

GERMANY 2009

1. Overview of the tax-benefit system

The laws for modern services on the labour market (*Gesetze für moderne Dienstleistungen am Arbeitsmarkt*) reformed the welfare system of the Federal Republic of Germany in respect of unemployment. This involved the merging, as of 1st January 2005, of the former unemployment assistance and social assistance for persons who are able to work, to form a single basic jobseekers allowance (*Grundsicherung für Arbeitsuchende*). Social assistance was reformed as well, restricting eligibility to claimants older than 65 years of age and to those who are permanently (*Grundsicherung im Alter und bei Erwerbsminderung*) or temporarily (*Hilfe zum Lebensunterhalt*) unable to work.

1.1. Average Worker Wage (AW)¹

The average wage for 2009 is EUR 40 929.

2. Unemployment insurance

2.1 Conditions for receipt

Claimants have to be:

- Younger than 65 years of age.
- Registered unemployed.
- Looking and available for work.

Unemployment insurance is compulsory.

2.1.1 Employment conditions

A claimant must have worked at least 12 months to be eligible.

2.1.2 Contribution conditions

Contributions must have been made for at least 12 months in the last 2 years.

2.2 Calculation of benefit amount

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 2007-2008*, OECD, 2009, part IV.

2.2.1 *Calculation of gross benefit*

The benefit is paid to the individual. The replacement rates are 60 per cent of their previous earnings net of tax and social security contributions (*Note:* Net of tax means the monthly salary after deductions of corresponding taxes and contributions as in individual basis), and 67 per cent for a worker with at least one dependent child. The monthly ceilings are 60 and 67 per cent of EUR 5.400 (west) and 4.550 (east) monthly gross earnings, respectively.

2.2.2 *Income and earnings disregards*

People earning less than EUR 400/month do not qualify for unemployment insurance contributions. People receiving UI may work less than 15 hours a week; working 15 hours or more stops all benefit entitlements.

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

Unemployment insurance pays a net benefit: it is not taxable.

2.4 *Benefit duration*

There is no waiting period. The duration of payment depends on age and employment record according to the following table. Benefits are paid 30 days per month.

Contribution period (months)	Benefit payment	
	Varying with age	Duration (months)
12		6
16		8
20		10
24		12
30	50.	15
36	55.	18
48	58.	24

2.5 *Treatment of particular groups*

2.5.1 *Young persons*

No special treatment.

2.5.2 *Older workers*

Unemployed people may qualify for retirement at 60 years under the following conditions: they are born before 1952, have contributed for at least 15 years to the old age security system, have within the last 10 years an 8-year employment record and have been unemployed for 12 months within the last 18 after the age of 58 years and 6 months. The beginning of retirement in the age of 60 causes a reduction of the old age pension by 18 per cent.

Women have the right to a pension at age 60 if they are born before 1952, have an employment record after the age of 40 for at least 10 years and one month and have contributed at least 15 years to the old age security system. The beginning of retirement at the age of 60 causes a reduction of the old age pension by 18 per cent.

Anyone who has contributed for at least 35 years to the old age security system can retire at 63 years, the normal pension age is 65. The beginning of retirement at the age of 63 causes a reduction of the old age pension by 7.2 per cent.

Persons have the right to a pension at age 60 after a qualifying period of 35 years if they are registered as severely disabled, occupationally disabled or as an invalid when pension payments are due to begin. The beginning of retirement at the age of 60 causes a reduction of the old age pension by 10.8 per cent.

2.5.3 *Others if applicable*

For family member careers, employees in other EU countries and self-employed, insured in the unemployment insurance before, could insure themselves on a voluntary basis.

3. **Unemployment assistance/social assistance**

As of 1st January 2005, unemployment assistance and social assistance for persons who are able to work were combined into one benefit, the basic jobseekers allowance (unemployment benefit II).

Unlike unemployment benefit, the basic jobseekers allowance is a tax-financed, needs-based and means-tested public welfare benefit.

3.1 *Conditions for receipt*

Prerequisites for receiving the basic jobseekers allowance:

- age between 15 up to but not including 65 years (will increase by the increase of statutory retirement age),
- able to work
- in need of aid
- usually resident in the Federal Republic of Germany
- foreign nationals also must have or be eligible to the permission to work.

Not only the person who has filed the application, but also those who live with this person in a need unit receive basic allowance benefits. Persons in need of aid who are able to work receive unemployment

benefit II, those who are unable to work and live together with the unemployment benefit II recipient, receive social allowance. However, the basic elements of both benefits are similar.

3.1.1 *Employment conditions*

Persons who continue to be unemployed when their claim to unemployment benefit has expired or persons who are able to work and whose income is not sufficient to secure their own and their family's livelihood are eligible to unemployment benefit II.

3.1.2 *Contribution conditions*

No Contributions must have been made. Applicants just have to be in need of aid.

3.2 *Calculation of benefit amount*

3.2.1 *Calculation of gross benefit*

Unemployment benefit II is made up of the following benefits:

- **Standard benefit** to secure the recipients' livelihood (covers the demand for food, personal care, household goods, everyday needs). It includes a lump-sum for non-recurring and recurring needs.

Standard lump-sum benefits (SLB) under unemployment benefit II/ social allowance					
		Other members of a need unit			
	Single person or lone parent	Children up to the completion of their 6 th year of life	Children starting from their 7 th year of life up to the completion of their 14 th year of life	Children starting from their 15 th year of life up to the completion of their 25 th year of life	Partners from the start of their 19 th year of life
		each	each	each	each
	100 %	60 % SLB	70 % SLB *	80 % SLB	90 % SLB
	359 Euro	215 Euro	251 Euro	287 Euro	323 Euro

* limited until 31.12.2011

Since 1st July 2006 there is no difference between the old and new Federal Laender of the Federal Republic of Germany in the standard lump-sum benefits under unemployment benefit II any more .

Since 1st April 2006 Children under the age of 25 have been reintegrated into their parents need unit.

The only option to move out of their parents' need unit is, if there are serious social reasons or if it is necessary for their integration into the labour market. (vgl. Gesetz zur Änderung des Zweiten Buches Sozialgesetzbuch und anderer Gesetze).

The standard benefit is adjusted annually on 1st July in line with the current pension value of the statutory pension insurance system.

