

AUSTRIA 2008

1. Overview of the system

Austria's unemployment insurance benefits are related to previous earnings subject to a maximum of 55 per cent of the net-earnings level and are paid for up to one year. UI assistance benefits also based on previous net income in work may then be paid. A universal assistance benefit provides a safety net for all adult inhabitants. The tax unit is the individual.

1.1. Average worker wage (AW)

The 2008 AW earnings level is EUR 38 843¹.

2. Unemployment insurance

2.1 Conditions for receipt

2.1.1 Employment conditions

To qualify, workers must have worked at least one out of the last two years.

2.1.2 Contribution conditions

Unemployment insurance is compulsory for dependent workers but only up from a monthly earning of EUR **349.01** (*Geringfügigkeitsgrenze*). UI insurance is not for civil servants and not for self employed. To qualify, workers need to have contributed one year. Only 28 weeks suffice in case of repeated spells of unemployment. This condition coincides with the employment condition.

2.2 Calculation of benefit amount

2.2.1 Calculation of benefit

Benefits are defined as a percentage of after tax income: 55 per cent of the average net reference income over a year (we call this the basic amount). The total benefits may not exceed 60 per cent of reference income (80 per cent if dependants) for low income: for people with low net reference earnings, there is a supplement (*Ergänzungsbetrag*). If the basic amount is below 55 per cent of the supplementary pension amount for a single person (*Ausgleichszulagenrichtsatz*, see 3.2.1) then the replacement rate is 60 per cent instead of 55 per cent in the case of no dependants and 80 per cent instead of 55 per cent for benefit recipients with dependants.

¹ AW refers to the Average Wage estimated by the Centre for Tax Policy and Administration (www.oecd.org/ctp). For more information on methodology see Taxing Wages 2005-2006, OECD, 2007, part 5, sections 2 and 3.

Maximum monthly earnings for the purpose of calculating the maximum benefit amount are EUR **3.630,-** which result in a maximum benefit of EUR **41.77** per day. Note that the cap of the contribution-base to the UI-fund is at EUR **3930** The daily benefit is increased by EUR 0.97 per dependent (family supplement). For benefit recipients who qualify for the *Ergänzungsbetrag*, total unemployment benefit after *Ergänzungsbetrag* and family supplements may not exceed the supplementary pension amount (*Ausgleichszulagenrichtsatz*). For the purposes of this publication, “net income” is defined as gross earnings minus income tax, minus social security contributions minus work-related expenses.

2.2.2 Income and earnings disregards

The basic benefit is not affected by the beneficiary’s own work related earnings as long as they do not exceed EUR **349,01** per month. Earnings from work above this level generally results in the total loss of all benefit entitlements. There is however an exception: if the recipient has a work contract which lasts not more than 27 days with an earning more than 349,01 €. In such cases benefits are not withdrawn completely but reduced according to a specific rule. In some cases (such where the benefits are not very high and/or earnings are rather high) this reduction can however result in a complete withdrawal.

Income from other sources (rent, interest etc.) do not affect UI benefit.

2.3 Tax treatment of benefit

Benefits are tax-free.

2.4 Benefit duration

Benefit is payable 7 days per week immediately upon entry in unemployment, without a waiting period. The total duration is 20 weeks or more, depending on the employment record, with ceilings depending on age:

- 30 weeks after 156 weeks of work in 5 years.
- For 40-49 year-old recipients: 39 weeks after 312 weeks of work in 10 years.
- For recipients aged 50 and above: 52 weeks after 468 weeks of work in the last 15 years.

The benefit duration can be increased up to 156 weeks or up to 209 weeks for workers participating in specific labour market policy activities (*Arbeitsstiftungen*).

2.5 Treatment of particular groups

2.5.1 Young persons

For persons under 25, under certain conditions a 26-week employment record is sufficient to qualify for their first UI benefit (the condition is, that it was not possible for the Public Employment Service to end the unemployment spell by integrating them in the labour market or to send them to a training within 4 weeks).

2.5.2 Older workers

See 2.4 above.

Furthermore the maximum duration of benefit is 78 weeks for men born in the year 1940 or 1941 and for women born in 1945 or 1946, but only if they have worked 780 weeks within the last 25 years.

3. Unemployment assistance (*Notstandhilfe*)

3.1 *Conditions for receipt*

The benefit is only payable after exhaustion of UI benefits and if the person is in need/poverty.

3.1.1 *Employment conditions*

None.

3.1.2 *Contribution conditions*

To qualify, workers must have already received UI benefits.

3.2 *Calculation of benefit amount*

3.2.1 *Calculation of benefit*

The benefit amounts to 92 per cent of the previous *basic* UI benefit or 95 per cent for low income groups, *i.e.*, persons whose *total* unemployment insurance benefits were less than EUR **747-** per month (this amount is the standard value for the supplementary pension, the so called *Ausgleichszulagenrichtsatz*). Family supplements as described in section 2.2.1 above are paid on top of that.

3.2.2 *Income and earnings disregards*

Benefit is not affected by other income or earnings of the spouse not exceeding EUR **473,-** per month. This exemption limit is raised by EUR **236,50,-** for each child. Any net income of the spouse above that amount reduces unemployment assistance.

The benefit is not affected by the beneficiary's own work related income as long as this income does not exceed EUR **349,01** per month; earnings from work above this level generally results in the total loss of all benefit entitlements. There is however an exception: if the recipient works not more than 27 days UI benefit for days not worked is reduced instead of total loss.

Income from other sources (rent, interest etc.) affect UI assistance.

3.3 *Tax treatment of benefit*

Benefits are tax-free.

3.4 *Benefit duration*

Indefinite, as long as recipients qualify.

3.5 *Treatment of particular groups*

3.5.1 *Young persons*

3.5.2 *Older workers*

Disregards concerning spouses' incomes are higher for older UA-recipients, but only if they have a longer contribution time. For recipients over the age of 50 the exemption limit is EUR **946,-** (and in addition EUR **473,-** for each child), for recipients older than 55 it is EUR **1 419,-** (additional EUR **709,50,-** for each child).

4. **Social assistance**

Two forms of assistance benefits exist: general assistance (*Sozialhilfe*) and supplementary pension (*Ausgleichszulage*), the latter is only paid to age pensioners or other persons incapable of working and is therefore not considered.

4.1 *Conditions for receipt*

No age limit

4.2 *Calculation of benefit amount*

4.2.1 *Calculation of gross benefit*

Provinces vary eligibility conditions and payment rates; the execution of rules is not uniformly agreed but depends heavily on the discretion of the social welfare agency.

