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Contents

Abstract 4

Acknowledgements 5

Authors 5

1. Introduction 6

1.1. Basic information about the tax-benefit system 6

1.2. Social Benefits 8

1.3. Social contributions 15

1.4. Taxes 15

1.4.1. Scope and scale 16

2. Simulation of taxes, Social insurance contributions and benefits in EUROMOD 17

2.1. Scope of simulation 17

2.2. Main policy changes 20

2.3. Order of simulation and interdependencies 22

2.4. Policy extensions 24

2.5. Benefits 25

2.5.1. Unemployment benefit (Arbeitslosengeld: bunct_at – bunct_s) 25

2.5.2. Unemployment assistance (Notstandshilfe: bunnc_at - bunnc_s) 28

2.5.3. Family supplement unemployment benefits (Familienzuschlag: bunnc_at - bunmt_s) 30

2.5.4. Minimum pension top-up (Ausgleichszulage PV: pmmtu_at) 31

2.5.5. Minimum pension top-up for civil servants (“Ergänzungszulage”: pcstu_s) 34

2.5.6. Child Bonus for Pensioners (“Kinderzuschuss PV”: pch00_s) 37

2.5.7. Child Bonus for Civil Servant Pensioners (“Kinderzulage PG”: pchcs_s) 38

2.5.8. Maternity Benefit (Wochengeld: bmact_at) 38

2.5.9. Maternity Benefit Self-employed (Betriebshilfe: bmact_s) 39

2.5.10. Family allowance (“Familienbeihilfe”: bch00_s) 40

2.5.11. Child Care Benefit (“Kinderbetreuungsgeld”: bcc00_at) 43

2.5.12. Childcare benefit allowance („Beihilfe zum pauschalen Kinderbetreuungsgeld“: bcctu_at) 46

2.5.13. Family Supplement („Wiener Familienzuschuss“: bfamt_at) 47

2.5.14. Social assistance („Sozialhilfe“: bsa_at) 47

2.5.15. Extra monthly payment for children in vulnerable households (2023/24) as well as for children of single parents and single earners with low income (from 2023) as well as for persons >17 in social assistance receiving households (2023) (bsatu_s) 52

2.5.16. COVID-related measure short-time work 2020-2022 (wage compensation paid by state: bwkmcee_s; part paid by employer: yemmc_s) 52

2.5.17. COVID-related measure hardship fund for self-employed 2020-2022 (bwkmcse_s) 56

2.5.18. Energy Cost Compensation Federal level 2022 („Energiekostenausgleich“: butmc01_at) 58

2.5.19. Energy/housing bonus Vienna 2022 (only energy bonus)-2023 („Energiebonus/ Wohnbonus“: butmc02_at) 59

2.5.20. (Regional) Climate Bonus (2023/24) and anti-inflation bonus (2022) („[Regionaler] Klimabonus und Anti-Teuerungsbonus“: bec01_at, bec02_at; bclim_at) 60

2.5.21. Housing cost compensation Vienna 2023 (“Wiener Wohnunterstützungspauschale ‘23”; bhotu_s) 61

2.5.22. Energy Cost Compensation New self-employed 2023 and 2024 („Energiekostenzuschuss Neue Selbständige“: bec05_at) 62

2.6. Social insurance contributions 63

2.6.1. Employee social contributions [tscee_at] 63

2.6.2. Employer social contributions 66

2.6.3. Self-employed social contributions 68

2.6.4. Co-insurance in the health insurance (employees, self-employed) 71

2.6.5. Credited insurance contributions 71

2.7. Direct taxes 72

2.7.1. Personal income tax 72

2.7.2. Capital gains tax 83

2.7.3. Consumption taxes 83

2.7.4. VAT (il_tva) 83

2.7.5. Ad-valorem excises (il_txv) 84

2.7.6. Specific excises (il_txa) 85

3. Data 89

3.1. General description 89

3.2. Data adjustment 90

3.3. Imputations and assumptions 90

3.3.1. Time period 90

3.3.2. Gross incomes 90
3.4. Updating 90
3.5. Extended input data (with household expenditures for the simulation of consumption taxes) 91
4. Validation 94
4.1. Aggregate Validation 94
4.1.1. Components of disposable income 94
4.1.2. Validation of market incomes 94
4.1.3. Validation of taxes and social insurance contributions 95
4.1.4. Validation of benefits 95
4.2. Income distribution 97
4.2.1. Income inequality 97
4.2.2. Poverty rates 97
4.3. Summary of “health warnings” 97
References 99
Statistical Sources 99
Sources for tax-benefit descriptions/rules 99
Sources for description SILC data 100
List of abbreviations and definitions 101
List of boxes 104
List of figures 105
List of tables 106
List of Annexes 108
Annex 1. Uprating Factors (24.11.2025) 108
Annex 2. Policy Effects in 2024-2025 CORR HICP +0,7% 115
Annex 3. Validation Tables 118

Abstract

The EUROMOD Country Reports have the double function of describing the scope of the EUROMOD simulations, including the underlying assumptions, and providing the validation of these simulations against official statistics. The Country Report for Austria is prepared by the Austrian EUROMOD National Team each year, and made available by the JRC on time for the EUROMOD stable release of the model at the beginning of each year.

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The work was carried out jointly by the EUROMOD core development team, based at the JRC in Seville, and the Austrian national team.

Authors

The key contributors to this update were:

— Michael Fuchs, Felix Groß-Wohlgemuth, David Conforti, as members of the national team for Austria

— Alberto Mazzon, as JRC developer responsible for Austria

1. Introduction

EUROMOD is the tax-benefit microsimulation model for the European Union (EU). It enables users to calculate in a comparable manner the effects of taxes and benefits on household incomes and work incentives for the population of each Member State and for the EU as a whole.

EUROMOD is yearly updated to cover the most recent changes in countries' tax and benefit policies. It uses input databases which are also regularly updated, derived from the European Union Statistics on Income and Living Conditions (EU-SILC) and matched with Household Budget Surveys (HBS). The model's update is supported by the following Directorate-Generals and Services of the European Commission: DG EMPL, DG ECFIN, DG TAXUD, SG REFORM, DG JRC, DG ESTAT.

EUROMOD was originally maintained, developed and managed by the Institute for Social and Economic Research (ISER). In 2021, these responsibilities were taken over by the Joint Research Centre (JRC) of the European Commission, in collaboration with Eurostat and 27 national teams from the EU countries. Currently the EUROMOD governance structure consists of a Steering Committee, allowing partner DGs to monitor the process of the EUROMOD update, and a Scientific Advisory Board to monitor and guide the scientific development of the model.