- **Additional needs allowances** for extra expenses not covered by the standard benefit
 - for expectant mothers from the 13th week of pregnancy
 - for lone parents depending on the age and number of children
 - for persons with disabilities
 - for expensive nutrition if demonstrably required for medical reasons
- **Housing and heating allowance** covering the actual expenses, if reasonable (see 5.2.b)
- **One-off benefits** for needs not covered by the standard benefit
 - initial flat furnishing including household appliances,
 - initial set of clothes incl. in case of pregnancy and childbirth
 - several days' school trips within school law provisions

- Insurance contributions towards the statutory health insurance, pensions insurance and long-term care insurance

- **Additional benefit in support of school attendance**

On the basis of the Family Benefits Act (*Familienleistungsgesetz*) the additional benefit in support of school attendance amounting to 100 € – the so-called "school package benefit" - was paid out for the first time at the beginning of the school year 2009-10. The school package benefit is awarded to students under 25 attending general or vocational schools if they themselves or a parent with whom they live together in one household are entitled to unemployment benefit II or social allowance on 1 August of the respective year. This cash benefit has to be used for the special purpose of purchasing personal equipment needed for the coming school year (school supplies, school bag, sportswear).

- In addition, the transition from unemployment benefit to unemployment benefit II is cushioned by a **time-limited allowance** that is restricted to two years (payable only for recipients moving from UB to UBII). In the first year, it amounts to:
 - not more than 160 euros for single persons
 - not more than 320 euros overall for spouses/life partners not living separately
 - not more than 60 euros per child for underage children who live with the beneficiary
 - after the first year, the fixed-term allowance is reduced by half.
 - after the second year, the fixed-term allowance is suspended.

The time limited allowance is calculated as two thirds of the difference between the unemployment insurance benefit received most recently (unemployment benefit) including housing benefit and the entitlement on basic jobseekers allowance (unemployment benefit II, after taking account of any income and assets reducing this entitlement).

Government's statistical data reported total bill for these time-limited allowance of about 2 % of the total costs of the "standard benefits"

Generally, it must be borne in mind that regarded income and assets reduce the allowance.

Consequently, the basic allowance is composed of the following:

	Standard basic rate for the head-of-household or persons living alone
+	Standard rates for any other household members
+	Any extra allowances for additional needs
+	Rent and utilities
	Heating costs
=	Social assistance need
<i>minus</i>	
	Net income
=	Actual cost-of-living assistance to be paid

3.2.2 *Income and earnings disregards*

Other benefits are only counted towards the unemployment benefit II if they serve the same purpose, which is to secure the recipients' livelihood. Where the income serves another purpose, it will be disregarded if the beneficiary does not do so well out of these benefits that additional receipt of the unemployment benefit II is unreasonable.

Income is regarded if it serves the same purpose and the ceilings for extra income are exceeded.

A basic allowance of 100 € was introduced. For gross incomes above the first 100 € the rate of withdrawal of UB II was reduced to 80 % up to a gross income of 800 € and to 90 % in a range between 800 € and 1200 € for single workers (up to 1500 € for working recipients with children).

Assets in excess of free amounts are regarded as well.

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

not taxable

3.4 *Benefit duration*

Unemployment benefit II is granted for an indefinite period of time, if the eligibility criteria are permanently fulfilled.

To allow need for aid to be verified at reasonable intervals, the benefits are usually granted for six months.

3.5 Treatment of particular groups

3.5.1 Young persons

Young persons up to age 25 are particularly supported under the basic jobseekers allowance. They are immediately have to be placed into jobs, training or a fixed-term opportunity to work with qualification possibilities. Since 1st July 2006 they have been reintegrated into their parents need unit and since 1st April 2006 they can only move into an own flat, if there are serious social reasons or if the move is necessary for their integration into the labour market.

3.5.2 Older workers

As in the case of unemployment benefit, older persons in need of aid can have themselves released from placement into jobs. comment: This rule is abolished but does apply for some people under the protection of legitimate expectations

In addition, older persons in need of aid are subject to other free income ceilings: instead of 150 euros per year of life (not more than 16.250 Euros), they have 520 euros per year of life (not more than 33.800 euros) disregarded for unemployment benefit II purposes, if they are born before 1948.

3.5.3. Pregnant workers and workers who have recently given birth or are breastfeeding

During maternity leave - 6 weeks before and 8 weeks after the birth of the child (in the case of premature birth and birth of multiples the maternity leave after birth is 12 weeks) - employees insured in a statutory health insurance receive maternity pay up to 13 € per day. Employees insured in a private health insurance or insured in a statutory health insurance as a dependent receive the maternity pay by the government up to an limit of 210 € per month. Additionally the employer pays the difference between 13 € and average net wage.

The cost-bearers of the benefits are the statutory health insurance, employer and the federal state

3.5.4 Others if applicable

For lone parents, persons with disabilities and persons who need an expensive diet, an additional needs allowance is paid in addition to the standard benefit rate (cf 3.2.1)

Seniors over 65 and adults over 18 years who exhibit a permanent and comprehensive work incapacity in consequence of medical reasons are entitled to a special form of social assistance, the so-called “Grundsicherung im Alter und Erwerbsminderung” (Chapter 4 of SGB XII, former “Gesetz über eine bedarfsorientierte Grundsicherung im Alter”). The amount of this benefit is equal to assistance towards living expenses in chapter 3 of SGB XII. Unlike the situation in case of assistance towards living expenses (Chapter 3 of SGB XII), no recourse is made to children or parents if their annual income is under €100.000. It is generally granted for a year at a time and it has to be applied for.

4. Social assistance

Social assistance is provided so that everyone entitled to it can live in human dignity. This objective is enshrined in the opening words of SGB XII. Where income and savings fall short, social assistance

covers the minimum needed to maintain a socially acceptable living standard. It also aims to compensate as necessary for other impediments such as disabilities, need of nursing care or other exceptional social difficulties so that people can take part in community life as fully as possible. Reflecting its two main forms, social assistance used to be divided into assistance towards living expenses and assistance in special circumstances. This two-way division has now been replaced by a division into seven chapters covering assistance in specific sets of circumstances.

4.1 *Conditions for receipt*

Anyone where income and savings fall short may be eligible. In parallel with the incorporation of social assistance as SGB XII, a separate Book II of the Social Code (SGB II) was created for job-seekers able to work and aged between 15 and 64. Members of this group now receive the new basic security benefits for job-seekers (section 3) and cannot claim assistance towards living expenses under chapter 3 of SGB XII.

4.2 *Calculation of benefit amount*

4.2.1 *Calculation of gross benefit*

- **Standard benefit** to secure the recipients' livelihood (covers the demand for food, personal care, household goods, everyday needs). It includes a lump-sum for non-recurring and recurring needs.