Monthly rates in EUR 2008 (2009)

| Family type | Carinthia | Upper Austria | Vienna | Average |
|-----------------|----------------------|----------------------|----------------------|----------------------|
| Single person | 490,0 (506,0) | 552,0 (569,5) | 439,0 (454,0) | 493,6 (509,8) |
| Couple | 735,0 (759,0) | 821,4 (848,6) | 680,0 (704,0) | 745,5 (770,5) |
| Dependent child | 147,0 (151,8) | 155,1 (160,4) | 131,0 (135,0) | 144,4 (149,1) |
| | (<10 years) | | | |
| | 196,0 (202,4) | | | 160,7 (165,9) |
| | (≥10 years) | | | |

Remarks: *The rates do not include the benefits for housing which vary from province to province.*

4.2.2 *Income and earnings disregards*

Entitlements depend on household resources rather than those of the individual or nuclear family. Officially other relatives have a duty under family law to provide financial support. If circumstances allow, the benefit must be repaid after the recipient has left social assistance. In this report, all resources are considered in the means and income test apart from family benefits.

If household income is below the social-assistance threshold irrespective of reason (low unemployment benefit, low wages whatever) people concerned are entitled to a “top-up” social assistance.

4.3 Tax treatment of benefit

The benefit is not taxable.

4.4 Benefit duration

As long as the social administration considers that the household is eligible.

4.5 Treatment of particular groups

4.5.1 Young persons

None

4.5.2 Older workers

None.

5. Housing benefits

The costs can be covered by social assistance and also by other schemes. Because the treatment of housing costs varies widely geographically, we take Vienna as an example.

The rent assistance for people receiving social assistance in Vienna is called “**Mietbeihilfe**”. Its amount depends on the number of persons concerned and the number of square metres of the flat.

In addition to the "Mietbeihilfe" for SA recipients, there exists a "Wohnbeihilfe" and a "Mietzinsbeihilfe". See Annex A and B.

“**Wohnbeihilfe**” (granted by the City of Vienna) depends on the type of housing, this means that there are differences according to housing in

- subsidised built houses
- subsidised renovated houses
- privately rented, non-subsidised built or renovated houses – called “Allgemeine Wohnbeihilfe”

According to the OECD demand, only the “Allgemeine Wohnbeihilfe” is shown:

5.1 Conditions for receipt

"Mietbeihilfe":

Not defined.

“Wohnbeihilfe”:

- Only for persons with Austrian nationality, persons equal in law and foreigners with a legal stay in Austria for more than five years
- In addition, a net-income per month is required, at least
 - for one person EUR 733,01
 - for two persons EUR 1.099,02
 - per child EUR 76,82

No “Wohnbeihilfe” is paid to owners of flats and tenants with family relationships to lessors.

5.2 *Calculation of benefit amount*

No age limit

5.2.1 *Calculation of gross benefit*

The amount depends on the rent per month, the income per month, the number of the people living in the household and the size of the flat.

"Mietbeihilfe":

„Dauerleistungs-Richtsatz“ (basic amount for the calculation)

- for one person EUR 690,06 per month
- for couples EUR 1037,13 per month

plus the rent per month

minus possibly granted “Wohnbeihilfe” and/or “Mietzinsbeihilfe”

minus the income per month

minus „Durchschnittlicher Mietbedarf“ (EUR 91 per month)

Maximum amount of “Mietbeihilfe” per month:

Maximum amount of rent assistance for people receiving social assistance in Vienna

| Monthly rates | | |
|---------------|---------------|-----------------------|
| Persons | Square metres | Maximum amount in EUR |
| 1 or 2 | Up to 50 | 256,0 |
| 3 or 4 | Up to 70 | 271,0 |
| 5 or 6 | Up to 90 | 287,0 |
| 7 and more | More than 90 | 302,0 |

In addition, every household concerned can get EUR 41 heating assistance per month.

“Wohnbeihilfe”:

The difference between “Anrechenbarer Wohnungsaufwand” (countable housing expenditure) and “Zumutbarer Wohnungsaufwand” (reasonable housing expenditure) is paid as “Wohnbeihilfe” (more details about the calculation of the “Allgemeine Wohnbeihilfe” *see Annex B*).

5.2.2 *Income and earnings disregards*

See section 4.2.2.

5.3 *Tax treatment of benefit*

The benefit is not taxable.

5.4 *Treatment of particular groups*

The family income as basis of the “Zumutbarer Wohnungsaufwand” is reduced per 20 % in favour of families in special situations:

- families with all members under the age of 40,
- families with one child under the age of six,
- families with a member that is handicapped at least 45 %,
- families with at least three children,
- families with a handicapped child and
- single parent families, not remarried or in a similar partnership.

6. Family benefits

6.1 *Conditions for receipt*

Family benefits are paid only to families with dependent children.

6.2 *Calculation of benefit amount*

The per capita amounts are differentiated to age groups.

6.2.1 *Calculation of gross benefit*

The family benefits differ by the age and the number of children: EUR 105.40 monthly up to the age of 3, EUR 112.70 up to the age of 10, EUR 130.90 up to the age of 19 and EUR 152.70 up to age 26/27 for students and children in vocational training. There is a child benefit supplement if there is more than one child: EUR 12.80 per month for the second child, EUR 35 for the third child and EUR 50 for the fourth child and additional ones. There is a further increase of EUR 36.40 per month for the third child and additional ones if household taxable income is below the annual limit EUR 55 000 per year. Starting in September 2008, the respective benefit amount will be doubled in September each year. Beside these family benefits all families also receive EUR 50.90 per month for each child as a negative tax. (Although the source for this benefit is the tax system it can be characterized as a social benefit, since all families - including families who pay no taxes – are entitled to it.).

6.2.2 *Income and earnings disregards*

Child benefits are not subject to any means test. Benefits are not paid out (i) for youth above 17 who are in education and earn more than EUR 9000,- per year; (ii) for unemployed youth below 21 whose income exceed the *Geringfügigkeitsgrenze* (EUR 357,74 / month).

6.3 *Tax treatment of benefit*

Family benefits are not taxable.

6.4 *Treatment of particular groups*

Handicapped children entitle families to increased benefits (plus EUR 138,3).

7. **Childcare for pre-school children**

Percentage of children in childcare centres; 2006 :

- 0-2: 10,8 %
- 3-5: 83,5 %
- 6-9: 12,9 %.

Compulsory school-age is 7.

7.1 *Out-of-pocket childcare fees paid by parents*

Fees paid by parents for full-time child-care are varying considerably because they are defined by private child-care-centres and municipalities.

The average parents' fees in child care centres are € 71,34 per child and month for care up to 6 hours and € 137,31 per child and month for care more than 6 hours. The parents' fees are differing regionally. In Vienna the average monthly parents' fees are the highest. Childcare is subsidised by states and communities in order to decrease parent's fees.

