
AUSTRIA 2005

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 wage (AW)

In 2005, the AW was EUR 35 505¹.

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 323.46 (*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.

Maximum monthly earnings for the purpose of calculating the maximum benefit amount are EUR 3.270, which result in a maximum benefit of EUR 38.49 per day. Note that the cap of the contribution-base to the UI-fund is at EUR 3.630,-. 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

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 2004-2005, OECD, 2005, part 5, sections 2 and 3.

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 323.46 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.) 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 662.99 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 447 per month. This exemption limit is raised by EUR 223.50 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 323.46 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.) do affect UA benefits.

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 894 (and in addition EUR 447 for each child), for recipients older than 55 it is EUR 1 341 (additional EUR 670.50 for each child).

4. Social assistance

Two forms of assistance benefits exist: general assistance (*Sozialhilfe*) and supplementary pension (*Ausgleichzulage*), 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 2005

Family type	Carinthia	Upper Austria	Vienna	Average
Single person	414.00	519,20	405,20	446,10
Couple	591.00	769,80	598.00	652,90
Dependent child	123.00	144,30	121,49	129.60

Remarks:(1) The former rate in the table for Upper Austria was not the rate for a **typical** single person living alone. It was the rate designed for a single person living in a household with others to whom he or she is not entitled to maintenance (eg. sisters).(2) 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 630.17
 - for two persons EUR 969.04
 - per child EUR 67.07

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 630,17 per month
- for couples EUR 979,23 per month

plus the rent per month

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

minus the income per month

minus „Durchschnittlicher Mietbedarf“ (EUR 67,46 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	251,60
3 or 4	Up to 70	266,45
5 or 6	Up to 90	290,66
7 and more	More than 90	314,89

In addition, every household concerned can get EUR 67,85 heating assistance (from October to April).

“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 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 and EUR 25.50 for the third 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 limit EUR 43 560 per 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.

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 131).

7. Childcare for pre-school children

2003: Percentage of children in childcare centres; values in brackets are including childminders),

- 0-2: 8.7% (11%)
- 3-5: 83.9% (85.2%)
- 6-9 10.4% after-school care (17.5% including all-day schools).

Compulsory school-age is 7.

7.1 Out-of-pocket childcare fees paid by parents

[What are the typical or average fees paid by parents for full-time formal centre-based care? Could a parent working 40 hours per week expect to pay this fee? If not, what additions/reductions would be appropriate for someone requiring 40 hours of care per week (8 hours per day)?]

[what do rates depend on, eg. parents' status or income, number and ages of children in care or type of care institution? If fees are dependent on any of these, please include a detailed description of how fees might be calculated.]

[are amounts averages or legislated? If averages, which circumstances do they cover (region, age, full/part-time)?]

[are childcare fees tax deductible?]

[are fees taken into account when determining entitlement to benefits such as social assistance?]

7.2 Childcare benefits

7.2.1 Conditions for receipt

For births in the period as from 1 January 2002, the parental leave allowance and the part-time allowance are replaced by the childcare allowance (*Kinderbetreuungsgeld – KBG*).

- 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. There only needs to be an entitlement to family allowance (Familienbeihilfe) and the parent claiming has to live in the same household as the child.
- If neither of the parents are entitled to family allowance, childcare allowance can still be claimed if certain insurance contribution periods have been fulfilled due to employment.
- 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.

7.2.2 *Calculation of benefit amount*

7.2.2.1 Calculation of gross benefit

Childcare allowance amounts to EUR 14.53 per day (around € 436 per month) and is paid out from the birth of the child until the child is 36 months old (maximum duration). If only one parent claims child care benefit, the claim ends when the child is 30 months old at the latest. Since January 1, 2004 in case of multiple births there is an extra payment: 50% of child care allowance (EUR 7.27) for each additional child (e.g.: Twins: 100% plus 50%, triple birth: 100% plus 50% plus 50%)

Only half (EUR 7.27 per day) of the normal amount of childcare allowance is paid from the 21st month onwards if the five examinations during pregnancy and five examinations of the child as planned in the mother-child pass programme have not been carried out. Proof that the examinations have been carried out has to be provided to the relevant health insurance fund before the child is 18 months old at the latest. If this deadline is missed, only half of the allowance amount will be paid. If the examinations are not or only partly carried out for reasons for which the parents are not responsible (e.g. adoption), the amount paid out is not reduced.