Uniform reference rate equivalent / social allowance				
	Head-of-Household, single person or lone parent	Other members of household		
		Member of household starting from their 15 th year of life each	Member of household starting from their 7 th year of life up to the completion of their 14 th year of life each*	Member of household up to the completion of their 6 th year of life each
	100%	80% SLB	70% SLB	60% SLB
	359 Euro	287 Euro	251 Euro	215 Euro

* limited until 31.12.2011

The standard benefit is adjusted annually on 1st July in line with the current pension value of the statutory pension insurance system.

- **Additional needs allowances** for extra expenses not covered by the standard benefit
 - for expectant mothers from the 13th week of pregnancy
 - for lone parents depending on the age and number of children
 - for persons with disabilities if they get Integration assistance for disabled persons under chapter 6 SGB XII for school education, college education or commercial education
 - for expensive nutrition if demonstrably required for medical reasons
- **Housing and heating allowance** covering the actual expenses, if reasonable (see 5.2.b)
- **One-off benefits** for needs not covered by the standard benefit
 - initial flat furnishing including household appliances,
 - initial set of clothes incl. in case of pregnancy and childbirth
 - several days' school trips within school law provisions
- Insurance contributions towards the statutory health insurance, pensions insurance and long-term care insurance

Generally, it must be borne in mind that regarded income and assets reduce the allowance.

Consequently, the basic allowance is composed of the following:

	Standard basic rate for the head-of-household or persons living alone
+	Standard rates for any other household members
+	Any extra allowances for additional needs
+	Rent and utilities
	Heating costs
=	Social assistance need
<i>minus</i>	
	Net income
=	Actual cost-of-living assistance to be paid

4.2.2 *Income and earnings disregards*

Other benefits are only counted towards assistance towards living expenses if they serve the same purpose, which is to secure the recipients' livelihood. Where the income serves another purpose, it will be disregarded if the beneficiary does not do so well out of these benefits that additional receipt of the unemployment benefit II is unreasonable.

Income is regarded if it serves the same purpose. Entitled individuals can retain 30% of their earnings from employment, where any employment is assumed under SGB XII to be for less than three hours a day since individuals capable of working more than this would come under SGB II, basic security benefits for job-seekers (although people with disabilities working in sheltered workshops are, as before, allowed to keep earnings equalling 12.5% of the reference rate plus 25% of their pay in excess of this amount).

Assets in excess of free amounts are regarded as well.

4.3 Tax treatment of benefit and interaction with other benefits

Not taxable.

4.4 Benefit duration

Social assistance is granted for an indefinite period of time, if the eligibility criteria are permanently fulfilled.

4.5 Treatment of particular group

4.5.1 Young persons

4.5.2 Older workers

4.5.3 Others if applicable

- **One-off benefits** for needs not covered by the standard benefit
 - initial flat furnishing including household appliances,
 - initial set of clothes incl. in case of pregnancy and childbirth
 - several days' school trips within school law provisions

could also be applied for by persons that do not receive any assistance according to SGB XII, but whose income would not be sufficient to cover these one-time expenditures. A respective 7-month-savings amount is taken into consideration.

5. Housing benefits

5.1 Conditions for receipt

Anyone with low income and high rent or high financial obligations resulting from his/her own dwelling (*i.e.* owner occupied) may be eligible.

A person who receives basic jobseekers allowance, assistance towards living expenses under Chapter 3 of SGB XII or needs-based pension supplement in old age and in the event of reduced earning capacity under Chapter 4 of SGB XII is not eligible to rent allowance. The actual costs of housing and heating, if reasonable, are already included in the unemployment benefit II (cf 3, 4 and 5.2b).

5.2 Calculation of benefit amount

a. Benefits under the Rent Allowance Act (Wohngeldgesetz)

Households are eligible to apply for housing allowances irrespective of the type of housing tenure in which they live. Hence owner-occupiers, private tenants and social housing tenants are all eligible.

Housing allowance is granted as a tabulated housing allowance. The housing allowance entitlement is calculated using a formula which has three parameters: size of household, eligible income, and eligible housing costs (rent or burden of financial obligations). This formula is then translated into tables for different sizes of household, which show how much allowance a household is entitled to receive for different levels of income and housing costs. The tables group income and rent in bands, so that within each income band and each housing cost band, households are entitled to the same amount of allowance.

$$HA = 1.08*(M - (a+b*M+c*Y) *Y) \quad [\text{for } HA \geq \text{EUR } 10 \text{ otherwise } 0]$$

Where:

Household size (persons)	Parameters of the rent burden function			Monthly income (EUR)	
	a	b	c	Family Y	Maximum YX
1	6.3/100	7.963/10 00 0	9.102/100 0 00	210	820
2	5.7/100	5.761/10 00 0	6.431/100 0 00	250	1 130
3	5.5/100	5.176/10 00 0	3.250/100 0 00	270	1 380
4	4.7/100	3.945/10 00 0	2.325/100 0 00	320	1 810
5	4.2/100	3.483/10 00 0	2.151/100 0 00	350	2 080
6	3.7/100	3.269/10 00 0	1.519/100 0 00	370	2 340

“M” is the monthly rent or home loan repayment to be taken into account.

“Y” is the monthly income in euros.

Any values for “M” and “Y” which are below the values set out in the following table shall be replaced by the figures in the table.

Household size (persons)	M	Y
1	25	210
2	30	250
3	35	270
4	40	320

5	45	350
6	45	370

Note: Lump sum deductions on income are 6, 10, 20 and 30 per cent.

The calculation is carried out in a specified order and subject to strict rounding methods at various stages.

5.2.1 *Calculation of gross benefit*

The amount of tabulated housing benefits depends on the number of the persons in the household, the eligible income and the rent or burden of financial obligations (up to ceilings differentiated according to regional rent level, quality and age of the dwelling, household size). The maximum rent levels used for the purposes of this study are given in the table below:

Household size (persons)	Maximum monthly rent* (EUR)
1	330
2	402
3	479
4	556
5	638
For each extra person	77

* Year of construction 1/1/1966-31/12/1991, level of rent: category III.