The federal-province of Lower-Austria provides kindergartens with half-day care free of charge since 1995. The federal state of Styria offers child-care free charge for children from 3 to 6 since September 2008 in all forms of childcare. In the federal-state of Carinthia kindergarten is obligatory since September 2008 and half-day care in kindergarten is free of charge.

It is planned to implement compulsory kindergarten for children at the age of 5. Therefore part-time day-care for children of this age group will be free of charge.

The parents fees are depending on the family net income (consists of both incomes, family allowance etc.), the number of cared for children, the number of brothers and sisters children of cared for children.

For example of Vienna (2008 <http://www.wien.gv.at/bildung/kindergarten/pdf/elternbeitrag.pdf>)

The parents' fees are only depending on the family net income (consist of both incomes, family allowance). The family netto income must not be higher than the amount of € 2.425,--.

| | Half days | Partime | Full time | Full time till Saturday | Meal |
|--|--|--|--|---|---------|
| Hours of business | 8.00 – 12.00 a. m. 13.00 – 17.00 p. m | 6.30a.m. – 14.00 p.m. 12.00 a.m. – 17.30 p.m. | 6.30 a.m. – 17.30 p.m. 6.00 a.m. – 18.00 p.m. | 6.30 a. m – 17.30 p.m 6.00 a. m. -18.00 p. m. <u>Saturday:</u> 6.00 a.m. – 17.30 p. m.. | |
| Parents fees: Kindergarten Crèches | € 126,82 Without meals | € 155,25 | € 214,28 | € 271,69 | € 57,41 |
| Day nursery for children of school age (11.00a.m.-17.30p.m.) | | | € 141,02 | | € 57,41 |

The childcare fees are tax deductible for lone parents.

7.2 Childcare benefits

7.2.1 Conditions for receipt

Childcare allowance (Kinderbetreuungsgeld – KBG) is due to (gebührt) births in the period as from 1 January 2002.

- Childcare allowance is received by all mothers/fathers (also adoptive or foster parents), regardless of whether they were in employment before the birth, and is thus also available to housewives, students etc. To receive childcare allowance there needs to be an entitlement to family allowance (Familienbeihilfe), the parent claiming has to live in the same household as the child, the examinations according to the mother-child pass programme have to be carried out and the ceiling of additional earnings (€ 16,200 annually) must not be exceeded. (die vorgeschriebenen Mutter-Kind-Pass Untersuchungen müssen durchgeführt werden und die Zuverdienstgrenze von € 14.600 pro Kalenderjahr darf nicht überschritten werden.)

Since 2006 another condition of entitlement to child care allowance was established: parent and the child must have their center of interests (Mittelpunkt der Lebensinteressen) within the federal territory; Nationals of third countries have to stay legally (rechtmäßiger Aufenthalt) in Austria.

- Childcare allowance cannot be claimed while there is entitlement to maternity allowance. However, if maternity allowance is lower than childcare allowance, there is an entitlement to a supplementary amount up to the level of childcare allowance.
- Childcare allowance is only paid for the youngest child. If a further child is born while childcare allowance is being drawn, entitlement for the older child ends with the birth and childcare allowance is then received for the newly-born child.

In 2008 there will presumably be an amendment of the childcare allowance act. The essential modifications will presumably concern a flexibility of claiming periods and changes in the ceiling of additional earnings.

7.2.2 *Calculation of benefit amount*

7.2.2.1 Calculation of gross benefit

As from 1 January 2008 three options can be chosen from when it comes to payout of the child care allowance.

The so-called long option means, that one parent alone may receive child care allowance amounting to EUR 436 per month up until the child is 30 months old. The child care allowance will only be paid out in the full amount up until the child turns 3 if the parents take turns in receiving the allowance and the other parent receives the child care allowance for at least half a year. Months of child care allowance, which the second parent does not take on, cannot be transferred to the first parent.

For the so-called mid-range option one parent may receive child care allowance amounting to roughly EUR 624 per month until the child is twenty months old. The child care allowance will only be paid out in the full amount up until the child turns 2 if the parents take turns in receiving the allowance and the other parent receives the child care allowance for at least 4 months. Months of child care allowance, which the second parent does not take on, cannot be transferred to the first parent.

The so-called short option means, that one parent alone may receive child care allowance amounting to about EUR 800 per month up until the child is 15 months old. The child care allowance will only be paid out in the full amount up until the child is 18 months old, if the parents take turns in receiving the allowance and the other parent receives the child care allowance for at least 3 months. Months of child care allowance, which the second parent does not take on, cannot be transferred to the first parent.

When receiving child care allowance, parents may take turns twice in each variant, with one period lasting for at least three months. It is not possible for both parents to claim child care allowance simultaneously, even for siblings. In case of doubt, the parent who looks after the child more often has priority.

In case of multiple births the child care allowance of the chosen variant (app. EUR 436 / 624 / 800) is due for the sibling born last. A supplement of EUR 218 per month is paid for each further multiple birth child.

Payment of the child care allowance is linked with the medical examinations required under the mother-child pass scheme: For full entitlement to child care allowance over the entire period chosen, the prescribed mother-child pass examinations must be undergone at defined intervals and proven to the health insurance fund. Five examinations during pregnancy and five check-ups of the child are obligatory, the last one taking place around the child's first birthday.

If proof is not furnished completely and in due time, the child care allowance will be reduced to half as from the child's 13th /17th or 25th months, depending on the variant chosen. (In cases dating back to the time before the introduction of the three variants transition provisions apply and the reduction starts with the child's 21st month).

In multiple births evidence of the mother-child pass check-ups must be furnished for all multiple birth children. In the event that examinations were missed out or deadlines expired, the multiple birth supplement will also be reduced.

The childcare allowance is subject to an application, which has to be filed with the health insurance fund in charge. The relevant health insurance fund is the one which the person entitled to claim benefit is insured with, or was last insured with (otherwise the regional health insurance fund). If the application for childcare allowance is made late, payment can only be backdated for a maximum of six months.

The parent drawing childcare allowance is covered by health insurance for this period.

7.2.2.2 Income and earnings disregards

Definition of income: All income within the meaning of the Income Tax Act (Einkommensteuergesetz) is taken into account for the calculation (i.e. unearned income, income from letting and leasing etc. are also included).

Additional earned income of up to EUR 16,200 annually are permitted while childcare allowance is being drawn (the income raise doesn't include tax free income). Only the earnings of the parent claiming childcare allowance are taken into account. If the exemption limit is exceeded, the child care allowance will be claimed back up to the amount above the exemption limit (until 31/12/2007, the total child care allowance received for the calendar year had to be repaid). It is however possible to waive the right to parts of child care allowance. This type of waiver can however only be made in advance and for whole calendar months. The income of the month, while the right of child care allowance is waved, is not taken into account for the calculation of earnings level.