This report documents the work done in the most recent annual update for Austria. It provides an overview of the Austrian tax-benefit system in 2022-2025 and of how these policies are implemented in EUROMOD. The results presented are derived using EUROMOD version J2.0+, and they may not match those obtained using earlier or later versions of the model.

The EUROMOD model and software, together with extensive information and documentation, are available online:

- EUROMOD homepage: https://euromod-web.jrc.ec.europa.eu/resources/documentation
- Downloads: https://euromod-web.jrc.ec.europa.eu/download-euromod
- Documentation: https://euromod-web.jrc.ec.europa.eu/resources/documentation
- Glossary of EUROMOD terms: https://euromod-web.jrc.ec.europa.eu/resources/glossary

This country report provides an overview of the Austrian EUROMOD country and basic information on the Austrian tax-benefit system in 2022-2025. It describes the most important policies and policy changes. The report explains, how these policies are reflected in the model and where modelling limitations need to be considered.

The input data for the model are national data from the European Union Survey of Income and Living Conditions (EU-SILC), supplemented by some additional information from Eurostat.

1.1. Basic information about the tax-benefit system

- The tax-benefit system is largely a unified, national system. The main exceptions are social assistance, the family supplement and one-off compensation payments (e.g. housing and energy costs), which are regulated differently in each federal state.
- The fiscal year runs from 1st of January to 31st of December. Main changes in the tax-benefit system take place at the beginning of each year, but may come into force during the year, then mainly in July.

— The state pension age is 65 for men. For women born before 2.12.1963, it is 60. They could still regularly retire in 2023. For women born between 2.12.1963 and before 2.6.1964 it is 60.5. They could still regularly retire in 2024. For women born between 2.6.1964 and before 2.12.1964 it is 61. They can still regularly retire in 2025. For women born after 1.12.1964 state pension age will be gradually increased to 65 years. Regular retirement for those female cohorts is only possible in years 2026 and thereafter. [As a consequence, within the policy modelling for 2025 for female age-limits for certain social insurance contributions we switch from 60 to 61 years.] However, the average effective retirement age is lower (in 2023: 59.8 years for women and 61.8 years for men).

— Compulsory education applies until the age of 15. The definition of dependent children is based on the eligibility criteria of the family allowance. Dependent children are children under 18 years of age, children below 24 years (in certain exceptional cases below 25 years) of age who are in full time education and who have an annual taxable income of no more than € 17,212 (2023: 16,455; before 2023: 15,000) for the year they reach 20 years of age, and children with disabilities.

— A lone parent is a parent of a child that is entitled to child allowances for more than 6 months of the calendar year and who is not cohabiting with a partner (independent of whether the partner is the parent of the child) for more than 6 months of the calendar year.

— A single earner is a person who is married or in a cohabitating relationship and is entitled to child allowances for more than 6 months per year if the income of the spouse/partner does not exceed a certain annual income limit. If both spouses/partners fulfil the condition to be a single earner only one can claim the corresponding tax allowance.

— The income tax system is an individual system in which the spouses/partners are assessed independently of each other. However, the family tax credit ("Familienbonus") can be shared between spouses/parents.

— The personal income tax is a progressive tax consisting of 7 tax brackets. The following income sources are excepted from the regular scheme:

    - Only 25% of pension payments received from a voluntary higher insurance are liable to income tax. Pensions from a premium-favoured pension provision, premium-favoured future provision and of the new severance pay system are exempted from tax.

    - Special payments ("Sonderzahlungen") i.e., 13th and 14th employment income, pension and sickness benefit up to € 25,000 per year and severance payments are taxed at a reduced rate of 6%.

    - The capital gains tax rate is 25% for gains from cash deposits (e.g., interests from savings and current accounts and non-securitised other claims at credit institutions) and 27.5% for all other incomes from capital assets (e.g., income from dividends from domestic corporations, foreign dividends distributed by a domestic bank, substance profits of domestic funds).

— A tax return is voluntary for most employees. It is done automatically if there are advantages for the taxpayer, for example through entitlement to negative tax. Persons who receive wages from at least two different employments, or who receive sickness benefits, or whose self-employed income exceeds € 730 per year must submit a tax return.

— Indexation does not follow a uniform scheme.

- Until 2023 there were no statutory indexation rules for income tax. From 2023 onwards tax brackets are automatically indexed by 2/3 of the inflation rate (the remaining 1/3 of the inflation rate is indexed on a discretionary basis), with exception of the starting threshold of 1 million EUR for the highest tax bracket (compensation for bracket creep).
- For social insurance contributions, there is a (discretionary) adaptation factor for the upper and the lower contribution limit.
- Pensions are supposed to be indexed according to the CPI, but mostly a higher indexation takes place, especially for lower pensions. Social assistance benefits are partly linked to pension indexation. Care benefit is indexed according to the pension indexation factor since 2020. Family benefits are not indexed and only adjusted discretionarily from time to time, but from 2023 onwards according to the CPI.
- Benefits still without indexation rules from 2023: unemployment benefit, unemployment assistance.

— Means-tested benefits assess entitlement according to benefit unit income. In general, the benefit unit is the nuclear family - a couple (cohabiting or married) or a single adult plus any dependent children. Benefits with a monthly income test are unemployment benefits (only against personal income), housing allowance, minimum pension top-up, social assistance, and family supplements of the Federal States. Benefits with a yearly income test are family allowance (incomes of the child, family income for multiple children supplement), education allowance and childcare benefit. Except for the multiple children supplement within the family allowance that is related to the taxable income of the previous year before, all means-tests consider current income.

— Minimum wage: There is no uniform minimum wage in Austria. Instead, 98% of employment relationships is subject to collective bargaining agreements. Minimum wages in most collective agreements amount to at least € 1,700 gross (paid 14 times a year).

— Most important consumption taxes consist of (1) VAT with three rates (standard 20% and reduced 13% or 10%), and (2) excise taxes on tobacco, alcohol and energy and (3) purchase of motor vehicles.

The policy parameters saved as constants in the model and their values for the most recent year are available at https://euromod-web.jrc.ec.europa.eu/resources/parameters.