It is not possible for both parents to draw childcare allowance simultaneously. In case of doubt, the parent who looks after the child more often has priority. The parents can change over twice when drawing childcare allowance, i.e. there can be a maximum of three different claim periods, of which one period has to be at least three months long.

Childcare allowance and the supplementary payment to childcare allowance are only paid out upon application, which has to be made to the relevant health insurance fund. The parent drawing childcare allowance is covered by health insurance for this period. 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.

Transitional arrangement for births between 1.7.2000 and 31.12.2001:

If the child was born in this period, and the parents are entitled to parental leave benefit or part-time allowance, the parental leave benefit or part-time allowance is increased from 1.1.2002 to EUR 14.53 per day (around EUR 436 per month) and the entitlement period is extended until the child is two and a half or a maximum of three years old. From 1.1.2002, the ceiling on additional earnings of EUR 14,600 per year is valid.

If part-time parental leave benefit or part-time allowance is drawn, additional earnings continue to be unrestricted if only half the payment amount is drawn (EUR 7.27 per day). However, this possibility is only available for births until 31.12.2001.

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 14,600 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 ceiling on additional earnings is exceeded, the total amount of childcare allowance drawn in the respective calendar year has to be returned. It is however possible to waive the right to parts of child care benefit. This type of waiver can however only be made in advance and for whole calendar months.

If this ceiling on additional earnings is exceeded, the total amount of supplementary payments made by the health insurance fund in the respective calendar year has to be returned

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, there is obligation to repayment from an income of EUR 10,175, for married couples from a total income of EUR 25,440.

Up from 2004 in case of supplementary payment the person receiving child care allowance can earn EUR 5,200 per calendar year instead of EUR 3,997 ;

Since 2002: married couples/partners: there is an income limit for the partner as well: EUR 7,200 per calendar year plus EUR 3,600 for every person (mainly children) he or she is paying maintenance.

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 benefit amounting to EUR 6.06 per day. During the period in which a supplementary payment is drawn, up to EUR 3,997 can be earned additionally.

8. Employment-conditional benefits

Not defined.

9. Lone-parent benefits

See section 10.1.1.2.

10. Tax system

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 between income² of EUR 36 400 and EUR 50 900).
- Social security contributions and connected contributions.
- 2 per cent of gross earnings can be deducted as not taxable income.

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. 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 1 000 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 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 apart from the normal tax schedule for Christmas and leave bonus as far as 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	3 630	7 260	3.95	3.55
Unemployment insurance	3 630	7 260	3.00	3.00
Pension insurance	3 630	7 260	10.25	12.55
Accident insurance	3 630	7 260	--	1.40
Contribution to the labour chamber	3 630	¹⁾	0.50	--
Contribution for the promotion of residential building	3 630	¹⁾	0.50	0.50
Addition to secure wage payments in the case of bankruptcy	3 630	7 260	--	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 323.46 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.

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*

Not defined.

Steuerreform 2004 ist bereits in Form des Taxing Wages-Modells an die OECD gegangen. Steuerreform 2005 gehört wahrscheinlich noch nicht hier her.

ANNEX A

Mietzinsbeihilfe

(granted by the government of Austria)

5.1 *Conditions for receipt*

- Only for main tenants,
- in case of an increased rent according to the renovation of the house and
 - on basis of the decision of a Court/a municipal authority
 - on basis of a higher “Erhaltungs- und Verbesserungsbeitrag” (maintenance and improvement contribution).
- Only when the rent is increased more than EUR 0.33 per m² or at least quadrupled

- The net-income of all members of the household per year is allowed to be
 - EUR 7,300.00 for one person,
 - plus EUR 1,825.00 for a second person and
 - plus EUR 620.00 for every further personat maximum.