7.2.3 Tax treatment of benefit and interaction with other benefits

Child care allowance is tax free.

Family allowance can be received at the same time; also unemployment insurance benefits, if income limit is not exceeded (for further conditions see unemployment insurance benefits)

7.2.4 *Treatment of particular groups*

Lone parents and married couples (or partners) on low incomes can apply for a supplementary payment to child care allowance amounting to EUR 6.06 per day. During the period in which a supplementary payment is drawn, the person receiving child care allowance can earn up to EUR 16,200 per calendar year. Concerning married couples/partners: there is an income limit for the partner as well: EUR 16,200 if they have one child, if there are two children the limit is EUR 20.200, with three children it's EUR 24.200 (the limits were lower before 2008).

If the earnings level is exceeded, the supplementary payment will be reclaimed by the health insurance fund.

If the above-mentioned ceiling on earnings is exceeded, the supplementary payment will be reclaimed (zurückgefordert) by the health insurance fund.

If the above-mentioned ceiling on earnings is not exceeded, the supplementary payment becomes a type of "loan", which has to be paid back as soon as the recipient's income exceeds a certain level. This repayment is technically a tax, which is levied by the tax office responsible for the recipient's area of residence. In the case of lone parents, the other parent has to pay back, in the case of couples both parents have to pay back together. (Bei Alleinerziehenden muss der andere Elternteil zurückzahlen, bei Paaren müssen beide Elternteile gemeinsam zurückzahlen.) In the case of lone parents, there is obligation to repayment from an income of more than EUR 14,000, for married couples from a total income of more than EUR 35,000.

8. Employment-conditional benefits

Not defined.

9. Lone-parent benefits

See section 10.1.1.2.

10. Tax system (will be provided by the Centre for Tax Policy and Administration)

Income concept: apart from 12 current monthly payments, Austrian employees usually receive two bonuses of the same amount. Whereas current payments are taxed according to the income tax schedule, there is a special favourable schedule for non-current payments (13th and 14th salary).

10.1 Income tax rate schedule

10.1.1 Tax allowances and credits

10.1.1.1 Standard allowances

- Work related expenses: a minimum allowance of EUR 132 is available to all employees.
- Minimum allowance for special expenses EUR 60 (reduced to 0 for² of EUR between 36 400 and EUR 50 900).
- Social security contributions and connected contributions.
- Childcare allowance of EUR 220 per year (to be introduced in 2009).
- Allowance for cost of childcare of EUR 2300 per year and per child below 10 years old (to be introduced in 2009).

10.1.1.2 Standard tax credits

- Employee's tax credit of EUR 54. In the overall tax calculation, negative tax is possible where the amount paid to the taxpayer would equal the gross tax minus tax credits but is limited to 10 per cent of social security contributions to a maximum of EUR 110.
- Traffic (commuting) tax credit EUR 291.
- Sole earner's and sole parent's tax credit of EUR 364. The sole earner's credit is not given when a spouse's income exceeds EUR 2 200 or EUR 6 000 for a family with children. This tax credit is increased by EUR 130 for the first, by EUR 175 for the second and by EUR 220 for the third and every additional child. If there are children, this tax credit is non-wastable and can be paid out as a negative income tax (in addition to the negative tax permitted in respect of the Employee's tax credit).
- Children's tax credit EUR 610.80 per child (to be raised to EUR 700,8 in 2009). As this tax credit is paid together with children allowances and not connected with income tax assessment, it is treated as a transfer – like in the *Revenue Statistics*.

² The income used is taxable income excluding Christmas and leave bonus prior to the deduction of the allowance.

Notes on Negative Credits:

The formula for calculating the final “Net tax on current income” is: first, intermediate tax on current income (ITCI) is calculated as Gross Tax on current income minus some credits (general tax credit, sole earner's credit, wage earner's credit and wage earner's traffic credits). Then:

- If $ITCI > 0$, Net tax on current income is equal to ITCI.
- If $ITCI < 0$, Net tax on current income is the maximum of:
 - ITCI.
 - $-0.1 * \text{Employee's SSC} - (\text{Sole earner's tax credit if there are children})$.
 - $-110 - (\text{Sole earner's tax credit if there are children})$.

10.1.2 *Income tax schedule*

The new tax schedule has a zero-zone up to EUR 10 000 and shows average tax rates for two amounts of income:

| Income (EUR) | Average rate % |
|--------------|----------------|
| 10 000 | 0 |
| 25 000 | 23 |
| 51 000 | 33.5 |

Between these amounts, the tax has to be calculated by linear interpolation of the tax amounts (0, 5 750, 17 085). This means an effective marginal tax rate of 38,333% between EUR 10 000 and 25 000 and of 43,596% between 25 000 and 51 000, respectively. For income parts exceeding EUR 51 000, the marginal tax rate is 50%.

There is a special taxation other than the normal tax schedule for Christmas and leave bonus to the extent that their sum does not exceed two average monthly payments (1/6 of current income). If these bonuses are below EUR 2 000 p.a., no tax is calculated. Otherwise the tax is the minimum of 30 per cent of the amount exceeding EUR 2 000 and of 6 per cent of total bonuses minus a tax-free amount of EUR 620.

10.2 *Treatment of family income*

The tax unit is the individual.

10.3 *Social security contribution schedule*

| | Ceilings (EUR) | | Rates (%) | |
|--|------------------------|---------------------------|-------------------------|-------------------------|
| | Regular wage per month | Christmas and leave bonus | Employee ⁽²⁾ | Employer ⁽³⁾ |
| Health insurance | 3 930 | 7 860 | 3.95 | 3.55 |
| Unemployment insurance | 3 930 | 7 860 | 3.00 | 3.00 |
| Pension insurance | 3 930 | 7 860 | 10.25 | 12.55 |
| Accident insurance | 3 930 | 7 860 | -- | 1.40 |
| Contribution to the labour chamber | 3 930 | ¹⁾ | 0.50 | -- |
| Contribution for the promotion of residential building | 3 930 | ¹⁾ | 0.50 | 0.50 |
| Addition to secure wage payments in the case of bankruptcy | 3 930 | 7 860 | -- | 0.70 |

1. No contributions on Christmas and leave bonus. In Revenue Statistics, the contribution to the labour chamber is accounted under Taxes on Income of Individuals (1110), the total of the contribution for the promotion of residential buildings is included in Taxes on payroll (3000).
2. There is a threshold for employee contributions of EUR 349.01 per month.
3. A new program has been introduced as of January 1, 2004 for severance payments. Employers are required to pay 1.53 per cent of gross wages to the Social Health Security Fund (“Krankenkassen”) for those whose employment starts after January 1, 2004 or where the employer and employee opt to participate in the new program. It is assumed that the wage earners considered in the Report do not participate in this new program.