1.2. Social Benefits [1]

In Austria, there is a wide range of social benefits to support people in different life situations. For **children and families**, the most important benefits are family allowance, maternity benefit, maternity leave benefit, advance maintenance payments, education benefits and child bonuses of the Federal States. In times of **unemployment** insured persons receive unemployment benefit and unemployment assistance. **Pension** payments include old-age pensions, survivor's pension, and

[1] Benefits not simulated. For simulated benefits see chapter 2. Policy descriptions are mainly based on Kammer für Arbeiter und Angestellte 2021-2024a.

invalidity pension. **Social assistance/minimum income benefit** and **housing allowances** are granted to persons in particular need.

Benefits simulated in EUROMOD are described in section 2. The following benefits are not simulated but included in the data:

1) Maternity benefit (*Wochengeld*: bma): The maternity benefit is a replacement income for female employees during the legal retention period before and after the birth of a child. At the beginning of the legal retention period the applying mother has to be compulsory insured in the health insurance. Basically, the maternity benefit is granted eight weeks before the birth till eight weeks after the birth. The amount depends on the amount of the prior net employment income or the benefit from the unemployment insurance or the receipt of childcare benefit. A potential income of the receiver of maternity benefit due to continued remuneration or employment leads to the suspension of the maternity benefit up to the amount of the achieved income. The maternity benefit is exempted from tax.

2) Maintenance payments by the state (*Staatlicher Unterhaltsvorschuss*: ypt): Maintenance payments by the state should secure the maintenance of children in case one parent does not fulfil his/her obligations. There is only entitlement for minor children (below 18 years of age) with Austrian or EU/EEA-citizenship or conventional refugees who usually stay in Austria. The maintenance payment by the state is paid starting with the applying month at most for 5 years and at most till reaching 18 years of age. Basically, it amounts to the legal claim to maintenance and is limited with the standard rate of pensions for single orphans above 24 years. There is no means-test. The maintenance payment by the state is exempted from tax.

3) Education benefit (*Studienbeihilfe*: bed): The study allowance should enable students from families with low incomes to complete their studies. Pre-condition to an entitlement is orderly studies. The proof of successful studies is necessary. Foreigners and stateless persons are equated with Austrian citizens under certain conditions. A basic criterion is social need whereat the decisive factors are income and family status. To a limited extent also the student him/herself may have further incomes. Basically, the study allowance is granted at most for the legally stipulated study duration plus an additional semester per studies section. The amount depends on the income situation of the parents, the size of the family, the family status, the place of residence and the incomes of the student. The study allowance is exempted from tax. **Single payment/ inflation adjustment federal level 2022 (bedtu01_s)**: All individuals which received study allowance in November 2021, received a lump-sum payment of € 300,- in April 2022. All individuals which received study allowance in June 2022, received a lump-sum payment of € 300,- in September 2022. The lump-sums are excluded from means-tests for social assistance.

— EUROMOD modelling

The lump-sum payments are given to those individuals who receive an education benefit (bed > 0) and who are students (dag>18). It can be assumed that receivers of study allowance are long-term receivers and receive the benefit throughout the year. As also receivers of unemployment benefit/ assistance, sickness benefit, minimum pension top-up, and social assistance are eligible, we modelled that in case more than one of these benefits were received, the inflation compensation is only granted once.

In September 2022 study allowances were increased by 8.5 till 12%. In September 2023 study allowances were indexed by 5.8%, and in September 2024 by 9.7%. In September 2025 study allowances will be increased by 4.6% (bedtu02_s).

— EUROMOD modelling

As the increase is only relevant for the last for calendar months, for the concrete calendar year we modelled an average increase of 3.42% (8.5+12/2*4/12) for the aggregated variable bed if dag > 18 (study allowance) in 2022, 1.93% (5.8*4/12) in 2023, 3.23% (9.7*4/12) in 2024, and 1.53% (4.6*4/12) in 2025.

4) Pupil allowance (*Schülerbeihilfe und Heimbeihilfe*: bed): The pupil allowance represents a support for pupils from families with low incomes in case they prolong school attendance beyond the general compulsory education. The asylum allowance („Heimbeihilfe“) represents a support for pupils from families with low incomes in case they have for the purpose of attending school to live outside the place of residence of their parents. Entitled are Austrian citizens who attend a middle or higher school from the 9th level of education (asylum allowance) and from the 10th level of education (pupil allowance) on, in case they are in social need and can proof school success. Citizens from EU/EEA-states, conventional refugees and other persons under certain conditions are equated with Austrian citizens. Decisive for granting the allowances are income, family status and family size of the pupil, his/her parents and his/her marriage partner. The amount of the allowances depends on the income of the parents, of the marriage partner and of the pupil him/herself as well as on family size and family status of the pupil. The allowances are exempted from tax.

In September 2022 pupil allowances were increased by 12%, in September 2023 by 5.8%, and in September 2024 by 9.7%. In September 2025 pupil allowances will be indexed by 4.6% (bedtu02_s).

— EUROMOD modelling

As the increase is only relevant for the last for calendar months, for the concrete calendar year we modelled an increase of 4% (12*4/12) for the aggregated variable bed if dag <= 18 (pupil allowance) in 2022, 1.93% (5.8*4/12) in 2023, 3.23% (9.7*4/12) in 2024, and 1.53% (4.6*4/12) in 2025.

5) Pension advancement (*Pensionsvorschuss*: bunct, bunnc): The pension advancement represents a financial security for persons who applied for a pension during receipt of unemployment benefit or assistance. There has to be a pension application which is likely to be accepted. The pre-conditions for unemployment benefit or assistance except willingness to work and capability to work must be fulfilled. The means-test refers to the means-test of the underlying unemployment benefit or assistance. The duration of receipt refers to the duration of receipt of the unemployment benefit or assistance. The amount of the pension advancement refers to the amount of the unemployment benefit or assistance with certain ceilings. In case of underlying pre-conditions there is entitlement to family supplements. The pension advancement is exempted from tax (however, see „progression adjustment“).

6) Rehabilitation benefit (*Rehabilitationsgeld*: bhl): The rehabilitation benefit is granted together with measures of medical rehabilitation. It amounts to the level of the sickness benefit but amounts at least to the amount of the minimum pension top up for singles. Basically, it is granted without time limit. However, usually once a year a medical assessment takes place. In case a substantial improvement of the health status is observed the rehabilitation will be withdrawn. In case of an employment income beyond the limit for marginal employment the rehabilitation benefit is only granted in parts. The rehabilitation benefit belongs to the incomes from non-self-employed work and is liable to income tax. 6/7 of the rehabilitation benefit are taxed under the regular tax rates, 1/7 belongs to special payments and is only taxed with the preferential rate of 6%.