5.2.2 *Income and earnings disregards*

The housing benefit is linked to taxable income, to which numerous non-taxable income-components (with the exception of family benefits) are added, in order to approximate the net-household income as well as possible. For certain groups (*e.g.* households with disabled persons, lone-parents) free allowances are deducted from the imputed income.

b. Housing costs under the unemployment benefit II

Reasonable housing costs are determined according to the circumstances of each individual case, particularly family size, the age, sex and state of health of the family members. Based on these individual data of the beneficiary and their relatives, the number of rooms, the local rent level and the possibilities of the local housing market must be evaluated.

The reasonable rent per square metre is determined based on the rent for comparable lower end flats at the place where the beneficiary lives and can be seen from the local representative rent list. Failing this, other reference measures must be used, such as the maximum rates stipulated in the Rent Allowance Act (*Wohngeldgesetz*) that differ according to household size, community rating and year in which the building was ready for use. However, it must be borne in mind that amounts higher than those stipulated in the Rent Allowance Act tend to be the local rule in major cities, tourist centres or near-city communities with more than 20,000 population.

The following would be average reasonable flat sizes:

1 person	ca. 45 – 50 sqm
2 persons	ca. 60 sqm or 2 rooms
3 persons	ca. 75 sqm or 3 rooms
4 persons	ca. 85 – 90 sqm or 4 rooms

plus ca. 10 sqm or one room for each additional family member.

If the person in need of aid who is able to work, lives in a (reasonable) house of their own or condominium, housing costs include the liabilities involved (such as adequate mortgage interest, real property tax and other public charges, residential building insurance, ground rent, incidentals as in the case of rented flats, refuse collection fee, chimney sweep fee, street cleaning). Also regular expenses for heating are to be covered. By contrast, redemption rates cannot be considered. Their purpose is capital formation, which is not compatible with that of a welfare benefit.

The following are upper limits of reasonable monthly housing expenses applied in the social office (“job centre”) in the city of Berlin which is considered as “typical” for Germany (“angemessene Brutto-Warmmieten”):

1-Person household 378 €

2-Person household 444 €

3-Person household 542 €

4-Person household 619 €

5-Person household 705 €

For each additional person 50€ per month.

Government’s statistical data reported average amounts of the full housing and heating benefits for unemployment II-recipients: Single person EUR 3.456, couple with two children EUR 6.288, single parent with two children EUR 5.856.

5.3 Tax treatment of benefit and interaction with other benefits

Recipients of unemployment benefit II receive benefits for housing and heating exclusively as specified in provisions of Social Code Book II (SGB II), additional benefits under the Rent Allowance Act are excluded.

5.4 Treatment of particular groups

5.4.1 *Young persons*

5.4.2 *Older workers*

5.4.3 *Others if applicable*

6. Family benefits

Family benefits, known as family tax credit *Kindergeld*, are awarded in the form of a monthly tax refund. Further direct cash transfers are the parental allowance (*Elterngeld*) and the supplementary child allowance (*Kinderzuschlag*).

6.1.1 Family tax credit (*Kindergeld*)

The family tax credit is paid to all children up to age eighteen. The period during which the family tax credit is paid is prolonged up to the age of 25 for children undergoing training, and up to age 21 for children without a job. Should military or civilian service be done by the child during this period, the maximum age-limit is adjusted correspondingly. There is no age-limit for handicapped children who are unable to earn their living. Children over the age of 18 with an income of their own exceeding EUR 8.004 per year are generally not eligible for family allowance.

Family tax credit (non wastable) is not income-related and is awarded in the form of a monthly payment. It is staggered by the number of the children. The rates applying since 1 January 2010 are EUR 184/month for the first and second child, EUR 190/month for the third child and EUR 205/month for the fourth and subsequent children.

Family tax credit (non wastable) is not income-related and is awarded in the form of a monthly payment. It is staggered by the number of the children. The rates applying since 1 January 2009 are EUR 164/month for the first and second child, EUR 170/month for the third child and EUR 195/month for the fourth and subsequent children.

Additionally there is an one-off payment of EUR 100 per child which is only paid in the year 2009.

The family tax credit is usually paid out by the local family office, otherwise by the private and public employers. The family tax credit is paid out to the person who cares for the children.

6.1.2 parental allowance (*Elterngeld*)

Mothers or fathers who take care of their newly-born children themselves and do not work or work only part-time (up to 30hrs on a weekly basis), receive a parental allowance. The parental allowance compensates 67 % of the average which the entitled person has received in the twelve months before birth. The upper limit of the parental allowance is EUR 1.800 per month. The granted minimum amount is EUR 300 per month (independent of the employment status before childbirth). The parental allowance is granted till the end of the 14th month of life of the child. The 14 months can be distributed between the

mother and the father but one parent is only entitled to receive the parent allowance for 12 months. Single parents can receive the parental allowance for 14 months

6.1.3 *Supplementary child allowance*

Since 1st January 2005, parents whose income and property are sufficient to secure their own livelihood but not the maintenance of their children, can receive the so-called supplementary child allowance (*Kinderzuschlag*) on their behalf. The supplementary child allowance prevents parents from having to apply for unemployment benefit II/social welfare benefits (cf 3) only because of the maintenance of their children.

Calculation of gross benefit

Up to what income families qualify for the supplementary child allowance depends on the rent amount and the eligibility to so-called additional needs allowances (cf. 3.2.1). Higher reasonable rents or special additional needs allowances move the income bracket in which a supplementary child allowance can be paid, upwards, lower rents move it downwards.

The supplementary allowance can amount up to as much as 140 euros per month and child.

6.2 *Income and earnings disregards*

a. Family tax credit (Kindergeld)

b. Supplementary child allowance

Both the income and assets of the child and the parents' income are regarded under certain prerequisites and, if appropriate, counted towards the claim to supplementary child allowance.

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

Supplementary child allowance and unemployment benefit II are mutually exclusive. The parental allowance will not be taken into account by the calculation of unemployment benefit II or social assistance.

6.4 Treatment of particular groups

6.4.1 Young persons

6.4.2 Older workers

6.4.3 Others if applicable

7. Childcare for pre-school children

7.1 Out-of-pocket childcare fees paid by parents

Fees differ regionally, i.e. for each *Bundesland*. The fees in the following table are those for the city of *Hamburg* which is considered as representative for Germany. Fees are paid for every children in child care but differ by the number of children per family in child care. If more than one child stays in care the full fee has to be paid for the youngest child. For the older one 1/3 of the regular fee has to be paid, but at least the minimum fee. For further children the minimum fee has to be paid. Fees for child care depend on the family income and the household size (parents and number of children).