In 2008, the unemployment insurance contributions of low-earning employees will be reduced (effective from July 1st). Up to monthly earnings of EUR 1 100 the rate will be zero, for earnings below EUR 1 200 the contribution will be 1 percent, below EUR 1 350 2 percent and above the current rate of 3 percent.

10.4. Payroll taxes

There are two payroll taxes which are levied on employers for all private sector employees with a monthly gross wage total of more than EUR 1 095: the contribution to the Family Burden Equalisation Fund (4.5 per cent) and the Community Tax (3 per cent). The wage-dependant part of the contribution to the Entrepreneurs’ Chamber (listed under heading 1000, taxes on profits, in the *Revenue Statistics*) which is levied, together with the contributions to the Family Burden Equalisation Fund, at different rates depending upon the Länder Chamber (the average rate is approximately 0.4 per cent) is not taken into account. The contribution for the promotion of residential buildings (listed under heading 3000, taxes on payroll, in *Revenue Statistics*) is included in the social security contributions shown above as it is levied by the Health Insurance Companies on monthly income (current) along with the other social security contribution amounts.

11. Part-time work

11.1 Special benefit rules for part-time work

None.

11.2 Special tax and social security contribution rules for part-time work

None.

12. Policy developments

12.1 Policy changes introduced in the last year

Not defined.

12.2 Policy changes announced

Tax reform 2009.

In 2007, the traffic allowances were increased by 10 percent (effective from July 1st), the maximum negative tax for employees with traffic allowances was increased from EUR 110 to EUR 240 (for 2008 and 2009). For 2008, the family allowances for the third and subsequent children were increased. In 2008, the unemployment insurance contributions of low-earning employees will be reduced (effective from July 1st). Up to monthly earnings of EUR 1 100 the rate will be zero, for earnings below EUR 1 200 the contribution will be 1 percent, below EUR 1 350 2 percent and above the current rate of 3 percent.

Steuerreform 2005 ist bereits in der Darstellung 2005 enthalten. 2006 hat sich nichts Wesentliches geändert. Ich gehe davon aus, dass die SV-Höchstbeitragsgrundlage auf Basis der „Taxing Wages“-Daten geändert wird.

ANNEX B

Wohnbeihilfe

Calculation of the “Allgemeine Wohnbeihilfe”

(in privately rented, non-subsidised built or renovated houses)

The difference between “Anrechenbarer Wohnungsaufwand” (countable housing expenditure) and “Zumutbarer Wohnungsaufwand” (reasonable housing expenditure) is paid as “Wohnbeihilfe”.

“Anrechenbarer Wohnungsaufwand“ (countable housing expenditure):

This means the legally permitted rent laid down in the lease contract;

- in case of a tenancy for an indefinite period and Category A flats - EUR 4.63 per m² at maximum,
- in case of a tenancy for a definite period and Category B flats - EUR 3.47 per m² at maximum,
- **IN CASE OF CATEGORY C+D FLATS - EUR 2.29 PER M² AT MAXIMUM.**

“Zumutbarer Wohnungsaufwand“ (reasonable housing expenditure):

According to the family net-income of all members living in the common household (1/12 of their net-incomes p.a.) and the number of these members.

The following tables show the corresponding “Zumutbarer Wohnungsaufwand”

Abbreviations:

EK (Einkommen): net-income of all members living in the common household per month

ZWA (Zumutbarer Wohnungsaufwand): reasonable housing expenditure

Estimates based on minimum income limit growth (2006).

A household with 1 person

| EK | ZWA |
|--------|-------|
| 734,00 | 0,00 |
| 741,26 | 2,91 |
| 748,53 | 5,81 |
| 755,80 | 8,72 |
| 763,06 | 11,63 |
| 770,33 | 14,53 |
| 777,60 | 17,44 |
| 784,87 | 20,35 |
| 792,13 | 23,26 |
| 799,40 | 26,53 |
| 806,67 | 29,80 |
| 813,94 | 33,07 |
| 821,20 | 36,34 |
| 828,47 | 39,61 |
| 835,74 | 42,88 |
| 843,00 | 46,15 |
| 850,27 | 49,42 |
| 857,54 | 53,05 |
| 864,81 | 56,68 |

| EK | ZWA |
|---------|--------|
| 872,07 | 60,32 |
| 879,34 | 63,95 |
| 886,61 | 67,59 |
| 893,88 | 71,22 |
| 901,14 | 74,85 |
| 908,41 | 78,49 |
| 915,68 | 82,48 |
| 922,94 | 86,48 |
| 930,21 | 90,48 |
| 937,48 | 94,47 |
| 944,75 | 98,47 |
| 952,01 | 102,47 |
| 959,28 | 106,47 |
| 966,55 | 110,46 |
| 973,82 | 114,82 |
| 981,08 | 119,18 |
| 988,35 | 123,54 |
| 995,62 | 127,90 |
| 1002,89 | 132,26 |

| EK | ZWA |
|---------|--------|
| 1010,15 | 136,62 |
| 1017,42 | 140,99 |
| 1024,69 | 145,35 |
| 1031,95 | 150,07 |
| 1039,22 | 154,79 |
| 1046,49 | 159,52 |
| 1053,76 | 164,24 |
| 1061,02 | 168,96 |
| 1068,29 | 173,69 |
| 1075,56 | 178,41 |
| 1082,83 | 183,14 |
| 1090,09 | 188,22 |
| 1097,36 | 193,31 |
| 1104,63 | 198,40 |
| 1111,89 | 203,48 |
| 1119,16 | 208,57 |
| 1126,43 | 213,66 |
| 1133,70 | 218,75 |
| 1140,96 | 223,83 |

A household with 2 persons

| EK | ZWA |
|----------|-------|
| 901,14 | 0 |
| 908,41 | 2,91 |
| 915,68 | 5,81 |
| 922,94 | 8,72 |
| 930,21 | 11,63 |
| 937,48 | 14,53 |
| 944,75 | 17,44 |
| 952,01 | 20,35 |
| 959,28 | 23,26 |
| 962,92 | 24,71 |
| 970,18 | 27,98 |
| 977,45 | 31,25 |
| 984,72 | 34,52 |
| 991,98 | 37,79 |
| 999,25 | 41,06 |
| 1.006,52 | 44,33 |
| 1.013,79 | 47,6 |
| 1.021,05 | 50,87 |
| 1.024,69 | 52,51 |
| 1.031,95 | 56,14 |
| 1.039,22 | 59,77 |