7) Sickness benefit (*Krankengeld*: bhl): The sickness benefit represents a replacement income for the income loss due to incapacity to work for employees liable to health insurance contributions. The sickness benefit is suspended completely (to 50% of the 60%) in periods of entitlement to continuing remuneration of more than 50% (of 50%) of the income before the beginning of incapacity to work. There is no means-test. The sickness benefit is granted from the 4th day of incapacity to work. Basically, it is paid for max. 26 weeks. Basically, the amount of the sickness benefit depends on the prior period of contributions and on the duration of the incapacity to work. The sickness benefit belongs to the incomes from non-self-employed work and is liable to income tax. 6/7 of the sickness benefit are taxed under the regular tax rates, 1/7 belongs to special payments and is only taxed with the preferential rate of 6%.

Inflation adjustments federal level in 2022 (bhltu_s): All recipients of sickness or rehabilitation benefit which received those benefits continuously for at least 30 days in February 2022, receive an inflation adjustment of € 150,- in April 2022. All recipients of sickness or rehabilitation benefit which received those benefits continuously for at least 30 days in June 2022, receive an inflation adjustment of € 300,- in September 2022. The lump-sum is exempted from income tax and excluded from means-tests for the social assistance.

— EUROMOD modelling

The first lump-sum payment is given to those individuals who receive sickness or rehabilitation benefit above the level for minor occupation to reflect that the benefit has to be received for at least 30 days (bhl > 174.49#m). The second lump-sum payment is given to those individuals who receive sickness or rehabilitation benefit above 5 times the level for minor occupation to reflect that the benefit has to be received for a longer period of time to receive both payments (bhl > 873.40#m). As also receivers of study allowance, unemployment benefit/ assistance, minimum pension top-up, and social assistance are eligible, we modelled that in case more than one of these benefits were received, the inflation adjustments are only granted once.

8) Accident pension (*Versehrtenrente UV*: bac00): The accident pension represents a compensation for the occurred damage due to an impairment of the capacity to work following an occupational accident or disease. Basically, entitled are employees, self-employed, pupils and students, participants in training courses. An insured event (occupational accident or disease) must have occurred. In addition, the impairment of the capacity to work must amount to at least 20 % (pupils, students 50 %). There is no means-test. Basically, the accident pension is granted for the duration of the impairment of the capacity to work (at least by 20%). The amount depends on the degree of the impairment of the capacity to work and on the assessment base. The accident pension is paid 14 times per year. It is exempted from tax.

9) Accident survivor's pension (*Hinterbliebenenrenten UV*: bac01): The accident survivor's pension represents a transfer money of entitlements based on compensation for damages vis-à-vis the author of damage. The following persons are potentially entitled to accident survivor's pension: spouse, children, parents in need and non-provided siblings of accident insured persons. There is no means-test. The widow/er pension is granted up to the death of the widow/er or his/her re-marriage. The orphans' pension is granted till the child reaches 18 years of age, for children incapable to work for an unlimited period of time. At the latest the orphan's pension for students is withdrawn when they reach 27 years of age. The pension is paid 14 times a year. In the first instance the amount of the pension depends on the assessment base of the deceased insured person. The yearly widow/er pension amounts to 20 % of the assessment based of the deceased person. The year orphans' pension amounts to 20 % of the assessment base of the deceased persons for a single orphaned

child and to 30% for a double orphaned child. The survivors' pension from the accident insurance is exempted from tax and paid without any deductions.

10) Care benefit (*Pflegegeld*: bdi): The care benefit should cover care-related additional expenditures across-the-board. There is entitlement to the care benefit in case there is a need for care in the extent of more than 65 hours per month due to a disability for a minimum period of six months. There is no means-test. The amount of the care benefit depends on the extent on the need for care. There are seven care degrees. The care benefit is paid 12 times a year and is granted as long as the pre-conditions are fulfilled. The care benefit is exempted from tax and paid without any deductions.

11) Regular old age pension (*Normale Alterspension PV*: poa00): The old age pension represents a replacement income for the insurance case old age. There is entitlement to old age pension in case the minimum insurance time is fulfilled within a certain period of time. Old age pensioners must have reached the legal pension age (see above). There is no means-test. The amount of the old-age pension depends on the assessment base and on the number of insurance months. In case the old-age pension and other family income fall short of the standard rates, the minimum pension top-up is granted. Furthermore, a child bonus is granted for each child who is maintained by the pensioner. The pension incl. potential supplements (minimum pension top-up, child bonus) are paid 14 times per year. The gross pension is reduced by the health insurance contribution and by income tax.

12) Early retirement pension (*Vorzeitige Alterspension bei langer Versicherungsdauer PV*, *„Hacklerregelung" PV*, *„Korridorpension" PV*: poa00): In case of an appropriate number of insurance months elder persons insured in the pension insurance are enabled to retire before reaching the legal pension age. A certain age and an appropriate duration of pension insurance has to be fulfilled. Depending on the concrete pension form and/or the year of retirement certain deductions for each month of early retirement before the legal pension age are applied (limited by in sum 15%). In case the early retirement pension and other family income fall short of the standard rates, the minimum pension top-up is granted. Furthermore, a child bonus is granted for each child who is maintained by the pensioner. The pension incl. potential supplements (minimum pension top-up, child bonus) are paid 14 times per year. The gross pension is reduced by the health insurance contribution and by income tax.

13) Invalidity pension (*Invaliditäts- oder Berufsunfähigkeitspension PV*: poa00): Persons insured in the pension insurance whose capability to work has decreased due to their health status in order that they are completely unable to work or at least cannot continue with their present job (depending on the distinct group of persons), should be provided against the economic outcomes of a limited working capability by being granted invalidity pension. A certain number of insurance months and invalidity or incapability to work is required. The necessary minimum number of insurance time depends on the age. Under certain conditions the qualifying period is achieved in any case. In case the pensioner has an employment income above minor employment, the invalidity pension is granted as partial pension. The invalidity pension is calculated following the principles of the old-age pension. In case the invalidity pension is taken up before reaching 60 years of age, each month up to 60 years is counted as (fictitious) insurance month. However, in this case the amount of pension is limited with 60% of the assessment base. In case the early retirement pension and other family income fall short of the standard rates, the minimum pension top-up is granted. Furthermore, a child bonus is granted for each child who is maintained by the pensioner. The pension incl. potential supplements (minimum pension top-up, child bonus) are paid 14 times per year.