2007/2008 Child Care (grey: minimum fee)	monthly fee for the first child in €, household size (persons)					
	Krippe/Kindergarten < 6y; 50 h/w		Krippe/Kindergarten 3y to 6y; 30 h/w		Hort 6y to 14y, school children; 35h/w	
Net Income* (month)	3	4	3	4	3	4
1022	43	43	27	27	36	36
1023	43	43	27	27	36	36
1074	43	43	27	27	36	36
1125	43	43	27	27	36	36
1176	43	43	27	27	36	36
1227	43	43	27	27	36	36
1278	43	43	27	27	36	36
1329	44	43	27	27	36	36
1380	48	43	30	27	40	36
1432	54	43	34	27	44	36
1483	60	43	37	27	50	36
1534	66	43	41	27	54	36
1585	72	43	49	27	59	36
1636	78	43	54	27	64	36
1687	86	51	59	32	71	42
1738	95	60	64	37	78	50
1790	103	69	70	43	85	57
1841	112	77	76	48	93	64
1892	122	87	82	54	100	72
1943	132	97	89	61	109	80
1994	144	109	97	68	118	89

2045	155	121	105	75	128	100
2096	169	134	113	83	139	110
2147	182	147	121	92	150	121
2199	195	160	130	100	161	132
2250	208	173	136	108	171	143
2301	221	186	146	116	182	153
2352	234	199	154	124	193	164
2403	248	213	163	133	204	175
2454	262	228	173	142	207	187
2505	277	242	182	151	207	199
2556	292	257	192	160	207	207
2608	308	273	192	170	207	207
2659	324	289	192	180	207	207
2710	341	306	192	192	207	207
2761	357	323	192	192	207	207
2812	375	340	192	192	207	207
2863	393	358	192	192	207	207
2914	396	376	192	192	207	207
2965	396	394	192	192	207	207
3017	396	396	192	192	207	207
3068	396	396	192	192	207	207
3119	396	396	192	192	207	207
3170	396	396	192	192	207	207
3221	396	396	192	192	207	207
3272	396	396	192	192	207	207
3323	396	396	192	192	207	207
3375	396	396	192	192	207	207

Family income per year: Parents' gross income per year, less Werbungskosten, plus alimony payments, plus non-taxable income, plus government subsidies related to the subsistence of parents and children, less deductible amounts / basic untaxed amounts (Freibeträge) which the state foresees for the second and any further children.*

7.2 Child-care benefits

In Germany, general payments to subsidise or reduce the cost of child care do not exist. Day care and related services are offered on a lawful basis by local youth agencies, mostly funded by public means. Parents are asked to contribute according to their situation. Moreover, the cost for children up to the age of 14 years can be deducted as expenses from taxable income if they exceed 1.548 €. The maximum deduction is 1.500 € for jointly assessed spouses.

8. Employment-conditional benefits

8.1 Conditions for receipt

a.) Since 1st January 2003, ~~employees aged~~ unemployed persons 50 and older can receive ~~the a~~ special wage protection for older employees (*Entgeltsicherung für ältere Arbeitnehmer* - section 421j Social Code Book III), if they end or prevent their being unemployed by taking up employment

that is subject to social security contributions but with a net salary lower than that of their previous employment.

Precondition is that the unemployed person owns a residual claim of at least 120 days for unemployment benefit.

b.) Since 1st January 2005, work entry assistance (*Einstiegsgeld* – section ~~29~~ 16b Social Code Book II) can be granted as a disregarded subsidy towards the unemployment benefit II, if a person in need of aid who is able to work takes up a dependent employment or self-employed activity in an effort to overcome neediness in the foreseeable future. If and how much work entry assistance will be granted is for the authority responsible for the basic jobseekers allowance to decide.

8.2 Calculation of benefit amount

8.2.1 Calculation of gross benefit

a.) Half the difference between the net remuneration of the previous employment and that of the newly started employment is balanced by the job agency and paid out to the employee as a subsidy towards the remuneration. At the same time, the contributions to the statutory pensions insurance are topped up to 90% of the contributions paid in the previous employment.

b.) The amount of the work entry assistance can be individually determined on a case by case basis.

8.3 Tax treatment of benefit and interaction with other benefits

a.) The special wage subsidies are exempt from taxes and contributions.

8.4 Benefit duration

a.) The special wage subsidies for older employees are granted for as long as these would have qualified for unemployment benefit.

b.) The work entry assistance can be granted for 24 months at the longest.

8.5 Treatment of particular group

8.5.1 Young persons

8.5.2 Older workers

8.5.3 Others if applicable

9. Lone-parent benefits

supplements for additional needs of unemployment benefit II recipients (Mehrbedarfszuschläge)

Owing to their special life circumstances, recipients of unemployment benefit II who are lone parents, receive an additional needs allowance (cf. 3.2.1.).

Persons with resident underage children whom they raise and care for alone qualify for an additional needs allowance amounting to 36 per cent of the standard benefit due to the person concerned, if they live with one child under age seven or with two or more children under age 16, or 12 per cent of the standard benefit applicable for each child under section 20, if this works out to a higher percentage rate than under the first regulation, but not more than 60 per cent of the standard benefit for which the person concerned qualifies.

alimony advance (Unterhaltsvorschuss)

Children of lone parents until the age of 12 will receive additional child support if they did not receive the basic child alimony by the other parent or the alimony is not paid in time or on an unregularly basis..

9.1 *Conditions for receipt*

Alimony advance is granted to children of lone parents until they have completed the age of 12 if they live in Germany and did not receive (or partially or unregularly) alimony by the other parent. Alimony advance is paid for not longer than 72 calendar months.

9.2 *Calculation of benefit amount*

In the old Länder the child support advance for children under the age 6 is EUR 125 per month and afterwards EUR 168 per month. In the new Länder the child support advance for children under the age 6 is EUR 109 per month and afterwards EUR 149 per month.

