already included the following explanations in the 2022-2023 year-end manual. If you have not yet made this adjustment, we recommend that you do so for the coming year.

Many customers already take social security deductions into account when accruing vacation pay and include this salary type in the income tax.
We recommend that you make a change here. When you have completely processed the vacation pay, please then change the duties from the accrual salary type to the payment salary type.

The regulation for income tax is with the clarifications of Swissdec 5.0 and according to feedback from tax authorities so that the vacation pay should not be taxed when the hourly wage is paid out but when the vacation pay is paid out. Accordingly, the payment salary type is to be considered as Taxable, Withholding Taxable, Withholding Tax Rate Determining with capitalization of aperiodic.
In order to avoid differences, we recommend that you also consider the social insurances only at the time of payment. Therefore, transfer the social insurance obligations from the accrual salary type to the payment salary type.
The accrual salary type should no longer have any social insurance or tax obligations.

6 Close Balance (Ultimo 31.12.XX)

6.1 Introduction

Update 5058.000 presents a new possibility to close both positive and negative hourly balances. You can also define a positive limit so that only the values exceeding this limit are reduced. The value defined as the limit is therefore retained for the employee as a positive hourly balance. If there is no limit, the hourly balances are set to 0.

You have the opportunity to close definitely the balances below by U31.12.xx (deadline):

❑ Vacation
❑ Overtime
❑ Ordered overtime (rarely used)
❑ Voluntary Overtime (rarely used)
❑ Compensation time
❑ Flexible working hours
❑ Working time
❑ Night Work (time surcharge of 10% since August 1, 2003)
❑ Allocated time
❑ Actual time

We recommend closing the balances of Work Hours, Target Time and Actual Time (Working Time Calendar) by the end of the year, so that these balances return to ZERO as of January 1 of the new year.

If the holiday, overtime and flexitime credits, etc. of your employees expire on December, 31, you can also close these balances (rarely used). Of course, filter criteria are also available further (e.g., individual employees only, payroll area 'MW' (monthly wage) only, etc.). If negative balances are to be deleted, it can also be done automatically via this process.

IMPORTANT NOTES:
❑ The pay process can be started only at the time when all the pay processes of all payroll areas were definitely posted for December! (Please also check that the FIBU/BBA/Project journals are posted!)
❑ The balances of the employees laid-off and locked during the year will also be netted!

6.2 Procedure

1. Make sure that all previous-year pay processes have been completely processed and posted. (Please also check that the FIBU/BBA/Project journals are posted!)
2. Call the 'Close balances' function.
3. Set the year-end date balance accounts should be closed for.
4. You can select the balances that should be closed in Options. For this purpose, define whether the balances should only be closed if there is a positive balance, a negative balance or they should be always closed. If positive balances are to be reduced to a maximum value, define the limit to be retained. If a balance is not to be closed, do not enter any action for it and leave the positive/negative/always selection field empty.
5. As usual, individual filters can be set in 'Personnel Master Data' filter area. It is MANDATORY that you enter a payroll area.

6. Trigger the processing with 'OK' and the month-end pay process will be calculated. Please click OK to confirm the message that the payslip processing for U31.12.20XX has been carried out successfully.
   The U before the date means month-end and is a fictitious day between December, 31 of the old year and January, 1 of the new year. (The completed notification is, of course, substantially different with respect to the number of wage items, and the number of employees depending on the company and filter criteria)
7. To control and check the closed balances, go to employees' wage items and the Employee card in the 'Statistics' tab.
8. This pay process can be canceled as a regular pay process. This provides the opportunity to settle this pay process repeatedly.
9. Since it depends upon a pay process, it must also be definitely posted. (Prior to the posting process, please make sure that all FIBU/BBA project posting journals are empty). NO data will be written into the financial accounting, cost accounting (BBA) or projects during the data posting.

7 Year-end Closing Reports

7.1 Year-end Closing Reports

Under Salary Declaration you can find all the assessments that you must send to different social and/or private insurers at the end of the year. We redommend you to send the assessments via ELM. If you have some questions about ELM contact your NAV partner or our support.