14) Widow/ers' pension (*Hinterbliebenenpensionen PV* : psu): Widow/ers' pension should compensate the loss of maintenance which occurred by the death of the marriage or registered partner. A minimum period of insurance of the deceased person has to be existed (at least five years, more in case of older persons). Under certain conditions the qualifying period is achieved in any case. A potential income consideration depends on the pension key date and the difference in the assessment bases between the deceased person and his/her widow/er. Widow/ers' pensions amount between 0% and 60 % of the pension, the deceased person has received or would have been entitled to. It is paid 14 times per year. Depending on the concrete circumstances the widow/ers' pension might be a timely unlimited or limited benefit. In case the widow/ers' pension and other family income fall short of the standard rates, the minimum pension top-up is granted. The gross pension is reduced by the health insurance contributions and by income tax.

15) Orphans' pension (*Waisenpension PV :* psu): With the orphan's pension a social coverage is granted to orphans, in case of the death of one or both parents the obligation to maintenance cannot be fulfilled anymore. There is entitlement to orphans' pension for conjugal and non-conjugal children, adopted children and stepchildren, provided that a minimum insurance period of the deceased parent exists. There is no means-test. Basically, children are entitled below 18 years of age. The orphan's pension is granted below 27 years of age in case of full-time education. In case of incapacity to work the orphan's pension can be granted for an unlimited period of time. The orphan's pension amounts to 24 % of the pension of the deceased person for single orphans and to 36% for double orphans. In case the orphan's and other net incomes fall short of the respective standard rate, the minimum pension top-up is granted. The pension (incl. a potential top-up) is paid 14 times per year. From the gross pension only income tax but not health insurance contribution is deducted.

16) Civil servants' pension (*Ruhegenuss PG:* poacs): Civil servants' pension is a replacement income for civil servants after dislocation into the retirement status due to old age or disability for service. A minimum service period of basically 15 years and reaching a certain age is required. In case of disability for service the minimum service period is basically reduced to 5 years. There is no means-test. The civil servants' pension depends on the duration of service period and the assessment base. In case of early retirement deductions are due. As a rule, for each child of the pensioner a child bonus is granted. In case the pension and other family income fall short of the standard rates, the minimum pension top-up for civil servants is granted. The pension (incl. potential supplements) is paid 14 times per year. The gross amount is reduced by pension insurance contribution (excl. pension top-up and child bonus), health insurance contribution and income tax.

17a) Housing allowance *(„Wohnbeihilfe"*: bho): For the individual support of current monthly costs (rent, credit rates) a housing allowance, in the first instance offered by the Federal States, can be granted. Most Federal States offer a general housing allowance (not linked to a certain type of flat, e.g., subsidized newly built houses). In most cases the Austrian citizenship or the citizenship of an EU-country is required. Partly, non-EU-citizens can apply for housing allowance under certain conditions. The granting of housing benefits is means-tested. The benefit amount depends on family income, family size and the concrete regulations in each Federal State. Housing benefits are exempted from social insurance contributions and income tax.

17b) Energy cost flat-rate Vienna in 2022 (bhotu_s): All households receiving housing allowance in Vienna, receive a single payment of € 200,- (lone parents: € 300,-) in the second quarter of 2022. The lump-sum is excluded from means-tests for the social assistance.

— EUROMOD modelling

The lump-sum payment in Vienna in 2022 is given to all households which receive housing allowance in Austria (bho >0). Although only foreseen for receivers in Vienna, also other Federal States provide this kind of compensation payments for poor people. Thus, we model the situation in Vienna for the whole country. As also receivers of unemployment benefit/ assistance, minimum pension top-up, and social assistance (in Vienna) are eligible, we modelled that in case more than one of these benefits were received, the energy cost flat-rate is only granted once.

— Not strictly benefits

In addition, there are components of income that are not strictly part of the benefit system. These include:

Continued remuneration in case of sickness ("*Entgeltfortzahlung im Krankheitsfall*"): The continued remuneration in case of sickness should allow for an adequate maintenance for the employee and his/her family in case he/she is unable to work due to sickness or accident. The employee is granted a continued remuneration in case of sickness, in case of work accidents and in case of cures and stays at health resorts. The duration depends on the duration of the employment contract. Basically, each employee is entitled to full continued remuneration up to six weeks. Furthermore he/she is entitled to another four weeks for half the remuneration. However, no variable for continued remuneration in case of sickness is included in EU-SILC. Potential amounts should be included in employment income (yem).

Severance pay ("*Abfertigung*"): According to the duration of the employment contract the (old) severance pay system provides a certain number of monthly salaries in case the employee is dismissed by the employer or in case the employee retires. For severance pay no social insurance contributions are due and they are taxed with the preferential tax rate of 6% only. Although there is an own variable for severance pay in the EU-SILC, at least parts of the severance pay, which cannot easily be filtered out, are also included in employment, unemployment or pension income variables. Thus, we did not include an own variable for severance pay in EUROMOD.

Insolvency deficiency compensation ("*Insolvenz-Ausfallgeld*"): Insolvency deficiency compensation is granted in case of opening insolvency proceedings, etc. It is paid for entitlement to current remuneration and entitlement referring to the termination of an employment contract (severance pay, etc.). However, for insolvency deficiency compensation no variable is included in EU-SILC. Potential amounts should be included in employment income (yem).

Company (ypp01) and private pensions (ypp02): Company pensions are additional benefits to the legal pension. They are voluntary benefits which the employer grants his employees. They are regulated via single working contracts, company or collective agreements. They can comprise of old-age, invalidity or survivor's pensions. There are also special payments (13th, 14th pension) which are taxed with the preferential tax rate of 6%. No social insurance contributions are due. Since EU-SILC 2012 data, information on companies is no longer available but company pensions are partly included in poa00.

Private pensions are benefits from a voluntary private pension plan. There are no special payments (13th, 14th pension). No social insurance contributions are due.

Payments from pension funds (payments and pensions, which are based on contributions by the employer, are fully taxable; of payments and pensions, which are based on contributions by the employee, only 25% are taxed. Pensions from a premium-favoured pension provision, premium-favoured future provision and of the new severance pay system are exempted from tax.