9.2.1 *Calculation of gross benefit*

9.2.2 *Income and earnings disregards*

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

the alimony advance will be deducted from unemployment benefit II and social assistance

9.4 *Benefit duration*

.Alimony advance is paid for not longer than 72 calendar months and not longer than the child has completed the age of 12

9.5 *Treatment of particular group*

None

9.5.1 *Young persons*

9.5.2 *Older workers*

9.5.3 *Others if applicable*

10. Tax system

10.1 Income tax

10.1.1 Tax allowances and credits

Standard reliefs and work-related expenses:

- **Basic reliefs:** none.
- *Standard marital status reliefs:* in the case of joint assessment, specific allowances are doubled. Income tax according to the schedule is computed by the income splitting method.
- *Relief(s) for children:* There are tax credits of EUR 1 968 for the first and the second child, of EUR 2 040 for the third child and of EUR 2 340 for the fourth and subsequent children. Additionally there is an one-off payment of EUR 100 per child which is only paid in the year 2009. If the value of the tax credit is less than the relief calculated applying the tax allowances (EUR 1 932 for the subsistence of a child and an additional EUR 1 080 for minding and education or training needs), the taxpayer obtains the tax allowance instead of the tax credit. For jointly assessed parents, the amount of the allowance is doubled. It is also doubled for lone parents in cases where the other parent does not pay alimony. This is the assumption in the calculations presented in this Report
- *Relief for lone parents:* allowance of EUR 1308 (household allowance) for taxpayers who live alone with at least one child for whom they receive tax allowances or a tax credit.
- *Reliefs for social security contributions and life insurance contributions:* social security contributions and other expenses incurred in provision for the future (e.g. life insurance), are deductible up to specific ceilings. In 2005 a new calculation scheme came into force: Step 1: all contributions to pension funds (i.e. both employee and employer contributions) are added up. Step 2: the resulting amount is limited to 20 000 EUR. Step 3: a certain percentage is applied to this resulting amount (starting with 60 per cent in 2005, this percentage is increased by 2 percentage points each year, reaching 100 per cent in 2025). Step 4: the resulting amount, diminished by the - tax-free - contributions of the employer is deductible from income. In addition, other social security expenses (health, unemployment and care insurance) up to the amount of EUR 1 500 are deductible. If the resulting amount is lower than the allowance calculation according to the old scheme, the old allowance has to be used (see previous editions of this report).
- *Work-related expenses:* EUR 920 lump-sum allowance per gainfully-employed person.
- *Special expenses:* lump sum allowance (EUR 36/72 [singles/couples]) for special expenses, e.g. for tax accountancy or disbursed church taxes. When the taxpayer proves that his expenses are higher, they are fully deductible.

10.1.2 *Income tax schedule*

The German tax schedule is formula-based.

The calculations are based on a down to the next full EUR rounded amount of taxable income

- X is the taxable income.
- T is the income tax liability.
- In addition the following definition is used in the income tax liability formulae:

$$Y = \frac{X - 7\,834}{10\,000}$$

$$Z = \frac{X - 13\,139}{10\,000}$$

The income tax liability (amounts in EUR) is calculated as follows:

1. $T = 0$ for $X \leq 7\,834$
2. $T = (939.68 Y + 1\,400) Y$ for $7\,835 \leq X \leq 13\,140$
3. $T = (228.74 Z + 2\,397) Z + 1\,007$ for $13\,140 \leq X \leq 250\,401$
4. $T = 0.42 X - 8\,064$ for $250\,401 \leq X \leq 250\,401$
5. $T = 0.45 X - 15\,576$ for $X > 250\,401$

These formulae are used directly to calculate the income tax of single individuals.

The income tax liability for spouses who are assessed jointly is computed as follows: the formula income tax is calculated with respect to one-half of the joint taxable income. The resulting amount is doubled to arrive at the income tax liability of the spouses (splitting method).

Solidarity surcharge:

The solidarity surcharge is levied at 5,5 % of the income tax liability, when this liability exceeds an exemption limit of EUR 972/1 944 (singles/couples). Once the income tax liability exceeds the exemption limit, the solidarity surcharge is phased in at a higher rate of 20 per cent of the difference between the income tax liability and the exemption limit till such time that it equals 5.5 per cent of the total liability.

10.1.3 *State and local income taxes*

None

10.2 Treatment of family income

Spouses are normally assessed jointly. They have, however, the option of being separately assessed. The income of dependent children is not assessable with that of the parents. . The calculations in this Report assume joint taxation of the income of the spouses.

10.3 Social security contribution schedule

10.3.1. Employee' contributions

Earnings up to EUR 4 800 per year are free of employee's contributions. From 1 April 2003, there is an additional concession for employees with a monthly income between EUR 400.01 and EUR 800 per month (EUR 4 800.12 and EUR 9 600 per year). Special rules now apply under social security law for employees who fall within this income band. If the employee's income is within the band, the new rules provide for part of it to be exempt from social insurance contributions. Employers are still required to pay their normal contribution on the amount the employees earn. The arrangement is purely intended to relieve the financial burden on employees. The employee contributions due on earnings rise on a straight-line basis within the band. While the 30 per cent contributions on earnings up to EUR 400 are solely paid by employers, employees earning EUR 400.01 per month pay a rate of 10,37 per cent, whereas the employer pays full contributions of 19,62 per cent. Together they pay 25 per cent, the same rate as for earnings up to EUR 400 (the real aggregate rate differs slightly because of individual health insurance rates, the 0.9 basis points of health insurance beared solely by employee and the occasionally increased care insurance rate for childless employees). The employee contributions to social insurance then rise over the income band reaching the full rate at EUR 800 per month. Details on social security contributions for workers earning above EUR 9 600 per year are provided below.

10.3.11. Pensions

Employers and employees pay each half of the contribution rate of 19.9 per cent in 2009, that is 9.95 per cent of the employee's gross wage earnings, up to a contribution ceiling of EUR 64 800.

10.3.12. Sickness

In the year 2009 employers paid 7.3 per cent and employees 8.2 per cent of the gross wage. The contribution ceiling is EUR 44 100. From 1 July 2009 the rate is decreased to 7.0 per cent for employers respectively 7.9 per cent for employees. While all calculations shown in this report assume membership in the public health insurance, workers with earnings above the contribution ceiling may opt out of the mandatory public health insurance system and may choose a private insurance provider instead (those opting for a private health insurance provider are required to also obtain private long-term care insurance).

10.3.13. Unemployment

Employees pay half of the insurance contributions; the employer pays the other half. In 2009, the contribution rate is 2.8 per cent of assessable income. Employee and employer each pay 1.4 per cent. The contribution ceiling is EUR 64 800 (West),.

10.3.14 Care

A long-term care insurance (a 1 per cent contribution rate) went into effect on 1 January 1995. The rate was raised to 1.7 per cent of the gross wage when home nursing care benefits were added six months

later. From 1 July 2008 the rate is increased to 1.95 per cent. The employers pay half of the contributions for long-term care insurance. In other words, employers and employees both pay a rate of 0.85 per cent (0.975 per cent as of 1 July 2008). The assessable income is scaled according to the gross wage earnings but there is a contribution ceiling of EUR 44 100 in 2009.

