

## **Beiträge der Nichterwerbstätigen ab 01.01.2021**

An der Landsgemeinde 2015 wurde beschlossen, dass Nichterwerbstätige ab 01.01.2016 Beiträge an die Familienausgleichskasse (FAK) zu bezahlen haben.

### **Wie hoch sind die FAK-Beiträge?**

Gemäss Art. 20 Abs. 2 des Bundesgesetzes über die Familienzulagen bezahlen Nichterwerbstätige einen in Prozenten zu berechnenden Beitrag, sofern die AHV-Beiträge den AHV-Mindestbeitrag (ab 2021 CHF 413.00) übersteigen. Der Regierungsrat hat an seiner Sitzung vom 03.11.2015 den Beitragssatz auf 20% festgelegt.

Auf der Beitragsrechnung sind die persönlichen Beiträge AHV/IV/EO aufgeführt. Die Basis für die Berechnung der FAK-Beiträge bilden jedoch nur die AHV-Beiträge, ohne IV- und EO-Beiträge.

Die AHV-Beiträge entsprechen 8.7% des Erwerbseinkommens. Zusammen mit dem IV- und EO-Anteil betragen die AHV/IV/EO-Beiträge ab 01.01.2021 10.60%.

### **Wie berechnen sich diese FAK-Beiträge?**

Die FAK-Beiträge berechnen Sie wie folgt:

1. AHV/IV/EO-Beiträge mal 8.7% geteilt durch 10.60% = erstes Resultat
2. erstes Resultat mal 20 durch 100 = FAK-Beiträge

In der nachfolgenden Tabelle finden Sie die zu bezahlenden Beiträge 2020.

Bitte beachten Sie, dass durch Rundungen die Beträge gegenüber der Rechnung im Rappenbereich abweichen können.

Für Fragen stehen wir Ihnen gerne zur Verfügung.

sozialversicherungen glarus

im Januar 2021/SM

**Beitragstabellen für Nichterwerbstätige ab 01.01.2021**

Bemessungs- grundlage	AHV/IV/EO	FAK	Verwaltungs- kosten	Total pro Jahr	Total pro Quartal	Total pro Monat
> 300'000	503.00	0.00	15.10	518.10	129.55	43.20
300'000	530.00	87.40	15.90	633.30	158.35	52.80
350'000	636.00	104.80	19.10	760.80	190.20	63.40
400'000	742.00	122.40	22.25	885.60	221.40	73.80
450'000	848.00	139.80	25.45	1'012.80	253.20	84.40
500'000	954.00	157.40	28.60	1'140.00	285.00	95.00
550'000	1'060.00	174.80	31.80	1'267.20	316.80	105.60
600'000	1'166.00	192.40	35.00	1'394.40	348.60	116.20
650'000	1'272.00	209.80	38.15	1'519.20	379.80	126.60
700'000	1'378.00	227.20	41.35	1'646.40	411.60	137.20
750'000	1'484.00	244.80	44.50	1'773.60	443.40	147.80
800'000	1'590.00	262.20	47.70	1'900.80	475.20	158.40
850'000	1'696.00	279.80	50.90	2'025.60	506.40	168.80
900'000	1'802.00	297.20	54.05	2'152.80	538.20	179.40
950'000	1'908.00	314.60	57.25	2'280.00	570.00	190.00