Military (Präsenz-) service and civil service (Zivildienst): Civil service basic remuneration: per month: 2022 € 362.61; 2023 € 536.10 (+47.85%); 2024 € 585.10 (+9.14%), 2025 € 605.60 (+3.5%).

1.3. Social contributions

Social insurance contributions finance pensions and other contributory benefits. Employees, self-employed persons and employers are obliged to pay statutory social security contributions from monthly gross income exceeding a certain threshold. For most contributions, there is an upper and a lower contribution limit. Also, there are different rates for different professional groups, such as civil servants, employees in the private sector, farmers, free-lancers ("freie Dienstnehmer:innen"), self-employed and new self-employed.

1.4. Taxes

Personal income tax ("*Einkommensteuer*"): The personal income tax refers to the income of natural persons. Taxable income consists of the total amount of all earned incomes after compensation of losses, consideration of exceptional expenditures and legal deductions.

Capital gains tax ("*Kapitalertragssteuer*"): The capital gains tax of 25 % (capital incomes from deposits and non-certified other claims at credit institutions) or 27.5 % (all other capital incomes) is paid at the moment of transfer and therefore not considered for personal income taxes purposes.

Corporate income tax ("*Körperschaftssteuer*"): Income of legal entities is subject to corporate income tax. The tax rate is 23% (2023: 24%; 2022: 25%).

Consumption taxes

The standard VAT rate is 20%. A reduced tax rate of 10 % or 13 % applies to certain goods and services and some goods or services are fully exempt from the value added tax (see www.ris.bka.gv.at, Umsatzsteuergesetz 1994, § 10 and Anlage 1 related to § 10 (2)). Entrepreneurs can reclaim tax charged by other firms from fiscal authorities (input tax deduction, "Vorsteuerabzug").

Excise duties are levied on several products, such as tobacco (cigarettes, cigars and cigarillos, fine-cut, other smoking tobacco, tobacco for heating, see www.ris.bka.gv.at, Tabaksteuergesetz 2022, § 4), various alcoholic beverages (duty on spirit, see www.ris.bka.gv.at, Alkoholsteuergesetz 2022, § 2; beer tax, see www.ris.bka.gv.at, Biersteuergesetz § 3; for still wine and sparkling wine no excise taxes are levied), and energy goods (petrol, medium heavy heating oil, gas oil, liquid and gaseous hydrocarbons, fuel oil, liquefied gas, fuels, heating materials, see www.ris.bka.gv.at, Mineralölsteuergesetz 2022, § 3; electricity, see www.ris.bka.gv.at, Elektrizitätsabgabegesetz § 4; natural gas as well as hydrogen, see www.ris.bka.gv.at, Erdgasabgabegesetz, § 5; coal, see www.ris.bka.gv.at, Kohleabgabegesetz,, § 5) . Alcoholic beverages and energy are taxed ad-quantum, while excises on tobacco – depending on the specific product – usually represent a mixture of ad-valorem and ad-quantum.

One-off duty on vehicles based on fuel consumption ("Normverbrauchsabgabe"): Due if a vehicle in Austria is delivered or licensed to traffic for the first time in Austria (import, relocation).

1.4.1. Scope and scale

Table 1.1 Taxes (most important components for households/ natural persons): revenue (in millions of €) [2020 - 2024]

	2020	2021	2022	2023	2024
Direct taxes					
Personal income taxes	33,106	35,976	39,399	40,477	43,514
Tax on capital yields	1,342	2,205	2,274	2,682	2,528
Tax on interest	593	958	979	922	1,699
Indirect taxes					
VAT	28,231	30,784	35,579	37,955	39,240
Duty on spirit	138	161	174	163	154
Tax on beer	194	178	206	193	192
Tax on tobacco	1,983	2,073	2,075	2,111	2,141
Tax on energy	836	925	300	17	33
Tax on mineral oils	3,579	4,201	3,994	4,048	3,782
Duty on vehicles	440	406	423	518	544

Source: Statistics Austria: National tax list ("Steuern und Sozialbeiträge in Österreich: Einzelsteuerliste")

2. Simulation of taxes, Social insurance contributions and benefits in EUROMOD

2.1. Scope of simulation

Not all the taxes and benefits introduced in the previous section are simulated in EUROMOD. Missing data on the contribution history or eligibility criteria do not allow for accurate modelling of some policies. This is the case for most benefits, such as pensions, maternity benefits, and sickness benefits. However, they are included in the input data and may still be chosen as components of output variables. Benefits that are simulated are either universal (most family benefits) or means-tested (family supplements, social assistance). Unemployment benefit and unemployment assistance are partially simulated using assumptions about contribution histories. Social insurance contributions as well as direct taxes (personal income tax and capital gains tax) are simulated in the model. All required contribution bases (gross incomes) and personal characteristics are available in the data.

Table 2.1 and Table 2.2 give an overview of the most important benefits, social insurance contributions and taxes and indicate to what extent they are included in the modelled.

Table 2.1: Simulation of benefits in EUROMOD [2022-2025]

	Variable	Treatment in EUROMOD				Comments
		2022	2023	2024	2025	
Accident pension	bac00	I	I	I	I	No data on contribution history
Accident survivor' pension	bac01	I	I	I	I	No data on contribution history
Child care benefit	bcc00_s	S	S	S	S	
Child care benefit allowance	bcctu_s	S	S	S	S	
Family allowance	bch00_s	S	S	S	S	
Care benefit	bdi	I	I	I	I	Information on care degree only in the data
Education benefit	bed	I	I	I	I	No data on eligibility criteria
Sickness benefit	bhl	I	I	I	I	No data on contribution history
Housing benefits	bho	I	I	I	I	No information on eligibility conditions in the data
Maternity benefit	bma	I	I	I	I	No data on contribution history
Maternity benefit	bmact_s	S	S	S	S	Contribution history is assumed
Social assistance	bsa_s	S	S	S	S	The simulation only captures the rules that apply to Vienna, deviating rules in other Federal States are not included
Pension advancement	bunct, bunnc	I	I	I	I	No data on contribution history
Unemployment benefit	bunct_s	PS	PS	PS	PS	Contribution history is assumed