As from 1 January 2005, child-raising is given special recognition in the law relating to statutory long-term care insurance. Childless contribution payers are required to pay a supplement of 0.25 per cent, raising the contribution rate paid by a childless employee from 0.85 per cent to 1.1 per cent and from 0.975 per cent to 1.225 per cent as of 1 July 2008.

10.3.15. Work injury

Employer only.

10.3.16. Family allowances

None.

10.3.17. Others

None.

10.3.2 Contributions payable by employers

If employees have income up to EUR 4 800, there are special rules with respect to tax and social security contributions. All social security contributions and taxes are paid by the employer. The payment amounts to 30 per cent of the wage. This payment consists of a 28 per cent social security contribution rate and a 2 per cent tax rate. For employers contributions for annual earnings between EUR 4 800.01 and EUR 9 600.

Germany has established a statutory occupational accident insurance. It is provided by industrial, agricultural and public-sector employers' liability insurance funds. This insurance protects employees and their families against the consequences of accidents at work and occupational illnesses. It is funded through the contributions paid by employers only. The amount of the employer's contributions depends on the sum total of employee annual pay and the employer's respective hazard level. As it is not possible to identify a representative contribution rate, these amounts are not considered in this Report.

10.3.3 Payroll taxes

[This heading covers taxes paid by employers or employees either as a proportion of payroll or as a fixed amount per person, and which do not confer entitlement to social benefits. See Annex for details].

10.4 Treatment of particular group

10.4.1 Young persons

10.4.2 Older workers

10.4.3 Others if applicable

11. Part-time work

11.1 Benefit rules for part-time work

People earning less than EUR 400/month do not qualify for unemployment insurance. People receiving UI can work less than 15 hours/week; working more destroys all benefit entitlements (see Section 2.2.2).

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

- For earnings up to EUR 400/month the employer pays 30% contribution (15% pension insurance, 13% health insurance, 2% tax). For part-time work in private households the employer's contribution is 12% (5% health and pension insurance, 2% tax). Furthermore the part-time worker has the option to increase the contribution for full entitlement to pension insurance.
- People earning between EUR 400,01 and EUR 800 per month pay contributions increasing by arithmetic progression from ca. 115% to full employee's contribution to all branches of social insurance with full insurance benefits. The employer pays full employer's contribution.

12. Policy developments

12.1 Policy changes introduced during the previous year

Starting in 2007 the time and effort mothers and fathers invest in raising their children is to be given increased recognition on the basis of a new parental allowance replacing the former child-raising allowance ~~is replaced by the~~. The parental allowance is tax-free but taken into consideration under tax progression rules, meaning that it can have an effect on the rate at which other income is taxed.

12.2 Policy changes announced

Since July 2009 Standard lump-sum benefits (SLB) under unemployment benefit II for Children starting from their 7th year of life up to the completion of their 14th year of life is increased to 70% SLB. This increase is limited to the end of 2011. In 2011 the SLB will be revised on the basis of the Income and Consumption Survey (EVS) (see 3.1.1).

Family tax credit (non wastable) is not income-related and is awarded in the form of a monthly payment. It is staggered by the number of the children.

Since 1 January 2009 the rates applying for family tax credit are EUR 164/month for the first and second child, EUR 170/ month for the third child and EUR 195/month for the fourth and subsequent children (see 6.1.1). Additionally there is an one-off payment of EUR 100 per child which is only paid in the year 2009.

Accordingly the child support advance was adapted for children under the age 6 to EUR 117 per month and afterwards to EUR 158 per month (see 9.2).

In 2009 the bottom income tax rate was reduced to 14 per cent. The basic allowance was increased to EUR 7 834. All thresholds are increased by EUR 400.

ANNEX

Proposed addition to country note to facilitate future updates of the tax/benefit model

$$HA = 1.08 * (M - (a+b*M+c*Y) *Y) \quad [\text{for } HA \geq \text{EUR } 10 \text{ otherwise } 0]$$

Household size ¹ (persons)	Parameters of the rent burden function			Monthly household income (EUR)	
	a	b	c	Minimum Y _{min}	Maximum ² Y _{max}
1	6.3/100	7.963/10 000	9.102/100 000	210	820
2	5.7/100	5.761/10 000	6.431/100 000	250	1 130
3	5.5/100	5.176/10 000	3.250/100 000	270	1 380
4	4.7/100	3.945/10 000	2.325/100 000	320	1 810
5	4.2/100	3.483/10 000	2.151/100 000	350	2 080
6	3.7/100	3.269/10 000	1.519/100 000	370	2 340

1. Parameters also exist for household sizes from 7 to 12 persons.

2. ~~year of construction 1/1/1966-31/12/1991~~, level of rent: category III.

Note: Lump sum deductions on income are: 6, 10, 20 and 30 per cent. These deductions are made from the income of each household member. Deductions depend on the payment of 1. taxes, 2. contributions to health and nursing care insurance and 3. old age insurance (see section 16 of the Housing Allowance Act). If one of these conditions is fulfilled 10% are deducted, 20% if two conditions are fulfilled and 30% if all three conditions are fulfilled. If none of the three conditions is fulfilled 6% are deducted.

Rules for calculating procedures and rounding (Annex 2 Housing Benefit Act):

To determine the housing benefit it is indispensable to follow the steps of calculation in the exact order.

Rules for calculating procedures and rounding (Annex 2 Housing Allowance Act):

To determine the housing allowance it is indispensable to follow the steps of calculation in the exact order.

1. “M” is the rounded monthly rent or home loan repayment to be taken into account (second sentence of Section 19 (1) of the Housing Allowance Act). When converting (“M*”) to “M”, i.e. the unrounded monthly rent or home loan repayment to be taken into consideration for the purposes of Sections 7 and 8 of the Act, the following shall apply:

To determine “M”, “M*” is rounded upward to the next higher full amount in euros that can be divided by 10 without leaving a remainder, provided “M” cannot simply be divided by 10 without leaving a remainder. If “M*” can be divided by 10 without leaving a remainder, “M*” is not changed. 5 euros must be subtracted from the resulting amount in all cases.

2. “Y” is the rounded monthly **total** income in euros (third sentence of section 19 (1) of the Act). “Y” is determined by rounding “Y*”, **i.e. the unrounded total monthly income to be taken into consideration for the purposes of section 13 of the Act**, upward to the next higher full amount in euros that can be divided by 10 without leaving a remainder, provided it cannot simply be divided by 10 without leaving a remainder. If “Y*” can be divided by 10 without leaving a remainder, “Y*” is not changed. 5 euros must be subtracted from the resulting amount in all cases.

