
AUSTRIA 2004

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)*

In 2004, the average worker earned EUR 34 348.

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 316,19 (*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 3.226,67, which result in a maximum benefit of EUR 37,52 per day. Note that the cap of the contribution-base to the UI-fund is at EUR 3.450,-. 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 316,19 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 and interaction with other benefits*

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 653,19 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 441,- per month. This exemption limit is raised by EUR 220,50 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 316,19 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 UA 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 and interaction with other benefits

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 882,- (and in addition EUR 441,- for each child), for recipients older than 55 it is EUR 1.323,- (additional EUR 661,50 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 pensioners (...) and is therefore not considered.

If a Social Assistance benefit expires people in need of financial help are not excluded from a new application, if he or she depends on assistance later on again.

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 2004

Family type	Carinthia	Upper Austria	Vienna (ab 1.7.2004)	Average
Single person	404.00	511,50	401,60	439.00
Couple	577.00	758,40	592,70	642.70
Dependent child	120.30	142,20	120,40	127.60

Remarks: The rates do not include the benefits for housing which vary from province to province. Each province of them provides also higher monthly rates for particular groups of people.

4.2.2 Income and earnings disregards

(...) 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 or eg. Long Term Care Allowance.

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. Recently this “top-up” social assistance benefits increased clearly.

4.3 *Tax treatment of benefit and interaction with other benefits*

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 group*

4.5.1 *Young persons*

None

4.5.2 *Older workers*

None

4.5.3 *Others if applicable*

Some provinces provide higher monthly rates for particular groups eg. people incapable of working, old people with illness or dependency or families with more children

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 624.78 (2005: 630.17),
 - for two persons EUR 955.93 (969.04),
 - per child EUR 66.50 (67.07).

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

5.2 *Calculation of benefit amount*

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 624.78 per month
- for couples EUR 970.85 per month
 - plus the rent per month
 - minus possibly granted “Wohnbeihilfe” and/or “Mietzinsbeihilfe”
 - minus the income per month
 - minus „Durchschnittlicher Mietbedarf“ (EUR 66.86 per month)

Maximum amount of “Mietbeihilfe” per month:

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

Monthly rates 2004

Persons	Square metres	Maximum amount in EUR
1 or 2	Up to 50	249,36
3 or 4	Up to 70	264,07
5 or 6	Up to 90	288,07
7 and more	More than 90	312,08

In addition, every household concerned can get EUR 67.24 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 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 41 400 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 and interaction with other benefits*

Family benefits are not taxable.

6.4 *Treatment of particular groups*

6.4.1 *Young persons*

6.4.2 *Older workers*

6.4.3 *Others if applicable*

Handicapped children entitle families to increased benefits (plus EUR 138.30 per month).

7. Childcare for pre-school children

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

- 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*

7.2 *Child-care 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

- Basic allowances to employees amount to EUR 60 per person working. These allowances are income tested and diminish by 0.41 per cent of the working person's earnings over EUR 36 400.
- Work related expenses are deductible as a lump sum of EUR 132.
- Social security contributions are deductible in their entirety.
- 2 per cent of gross earnings can be deducted as not taxable income.

10.1.1.2 Standard tax credits

- General tax credit EUR 1 264. The general tax credit is continuously (linearly) reduced by EUR 375 between EUR 10 000 and 15 000 of income, by EUR 272 between EUR 15 000 and 21 800 and by EUR 617 between EUR 21 800 and 35 511, i.e. reduced to 0 for incomes above.
- 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.

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.
 - $-0.1 * \text{Employee's SSC}$ – (Sole earner's tax credit if there are children).
 - -110 – (Sole earner's tax credit if there are children).

10.1.2 *Income tax schedule*

The tax schedule is applied to current income minus tax allowances. The taxation is different for current income and for non current income.

