# A.V.S. et prévoyance professionnelle

4 comptabilité

## Les assurances sociales obligatoires

| AVS       |  |
|-----------|--|
| Al        |  |
| APG<br>AC |  |
| AC        |  |
| AA        |  |
| CP        |  |
| AF        |  |

#### Les taux :

|            | Patron | <b>Employé</b> | Total |
|------------|--------|----------------|-------|
| AVS<br>AI  |        | 4.2            | 8.4   |
| AI         |        | 0.6            | 1.2   |
| APG        |        | 0.25           | 0.5   |
| APG<br>AC  |        | 1.5            | 3     |
| Part frais |        |                | 0.3   |
| sous total | 6.85   | 6.55           | 13.4  |
| AA         | 0.38   |                | 1.71  |
| PP         | 8      |                | 16    |
| AF         | 1.9    |                | 1.9   |
| Total      | 17.13  | 15.88          | 33.01 |

Soit un salaire nominal de fr. 1'000.-, indiquer sur le graphique ci-dessous :

| _ | le | salaire | brut |  |
|---|----|---------|------|--|
| _ | le | salaire | net  |  |
| _ | le | salaire | coût |  |

|   | , | _  | _  | ,  |    |    | _  |    |    | _  | _  |    | _  |    |    |     | ,    | _  | _  | ,  | ,   | _   | _   | -   |     | _ |
|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|------|----|----|----|-----|-----|-----|-----|-----|---|
|   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     | !    | !  | 1  |    |     |     |     |     |     |   |
|   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |     | 1    | 1  |    |    |     |     |     |     |     |   |
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|   | 5 | 10 | 15 | 20 | 25 | 30 | 35 | 40 | 45 | 50 | 55 | 60 | 65 | 70 | 75 | 5 8 | SO 5 | 35 | 90 | 95 | 100 | 105 | 110 | 115 | 120 |   |

# Comptabilité :

|    | journal |          |         |       |  |  |  |  |  |  |
|----|---------|----------|---------|-------|--|--|--|--|--|--|
| no | compte  |          | libellé | somme |  |  |  |  |  |  |
|    | débiter | créditer |         |       |  |  |  |  |  |  |
|    |         |          |         |       |  |  |  |  |  |  |
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# A.V.S. et prévoyance professionnelle

comptabilité

### Les assurances sociales obligatoires

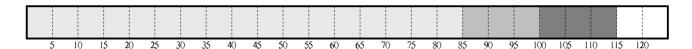
| AVS | Assurance vieillesse et survivants (1er pilier)             |
|-----|---|
| Al  | Assurance invalidité  |
| APG | Assurance perte de gain                                     |
| AC  | Assurance chômage   |
| AA  | Assurance accidents professionnels et non professionnels    |
| СР  | Caisse de pension (Prévoyance professionnelle, 2ème pilier) |
| AF  | Allocations familiales                                      |

#### Les taux :

|            | Patron | Employé | Total |
|------------|--------|---------|-------|
| AVS        | 4.2    | 4.2     | 8.4   |
| AI         | 0.6    | 0.6     | 1.2   |
| APG        | 0.25   | 0.25    | 0.5   |
| APG<br>AC  | 1.5    | 1.5     | 3     |
| Part frais | 0.3    |         | 0.3   |
| sous total | 6.85   | 6.55    | 13.4  |
| AA         | 0.38   | 1.33    | 1.71  |
| PP         | 8      | 8       | 16    |
| AF         | 1.9    |         | 1.9   |
| Total      | 17.13  | 15.88   | 33.01 |

Soit un salaire nominal de fr. 1'000.-, indiquer sur le graphique ci-dessous :

le salaire brut Salaire inscrit sur le contrat (fr. 1'000.-)
le salaire net Salaire encaissé par l'employé (fr. 841.20)+ af
le salaire coût Salaire versé par le patron (fr. 1'171.30)



## Comptabilité:

| no | co           | mpte à       | libellé                          | somme  |
|----|--------------|--------------|----------------------------------|--------|
|    | débiter      | créditer     |                                  |        |
|    | Salaire      | Caisse       | Salaire versé à l'employé        | 841.20 |
|    | Salaire      | AVS          | Retenue AVS                      | 65.50  |
|    | Salaire      | СР           | Retenue prévoyance prof.         | 80     |
|    | Salaire      | AA           | Retenue ass. accident            | 13.30  |
|    | Ch. sociales | AVS          | Part AVS                         | 68.50  |
|    | Ch. sociales | СР           | Part prévoyance                  | 80     |
|    | Ch. sociales | AA           | Part ass. accident               | 3.80   |
|    | Caisse comp. | Caisse       | Allocations familiales 2 enfants | 240    |
|    | Ch. sociales | Caisse comp. | Part allocation                  | 19.–   |

# Taux 1996

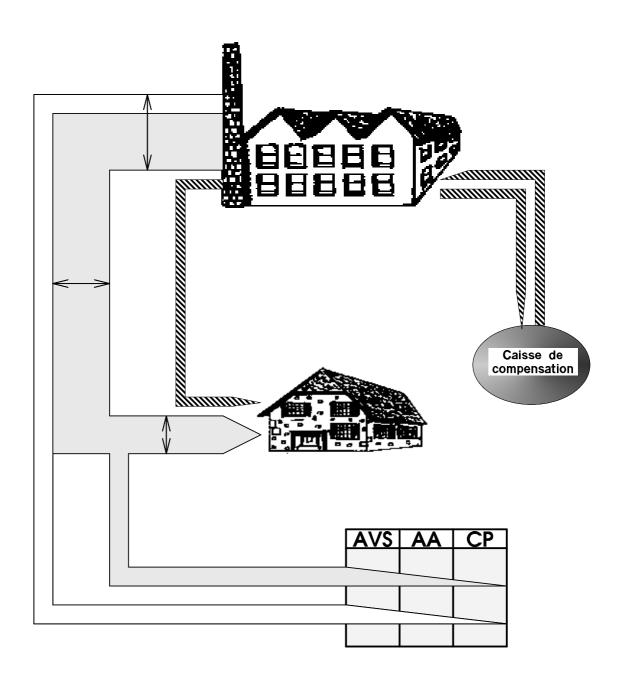
|               | employé | employeur | total |
|---------------|---------|-----------|-------|
| AVS-AI-APG-AC |         |           |       |
| AA            |         |           |       |
| Total         |         |           |       |

|          | journal |          |  |         |          |  |  |  |  |  |
|----------|---------|----------|--|---------|----------|--|--|--|--|--|
| no       | comp    | créditer |  | libellé | somme    |  |  |  |  |  |
|          | débiter | crediter |  |         |          |  |  |  |  |  |
|          |         |          |  |         |          |  |  |  |  |  |
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|          | A.V.S.  |          |  | Α.      | Α        |  |  |  |  |  |
|          |         |          |  |         |          |  |  |  |  |  |
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|          |         |          |  |         |          |  |  |  |  |  |
|          |         |          |  |         |          |  |  |  |  |  |
| Salaires |         |          |  | Charges | sociales |  |  |  |  |  |
|          |         |          |  | J 300   |          |  |  |  |  |  |
|          |         |          |  |         |          |  |  |  |  |  |
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# A.V.S. et prévoyance professionnelle

2 Les salaires

# Les trois salaires



## Les trois salaires