No “Mietzinsbeihilfe” in case of a voluntarily negotiated increase of the rent.

5.2 Calculation of benefit amount

The increase of the rent according to the renovation – as shown in C) 5.1 – is paid as “Mietzinsbeihilfe”.

5.3 Tax treatment

The benefit is not taxable.

5.4 Treatment of particular groups

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 4.32 per m² at maximum,

- in case of a tenancy for a definite period and Category B flats - EUR 3.24 per m² at maximum,
- **IN CASE OF CATEGORY C+D FLATS - EUR 2.16 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 (2004-2005).

A household with 1 person

EK	ZWA	EK	ZWA	EK	ZWA
753.0196	0	894.6673	61.88303	1043.784	144.6434
760.4677	2.985405	902.1257	65.60709	1051.242	149.1163
767.9261	5.96055	909.584	69.34141	1058.69	153.9586
775.3845	8.945955	917.0424	73.06547	1066.149	158.801
782.8326	11.93136	931.9489	80.52385	1073.607	163.6535
790.291	14.9065	939.4073	84.61724	1081.065	168.4958
797.7493	17.89191	946.8554	88.72089	1088.513	173.3381
805.2077	20.87731	954.3138	92.82454	1095.972	178.1907
812.6559	23.86272	961.7722	96.91793	1103.43	183.033
820.1142	27.21745	969.2306	101.0216	1110.889	187.8856
827.5726	30.57218	976.6787	105.1252	1118.337	193.0972
835.031	33.92692	984.1371	109.2289	1125.795	198.3191
842.4791	37.28165	991.5955	113.3223	1133.253	203.541
849.9375	40.63638	999.0538	117.7952	1140.702	208.7526
857.3959	43.99112	1006.502	122.2682	1148.16	213.9745
864.844	47.34585	1013.96	126.7412	1155.618	219.1964
872.3024	50.70058	1021.419	131.2142	1163.077	224.4183
879.7608	54.42464	1028.877	135.6872	1170.525	229.6299
887.2192	58.1487	1036.325	140.1601		

A household with 2 persons

EK	ZWA	EK	ZWA	EK	ZWA
924.4905	0	1110.889	83.69392	1293.542	192.3585

931.9489	2.985405
939.4073	5.96055
946.8554	8.945955
954.3138	11.93136
961.7722	14.9065
969.2306	17.89191
976.6787	20.87731
984.1371	23.86272
987.8714	25.35029
995.3195	28.61269
1002.778	32.05976
1010.236	35.41449
1017.684	38.76922
1025.143	42.12396
1032.601	45.47869
1040.06	48.83342
1047.508	52.18815
1051.242	53.87065
1058.69	57.59471
1066.149	61.31877
1073.607	65.05309
1081.065	68.77716
1088.513	72.50122
1095.972	76.23554
1103.43	79.9596

1114.613	85.55082
1122.071	89.65447
1129.519	93.75812
1136.977	97.85151
1144.436	101.9552
1151.894	106.0588
1159.342	110.1522
1166.801	114.2558
1174.259	118.3595
1177.983	120.4113
1185.442	124.8843
1192.9	129.3573
1200.348	133.8302
1207.806	138.3032
1215.265	142.7762
1222.713	147.2492
1230.171	151.7222
1237.63	156.1951
1241.354	158.4316
1248.812	163.2739
1256.271	168.1265
1263.719	172.9688
1271.177	177.8111
1278.635	182.6637
1286.094	187.506