Assessments certified by swissdec:
❑ AHV Summary
❑ AHV Free Summary (only for auditing purposes, must not be sent to the AHV compensation office!)
❑ FAK Summary
❑ UVG Summary
❑ UVG Additional Summary
❑ HI Summary
❑ Salary certificate
❑ Statistic

❑ BVG Summary (rarely used)

❑ Other assessments (not certified by swissdec):
Social Unit Summary (far accounting, MDK/MEK accounting, business liability insurance, asylum seekers deductions, pari funds accounting, timber construction enforcement and education fund, etc)

SwissSalary BAU only:
❑ Parifonds Payback
Begin the year-end assessments and control them. The following assessments are intended for possible help in control:

Assessments certified by swissdec
❑ Employee Salary Statement A4P (rarely used)
❑ Employee Salary Statement A4L

You can find the assessment Personal salary account A4Q in the Employee Card by pressing the button Employee. By printing fictitious salary types you can also control the corresponding bases.

Mutations in compensation funds and insurances are to be entered per date of the start of the contract and the corresponding contract is to be selected. With payroll accounting, the domain and the contract code are saved in the Salary entry as 'Source Domain' and 'Source Domain Code'. This is necessary so that the report can be sent to the correct location. If the new insurer is not available for selection when reporting wages, this insurer was only entered after the last wage processing was carried out. As soon as wage items are processed with the assigned insurance, this insurer is listed in the selection.
If a change of insurance is made after the fact, it is possible that the payroll is not transmitted to the responsible insurers. If the relevant information needs to be adjusted on the posted Salary entry, please contact our support or your Dynamics 365 partner for this.

TIP:
If you find that individual salary types are set up with incorrect duties, be sure to correct them before the first payroll run of the following year.

You can send most of these evaluations **electronically via ELM**. To set up electronic wage reporting, obtain the ELM profile from the respective insurer. The compensation funds as well as insurers for UVG, UVGZ and KTG are mostly ELM recipients.

7.2 Annual report release

If data is complete, the release process for wage reports is optional with the Swissdec 5.0 transmission standard. To be able to add people not settled via SwissSalary to the UVG annual wage report, it can now be stored in the contract whether the wage report is incomplete or complete. When marked as incomplete, the release process is accessible in the insurance portal and people can be added there.
Automatic ELM release is not activated in the Insurance contract table by default. This means that without adjustment, submission should be marked as incomplete and the approval must be completed manually.

7.3 Cross-border worker reporting

Switzerland has concluded special agreements with border countries regarding the taxation of cross-border workers. For the agreed data exchange in the XML scheme, you can now run an annual "Tax Crossborder" under Salary declaration. This data must be submitted to the responsible tax administration next year.

The requirements for cross-border worker reporting were supplemented by Swissdec due to the new cross-border worker agreement with Italy. They were adopted and implemented.
The adjusted requirements are relevant for cross-border workers living in Italy who will work as cross-border workers in Graubünden, Valais or Ticino after the cross-border worker agreement comes into force (July 17, 2023).

7.4 Confirmation for employee IT

The Swissdec 5.0 certification provides employees with confirmation that the deduction of income tax was made. This confirmation has been implemented and can be generated from Salary Declaration or annual Reports. The report is included in the Swissdec 5.0 certification and can therefore only be created if the monthly IT report was run with Swissdec 5.0 via Report wages.

7.5 Statistics (Swissdec 5.0)

Before Swissdec 5.0 certification, only LSE (Swiss Earnings Structure Survey) could be transmitted electronically via Salary declaration.

According to Swissdec Guidelines 5.0, LSE in "Salary declaration" was renamed to Statistics. The statistics transmitted includes the statistics below:
- Swiss Earnings Structure Survey (LSE)
- Swiss wage index (SLI)
- Employment Statistics (BESTA)
- Profiling
- Profiling Light update survey of Company and Business Register (multi-branch operations)

For correct processing by the Federal Statistical Office, the UID-BFS-No. must be stored in the Payroll Setup. The periodicity of transmission is now monthly. The transmission is possible starting from the last calendar day of the month.

It should be noted that BESTA statistics lead to a dialogue message that appears every quarter. Therefore, the message under "Response pending" appears as of March 31/June 30/September 30/December 31. Please respond promptly to the dialogue message sent by the Federal Statistical Office. It is only possible to respond within a few hours, after which it is no longer possible to successfully submit this open report and the report must be created again from scratch.

7.6 Salary certificate

Salary Certificate (Form 11) is certified by Swissdec. A Salary Certificate can be printed over an arbitrary period.

IMPORTANT NOTE:
Please **ALWAYS** place a check mark in Recalculate gross wage. The taxable gross wage will be recalculated and any changes within the year will be taken into account if a check mark is placed in the Subject to Tax box.