1'000'000	2'014.00	332.20	60.40	2'407.20	601.80	200.60
1'050'000	2'120.00	349.60	63.60	2'534.40	633.60	211.20
1'100'000	2'226.00	367.20	66.80	2'659.20	664.80	221.60
1'150'000	2'332.00	384.60	69.95	2'786.40	696.60	232.20
1'200'000	2'438.00	402.00	73.15	2'913.60	728.40	242.80
1'250'000	2'544.00	419.60	76.30	3'040.80	760.20	253.40
1'300'000	2'650.00	437.00	79.50	3'165.60	791.40	263.80
1'350'000	2'756.00	454.60	82.70	3'292.80	823.20	274.40
1'400'000	2'862.00	472.00	85.85	3'420.00	855.00	285.00
1'450'000	2'968.00	489.60	89.05	3'547.20	886.80	295.60
1'500'000	3'074.00	507.00	92.20	3'674.40	918.60	306.20
1'550'000	3'180.00	524.40	95.40	3'799.20	949.80	316.60
1'600'000	3'286.00	542.00	98.60	3'926.40	981.60	327.20
1'650'000	3'392.00	559.40	101.75	4'053.60	1'013.40	337.80
1'700'000	3'498.00	577.00	104.95	4'180.80	1'045.20	348.40
1'750'000	3'604.00	594.40	108.10	4'305.60	1'076.40	358.80
1'800'000	3'763.00	620.60	112.90	4'497.60	1'124.40	374.80
1'850'000	3'922.00	646.80	117.65	4'687.20	1'171.80	390.60
1'900'000	4'081.00	673.00	122.45	4'876.80	1'219.20	406.40
1'950'000	4'240.00	699.20	127.20	5'066.40	1'266.60	422.20
2'000'000	4'399.00	725.60	131.95	5'256.00	1'314.00	438.00
2'050'000	4'558.00	751.80	136.75	5'445.60	1'361.40	453.80
2'100'000	4'717.00	778.00	141.50	5'637.60	1'409.40	469.80
2'150'000	4'876.00	804.20	146.30	5'827.20	1'456.80	485.60
2'200'000	5'035.00	830.40	151.05	6'016.80	1'504.20	501.40
2'250'000	5'194.00	856.60	155.80	6'206.40	1'551.60	517.20
2'300'000	5'353.00	882.80	160.60	6'396.00	1'599.00	533.00
2'350'000	5'512.00	909.00	165.35	6'585.60	1'646.40	548.80
2'400'000	5'671.00	935.40	170.15	6'777.60	1'694.40	564.80
2'450'000	5'830.00	961.60	174.90	6'967.20	1'741.80	580.60
2'500'000	5'989.00	987.80	179.65	7'156.80	1'789.20	596.40
2'550'000	6'148.00	1'014.00	184.45	7'346.40	1'836.60	612.20
2'600'000	6'307.00	1'040.20	189.20	7'536.00	1'884.00	628.00
2'650'000	6'466.00	1'066.40	194.00	7'725.60	1'931.40	643.80
2'700'000	6'625.00	1'092.60	198.75	7'915.20	1'978.80	659.60
2'750'000	6'784.00	1'118.80	203.50	8'107.20	2'026.80	675.60
2'800'000	6'943.00	1'145.20	208.30	8'296.80	2'074.20	691.40
2'850'000	7'102.00	1'171.40	213.05	8'486.40	2'121.60	707.20
2'900'000	7'261.00	1'197.60	217.85	8'676.00	2'169.00	723.00
2'950'000	7'420.00	1'223.80	222.60	8'865.60	2'216.40	738.80
3'000'000	7'579.00	1'250.00	227.35	9'055.20	2'263.80	754.60