1301	197.2008
1304.724	199.622
1312.183	204.8439
1319.641	210.0658
1327.1	215.2774
1334.548	220.4993
1342.006	225.7212
1349.464	230.9328
1356.923	236.1547
1364.371	241.3766
1368.105	243.9824
1375.553	249.5737
1383.012	255.1649
1390.47	260.7561
1397.929	266.3473
1405.377	271.9386
1412.835	277.5298
1420.293	283.1313
1427.742	288.7225
1431.476	291.513
1438.934	297.4735
1446.382	303.4443
1453.841	309.4049
1461.299	315.3757
1468.747	321.3362

A household with 3 persons

EK	ZWA
1025.143	0
1032.601	2.985405
1040.06	5.96055
1047.508	8.945955
1054.966	11.93136
1062.424	14.9065
1069.883	17.89191
1077.331	20.87731
1084.789	23.86272
1092.248	26.83786
1099.696	30.1926
1107.154	33.54733
1114.613	36.90206
1122.071	40.2568
1129.519	43.61153
1136.977	46.96626
1144.436	50.32099
1151.894	53.67573
1159.342	57.03046

EK	ZWA
1241.354	98.78509
1248.812	102.8887
1256.271	106.9924
1263.719	111.0858
1271.177	115.1894
1278.635	119.2931
1286.094	123.3865
1293.542	127.4901
1301	131.9631
1308.459	136.4361
1315.917	140.909
1323.365	145.382
1330.824	149.855
1338.282	154.328
1345.73	158.801
1353.188	163.2739
1360.647	167.7469
1368.105	172.5995
1375.553	177.4418

EK	ZWA
1457.565	232.246
1465.023	237.4576
1472.482	242.6795
1479.94	247.9014
1487.388	253.1131
1494.846	258.335
1502.305	263.9262
1509.753	269.5174
1517.211	275.1086
1524.67	280.6998
1532.128	286.2911
1539.576	291.8823
1547.035	297.4735
1554.493	303.075
1561.951	308.6662
1569.399	314.2668
1576.858	320.5873
1584.316	326.5581
1591.775	332.5187

1166.801	60.76478
1174.259	64.48884
1181.707	68.22316
1189.166	71.94722
1196.624	75.67129
1204.082	79.40561
1211.531	83.12967
1218.989	86.85373
1226.447	90.58805
1233.906	94.68144

1383.012	182.2943
1390.47	187.1366
1397.929	191.979
1405.377	196.8315
1412.835	201.6738
1420.293	206.5161
1427.742	211.3687
1435.2	216.5803
1442.658	221.8022
1450.117	227.0241

1599.223	338.4792
1606.681	344.45
1614.14	350.4106
1621.588	356.3814
1629.046	362.3419
1636.504	368.6821
1643.963	375.012
1651.411	381.3521
1658.869	387.6922
1666.328	394.0324

A household with 4 persons

EK	ZWA
1125.795	0
1133.253	2.985405
1140.702	5.96055
1148.16	8.945955
1155.618	11.93136
1163.077	14.9065
1170.525	17.89191
1177.983	20.87731
1185.442	23.86272
1192.9	26.83786
1196.624	28.3357
1204.082	31.69043
1211.531	35.04516
1218.989	38.39989
1226.447	41.75463
1233.906	45.10936
1241.354	48.46409
1248.812	51.81883
1256.271	55.17356
1263.719	58.52829
1267.453	60.20053
1274.911	63.93485
1282.36	67.65891
1289.818	71.38297
1297.276	75.11729
1304.724	78.84135
1312.183	82.57567
1319.641	86.29974
1327.1	90.0238
1334.548	93.75812
1338.282	95.61502
1345.73	99.71867
1353.188	103.8223