7.6.1 Recruitment/Resignation Date/Comments Maintenance

In the payroll list (Payroll Run Header table), data is continuously stored which must be historized for the preparation of evaluations (year-end payroll, Paycheck, Salary certificate, etc.).

Employment Date/Resignation Date:
Please enter the correct leaving date for each personnel leaving before the payroll run. Only in this way can the maximum limits for ALV, UVG, UVGZ, KTG, income tax, etc. be taken into account when calculating the leaving date. Subsequent entry of the leaving date does not change the previous calculation.
When reentry is entered using Entry at entry date payroll accounting, an additional check is made as to whether a leaving date has been historized. Without this feature, no reentry can be recorded. If, in exceptional cases, the leaving date has not been historized, you can add/correct this manually for the employee in the payroll list.
For employees with several employment periods within the year, the first entry date and the last exit date are shown on the salary statement. This is in accordance with Swissdec guidelines.

Remarks:
If the manually recorded remarks under number 15 are not displayed on the Salary certificate, these were not recorded on the Employee card before the relevant wage run (31.12. or leaving month). The swissdec guidelines stipulate that the data is printed on the salary statement as of December. If the remarks were not inserted at the time of the December salary, they will not be printed on the Salary certificate. Subsequent entries and changes can be made via the employee's payroll list.

Degree of employment for part-time employees:
For employees whose degree of employment in the month of December is not 100%, the printout on the salary certificate is automatic. This is in accordance with swissdec guidelines. Manual additions can be made using the two fields available for comments.
With the SwissSalary Update 5060.000 an adjustment is made here. The predefined text will be printed if the degree of employment in the relevant salary run is greater than 0 % but less than 100 %. Thus, in the future,

the text will no longer be displayed if a person has a degree of employment of 0 % stored on the Employee card.

7.6.2 Transmission to cantons

The salary certificate is basically intended for the employee.

Some cantons also require employers to send a copy of the salary certificate directly to the cantonal tax administration.
These cantons can receive the salary certificate electronically via ELM. They can send them via the salary certificate. The delivery is automatically made only to the cantons for which the employers have to submit the salary certificate directly.

The cantonal tax administrations require the encrypted 2-D barcode for the automated reading of the salary certificate (scanning). The program library for printing the 2 D barcode on the salary certificate is carried out at the same time as the installation of the ELM transmitter version 4.0.

Notice:
When transmitting salary certificate with ELM, it may happen that an Error is displayed in the status, even though the file was successfully transmitted to the tax authorities.
This can happen, for example, if an employee has settled wage data in the reporting year (2023), but no cash flow has taken place and therefore no salary certificate would be created (no wage = no salary certificate).

The XML response file can be exported via the ELM support files and opened in a browser or with the editor to check which cantons were transmitted or which canton triggers the error. However, there is no need for action after the transmission, the cantons to be transmitted were supplied correctly.

8 Work calendar

The "Auto-fill calendar" feature helps you quickly create new working time calendars. Working time calendar makes it possible to copy the existing working time calendar lines from a work group to the next one (also works across clients). When target hours are filled in automatically, the existing day types are kept. Simply check the Keep day types box and they will not be changed.

Date from	Enter the corresponding from/to date
Datum bis	Enter the corresponding from/to date
Day type	Select the day type to be filled in the working time calendar
Keep day type	You have the possibility to copy the existing working time calendar lines from a work group to the next one (also works across clients). When the new calendar is revised, you can keep the existing day types when target hours are filled in automatically. Simply check the box in this field and they will not be changed.
Monday	Provide the corresponding day with the value (according to the selected day type)
Tuesday	Provide the corresponding day with the value (according to the selected day type)
Wednesday	Provide the corresponding day with the value (according to the selected day type)
Thursday	Provide the corresponding day with the value (according to the selected day type)
Freitag	Provide the corresponding day with the value (according to the selected day type)
Saturday	Provide the corresponding day with the value (according to the selected day type)
Sunday	Provide the corresponding day with the value (according to the selected day type)

Day type:

Code	Eingabe von Code der Tagestypen
Description	Day types description input
Netted out	Storing the netting out in the target time. **NOTE**: The compensation time does not have to be included in the target time, because they are already included in the working time. That is why the field is left 'empty'.
Additional identification	One letter can be entered for each day type. Enter the letter and the corresponding number of hours so that the day type is transferred to the work calendar.
Color	You can choose a different color for each day type, either black, gray, white, red, green, blue, yellow, cyan or magenta.
Format	The day types can be printed in 'bold'

Print text	If, for example, you do not want to print the number of hours for work-in-advance days, but just want a 'V' instead, you can enter it in the print text.

