Employing a cleaner or nanny in Basel: a checklist (2026)

If you pay someone to clean, cook, look after your children or care for a relative in your home, you are their employer, even for two hours a week. The paperwork is manageable. This is what applies in Basel-Stadt in 2026.

1 Are you an employer?

- ☐ **Yes, from the first franc.** The CHF 2'500 small-earnings exemption does not apply to work in private households (AHVV Art. 34d).
- ☐ **Exception for young people:** up to 31 December of the year they turn 25, a wage of at most **CHF 750 per calendar year** from you is contribution-free, unless the worker asks for contributions to be paid. Above CHF 750, the whole wage counts.
- ☐ Hourly pay, or «she is self-employed», changes nothing: work in your home on your instructions is employment.

2 Register with the Ausgleichskasse Basel-Stadt

- ☐ Within one month of the start, with the **Ausgleichskasse Basel-Stadt** (ak-bs.ch, Wettsteinplatz 1, 4001 Basel).
- ☐ **Simplified procedure** *(vereinfachtes Verfahren)*, optional: possible while each person earns up to **CHF 22'680 a year** and your whole household payroll up to **CHF 60'480**. One settlement a year that also covers the worker's income tax (see 6).
- ☐ Not possible for cross-border commuters living in France, or if you employ your spouse or your children. If the ceiling is crossed during the year, the whole year is settled under the ordinary procedure.
- ☐ Report the year's wages by 30 January of the following year.

3 What is deducted and paid (2026)

INSURANCE	EMPLOYER	EMPLOYEE
AHV / IV / EO (old age, disability, loss of earnings)	5.3 %	5.3 %
ALV unemployment (up to CHF 148'200)	1.1 %	1.1 %
FAK family allowances, Basel-Stadt	1.65 %	none
Administration costs of the Kasse	5 % of contributions	none
Accident insurance, occupational	premium	none
Accident insurance, non-occupational (from 8 h/week)	none	premium

A worker with children can claim Basel-Stadt family allowances through this job: CHF 275 per child per month, CHF 325 for a child in education.

4 Accident insurance (UVG) from the first hour

- ☐ **Mandatory for every employee**, from the first working day, even for a few hours a month.
- ☐ Either a policy with an insurer, or, in the simplified procedure, the **«Plus» option** through the Ausgleichskasse (insurer SOLIDA; 2026: 0.505 % occupational, 1.432 % non-occupational). It is not automatic: choose it in the *«Unfallversicherung»* step of the registration.
- ☐ Without cover, the Ersatzkasse UVG pays after an accident and bills the household substitute premiums for up to 5 years (UVG Art. 95).

5 Minimum pay in Basel-Stadt

- ☐ **Cleaner or carer, 5 h/week or more for you:** the federal NAV Hauswirtschaft applies, gross per hour **CHF 20.35** unskilled, **CHF 22.30** with 4 years' experience or an EBA, **CHF 24.55** with an EFZ. The cantonal minimum wage then gives way to it (MiLoG § 2 Abs. 2 lit. h).
- ☐ **Under 5 h/week:** the Basel-Stadt minimum wage, **CHF 22.20** per hour.
- ☐ **Nanny who only looks after the children:** CHF 22.20 at any hours. If she also cooks, cleans or does laundry, the NAV rates apply from 5 h/week (information from the AWA Basel-Stadt, October 2026).
- ☐ **Hourly pay: holiday pay comes on top**, shown separately on every payslip: **8.33 %** for 4 weeks' holiday, **10.64 %** for 5 weeks (under 20 or over 50 in the NAV Haushalt BS).

6 Tax at source (Quellensteuer)

- ☐ **Simplified procedure:** a flat **5 %** is withheld from every worker, Swiss or not, and settled with the Ausgleichskasse. It settles the income tax on this wage.
- ☐ **Ordinary procedure:** withheld only if the worker is foreign without a C permit (for example a B or L permit) or is a cross-border commuter, at the Basel-Stadt source-tax tariff, settled with the Steuerverwaltung Basel-Stadt.
- ☐ Commuters living in France: no Swiss withholding if they hand in the annual French residence form 2041-AS (ordinary procedure only).

7 Basel's own house rules: NAV Haushalt BS

- ☐ Applies unless you agree otherwise in writing (not to staff hired only to mind children): 42-hour standard week, 4 weeks' holiday (5 under 20 and over 50), overtime +25 %, Sunday and holiday work +50 %, 1 August and the cantonal public holidays paid.
- ☐ Sick pay 1 month in the first year of service, from day 1. Notice after the 1-month probation: 1 month in year 1, 2 months in years 2 to 9, 3 months from year 10. You must record working hours in writing (§ 25).

8 Paperwork, start to year end

- ☐ **Contract in writing**: hours, wage, holiday pay, notice. The key terms must be in writing within a month anyway (OR Art. 330b).
- ☐ **A payslip every month** with the gross wage, each deduction and the holiday pay (OR Art. 323b).
- ☐ **Annual Lohnausweis** (salary certificate) to the worker in the ordinary procedure. In the simplified procedure you fill in none; the Kasse settles the tax.
- ☐ **Pension fund (BVG)** once you pay one person more than **CHF 22'680 a year**. The simplified procedure then no longer applies.

General information, not legal advice. What counts is the law, the NAV and your Ausgleichskasse.

Sources: Ausgleichskasse Basel-Stadt, household staff and simplified procedure: ak-bs.ch/themen/beitraege/haushaltshilfen · AHV/IV leaflet 2.06 «Household employees»: ahv-iv.ch/p/2.06.e · NAV Hauswirtschaft, SR 221.215.329.4: fedlex.admin.ch/eli/cc/2010/724/de · NAV Haushalt BS, SG 215.700: gesetzessammlung.bs.ch/app/de/texts_of_law/215.700 · Basel-Stadt minimum wage (MiLoG, SG 812.200) and FAQ: bs.ch/wsu/awa/arbeitsbeziehungen/loehne/mindestlohn · Quellensteuer Basel-Stadt: bs.ch/themen/arbeit-und-steuern/quellensteuer · AHVG, AHVV Art. 34d, UVG Art. 1a and 95, BVG Art. 7, OR Art. 323b, 329a and 330b on fedlex.admin.ch.

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