EK	ZWA
1375.553	116.123
1383.012	120.2164
1390.47	124.32
1397.929	128.4237
1405.377	132.5273
1409.111	134.5689
1416.559	139.0419
1424.017	143.5251
1431.476	147.9981
1438.934	152.4711
1446.382	156.9441
1453.841	161.417
1461.299	165.89
1468.747	170.363
1476.206	174.836
1479.94	177.0724
1487.388	181.9148
1494.846	186.7673
1502.305	191.6096
1509.753	196.4519
1517.211	201.3045
1524.67	206.1468
1532.128	210.9891
1539.576	215.8417
1547.035	220.684
1550.759	223.1051
1558.217	228.327
1565.675	233.5489
1573.134	238.7606
1580.582	243.9824
1588.04	249.2043
1595.499	254.4262
1602.957	259.6379

EK	ZWA
1621.588	272.6875
1629.046	278.2787
1636.504	283.8699
1643.963	289.4611
1651.411	295.0524
1658.869	300.6436
1666.328	306.2348
1673.786	311.826
1681.234	317.4172
1688.693	323.0187
1692.417	325.8092
1699.875	331.7698
1707.333	337.7406
1714.792	343.7011
1722.24	349.6719
1729.698	355.6325
1737.157	361.593
1744.605	367.5638
1752.063	373.5244
1759.522	379.4849
1763.246	382.4703
1770.704	388.8105
1778.162	395.1506
1785.61	401.4805
1793.069	407.8206
1800.527	414.1608
1807.986	420.4906
1815.434	426.8308
1822.892	433.1709
1830.351	439.5111
1834.075	442.6709
1841.533	449.3906
1848.991	456.1001

1360.647	107.9157
1368.105	112.0194

1610.405	264.8598
1617.864	270.0817

1856.439	462.8095
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A household with 5 persons

EK	ZWA
1226.447	0
1233.906	2.985405
1241.354	5.96055
1248.812	8.945955
1256.271	11.93136
1263.719	14.9065
1271.177	17.89191
1278.635	20.87731
1286.094	23.86272
1293.542	26.83786
1301	29.82327
1308.459	33.178
1315.917	36.53273
1323.365	39.88747
1330.824	43.2422
1338.282	46.59693
1345.73	49.95167
1353.188	53.3064
1360.647	56.66113
1368.105	60.01587
1375.553	63.3706
1383.012	67.10492
1390.47	70.82898
1397.929	74.55304
1405.377	78.28736
1412.835	82.01142
1420.293	85.73548
1427.742	89.46981
1435.2	93.19387
1442.658	96.91793
1450.117	100.6522
1457.565	104.7559
1465.023	108.8493
1472.482	112.9529
1479.94	117.0566
1487.388	121.15
1494.846	125.2536

EK	ZWA
1502.305	129.3573
1509.753	133.4507
1517.211	137.5543
1524.67	141.658
1532.128	146.1309
1539.474	150.6039
1547.035	155.0769
1554.493	159.5499
1561.951	164.0228
1569.399	168.4958
1576.858	172.9688
1584.316	177.4418
1591.775	181.9148
1599.223	186.3877
1606.681	191.2403
1614.14	196.0826
1621.588	200.9352
1629.046	205.7775
1636.504	210.6198
1643.963	215.4621
1651.411	220.3147
1658.869	225.157
1666.328	230.0095
1673.786	234.8518
1681.234	240.0737
1688.693	245.2854
1696.151	250.5072
1703.599	255.7291
1711.057	260.9408
1718.516	266.1627
1725.974	271.3846
1733.422	276.6065
1740.881	281.8181
1748.985	287.04
1755.797	292.6312
1763.246	298.2224
1770.704	303.8136

EK	ZWA
1778.162	309.4049
1785.61	314.9961
1793.069	320.5873
1800.527	326.1785
1807.986	331.7698
1815.434	337.361
1822.892	342.9625
1830.351	348.923
1837.809	354.8836
1845.257	360.8544
1852.715	366.8149
1860.174	372.7755
1867.622	378.7463
1875.08	384.7068
1882.539	390.6776
1889.997	396.6382
1897.445	402.5987
1904.904	408.9389
1912.362	415.279
1919.82	421.6089
1927.268	427.949
1934.727	434.2892
1942.185	440.6293
1949.633	446.9592
1957.092	453.2993
1964.55	459.6395
1972.008	465.9796
1979.457	472.6891
1986.915	479.3985
1994.373	486.108
2001.832	492.8175
2009.28	499.5269
2016.738	506.2364
2024.197	512.9459
2031.645	519.6553
2039.103	526.3648
2046.562	533.0743