| EK | ZWA |
|----------|--------|
| 1.082,83 | 81,58 |
| 1.086,46 | 83,39 |
| 1.093,73 | 87,39 |
| 1.100,99 | 91,39 |
| 1.108,26 | 95,38 |
| 1.115,53 | 99,38 |
| 1.122,80 | 103,38 |
| 1.130,06 | 107,37 |
| 1.137,33 | 111,37 |
| 1.144,60 | 115,37 |
| 1.148,23 | 117,37 |
| 1.155,50 | 121,73 |
| 1.162,77 | 126,09 |
| 1.170,03 | 130,45 |
| 1.177,30 | 134,81 |
| 1.184,57 | 139,17 |
| 1.191,83 | 143,53 |
| 1.199,10 | 147,89 |
| 1.206,37 | 152,25 |
| 1.210,00 | 154,43 |
| 1.217,27 | 159,15 |

| EK | ZWA |
|----------|--------|
| 1.260,87 | 187,5 |
| 1.268,14 | 192,22 |
| 1.271,77 | 194,58 |
| 1.279,04 | 199,67 |
| 1.286,31 | 204,76 |
| 1.293,58 | 209,84 |
| 1.300,84 | 214,93 |
| 1.308,11 | 220,02 |
| 1.315,38 | 225,1 |
| 1.322,65 | 230,19 |
| 1.329,91 | 235,28 |
| 1.333,55 | 237,82 |
| 1.340,81 | 243,27 |
| 1.348,08 | 248,72 |
| 1.355,35 | 254,17 |
| 1.362,62 | 259,62 |
| 1.369,88 | 265,07 |
| 1.377,15 | 270,52 |
| 1.384,42 | 275,98 |
| 1.391,68 | 281,43 |
| 1.395,32 | 284,15 |

| | |
|----------|-------|
| 1.046,49 | 63,41 |
| 1.053,76 | 67,04 |
| 1.061,02 | 70,67 |
| 1.068,29 | 74,31 |
| 1.075,56 | 77,94 |

| | |
|----------|--------|
| 1.224,54 | 163,88 |
| 1.231,80 | 168,6 |
| 1.239,07 | 173,32 |
| 1.246,34 | 178,05 |
| 1.253,61 | 182,77 |

| | |
|----------|--------|
| 1.402,59 | 289,96 |
| 1.409,85 | 295,78 |
| 1.417,12 | 301,59 |
| 1.424,39 | 307,41 |
| 1.431,65 | 313,22 |

A household with 3 persons

| EK | ZWA |
|----------|-------|
| 999,25 | 0,00 |
| 1.006,52 | 2,91 |
| 1.013,79 | 5,81 |
| 1.021,05 | 8,72 |
| 1.028,32 | 11,63 |
| 1.035,59 | 14,53 |
| 1.042,86 | 17,44 |
| 1.050,12 | 20,35 |
| 1.057,39 | 23,26 |
| 1.064,66 | 26,16 |
| 1.071,92 | 29,43 |
| 1.079,19 | 32,70 |
| 1.086,46 | 35,97 |
| 1.093,73 | 39,24 |
| 1.100,99 | 42,51 |
| 1.108,26 | 45,78 |
| 1.115,53 | 49,05 |
| 1.122,80 | 52,32 |
| 1.130,06 | 55,59 |
| 1.137,33 | 59,23 |
| 1.144,60 | 62,86 |
| 1.151,86 | 66,50 |
| 1.159,13 | 70,13 |
| 1.166,40 | 73,76 |
| 1.173,67 | 77,40 |
| 1.180,93 | 81,03 |
| 1.188,20 | 84,66 |
| 1.195,47 | 88,30 |
| 1.202,74 | 92,29 |

| EK | ZWA |
|----------|--------|
| 1.210,00 | 96,29 |
| 1.217,27 | 100,29 |
| 1.224,54 | 104,29 |
| 1.231,80 | 108,28 |
| 1.239,07 | 112,28 |
| 1.246,34 | 116,28 |
| 1.253,61 | 120,27 |
| 1.260,87 | 124,27 |
| 1.268,14 | 128,63 |
| 1.275,41 | 132,99 |
| 1.282,68 | 137,35 |
| 1.289,94 | 141,71 |
| 1.297,21 | 146,07 |
| 1.304,48 | 150,43 |
| 1.311,74 | 154,79 |
| 1.319,01 | 159,15 |
| 1.326,28 | 163,51 |
| 1.333,55 | 168,24 |
| 1.340,81 | 172,96 |
| 1.348,08 | 177,69 |
| 1.355,35 | 182,41 |
| 1.362,62 | 187,13 |
| 1.369,88 | 191,86 |
| 1.377,15 | 196,58 |
| 1.384,42 | 201,30 |
| 1.391,68 | 206,03 |
| 1.398,95 | 211,11 |
| 1.406,22 | 216,20 |
| 1.413,49 | 221,29 |

| EK | ZWA |
|----------|--------|
| 1.420,75 | 226,38 |
| 1.428,02 | 231,46 |
| 1.435,29 | 236,55 |
| 1.442,56 | 241,64 |
| 1.449,82 | 246,72 |
| 1.457,09 | 251,81 |
| 1.464,36 | 257,26 |
| 1.471,62 | 262,71 |
| 1.478,89 | 268,16 |
| 1.486,16 | 273,61 |
| 1.493,43 | 279,06 |
| 1.500,69 | 284,51 |
| 1.507,96 | 289,96 |
| 1.515,23 | 295,42 |
| 1.522,50 | 300,87 |
| 1.529,76 | 306,68 |
| 1.537,03 | 312,49 |
| 1.544,30 | 318,31 |
| 1.551,57 | 324,12 |
| 1.558,83 | 329,93 |
| 1.566,10 | 335,75 |
| 1.573,37 | 341,56 |
| 1.580,63 | 347,38 |
| 1.587,90 | 353,19 |
| 1.595,17 | 359,37 |
| 1.602,44 | 365,54 |
| 1.609,70 | 371,72 |
| 1.616,97 | 377,90 |
| 1.624,24 | 384,08 |

