

6.11 LEC benefits (AdopE)



Adoption allowance

Position as of 1st January 2024



The facts at a glance

Anyone who adopts a child under the age of four is entitled to up to two weeks' adoption leave during the 12 months following the adoption. They may also claim compensation for the loss of income resulting from their adoption leave.

Adoptive parents who work full-time may take up to 10 days' leave. For those who work part-time, the amount of leave they can take will depend on their level of employment.

This leaflet provides working adoptive parents and their employers with information on the adoption allowance (AdopE).

Entitlement

1 When am I entitled to an adoption benefit?

You are entitled to an adoption allowance if at the time of adopting the child you are:

- employed or
- self-employed; or
- working in the business of your husband, family or cohabiting partner and receive a cash salary.

Depending on the canton where you live or work, you may be entitled to a cantonal adoption allowance as well. Contact the relevant cantonal authorities for more information.

2 What requirements must I meet to be eligible for an adoption benefit?

You will be eligible for an adoption allowance if you:

- adopt a child under the age of four;
- were covered by mandatory insurance within the meaning of the OASI Act during the nine-month period immediately preceding the adoption; and
- were gainfully employed for at least five months during this period.

You are not entitled to an adoption allowance if you were not gainfully employed or were unable to work at the time of the adoption.

Periods of insurance and employment in an EU or EFTA member state and in the United Kingdom are counted.

3 When does entitlement begin and end?

Entitlement to an adoption allowance begins on the date on which the child was officially adopted. It ends when all daily allowances to which the adoptive parents are entitled, i.e. a maximum of 14 daily allowances, have been paid out, but no later than the end of the qualifying period, i.e. 12 months from the date on which the child was officially adopted. Entitlement ends early if the child or the claimants die.

4 How are the daily allowances calculated?

Adoptive parents who take adoption leave are entitled to a maximum of 14 daily allowances. If both parents wish to take paid adoption leave, how and when this is shared is up to them. However, both parents may not claim a daily allowance for the same day. If a parent works full-time and takes five days' paid adoption leave, they will receive an additional two daily allowances to cover the weekend.

For adoptive parents in part-time employment, their employer may, when recording their working hours, calculate the length of adoption leave based on their level of employment. In such instances, the daily allowance rate paid to the adoptive parent will be equivalent to 80 % of their earnings prior to the adoption.

5 How much is the adoption benefit?

The adoption allowance is paid as a daily allowance and is calculated separately for each adoptive parent. It amounts to 80 % of your average earnings prior to the adoption, subject to a maximum of 220 francs per day.

The maximum daily allowance is reached when your monthly income comes to 8 250 francs ($8\,250 \text{ francs} \times 0.8 \div 30 \text{ days} = 220 \text{ francs/day}$), or, if you are self-employed, when your annual income comes to 99 000 francs ($99\,000 \text{ francs} \times 0.8 \div 360 \text{ days} = 220 \text{ francs/day}$).

6 Does adoption leave affect other entitlements?

Your employer may not deduct your adoption leave from your annual leave entitlement. However, in contrast to maternity leave and leave of the other parent, you are not protected from dismissal or an extension of your notice period during adoption leave.

Claiming an adoption benefit

7 How can I claim an adoption benefit?

Complete the application form (form 318.754) and send it to the Federal Compensation Office (CFC), Schwarztörstrasse 59, 3003 Bern, Phone +41 58 462 64 25 either as soon as you have taken your adoption leave in full or once the 12-month qualifying period has expired. If both adoptive parents wish to claim an adoption allowance, each must complete an application form and submit it to the CFC.

The following can claim an adoption benefit:

- you as the adoptive parents
 - through your respective employer if you are employees;
 - directly from the CFC if you are self-employed;
- your employer
 - if you fail to claim through your employer (see above) and your employer pays you a salary while you are on adoption leave.

If at the time of the adoption you are employed, unemployed or unable to work, your current or most recent employer will certify:

- the duration of your employment;
- your relevant salary for the purposes of calculating your daily allowance;
- the salary paid by your employer during the period in which you are receiving the daily allowance; and
- the number of days of adoption leave you have taken.

You can access the *application form 318.754* at www.ahv-iv.ch.

Payment of the adoption allowance

8 Do I have to pay OASI, DI, IC and unemployment insurance contributions on my adoption allowance?

Yes. An adoption allowance paid directly in place of your salary also counts as income. You will therefore be required to pay compulsory social insurance (OASI, DI and IC) contributions on this benefit. You can obtain further information on compulsory contributions from the compensation offices.

9 How is the adoption allowance paid?

If your employer continues to pay your salary for the duration of your entitlement, the Federal Compensation Office (CFC) will pay the adoption allowance to your employer.

In the event of any dispute with your employer, or under special circumstances, you may request direct payment of your adoption allowance by the CFC. Special circumstances would apply, for example, if your employer were insolvent or in default or if you have another job and your employer has not been informed of facts relating to this (amount of salary, self-employment, etc.).

You may ask for the adoption allowance to be paid to your dependants entitled to maintenance or support.

The adoption allowance is paid in arrears at the end of your adoption leave or after the 12-month qualifying period has expired.

The adoption allowance can also be paid to you abroad.

Insurance cover

10 Do I have accident insurance cover during my adoption leave?

Yes. If you receive an adoption allowance as an employee, you will continue to be covered by mandatory accident insurance while you are on adoption leave.

11 Am I still insured under my occupational pension scheme during my adoption leave?

As an employee in a valid employment relationship, you will continue to enjoy the same level of cover under your occupational pension scheme while you are on adoption leave. Your previous coordinated salary, on which contributions are levied, will therefore remain valid. However, as an employee you can request a reduction in your coordinated salary.

If you have any questions about the amount of your occupational pension contributions, please contact your pension scheme.

Sample adoption allowance calculations

12 Employee

Monthly earnings of less than CHF 8 250

Monthly earnings prior to the adoption	CHF	5 250.00
Allowance calculation:		
CHF 5 250 ÷ 30 days	CHF	175.00
Allowance amounting to 80 % of CHF 175	CHF	140.00
Allowance amounting to 80 % of CHF 140 for a maximum of 14 days	CHF	1 960.00

13 Employee

Monthly earnings of more than CHF 8 250

Monthly earnings prior to the adoption	CHF	8 430.00
Allowance calculation:		
CHF 8 430 ÷ 30 days	CHF	281.00
Allowance amounting to 80 % of CHF 281	CHF	224.80
Reduced to maximum benefit	CHF	220.00
Allowance of CHF 220 per day for a maximum of 14 days	CHF	3 080.00

14 Self-employed

Self-employed with annual earnings of less than CHF 99 000

Annual earnings prior to the adoption	CHF	27 000.00
Allowance calculation:		
CHF 27 000 ÷ 360 days	CHF	75.00
Allowance amounting to 80 % of CHF 75	CHF	60.00
Allowance of CHF 60 per day for a maximum of 14 days	CHF	840.00

15 Self-employed

Self-employed with annual earnings of more than CHF 99 000

Annual earnings prior to the adoption	CHF	102 600.00
Allowance calculation:		
CHF 102 600 ÷ 360 days	CHF	285.00
Allowance amounting to 80 % of CHF 285	CHF	228.00
Reduced to maximum benefit	CHF	220.00
Allowance of CHF 220 for a maximum of 14 days	CHF	3 080.00

Enquiries and further information



This leaflet merely provides an overview. Individual cases can only be assessed conclusively on the basis of the relevant legislation. The compensation offices and their branches will be pleased to answer any enquiries. A list of all compensation offices can be found at www.ahv-iv.ch.

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