3. Any values for “M” and “Y” which are below the values set out in the following table shall be replaced by the figures in the table:

	1-person household	2-person household	3-person household	4-person household	5-person household	6-person household
M	45	55	65	75	85	85
Y	205	245	265	315	345	365
	7-person household	8-person household	9-person household	10-person household	11-person household	12-person household
M	95	105	115	125	155	245
Y	385	415	585	805	1085	1255

4. The unrounded monthly rent or home-ownership subsidy is obtained by putting the values for “a”, “b”, “c” (Annex 1 of the Act) and for “M” and “Y” into the formula set out in the first sentence of Section 19 (1) of the Act and by carrying out the following **four** calculations:

Calculation of the decimal numbers

$$z1 = a + b \cdot M + c \cdot Y,$$

$$z2 = z1 \cdot Y,$$

$$z3 = M - z2$$

$$z4 = 1.08 \cdot z3$$

In carrying out this calculation, the decimal numbers must be calculated as fixed decimal point numbers to ten decimal places.

5. This unrounded monthly rent or home-ownership subsidy must be rounded upward to the next higher full amount in euros if the remaining amount in cents without rounding is greater than or equal to 50; it must be rounded downward to the next lower full amount in euros if the remaining amount in cents without rounding is less than 50.

Reference date for all information is **July 1st 2009**

Country chapter for OECD series *Benefits and Wages* (www.oecd.org/els/social/workincentives)

2007/2008

Child Care

(grey: minimum fee)

Net Income (month)	Krippe/Kindergarten < 6y; 50 h/w					Krippe/Kindergarten 3y to 6y; 30 h/w					Hort 6y to 14y, school children; 35h/w				
	monthly fee for the first child in € household size (persons)					monthly fee for the first child in € household size (persons)					monthly fee for the first child in € household size				
	2	3	4	5	6	2	3	4	5	6	2	3	4	5	6
1022	43	43	43	43	43	27	27	27	27	27	36	36	36	36	36
1023	44	43	43	43	43	27	27	27	27	27	36	36	36	36	36
1074	45	43	43	43	43	28	27	27	2	27	37	36	36	36	36
1125	47	43	43	43	43	29	27	27	27	27	39	36	36	36	36
1176	49	43	43	43	43	30	27	27	27	27	40	36	36	36	36
1227	51	43	43	43	43	32	27	27	27	27	42	36	36	36	36
1278	54	43	43	43	43	34	27	27	27	27	44	36	36	36	36
1329	57	44	43	43	43	35	27	27	27	27	47	36	36	36	36
1380	61	48	43	43	43	38	30	27	27	27	51	40	36	36	36
1432	67	54	43	43	43	42	34	27	27	27	55	44	36	36	36
1483	73	60	43	43	43	46	37	27	27	27	60	50	36	36	36
1534	79	66	43	43	43	49	41	27	27	27	65	54	36	36	36
1585	85	72	43	43	43	53	49	27	27	27	70	59	36	36	36
1636	92	78	43	43	43	57	54	27	27	27	75	64	36	36	36
1687	99	86	51	43	43	62	59	32	27	27	82	71	42	36	36
1738	108	95	60	43	43	67	64	37	27	27	89	78	50	36	36
1790	117	103	69	43	43	73	70	43	27	27	96	85	57	36	36
1841	125	112	77	43	43	78	76	48	27	27	103	93	64	36	36
1892	135	122	87	43	43	84	82	54	27	27	111	100	72	36	36
1943	145	132	97	54	43	91	89	61	34	27	120	109	80	44	36
1994	156	144	109	65	43	98	97	68	41	27	129	118	89	54	36
2045	169	155	121	77	43	105	105	75	48	27	139	128	100	64	36

Net Income (month)	Krippe/Kindergarten < 6y; 50 h/w					Krippe/Kindergarten 3y to 6y; 30 h/w					Hort 6y to 14y, school children; 35h/w				
	monthly fee for the first child in € household size (persons)					monthly fee for the first child in € household size (persons)					monthly fee for the first child in € household size				
	2	3	4	5	6	2	3	4	5	6	2	3	4	5	6
2096	182	169	134	90	43	113	113	83	56	27	150	139	110	75	36
2147	195	182	147	103	51	121	121	92	64	32	161	150	121	85	42
2199	2	195	160	117	64	130	130	100	73	40	171	161	132	96	53
2250	221	208	173	129	77	138	136	108	81	48	182	171	143	107	64
2301	234	221	186	143	90	146	146	116	89	56	193	182	153	118	75
2352	247	234	199	155	103	154	154	124	97	64	203	193	164	128	85
2403	261	248	213	170	118	163	163	133	106	73	207	204	175	140	97
2454	275	262	228	184	132	172	173	142	115	82	207	207	187	151	108
2505	290	277	242	198	146	181	182	151	124	91	207	207	199	164	121
2556	305	292	257	214	162	192	192	160	133	101	207	207	207	176	133
2608	321	308	273	230	177	192	192	170	143	111	207	207	207	189	146
2659	337	324	289	245	193	192	192	180	153	121	207	207	207	202	160
2710	353	341	306	262	210	192	192	192	163	131	207	207	207	207	173
2761	370	357	323	279	227	192	192	192	174	141	207	207	207	207	187
2812	388	375	340	297	244	192	192	192	185	152	207	207	207	207	201
2863	396	393	358	314	262	192	192	192	192	163	207	207	207	207	207
2914	396	396	376	332	280	192	192	192	192	175	207	207	207	207	207
2965	396	396	394	351	299	192	192	192	192	186	207	207	207	207	207
3017	396	396	396	369	317	192	192	192	192	192	207	207	207	207	207
3068	396	396	396	387	335	192	192	192	192	192	207	207	207	207	207
3119	396	396	396	396	353	192	192	192	192	192	207	207	207	207	207
3170	396	396	396	396	372	192	192	192	192	192	207	207	207	207	207
3221	396	396	396	396	390	192	192	192	192	192	207	207	207	207	207
3272	396	396	396	396	396	192	192	192	192	192	207	207	207	207	207
3323	396	396	396	396	396	192	192	192	192	192	207	207	207	207	207
3375	396	396	396	396	396	192	192	192	192	192	207	207	207	207	207