Unemployment assistance	bunnc_s	PS	PS	PS	PS	Contribution history is assumed
Unemployment benefit family supplement	bunmt_s	PS	PS	PS	PS	Contribution history is assumed
Old-age pension (including early retirement and invalidity pension)	poa00	I	I	I	I	No data on contribution history
Civil servants pension	poacs	I	I	I	I	No data on contribution history
Widow/er's and orphan's pension	psu	I	I	I	I	No data on contribution history
Child bonus pensioners PV	pch00_s	(S)	(S)	(S)	(S)	simulated, but already included in poa00
Child bonus for civil service pensioners PG	pchcs_s	(S)	(S)	(S)	(S)	simulated, but already included in poacs
Minimum pension top-up civil servants PG	pcstu_s	(S)	(S)	(S)	(S)	simulated, but already included in poacs; thus not in dispy
Minimum pension top-up PV	pmmtu_s	(S)	(S)	(S)	(S)	simulated, but already included in poa00; thus not in dispy
Maintenance payments state	ypt	I	I	I	I	No data on extent of eligibility
COVID: hardship fund for self-employed	bwkmcse_s	S*				
COVID: short-time work (wage compensation paid by state)	bwkmcee_s	S*				

Single payment/ inflation adjustment pensioners	ptu_s	S	S	-	-	
Health insurance bonus self-employed	bec03_s, bec04_s	S	-	-	-	
Single payment/ inflation adjustment/ energy cost flat-rate federal level/ Vienna vulnerable groups	bedtu01_s, bhltu_s, bhotu_s, buncttu_s, ptu01_s, bsatu_s	S	-	-	-	
Inflation compensation for families	bsatu_s		S	S	S	
Housing cost compensation Vienna	bhotu_s		S	-	-	
Indexation study allowance, pupil allowance	bedtu02_s	S	S	S	S	
Energy bonuses federal level (only 2022)/ Vienna	butmc01_s (only 2022), butmc02_s	S	S	-	-	
Climate/ anti-inflation (only 2022) bonus	bclmc_s (2023, 2024); bec01_s (only 2022), bec02_s (only 2022)	S	S	S	-	

Notes: "I": *included* in the micro-data but not simulated; "PS" *partially simulated* as some of its relevant rules are not simulated; "S" *simulated* although some minor or very specific rules may not be simulated; "S*" *simulated* but not part of the baseline scenario

Source: Own elaboration

Table 2.2: Simulation of taxes and social insurance contributions in EUROMOD [2022-2025]

	Variable	Treatment in EUROMOD				Comments
		2022	2023	2024	2025	
Taxes						
Income tax (2022 incl. inflation tax credit employees)	tin_s	S	S	S	S	
Capital gains tax	tiniy_s	S	S	S	S	
VAT	il_tva	S	S	S	S	Calculations based on extended input files with consumption expenditures from HBS
Excise duties	il_txv, il_txa	S	S	S	S	
Duty on vehicles	-	E	E	E	E	No information available
Social insurance contributions employee	ils_sicee					
Health insurance	tsceehl01_s, tsceehl02_s	S	S	S	S	
Old-age insurance	tsceepi01_s, tsceepi02_s	S	S	S	S	
Unemployment insurance	tsceeui01_s, tsceeui02_s	S	S	S	S	
Contribution housing fund	tsceeho_s	S	S	S	S	
Contribution union	tsceeot_s	S	S	S	S	
Social insurance contributions pensioneers	ils_sicot					
Health insurance	tscpehl01_s, tscpehl02_s	S	S	S	S	
Old-age insurance (civil servants)	tscpepi01_s, tscpepi02_s	S	S	S	S	
Social insurance contributions self-employed	ils_sicse					
Health insurance	tscsehl00_s, tscsehlpf_s	S	S	S	S	
Old-age insurance	tscsepi_s, tscseot_s	S	S	S	S	
Accident insurance	tscseac_s	S	S	S	S	
Social insurance contributions employer	ils_sicer					
Health insurance	tscerhl_s	S	S	S	S	
Old-age insurance	tscerpi_s	S	S	S	S	

Accident insurance	tscerac_s	S	S	S	S
Unemployment insurance	tscerui_s	S	S	S	S
Contribution housing fund	tscerho_s	S	S	S	S
Contribution family benefits fund	tscerfa_s	S	S	S	S
Contribution insolvency fund	tscersf_s	S	S	S	S

Notes: "S" policy is *simulated* although some minor or very specific rules may not be simulated; "E" policy is excluded from the model's scope as it is neither included in the microdata nor simulated.

Source: Own elaboration

2.2. Main policy changes

Table 2.3 summarizes the main policy changes in the Austrian tax-benefit system. Thresholds and benefit amounts that are adjusted annually (e.g. minimum and maximum contribution bases for social insurance contributions, indexations) are not included in the table below.

The policies introduced in 2022/23 to counteract the effect of inflation and the rise of energy prices are the following:

— Climate bonus (also 2023 and 2024, but in different shape bclim_at) and anti-inflation bonus (bec_at)

— Energy and housing bonuses federal level and Federal States (butmc01_at, butmc02_at; the latter also in 2023)

— One off payments 2022 to vulnerable groups for inflation compensation (ptu01_at, bedtu_at, bhltu_at, bhotu_at, buncttu_at, bsa_at); in 2023 monthly net payments from July to December of € 60 per person 18+ in social assistance receiving housheholds. In 2023 (July to December) and 2024 monthly net payments of € 60 per child <18 in social assistance, unemployment benefit, unemployment assistance and minimum pension top-up receiving households. In 2023 (July to December), 2024 and 2025 monthly net payments of € 60 per child <18 in lone parent/ single earner households with low incomes (bsatu_at).

— One off payments, tax reliefs for employees, self-employed and pensioners in 2022, for pensioners also in 2023 (inflation tax credit within tintcox_s; bec03_at, bec04_at; bec05_at; ptu_at).