Income up to (EUR)	Marginal rate %
3 640	0
7 270	21
21 800	31
50 870	41
Above	50

The calculation rules for the general tax credit imply two effective tax rate schedules for employees:

Taxation on non current income:

A special rate of tax of 6 per cent applies to non-current income. This non-current income is limited to 1/6 of the current income. An amount of EUR 620 of these bonuses is tax free. If these bonuses are below EUR 1 950 per year, no tax is deducted. Above this amount, the tax applied is the minimum between 30 per cent of bonuses above EUR 1 950 and 6 per cent of the total of the bonuses.

Effective tax schedules for employees:

Bracket (EUR)	Rate (%)
3 640	0
7 270	21
10000	31
15000	38.5
21800	35
35511	45.5
50870	41
Above	50

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	3 450	6 900	3.90	3.50
Unemployment insurance	3 450	6 900	3.00	3.00
Pension insurance	3 450	6 900	10.25	12.55
Accident insurance	3 450	6 900	--	1.40
Contribution to the labour chamber	3 450	¹⁾	0.50	--
Contribution for the promotion of residential building	3 450	¹⁾	0.50	0.50
Addition to secure wage payments in the case of bankruptcy	3 450	6 900	--	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 316.19 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

In 2004, the first step of a comprehensive tax reform came into force. The general tax credit was increased from EUR 887 to EUR 1 264 and the phasing-out rules were considerably simplified and made uniform for all groups of tax payers. The next step, the tax reform 2005, includes some measures which were made retrospective for 2004. These are the increase of the sole earner and the single parent tax credit depending on the number of children (together with a higher earnings limit for the spouse of a single earner) and an increase of the traffic reliefs by about 15%.

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.

A household with 1 person

EK	ZWA	EK	ZWA	EK	ZWA
745.3394	0	885.5424	61.25187	1033.138	143.1681
752.7115	2.954956	892.9247	64.93795	1040.52	147.5955
760.0939	5.899757	900.307	68.63418	1047.892	152.3884
767.4762	8.854713	907.6893	72.32026	1055.275	157.1813
774.8483	11.80967	922.4438	79.70257	1062.657	161.9844

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

782.2306	14.75447	929.8261	83.75421	1070.039	166.7773
789.6129	17.70943	937.1983	87.81601	1077.411	171.5702
796.9953	20.66438	944.5806	91.8778	1084.794	176.3733
804.3674	23.61934	951.9629	95.92944	1092.176	181.1662
811.7497	26.93986	959.3452	99.99124	1099.558	185.9693
819.132	30.26037	966.7174	104.053	1106.931	191.1278
826.5144	33.58089	974.0997	108.1148	1114.313	196.2964
833.8865	36.90141	981.482	112.1665	1121.695	201.465
841.2688	40.22192	988.8643	116.5938	1129.067	206.6235
848.6511	43.54244	996.2365	121.0212	1136.45	211.7921
856.0233	46.86296	1003.619	125.4485	1143.832	216.9608
863.4056	50.18348	1011.001	129.8759	1151.214	222.1294
870.7879	53.86956	1018.383	134.3033	1158.586	227.2879
878.1702	57.55564	1025.756	138.7306		

A household with 2 persons

EK	ZWA	EK	ZWA	EK	ZWA
915.0615	0	1099.558	82.84031	1280.349	190.3966
922.4438	2.954956	1103.244	84.67827	1287.731	195.1896
929.8261	5.899757	1110.627	88.74007	1291.417	197.586
937.1983	8.854713	1117.999	92.80186	1298.8	202.7547
944.5806	11.80967	1125.381	96.8535	1306.182	207.9233
951.9629	14.75447	1132.764	100.9153	1313.564	213.0818
959.3452	17.70943	1140.146	104.9771	1320.936	218.2504
966.7174	20.66438	1147.518	109.0287	1328.319	223.419
974.0997	23.61934	1154.9	113.0905	1335.701	228.5775
977.7959	25.09174	1162.283	117.1523	1343.083	233.7461
985.1681	28.32087	1165.969	119.1832	1350.455	238.9148
992.5504	31.73277	1173.351	123.6106	1354.152	241.494
999.9327	35.05329	1180.733	128.0379	1361.524	247.0282
1007.305	38.37381	1188.106	132.4653	1368.906	252.5624
1014.687	41.69433	1195.488	136.8926	1376.288	258.0966
1022.069	45.01484	1202.87	141.32	1383.671	263.6308
1029.452	48.33536	1210.242	145.7474	1391.043	269.165
1036.824	51.65588	1217.625	150.1747	1398.425	274.6992
1040.52	53.32121	1225.007	154.6021	1405.808	280.2435
1047.892	57.00729	1228.693	156.8158	1413.18	285.7777
1055.275	60.69337	1236.075	161.6087	1416.876	288.5398
1062.657	64.38961	1243.458	166.4117	1424.258	294.4395
1070.039	68.07568	1250.83	171.2047	1431.63	300.3494
1077.411	71.76176	1258.212	175.9976	1439.013	306.2492
1084.794	75.458	1265.594	180.8006	1446.395	312.1591
1092.176	79.14408	1272.977	185.5936	1453.767	318.0589