A household with 4 persons

| EK | ZWA |
|----------|-------|
| 1.097,36 | 0,00 |
| 1.104,63 | 2,91 |
| 1.111,89 | 5,81 |
| 1.119,16 | 8,72 |
| 1.126,43 | 11,63 |
| 1.133,70 | 14,53 |
| 1.140,96 | 17,44 |
| 1.148,23 | 20,35 |
| 1.155,50 | 23,26 |
| 1.162,77 | 26,16 |
| 1.166,40 | 27,62 |
| 1.173,67 | 30,89 |
| 1.180,93 | 34,16 |
| 1.188,20 | 37,43 |

| EK | ZWA |
|----------|--------|
| 1.340,81 | 113,19 |
| 1.348,08 | 117,18 |
| 1.355,35 | 121,18 |
| 1.362,62 | 125,18 |
| 1.369,88 | 129,18 |
| 1.373,52 | 131,17 |
| 1.380,78 | 135,53 |
| 1.388,05 | 139,90 |
| 1.395,32 | 144,26 |
| 1.402,59 | 148,62 |
| 1.409,85 | 152,98 |
| 1.417,12 | 157,34 |
| 1.424,39 | 161,70 |
| 1.431,65 | 166,06 |

| EK | ZWA |
|----------|--------|
| 1.580,63 | 265,80 |
| 1.587,90 | 271,25 |
| 1.595,17 | 276,70 |
| 1.602,44 | 282,15 |
| 1.609,70 | 287,60 |
| 1.616,97 | 293,05 |
| 1.624,24 | 298,50 |
| 1.631,51 | 303,95 |
| 1.638,77 | 309,40 |
| 1.646,04 | 314,86 |
| 1.649,67 | 317,58 |
| 1.656,94 | 323,39 |
| 1.664,21 | 329,21 |
| 1.671,48 | 335,02 |

| | |
|----------|--------|
| 1.195,47 | 40,70 |
| 1.202,74 | 43,97 |
| 1.210,00 | 47,24 |
| 1.217,27 | 50,51 |
| 1.224,54 | 53,78 |
| 1.231,80 | 57,05 |
| 1.235,44 | 58,68 |
| 1.242,71 | 62,32 |
| 1.249,97 | 65,95 |
| 1.257,24 | 69,58 |
| 1.264,51 | 73,22 |
| 1.271,77 | 76,85 |
| 1.279,04 | 80,49 |
| 1.286,31 | 84,12 |
| 1.293,58 | 87,75 |
| 1.300,84 | 91,39 |
| 1.304,48 | 93,20 |
| 1.311,74 | 97,20 |
| 1.319,01 | 101,20 |
| 1.326,28 | 105,19 |
| 1.333,55 | 109,19 |

| | |
|----------|--------|
| 1.438,92 | 170,42 |
| 1.442,56 | 172,60 |
| 1.449,82 | 177,32 |
| 1.457,09 | 182,05 |
| 1.464,36 | 186,77 |
| 1.471,62 | 191,49 |
| 1.478,89 | 196,22 |
| 1.486,16 | 200,94 |
| 1.493,43 | 205,66 |
| 1.500,69 | 210,39 |
| 1.507,96 | 215,11 |
| 1.511,59 | 217,47 |
| 1.518,86 | 222,56 |
| 1.526,13 | 227,65 |
| 1.533,40 | 232,73 |
| 1.540,66 | 237,82 |
| 1.547,93 | 242,91 |
| 1.555,20 | 248,00 |
| 1.562,47 | 253,08 |
| 1.569,73 | 258,17 |
| 1.577,00 | 263,26 |

| | |
|----------|--------|
| 1.678,74 | 340,84 |
| 1.686,01 | 346,65 |
| 1.693,28 | 352,46 |
| 1.700,54 | 358,28 |
| 1.707,81 | 364,09 |
| 1.715,08 | 369,90 |
| 1.718,71 | 372,81 |
| 1.725,98 | 378,99 |
| 1.733,25 | 385,17 |
| 1.740,51 | 391,34 |
| 1.747,78 | 397,52 |
| 1.755,05 | 403,70 |
| 1.762,32 | 409,87 |
| 1.769,58 | 416,05 |
| 1.776,85 | 422,23 |
| 1.784,12 | 428,41 |
| 1.787,75 | 431,49 |
| 1.795,02 | 438,04 |
| 1.802,29 | 444,58 |
| 1.809,55 | 451,12 |

A household with 5 persons

| EK | ZWA |
|----------|-------|
| 1.195,47 | 0,00 |
| 1.202,74 | 2,91 |
| 1.210,00 | 5,81 |
| 1.217,27 | 8,72 |
| 1.224,54 | 11,63 |
| 1.231,80 | 14,53 |
| 1.239,07 | 17,44 |
| 1.246,34 | 20,35 |
| 1.253,61 | 23,26 |
| 1.260,87 | 26,16 |
| 1.268,14 | 29,07 |
| 1.275,41 | 32,34 |
| 1.282,68 | 35,61 |
| 1.289,94 | 38,88 |
| 1.297,21 | 42,15 |
| 1.304,48 | 45,42 |
| 1.311,74 | 48,69 |
| 1.319,01 | 51,96 |
| 1.326,28 | 55,23 |
| 1.333,55 | 58,50 |
| 1.340,81 | 61,77 |
| 1.348,08 | 65,41 |
| 1.355,35 | 69,04 |
| 1.362,62 | 72,67 |
| 1.369,88 | 76,31 |
| 1.377,15 | 79,94 |
| 1.384,42 | 83,57 |
| 1.391,68 | 87,21 |
| 1.398,95 | 90,84 |

| EK | ZWA |
|----------|--------|
| 1.464,36 | 126,09 |
| 1.471,62 | 130,08 |
| 1.478,89 | 134,08 |
| 1.486,16 | 138,08 |
| 1.493,43 | 142,44 |
| 1.500,69 | 146,80 |
| 1.507,96 | 151,16 |
| 1.515,23 | 155,52 |
| 1.522,50 | 159,88 |
| 1.529,76 | 164,24 |
| 1.537,03 | 168,60 |
| 1.544,30 | 172,96 |
| 1.551,57 | 177,32 |
| 1.558,83 | 181,68 |
| 1.566,10 | 186,41 |
| 1.573,37 | 191,13 |
| 1.580,63 | 195,85 |
| 1.587,90 | 200,58 |
| 1.595,17 | 205,30 |
| 1.602,44 | 210,02 |
| 1.609,70 | 214,75 |
| 1.616,97 | 219,47 |
| 1.624,24 | 224,20 |
| 1.631,51 | 228,92 |
| 1.638,77 | 234,01 |
| 1.646,04 | 239,09 |
| 1.653,31 | 244,18 |
| 1.660,57 | 249,27 |
| 1.667,84 | 254,35 |

| EK | ZWA |
|----------|--------|
| 1.733,25 | 301,59 |
| 1.740,51 | 307,04 |
| 1.747,78 | 312,49 |
| 1.755,05 | 317,94 |
| 1.762,32 | 323,39 |
| 1.769,58 | 328,84 |
| 1.776,85 | 334,30 |
| 1.784,12 | 340,11 |
| 1.791,39 | 345,92 |
| 1.798,65 | 351,74 |
| 1.805,92 | 357,55 |
| 1.813,19 | 363,36 |
| 1.820,45 | 369,18 |
| 1.827,72 | 374,99 |
| 1.834,99 | 380,81 |
| 1.842,26 | 386,62 |
| 1.849,52 | 392,43 |
| 1.856,79 | 398,61 |
| 1.864,06 | 404,79 |
| 1.871,33 | 410,96 |
| 1.878,59 | 417,14 |
| 1.885,86 | 423,32 |
| 1.893,13 | 429,50 |
| 1.900,39 | 435,67 |
| 1.907,66 | 441,85 |
| 1.914,93 | 448,03 |
| 1.922,20 | 454,21 |
| 1.929,46 | 460,75 |
| 1.936,73 | 467,29 |