Holidays:

If you have defined all days as working days, you can change holidays by entering the appropriate letter before the number of hours. This will adjust the day type for that single day. Holidays can also be imported. SwissSalary does not provide corresponding files itself. Corresponding holiday calendars for each canton are available for example on the page Ferienwiki Feiertage als ICS Datei Download

Write absence report:

After a new working time calendar is created or in case of any corrections to holidays or business closure during the year, automatic absence reports per employee can be written either for the currently selected calendar or for all client's calendars.

Execute this function after each change or after the creation of a new working time calendar, provided that the holiday or business closure settings have been changed.

NOTE:

Only absences are written for months that have not yet been posted.

Example:

February pay process has already been settled and posted. Absence reports are written from March. All down-payment or additional pay processes for March that have already been created and posted are not taken into account.

For more information please visit docs.swisssalary.ch

9   Payroll Setup changes as of January 1, 2024

9.1   Introduction

First apply the changes to the new percentages of the employee deductions and employer provisions as well as adjustments to the minimal/maximum salaries after the posting of the last pay process of December 2023, however, <u>IMPERATIVELY</u> before the first pay process of the year 2024!

!!Cloud SwissSalary 365: Please note that you should adjust FAK/KIZU/AHV as well as all company-specific insurance policies by yourself. Withholding tax rates must also be imported. For details, please refer to the Manual at docs.swisssalary.ch

IMPORTANT: Check in each case that different salary types are always used for each individual insurance (employee, employer, base, wage, free). If the same salary types are used more than once, correct reports cannot be generated at the end of the year. Depending on the settings, it can also lead to incorrect calculations of limits.

Mutations in compensation funds and insurances are to be entered per date of the start of the contract and the corresponding contract is to be selected. With payroll accounting, the domain and the contract code are saved in the Salary entry as 'Source Domain' and 'Source Domain Code'. This is necessary so that the report can be sent to the correct location. If the new insurer is not available for selection when reporting wages, this insurer was only entered after the last wage processing was carried out. As soon as wage items are processed with the assigned insurance, this insurer is listed in the selection.
If a change of insurance is made after the fact, it is possible that the payroll is not transmitted to the responsible insurers. If the relevant information needs to be adjusted on the posted Salary entry, please contact our support or your Dynamics 365 partner for this.

Company-specific changes are maintained by the company in the payroll master data. The following in-formation is company-specific:

Tab "UVG":
Private accident insurance or SUVA

BUV (occupational accident insurance)
-> Check BUV percentage per part of undertaking A, B, C, Z, etc.

NBUV (out-of-service accident insurance)
-> Check NBUV percentage per part of undertaking A, B, C, Z, etc.

Tab "UVGZ":
UVGZ supplementary insurance(s)
-> Check employee and employer UVGZ percentages per UVGZ code
-> Check minimum or maximum limits

Tab "KTG":
Daily sickness benefits insurance(s)
-> Check employee and employer KTG percentages per KTG code

-> Check minimum or maximum limits

Tab "IT"
The 2024 Income tax rates can be downloaded through out Switzerland as soon as we get them from the respective cantons. The installation is done via Organization. The easiest way to do it is to Run all store updates at the beginning of the year. If individual cantons change their rates during the year, information for individual cantons can be updated more easily starting from SwissSalary 5058.000.

Tab Social funds:
(e.g. cantonal funds or contributions based on the affiliation to a collective employment agreement or company-specific claims)
-> Check employee and employer percentages per insurance
-> Check minimum or maximum limits, as well as any assignment to the wage statement
-> All employers' participation in the premiums for the NBU insurance resolved via the social fund could be record-ed directly in the UVG parts of undertaking before the first pay process. The social fund could then be deleted.

9.2 AHV/IV/EO

The AHV Reform 21 or Swissdec 5.1 is an extensive topic, please refer to the separate chapter.

Currently, there is no information about changes to employer and employee contributions.

Customers using SwissSalary 365 cloud solution must also make all possible adjustments to contributions or administrative costs manually.

9.3 ALV/ALVZ

There are currently no known changes to employer and employee contributions.

Any adjustments to contributions must also be made manually by customers using the SwissSalary 365 cloud solution.