A household with 3 persons

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EK	ZWA
1014.687	0
1022.069	2.954956
1029.452	5.899757
1036.824	8.854713
1044.206	11.80967
1051.589	14.75447
1058.971	17.70943
1066.343	20.66438
1073.725	23.61934
1081.108	26.56414
1088.48	29.88466
1095.862	33.20517
1103.244	36.52569
1110.627	39.84621
1117.999	43.16673
1125.381	46.48724
1132.764	49.80776
1140.146	53.12828
1147.518	56.4488
1154.9	60.14503
1162.283	63.83111
1169.655	67.52734
1177.037	71.21342
1184.419	74.8995
1191.802	78.59573
1199.174	82.28181
1206.556	85.96789
1213.939	89.66412
1221.321	93.71577

EK	ZWA
1228.693	97.77756
1236.075	101.8394
1243.458	105.9012
1250.83	109.9528
1258.212	114.0146
1265.594	118.0764
1272.977	122.128
1280.349	126.1898
1287.731	130.6172
1295.113	135.0445
1302.496	139.4719
1309.868	143.8992
1317.25	148.3266
1324.633	152.754
1332.005	157.1813
1339.387	161.6087
1346.769	166.036
1354.152	170.8391
1361.524	175.632
1368.906	180.4351
1376.288	185.228
1383.671	190.0209
1391.043	194.824
1398.425	199.6169
1405.808	204.4098
1413.18	209.2129
1420.562	214.3714
1427.944	219.54
1435.327	224.7087

EK	ZWA
1442.699	229.8773
1450.081	235.0358
1457.463	240.2044
1464.846	245.373
1472.218	250.5315
1479.6	255.7001
1486.983	261.2343
1494.355	266.7685
1501.737	272.3027
1509.119	277.8369
1516.502	283.3711
1523.874	288.9053
1531.256	294.4395
1538.638	299.9839
1546.021	305.5181
1553.393	311.4178
1560.775	317.3176
1568.158	323.2275
1575.54	329.1272
1582.912	335.027
1590.294	340.9369
1597.677	346.8367
1605.049	352.7466
1612.431	358.6463
1619.813	364.9218
1627.196	371.1871
1634.568	377.4626
1641.95	383.7381
1649.332	390.0136

A household with 4 persons

EK	ZWA
1114.313	0
1121.695	2.954956
1129.067	5.899757
1136.45	8.854713
1143.832	11.80967
1151.214	14.75447
1158.586	17.70943
1165.969	20.66438
1173.351	23.61934
1180.733	26.56414
1184.419	28.04669

EK	ZWA
1361.524	114.9386
1368.906	118.9903
1376.288	123.0521
1383.671	127.1139
1391.043	131.1757
1394.739	133.1964
1402.111	137.6238
1409.494	142.0613
1416.876	146.4886
1424.258	150.916
1431.63	155.3433

EK	ZWA
1605.049	269.9063
1612.431	275.4405
1619.813	280.9747
1627.196	286.5089
1634.568	292.0431
1641.95	297.5773
1649.332	303.1115
1656.715	308.6456
1664.087	314.1798
1671.469	319.7242
1675.155	322.4862