| | |
|----------|--------|
| 1.406,22 | 94,47 |
| 1.413,49 | 98,11 |
| 1.420,75 | 102,11 |
| 1.428,02 | 106,10 |
| 1.435,29 | 110,10 |
| 1.442,56 | 114,10 |
| 1.449,82 | 118,09 |
| 1.457,09 | 122,09 |

| | |
|----------|--------|
| 1.675,11 | 259,44 |
| 1.682,38 | 264,53 |
| 1.689,64 | 269,62 |
| 1.696,91 | 274,70 |
| 1.704,18 | 279,79 |
| 1.711,45 | 285,24 |
| 1.718,71 | 290,69 |
| 1.725,98 | 296,14 |

| | |
|----------|--------|
| 1.944,00 | 473,83 |
| 1.951,27 | 480,37 |
| 1.958,53 | 486,91 |
| 1.965,80 | 493,45 |
| 1.973,07 | 499,99 |
| 1.980,33 | 506,53 |
| 1.987,60 | 513,07 |
| 1.994,87 | 519,61 |

A household with 6 persons

| EK | ZWA |
|----------|--------|
| 1.293,58 | 0,00 |
| 1.300,84 | 2,91 |
| 1.308,11 | 5,81 |
| 1.315,38 | 8,72 |
| 1.322,65 | 11,63 |
| 1.329,91 | 14,53 |
| 1.337,18 | 17,44 |
| 1.344,45 | 20,35 |
| 1.351,71 | 23,26 |
| 1.358,98 | 26,16 |
| 1.366,25 | 29,07 |
| 1.369,88 | 30,52 |
| 1.377,15 | 33,79 |
| 1.384,42 | 37,06 |
| 1.391,68 | 40,33 |
| 1.398,95 | 43,60 |
| 1.406,22 | 46,87 |
| 1.413,49 | 50,14 |
| 1.420,75 | 53,41 |
| 1.428,02 | 56,68 |
| 1.435,29 | 59,96 |
| 1.442,56 | 63,23 |
| 1.446,19 | 64,86 |
| 1.453,46 | 68,49 |
| 1.460,72 | 72,13 |
| 1.467,99 | 75,76 |
| 1.475,26 | 79,40 |
| 1.482,53 | 83,03 |
| 1.489,79 | 86,66 |
| 1.497,06 | 90,30 |
| 1.504,33 | 93,93 |
| 1.511,59 | 97,56 |
| 1.518,86 | 101,20 |
| 1.522,50 | 103,01 |
| 1.529,76 | 107,01 |
| 1.537,03 | 111,01 |
| 1.544,30 | 115,00 |
| 1.551,57 | 119,00 |
| 1.558,83 | 123,00 |
| 1.566,10 | 127,00 |
| 1.573,37 | 130,99 |
| 1.580,63 | 134,99 |
| 1.587,90 | 138,99 |

| EK | ZWA |
|----------|--------|
| 1.595,17 | 142,98 |
| 1.598,80 | 144,98 |
| 1.606,07 | 149,34 |
| 1.613,34 | 153,70 |
| 1.620,60 | 158,06 |
| 1.627,87 | 162,42 |
| 1.635,14 | 166,78 |
| 1.642,41 | 171,14 |
| 1.649,67 | 175,50 |
| 1.656,94 | 179,87 |
| 1.664,21 | 184,23 |
| 1.671,48 | 188,59 |
| 1.675,11 | 190,77 |
| 1.682,38 | 195,49 |
| 1.689,64 | 200,21 |
| 1.696,91 | 204,94 |
| 1.704,18 | 209,66 |
| 1.711,45 | 214,38 |
| 1.718,71 | 219,11 |
| 1.725,98 | 223,83 |
| 1.733,25 | 228,56 |
| 1.740,51 | 233,28 |
| 1.747,78 | 238,00 |
| 1.751,42 | 240,37 |
| 1.758,68 | 245,45 |
| 1.765,95 | 250,54 |
| 1.773,22 | 255,63 |
| 1.780,48 | 260,71 |
| 1.787,75 | 265,80 |
| 1.795,02 | 270,89 |
| 1.802,29 | 275,98 |
| 1.809,55 | 281,06 |
| 1.816,82 | 286,15 |
| 1.824,09 | 291,24 |
| 1.827,72 | 293,78 |
| 1.834,99 | 299,23 |
| 1.842,26 | 304,68 |
| 1.849,52 | 310,13 |
| 1.856,79 | 315,58 |
| 1.864,06 | 321,03 |
| 1.871,33 | 326,48 |
| 1.878,59 | 331,93 |
| 1.885,86 | 337,38 |

| EK | ZWA |
|----------|--------|
| 1.893,13 | 342,83 |
| 1.900,39 | 348,28 |
| 1.904,03 | 351,01 |
| 1.911,30 | 356,82 |
| 1.918,56 | 362,64 |
| 1.925,83 | 368,45 |
| 1.933,10 | 374,27 |
| 1.940,36 | 380,08 |
| 1.947,63 | 385,89 |
| 1.954,90 | 391,71 |
| 1.962,17 | 397,52 |
| 1.969,43 | 403,33 |
| 1.976,70 | 409,15 |
| 1.980,33 | 412,05 |
| 1.987,60 | 418,23 |
| 1.994,87 | 424,41 |
| 2.002,14 | 430,59 |
| 2.009,40 | 436,76 |
| 2.016,67 | 442,94 |
| 2.023,94 | 449,12 |
| 2.031,21 | 455,30 |
| 2.038,47 | 461,47 |
| 2.045,74 | 467,65 |
| 2.053,01 | 473,83 |
| 2.056,64 | 476,92 |
| 2.063,91 | 483,46 |
| 2.071,18 | 490,00 |
| 2.078,44 | 496,54 |
| 2.085,71 | 503,08 |
| 2.092,98 | 509,62 |
| 2.100,24 | 516,16 |
| 2.107,51 | 522,70 |
| 2.114,78 | 529,24 |
| 2.122,05 | 535,78 |
| 2.129,31 | 542,32 |
| 2.132,95 | 545,59 |
| 2.140,21 | 552,50 |
| 2.147,48 | 559,40 |
| 2.154,75 | 566,30 |
| 2.162,02 | 573,21 |
| 2.169,28 | 580,11 |
| 2.176,55 | 587,01 |