9.4 BVG

There are currently no known changes to the threshold amounts. These therefore continue to amount to:

Lower limit /year	CHF 22'050
Upper limit/year	CHF 88'200
Coordination/year	CHF 25'725
Minimum wage/year	CHF 3'675

Please store these values in the Payroll Setup, in the Establishment domain, BVG Establishment:

Please note that these are the values for the BVG minimum. Depending on the contract, other values may be valid for you. If necessary, check this on the policy or directly with your insurer.

9.5 Income Tax rates

Starting from SwissSalary 5058.000, the cantons are listed in Organization individually. Use Install all store updates to trigger the update. There is no caching if there is connection to the store.

Note:
Customers using SwissSalary 365 cloud solution must import the rates themselves. SwissSalary will not do it!

9.6 Child allowances

There are currently no known changes.

Any changes will certainly be published by the Federal Social Insurance Office: Types and rates of family allowances

If adjustments are made to the Child Allowances domain of the Payroll Setup, they will only be taken into account when new children are recorded. The allowances must also be updated for children who have already been registered. The "Adjust child allowances" report can be started via Organization, tab Actions. Check only the boxes for "Post" and "Active employees only". This way the new records for all children will be overwritten in the payroll master data for all active employees. NOTE: If you have manually adjusted the rates for individual employees (for example due to a margin allowance as a result of the inter-cantonal adjustment), these changes must now be manually entered anew. The report reflecting the changes serves as support. Save it directly during execution, its processing cannot be repeated.

9.7 ZIP Code & Bank Master Data)

You can trigger the update in Organization via Install all store updates. There is no caching if there is connection to the store.
If there is no connection to the store, caching is required and you need to get the files in the protected area on the website.

Note:
Customers using SwissSalary 365 cloud solution must trigger the updates themselves. SwissSalary will not do it!

10   AHV 21 Reform | Swissdec 5.1

10.1   Introduction AHV 21 Reform

The AHV 21 reform specifications are delivered with SwissSalary version 5062.000.

Below are the most important points that need to be taken into account for contract processing for years to come:
- gradual increase of reference age for women
- opportunity of allowance waiver
- AHV Summary statement adjustment
- renaming of social security number to AHV number
- VAT increase

The Federal Social Insurance Office launched a calculator that can be used to calculate the point the reference age is reached. AHV Stabilisierung der AHV (AHV 21) (admin.ch)

The AHV reform has an impact on BVG contribution calculation.

10.2   Raising of reference age for women

In Payroll Setup, the input in the Reference age field for women will only be relevant again as of 2029. Until then, the input of 64 should remain. Gradual raising of reference age for women will be taken into account in the background when wages are processed. The input for women must be set to 65 before the first pay process in 2029.

10.3   AHV number instead of social security number

With the implementation of the Swissdec 5.0 guidelines that include the AHV Reform 21, social security number is referred to as the AHV number. Numerous fields and reports have been adjusted.

10.4   Waiver of pension allowance

One has the option of waiving the pension allowance. To do this, unhide the "Waiver of allowance" column in Personnel social security. The Subject to AHV setting must be selected for such a person for the AHV in Personnel social security and the "Waiver of pension allowance" field must be enabled. This means that no allowance is taken into account and AHV contributions are applied. The information will be taken into account accordingly in the annual report.

In the year when the person reaches their reference age, the activation of waiver of pension allowance must be lodged before the first pay process at retirement age. If a person of reference age is recruited, this must be activated before the first pay process. It can be selected every year for ongoing employment of people of reference age. The settings must always be checked before the first pay process of the calendar year and adjusted if necessary.

For corrections necessary due to incorrect billing, please contact SwissSalary Support. Settings can be changed using the working date. However, wage values must be reported, which is then decisive for calculating the AHV wage.

10.5   AHV Summary

With the AHV 21 reform, a person of retirement age can waive pension allowance. This must be indicated in the AHV Summary statement and in transmission via ELM. The corresponding text is printed automatically.

Information about the pensioner's allowance waiver can be controlled once a year via Personnel social security before the first pay process of the year.
As before, for people who reach retirement age, the setting in the Personnel social security is automatically set for AHV to pensioners with allowance and to not subject to ALV for ALV.
If a person waives the allowance, 'subject to AHV' must be entered in the Benefits field via Personnel social security. In addition, the field for AHV must be activated in the Waiver of pension allowance column.