A household with 6 persons

OECD - Social Policy Division - Directorate of Employment, Labour and Social Affairs
Country chapter - Benefits and Wages (www.oecd.org/els/social/workincentives)

EK	ZWA
1327.1	0
1334.548	2.985405
1342.006	5.96055
1349.464	8.945955
1356.923	11.93136
1364.371	14.9065
1371.829	17.89191
1379.288	20.87731
1386.736	23.86272
1394.194	26.83786
1401.653	29.82327
1405.377	31.31084
1412.835	34.66557
1420.293	38.02031
1427.742	41.37504
1435.2	44.72977
1442.658	48.08451
1450.117	51.43924
1457.565	54.79397
1465.023	58.1487
1472.482	61.5137
1479.94	64.86843
1483.664	66.54067
1491.122	70.26473
1498.571	73.99905
1506.029	77.72311
1513.487	81.45743
1520.946	85.18149
1528.394	88.90555
1535.852	92.63987
1543.311	96.36394
1550.759	100.088
1558.217	103.8223
1561.951	105.6792
1569.399	109.7829
1576.858	113.8865
1584.316	117.9799
1591.775	122.0836
1599.223	126.1872
1606.681	130.2909
1614.14	134.3842
1621.588	138.4879
1629.046	142.5915

EK	ZWA
1636.504	146.6849
1640.228	148.7368
1647.687	153.2097
1655.145	157.6827
1662.593	162.1557
1670.052	166.6287
1677.51	171.1016
1684.968	175.5746
1692.417	180.0476
1699.875	184.5308
1707.333	189.0038
1714.792	193.4768
1718.516	195.7133
1725.974	200.5556
1733.422	205.3979
1740.881	210.2505
1748.339	215.0928
1755.797	219.9351
1763.246	224.7876
1770.704	229.6299
1778.162	234.4825
1785.61	239.3248
1793.069	244.1671
1796.803	246.5985
1804.251	251.8102
1811.71	257.032
1819.168	262.2539
1826.616	267.4656
1834.075	272.6875
1841.533	277.9094
1848.991	283.1313
1856.439	288.3429
1863.898	293.5648
1871.356	298.7867
1875.08	301.3925
1882.539	306.9837
1889.997	312.5749
1897.445	318.1662
1904.904	323.7574
1912.362	329.3486
1919.82	334.9398
1927.268	340.531
1934.727	346.1223

EK	ZWA
1942.185	351.7135
1949.633	357.3047
1953.368	360.1054
1960.826	366.066
1968.274	372.0368
1975.733	377.9974
1983.191	383.9682
1990.639	389.9287
1998.097	395.8893
2005.556	401.8601
2013.014	407.8206
2020.462	413.7812
2027.921	419.752
2031.645	422.7271
2039.103	429.0673
2046.562	435.4074
2054.02	441.7475
2061.468	448.0774
2068.926	454.4176
2076.385	460.7577
2083.843	467.0978
2091.291	473.4277
2098.75	479.7679
2106.208	486.108
2109.932	489.2781
2117.39	495.9875
2124.849	502.697
2132.297	509.4065
2139.755	516.1159
2147.214	522.8254
2154.662	529.5349
2162.12	536.2443
2169.579	542.9538
2177.037	549.6633
2184.485	556.3727
2188.219	559.7275
2195.668	566.8165
2203.126	573.8953
2210.584	580.9741
2218.043	588.0631
2225.491	595.1419
2232.949	602.2207