**Beitragstabellen für Nichterwerbstätige ab 01.01.2021**

Bemessungs- grundlage	AHV/IV/EO	FAK	Verwaltungs- kosten	Total pro Jahr	Total pro Quartal	Total pro Monat
3'050'000	7'738.00	1'276.20	232.15	9'247.20	2'311.80	770.60
3'100'000	7'897.00	1'302.40	236.90	9'436.80	2'359.20	786.40
3'150'000	8'056.00	1'328.60	241.70	9'626.40	2'406.60	802.20
3'200'000	8'215.00	1'354.80	246.45	9'816.00	2'454.00	818.00
3'250'000	8'374.00	1'381.20	251.20	10'005.60	2'501.40	833.80
3'300'000	8'533.00	1'407.40	256.00	10'197.60	2'549.40	849.80
3'350'000	8'692.00	1'433.60	260.75	10'387.20	2'596.80	865.60
3'400'000	8'851.00	1'459.80	265.55	10'576.80	2'644.20	881.40
3'450'000	9'010.00	1'486.00	270.30	10'766.40	2'691.60	897.20
3'500'000	9'169.00	1'512.20	275.05	10'956.00	2'739.00	913.00
3'550'000	9'328.00	1'538.40	279.85	11'145.60	2'786.40	928.80
3'600'000	9'487.00	1'564.60	284.60	11'335.20	2'833.80	944.60
3'650'000	9'646.00	1'591.00	289.40	11'527.20	2'881.80	960.60
3'700'000	9'805.00	1'617.20	294.15	11'716.80	2'929.20	976.40
3'750'000	9'964.00	1'643.40	298.90	11'906.40	2'976.60	992.20
3'800'000	10'123.00	1'669.60	303.70	12'096.00	3'024.00	1'008.00
3'850'000	10'282.00	1'695.80	308.45	12'285.60	3'071.40	1'023.80
3'900'000	10'441.00	1'722.00	313.25	12'475.20	3'118.80	1'039.60
3'950'000	10'600.00	1'748.20	318.00	12'667.20	3'166.80	1'055.60
4'000'000	10'759.00	1'774.40	322.75	12'856.80	3'214.20	1'071.40
4'050'000	10'918.00	1'800.60	327.55	13'046.40	3'261.60	1'087.20
4'100'000	11'077.00	1'827.00	332.30	13'236.00	3'309.00	1'103.00
4'150'000	11'236.00	1'853.20	337.10	13'425.60	3'356.40	1'118.80
4'200'000	11'395.00	1'879.40	341.85	13'615.20	3'403.80	1'134.60
4'250'000	11'554.00	1'905.60	346.60	13'807.20	3'451.80	1'150.60
4'300'000	11'713.00	1'931.80	351.40	13'996.80	3'499.20	1'166.40
4'350'000	11'872.00	1'958.00	356.15	14'186.40	3'546.60	1'182.20
4'400'000	12'031.00	1'984.20	360.95	14'376.00	3'594.00	1'198.00
4'450'000	12'190.00	2'010.40	365.70	14'565.60	3'641.40	1'213.80
4'500'000	12'349.00	2'036.80	370.45	14'755.20	3'688.80	1'229.60
4'550'000	12'508.00	2'063.00	375.25	14'947.20	3'736.80	1'245.60
4'600'000	12'667.00	2'089.20	380.00	15'136.80	3'784.20	1'261.40
4'650'000	12'826.00	2'115.40	384.80	15'326.40	3'831.60	1'277.20
4'700'000	12'985.00	2'141.60	389.55	15'516.00	3'879.00	1'293.00
4'750'000	13'144.00	2'167.80	394.30	15'705.60	3'926.40	1'308.80
4'800'000	13'303.00	2'194.00	399.10	15'895.20	3'973.80	1'324.60
4'850'000	13'462.00	2'220.20	403.85	16'087.20	4'021.80	1'340.60
4'900'000	13'621.00	2'246.40	408.65	16'276.80	4'069.20	1'356.40
4'950'000	13'780.00	2'272.80	413.40	16'466.40	4'116.60	1'372.20
5'000'000	13'939.00	2'299.00	418.15	16'656.00	4'164.00	1'388.00
5'050'000	14'098.00	2'325.20	422.95	16'845.60	4'211.40	1'403.80
5'100'000	14'257.00	2'351.40	427.70	17'035.20	4'258.80	1'419.60
5'150'000	14'416.00	2'377.60	432.50	17'227.20	4'306.80	1'435.60
5'200'000	14'575.00	2'403.80	437.25	17'416.80	4'354.20	1'451.40
5'250'000	14'734.00	2'430.00	442.00	17'606.40	4'401.60	1'467.20
5'300'000	14'893.00	2'456.20	446.80	17'796.00	4'449.00	1'483.00
5'350'000	15'052.00	2'482.60	451.55	17'985.60	4'496.40	1'498.80
5'400'000	15'211.00	2'508.80	456.35	18'175.20	4'543.80	1'514.60
5'450'000	15'370.00	2'535.00	461.10	18'367.20	4'591.80	1'530.60
5'500'000	15'529.00	2'561.20	465.85	18'556.80	4'639.20	1'546.40
5'550'000	15'688.00	2'587.40	470.65	18'746.40	4'686.60	1'562.20
5'600'000	15'847.00	2'613.60	475.40	18'936.00	4'734.00	1'578.00
5'650'000	16'006.00	2'639.80	480.20	19'125.60	4'781.40	1'593.80
5'700'000	16'165.00	2'666.00	484.95	19'315.20	4'828.80	1'609.60
5'750'000	16'324.00	2'692.20	489.70	19'504.80	4'876.20	1'625.40
5'800'000	16'483.00	2'718.60	494.50	19'696.80	4'924.20	1'641.40