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1191.802	31.36721
1199.174	34.68773
1206.556	38.00825
1213.939	41.32876
1221.321	44.64928
1228.693	47.9698
1236.075	51.29032
1243.458	54.61083
1250.83	57.93135
1254.526	59.58653
1261.908	63.28277
1269.28	66.96885
1276.663	70.65492
1284.045	74.35116
1291.417	78.03724
1298.8	81.73347
1306.182	85.41955
1313.564	89.10563
1320.936	92.80186
1324.633	94.63982
1332.005	98.70162
1339.387	102.7634
1346.769	106.8151
1354.152	110.8768

1439.013	159.7707
1446.395	164.1981
1453.767	168.6254
1461.15	173.0528
1464.846	175.2665
1472.218	180.0594
1479.6	184.8624
1486.983	189.6554
1494.355	194.4483
1501.737	199.2514
1509.119	204.0443
1516.502	208.8372
1523.874	213.6403
1531.256	218.4332
1534.942	220.8296
1542.324	225.9983
1549.707	231.1669
1557.089	236.3254
1564.461	241.494
1571.844	246.6627
1579.226	251.8313
1586.608	256.9898
1593.98	262.1584
1601.363	267.327

1682.538	328.386
1689.92	334.2959
1697.302	340.1956
1704.674	346.1056
1712.057	352.0053
1719.439	357.9051
1726.811	363.815
1734.194	369.7147
1741.576	375.6145
1745.262	378.5694
1752.644	384.8449
1760.027	391.1204
1767.399	397.3857
1774.781	403.6612
1782.163	409.9367
1789.546	416.202
1796.918	422.4775
1804.3	428.7529
1811.682	435.0284
1815.369	438.156
1822.751	444.8072
1830.133	451.4482
1837.505	458.0892

A household with 5 persons

EK	ZWA
1213.939	0
1221.321	2.954956
1228.693	5.899757
1236.075	8.854713
1243.458	11.80967
1250.83	14.75447
1258.212	17.70943
1265.594	20.66438
1272.977	23.61934
1280.349	26.56414
1287.731	29.5191
1295.113	32.83961
1302.496	36.16013
1309.868	39.48065
1317.25	42.80116
1324.633	46.12168
1332.005	49.4422

EK	ZWA
1486.983	128.0379
1494.355	132.0896
1501.737	136.1514
1509.119	140.2132
1516.502	144.6405
1523.772	149.0679
1531.256	153.4952
1538.638	157.9226
1546.021	162.3499
1553.393	166.7773
1560.775	171.2047
1568.158	175.632
1575.54	180.0594
1582.912	184.4867
1590.294	189.2898
1597.677	194.0827
1605.049	198.8858

EK	ZWA
1760.027	306.2492
1767.399	311.7834
1774.781	317.3176
1782.163	322.8518
1789.546	328.386
1796.918	333.9202
1804.3	339.4645
1811.682	345.3643
1819.065	351.264
1826.437	357.1739
1833.819	363.0737
1841.202	368.9735
1848.574	374.8834
1855.956	380.7831
1863.338	386.693
1870.721	392.5928
1878.093	398.4926

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1339.387	52.76272
1346.769	56.08323
1354.152	59.40375
1361.524	62.72427
1368.906	66.4205
1376.288	70.10658
1383.671	73.79266
1391.043	77.48889
1398.425	81.17497
1405.808	84.86105
1413.18	88.55729
1420.562	92.24336
1427.944	95.92944
1435.327	99.62568
1442.699	103.6875
1450.081	107.7391
1457.463	111.8009
1464.846	115.8627
1472.218	119.9143
1479.6	123.9761

1612.431	203.6787
1619.813	208.4716
1627.196	213.2645
1634.568	218.0676
1641.95	222.8605
1649.332	227.6636
1656.715	232.4565
1664.087	237.6252
1671.469	242.7836
1678.852	247.9523
1686.224	253.1209
1693.606	258.2794
1700.988	263.448
1708.371	268.6167
1715.743	273.7853
1723.125	278.9438
1731.147	284.1124
1737.89	289.6466
1745.262	295.1808
1752.644	300.715