10.6   BVG contribution calculation

The AHV 21 reform provides for the gradual raising of the retirement age for women. We have implemented Legal regulations that apply to the AHV and documented them in the corresponding task descriptions.
There is no uniform implementation of the BVG, as there are already institutions that are familiar with a retirement age of 65 for women.
If you use SwissSalary to calculate BVG contributions by storing the contribution rates in the Rate tables, you must verify them. If a gradual raising of the retirement age for women is planned, record it every year in the Rate table. A new column has been created for this purpose. Unhide the "Retirement age formula" column.
If it is increased by 3 months in January 2025, enter the formula "65J+3M" in the corresponding row where the retirement age is already stored today and the contributions are stored at 0% before the first pay process in January 2025. As of January 2026, it is to be changed to "65J+6M" and to "65J+9M" as of January 2027. Starting from January 2028, you will then enter 65 years like with the rates for men.

It should be noted that for women who reach retirement age and are no longer required to contribute, contributions would be calculated again for the new year due to the increase in the retirement age. You can omit this by setting them to not insured in their BVG Employee card or at least not assigning them any more BVG contracts.

If you process BVG contributions by storing them as monthly fixed deductions recorded in wage items, no adjustments are required in the Payroll Setup.

10.7   VAT changes

The ordinance on the increase in VAT rates for the additional financing of the AHV comes into force on January 1, 2024.
This means that the following VAT rates will apply from January 1, 2024:
The standard rate is now 8.1% (previously 7.7%)
The special rate for accommodation is now 3.8% (previously 3.7%)

The reduced rate is now 2.6% (previously 2.5%)

SwissSalary works with the VAT product posting groups from the Business Central standard. The need for manual adjustment therefore depends on whether the percentage rate is adjusted for the existing VAT product posting groups or whether new VAT product posting groups are created.
If the adjustment is made via the existing VAT product posting groups, no additional steps are required on the part of SwissSalary. However, if new VAT product posting groups are created for the new percentages, these must be entered in the respective wage types accordingly.

If you have any additional questions, please contact your Dynamics 365 partner.

11 New Year Balance Presentation

11.1 Automatic Holiday and Work-in-Advance Days Entitlement

You can select per refunding of absences to have holiday and/or work-in-advance days entitlement reported automatically. You can choose the month for the entitlement (usually January). If it is set, the entitlement in the corresponding month will be calculated automatically without the need to run the "Time types presentation" report in the Payroll journal.

The month of calculation is defined in the Accounting Month Claim in the Refunding of Absences card view.

If you are using work-in-advance days balances (rarely), you must assign the appropriate wage types for time types and in Refunding of absences.

Compensation time setup procedure:

1. Create wage types (if not yet present)

2175 Work-in-advance Days Correction MW (allowance, positive)
8905 Work-in-Advance Days Entitlement (allowance, positive)

2. Set up time types

VORHOL, Work-in-Advance Days, Netted: Compensation Time
VORHOLKORR, Work-in-advance Days Correction, Netted: Compensation Time

3. Assign salary types in Refunding of absences and define the number per year

11.2 New year holiday and possible work-in-advance days presentation

Important: This section is only necessary if the presentation is not automatic like in the previous chapter.

After the balances and the past year have definitely closed, the new holiday entitlements and/or the new work-in-advance days (company-specific) will be transfered to the Report journal via the batch run.

The entitlements are entered in the Employee card in the Salary tab -> Refunding of absences. Always record here 100% of the entitlements per year.

Then press the Report button in the Payroll journal.

Select Time types presentation.
Acquire the appropriate payroll area or individual employees in the Staff Statistics tab and then the appropriate salary type in the Options tab (e.g., default SwissSalary salary type 8900 Holiday Entitlement) as well as the corresponding designation Holidays under Employee card presentation. Further enter the document date January 1, 2024 and confirm with OK.

Holiday presentations are now displayed in the Report journal.

The value entered in the Employee Card -> tab 'Salary' -> Refunding of absences is automatically placed into the Payroll journal.
If you already want to make corrections to holidays or to make them during the year, report them with salary type (default SwissSalary salary type 2170) Holiday Correction.

NOTICE:
Complete the text here with, e.g., "2024" (year). Change the first line and copy the value by pressing F8 on the remaining lines.
If you want to override the value of the Employee card, enter the corresponding values in the "Time types presentation" window, e.g. number: 15.
By this you will override the default values of the Refunding of absences of the Employee Card.

NOTICE:
The holiday presentations now stay in the Report journal up the point after the first effective pay process for January 2024.
If you want to take over the 2024 work-in-advance days (rarely done), do the same as described above. This feature has been used a little more since the introduction of the working time calendar (company specific).