**Beitragstabellen für Nichterwerbstätige ab 01.01.2021**

Bemessungs- grundlage	AHV/IV/EO	FAK	Verwaltungs- kosten	Total pro Jahr	Total pro Quartal	Total pro Monat
5'850'000	16'642.00	2'744.80	499.25	19'886.40	4'971.60	1'657.20
5'900'000	16'801.00	2'771.00	504.05	20'076.00	5'019.00	1'673.00
5'950'000	16'960.00	2'797.20	508.80	20'265.60	5'066.40	1'688.80
6'000'000	17'119.00	2'823.40	513.55	20'455.20	5'113.80	1'704.60
6'050'000	17'278.00	2'849.60	518.35	20'644.80	5'161.20	1'720.40
6'100'000	17'437.00	2'875.80	523.10	20'836.80	5'209.20	1'736.40
6'150'000	17'596.00	2'902.00	527.90	21'026.40	5'256.60	1'752.20
6'200'000	17'755.00	2'928.40	532.65	21'216.00	5'304.00	1'768.00
6'250'000	17'914.00	2'954.60	537.40	21'405.60	5'351.40	1'783.80
6'300'000	18'073.00	2'980.80	542.20	21'595.20	5'398.80	1'799.60
6'350'000	18'232.00	3'007.00	546.95	21'784.80	5'446.20	1'815.40
6'400'000	18'391.00	3'033.20	551.75	21'976.80	5'494.20	1'831.40
6'450'000	18'550.00	3'059.40	556.50	22'166.40	5'541.60	1'847.20
6'500'000	18'709.00	3'085.60	561.25	22'356.00	5'589.00	1'863.00
6'550'000	18'868.00	3'111.80	566.05	22'545.60	5'636.40	1'878.80
6'600'000	19'027.00	3'138.20	570.80	22'735.20	5'683.80	1'894.60
6'650'000	19'186.00	3'164.40	575.60	22'927.20	5'731.80	1'910.60
6'700'000	19'345.00	3'190.60	580.35	23'116.80	5'779.20	1'926.40
6'750'000	19'504.00	3'216.80	585.10	23'306.40	5'826.60	1'942.20
6'800'000	19'663.00	3'243.00	589.90	23'496.00	5'874.00	1'958.00
6'850'000	19'822.00	3'269.20	594.65	23'685.60	5'921.40	1'973.80
6'900'000	19'981.00	3'295.40	599.45	23'875.20	5'968.80	1'989.60
6'950'000	20'140.00	3'321.60	604.20	24'064.80	6'016.20	2'005.40
7'000'000	20'299.00	3'347.80	608.95	24'256.80	6'064.20	2'021.40
7'050'000	20'458.00	3'374.20	613.75	24'446.40	6'111.60	2'037.20
7'100'000	20'617.00	3'400.40	618.50	24'636.00	6'159.00	2'053.00
7'150'000	20'776.00	3'426.60	623.30	24'825.60	6'206.40	2'068.80
7'200'000	20'935.00	3'452.80	628.05	25'015.20	6'253.80	2'084.60
7'250'000	21'094.00	3'479.00	632.80	25'204.80	6'301.20	2'100.40
7'300'000	21'253.00	3'505.20	637.60	25'396.80	6'349.20	2'116.40
7'350'000	21'412.00	3'531.40	642.35	25'586.40	6'396.60	2'132.20
7'400'000	21'571.00	3'557.60	647.15	25'776.00	6'444.00	2'148.00
7'450'000	21'730.00	3'584.00	651.90	25'965.60	6'491.40	2'163.80
7'500'000	21'889.00	3'610.20	656.65	26'155.20	6'538.80	2'179.60
7'550'000	22'048.00	3'636.40	661.45	26'344.80	6'586.20	2'195.40
7'600'000	22'207.00	3'662.60	666.20	26'536.80	6'634.20	2'211.40
7'650'000	22'366.00	3'688.80	671.00	26'726.40	6'681.60	2'227.20
7'700'000	22'525.00	3'715.00	675.75	26'916.00	6'729.00	2'243.00
7'750'000	22'684.00	3'741.20	680.50	27'105.60	6'776.40	2'258.80
7'800'000	22'843.00	3'767.40	685.30	27'295.20	6'823.80	2'274.60
7'850'000	23'002.00	3'793.60	690.05	27'484.80	6'871.20	2'290.40
7'900'000	23'161.00	3'820.00	694.85	27'676.80	6'919.20	2'306.40
7'950'000	23'320.00	3'846.20	699.60	27'866.40	6'966.60	2'322.20
8'000'000	23'479.00	3'872.40	704.35	28'056.00	7'014.00	2'338.00
8'050'000	23'638.00	3'898.60	709.15	28'245.60	7'061.40	2'353.80
8'100'000	23'797.00	3'924.80	713.90	28'435.20	7'108.80	2'369.60
8'150'000	23'956.00	3'951.00	718.70	28'624.80	7'156.20	2'385.40
8'200'000	24'115.00	3'977.20	723.45	28'816.80	7'204.20	2'401.40
8'250'000	24'274.00	4'003.40	728.20	29'006.40	7'251.60	2'417.20
8'300'000	24'433.00	4'029.80	733.00	29'196.00	7'299.00	2'433.00
8'350'000	24'592.00	4'056.00	737.75	29'385.60	7'346.40	2'448.80
8'400'000	24'751.00	4'082.20	742.55	29'575.20	7'393.80	2'464.60
8'450'000	24'910.00	4'108.40	747.30	29'764.80	7'441.20	2'480.40
8'500'000	25'069.00	4'134.60	752.05	29'956.80	7'489.20	2'496.40
8'550'000	25'150.00	4'148.00	754.50	30'052.80	7'513.20	2'504.40