1885.475	404.768
1892.857	411.0435
1900.24	417.3088
1907.612	423.5843
1914.994	429.8598
1922.376	436.1352
1929.749	442.4006
1937.131	448.676
1944.513	454.9515
1951.896	461.227
1959.268	467.868
1966.65	474.509
1974.032	481.1501
1981.415	487.7911
1988.787	494.4322
1996.169	501.0732
2003.551	507.7142
2010.924	514.3553
2018.306	520.9963
2025.688	527.6373

A household with 6 persons

EK	ZWA
1313.564	0
1320.936	2.954956
1328.319	5.899757
1335.701	8.854713
1343.083	11.80967
1350.455	14.75447
1357.838	17.70943
1365.22	20.66438
1372.592	23.61934
1379.975	26.56414
1387.357	29.5191
1391.043	30.9915
1398.425	34.31201
1405.808	37.63253
1413.18	40.95305
1420.562	44.27357
1427.944	47.59408
1435.327	50.9146
1442.699	54.23512
1450.081	57.55564
1457.463	60.88631
1464.846	64.20682
1468.532	65.86201

EK	ZWA
1619.813	145.1889
1623.499	147.2198
1630.882	151.6471
1638.264	156.0745
1645.636	160.5018
1653.019	164.9292
1660.401	169.3565
1667.783	173.7839
1675.155	178.2113
1682.538	182.6488
1689.92	187.0761
1697.302	191.5035
1700.988	193.7172
1708.371	198.5101
1715.743	203.303
1723.125	208.1061
1730.507	212.899
1737.89	217.6919
1745.262	222.495
1752.644	227.2879
1760.027	232.091
1767.399	236.8839
1774.781	241.6768

EK	ZWA
1922.376	348.1263
1929.749	353.6605
1933.445	356.4327
1940.827	362.3324
1948.199	368.2423
1955.582	374.1421
1962.964	380.052
1970.336	385.9518
1977.718	391.8515
1985.101	397.7614
1992.483	403.6612
1999.855	409.5609
2007.238	415.4709
2010.924	418.4157
2018.306	424.6911
2025.688	430.9666
2033.071	437.2421
2040.443	443.5074
2047.825	449.7829
2055.207	456.0583
2062.59	462.3338
2069.962	468.5991
2077.344	474.8746

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1475.914	69.54808
1483.286	73.24432
1490.669	76.9304
1498.051	80.62663
1505.433	84.31271
1512.805	87.99879
1520.188	91.69502
1527.57	95.3811
1534.942	99.06718
1542.324	102.7634
1546.021	104.6014
1553.393	108.6632
1560.775	112.725
1568.158	116.7766
1575.54	120.8384
1582.912	124.9002
1590.294	128.962
1597.677	133.0136
1605.049	137.0754
1612.431	141.1372

1778.477	244.0834
1785.849	249.2419
1793.232	254.4105
1800.614	259.5792
1807.986	264.7376
1815.369	269.9063
1822.751	275.0749
1830.133	280.2435
1837.505	285.402
1844.888	290.5707
1852.27	295.7393
1855.956	298.3185
1863.338	303.8527
1870.721	309.3869
1878.093	314.9211
1885.475	320.4553
1892.857	325.9895
1900.24	331.5237
1907.612	337.0579
1914.994	342.5921

2084.726	481.1501
2088.413	484.2878
2095.795	490.9289
2103.177	497.5699
2110.549	504.2109
2117.932	510.852
2125.314	517.493
2132.686	524.134
2140.068	530.7751
2147.451	537.4161
2154.833	544.0571
2162.205	550.6982
2165.901	554.0187
2173.274	561.0354
2180.656	568.042
2188.038	575.0486
2195.421	582.0654
2202.793	589.072
2210.175	596.0786