One off payment to cover additional housing costs for social assistance, unemployment benefit, unemployment assistance, minimum pension and housing benefit recipients 2023 (parameters for Vienna modelled for Austria bhotu_at)

Table 2.3 Main policy changes implemented in EUROMOD [2022-2025]

Policies	2021 → 2022	2022 → 2023	2023 → 2024	2024 → 2025
Benefits	COVID-related measures: short time work, hardship fund for self-employed, Climate bonus, anti-inflation bonus, energy bonuses, one off payments, inflation compensations	Introduction indexation of (family) benefits From July till December € 60 for children <18 in vulnerable households, for persons 18+ in SA-households	€ 60 for children <18 in vulnerable households Climate bonus continued Minimum income benefit Vienna: new rates and increased housing allowances	€ 60 for children <18 in single parent/ earner households with low incomes Climate bonus abolished

	Increase personal income limit income dependent childcare benefit	Climate bonus (in different form), energy and housing bonus one off payment pensioners inflation Additional housing allowance for vulnerable households		
Social insurance contributions	Employer: Contribution insolvency fund from 0.2% to 0.1% Self-employed: permanent plus one off decrease of health insurance contributions for lower earners Decrease in minimum contribution base for self-employed and professionals	Employer: Accident from 1.2% to 1.1%; family fund from 3.9% to 3.7%	Employee and employer: unemployment from 3% to 2.95%	Modelling pension age females 61 (before 60): relevant for contribution exempt UI, AI, 50% PI Increase of health contributions by pensioners from 5.1% (civil servants: 4.9%) to 6.0% by 1.6.2025
Direct taxes	From July: Decrease in tax rate of 3rd bracket from 35% to 30% Increase of family bonus (tax credit incl. negative tax) Anti-inflation tax credit employees Increase tax allowance for profits	Introduction compensation for bracket creep From July: Decrease in tax rate of 4th bracket from 42% to 40%		
Consumption taxes	Temporary VAT rate of 5% (COVID-related) abolished Electricity tax before 1.5.2022 0.015 € per kWh; after 30.4.2022 0.001 € per kWh Natural gas tax: Natural gas € 0.066 per m^3, hydrogen € 0.021 per m^3 before 1.5.2022; Natural gas € 0.01196 per m^3, hydrogen € 0.0038 per m^3 after 30.4.2022 April: increase of tobacco tax for	April: increase of tobacco tax for cigarettes, finecut, tobacco for heating	April: increase of tobacco tax for cigarettes, cigars, finecut, tobacco for heating	April: increase of tobacco tax for cigarettes, cigars, finecut, tobacco for heating Increase of excise taxes on electricity, natural gas and hydrogen

	cigarettes, finecut, tobacco for heating			

Source: BMF 2022-2025; Dachverband der österreichischen Sozialversicherung 2022-2025a; Kammer für Arbeiter und Angestellte 2022-2025; Rechtsinformationssystem des Bundes, www.ris.bka.gv.at.

2.3. Order of simulation and interdependencies

Table 2.4 shows the order in which the main elements of the Austrian system (2025) are simulated.

At the beginning of the spine, in the policy called BTA_at, the user finds the switch related to the take-up correction of social assistance. In the baseline, the correction is switched "on" and simulated values of social assistance are included in the disposable income.

Subsequent, all social insurance contributions are simulated. These parameters must be deduced from gross incomes before personal income taxes can be simulated. Minimum pension top-up is subject to health insurance contributions. Thus, it has to be simulated before simulating health insurance contributions for pensioners.

Most of the simulated benefits are neither subject to social insurance contributions nor to personal income tax. Their position in the spine therefore does not depend on other elements. The family allowance (child benefit) is simulated after social insurance contributions because many other benefits and tax credits depend on its receipt.

Unemployment benefits and unemployment assistance are not taxable. However, they are taken into account when calculating income tax for other income sources (progression adjustment). To capture these interdependencies, temporary values for unemployment benefits and unemployment assistance are simulated.

The next elements of the spine are means-tested family and social assistance benefits. Since means-testing involves numerous income sources that have to be simulated beforehand, these benefits come last.

The last policy included in the spine is tco_at (consumption taxes). It is placed at the very end because consumption tax liabilities (VAT and excises) depend on household consumption expenditures, and these are estimated by the model based on the income shares (xs_* variables included in the input data) and simulated disposable income (ils_dispy). This is why before running any consumption tax policy simulation it is required to activate all the other policies intervening in the simulation of disposable income.

Table 2.4 EUROMOD Spine: order of simulation

Description	Policy
Set default values	setdefault_at
Uprating factors	uprate_at
Define general constants	ConstDef_at
Standard income concepts	IlsDef_at
UDB specific income concepts	IlsUDBDef_at
Austrian specific income concepts	IlDef_at
Defining random assignments	random_at
Labour market adjustments	Policy is switched off; TransLMA_at
Assessment units	tudef_at

SWITCH: Benefit Take-up Adjustments (ON/Default=non take-up; OFF=full take up)	BTA_at
Minimum wage	Policy is switched off; yem_at
Recode negative self-employment income to zero	neg_at
COVID: income compensation for self-employed (2020-2022)	ysecomp_at
SIC employer	tscer_at
SIC employee	tscee_at
SIC self employed	tscse_at
Family allowance (main child benefit)	Temporary calculation; bch00_at
Child bonus for pensioners	Policy is switched off; pch00_at
Child bonus for civil servant pensioners	Policy is switched off; pchsc_at
Unemployment benefit (2022 incl. inflation adjustment)	Temporary calculation; bunct_at; buncttu_s
Minimum Pension top-up	1st run with bunnc_s=0; pmmtu_at
Minimum Pension top-up civil servants	1st run with bunnc_s=0; pcstu_at
SIC pensioners	1st run with bunnc_s=0; tscpe_at
Family allowance (main child benefit)	2nd run with ils_sicpe>0; bch00_at
Anti-inflation bonus (2022), health insurance bonus self-employed (2022), Climate bonus (2022)	bec_at
Income tax (2022 incl. inflation tax credit employees)	1st run with bunnc_s=0: tin_at
COVID: months and hours in compensation scheme for employed (2020-2022)	Policy is switched off: yempcomptime_at
COVID: Wage compensation scheme (short-time work) (2020-2022)	yemcomp_at
Unemployment assistance	Temporary calculation of bunnc_s; bunnc_at
Unemployment benefit (2022 incl. inflation adjustment)	Final calculation of bunct_s and bunmt_s (family supplements) which involved bunnc_s; bunct_at, buncttu_at
Unemployment assistance	Final calculation of bunnc_s; bunnc_at
Maternity benefit	Policy switched off in baseline; bma_at
Minimum Pension top-up	2nd run with bunnc_s simulated: pmmtu_at
Minimum Pension top-up civil servants	2nd run with bunnc_s simulated; pcstu_at
SIC pensioners	2nd run with bunnc_s simulated; tscpe_at
Income tax	2nd run with bunnc_s simulated; tin_at
Maternity benefit	Policy is switched off; 2nd run with tscpe_s simulated; bmact_at
Tax on investment income	tiniy_at
Child Care Benefit	bcc00_at
Child Care Benefit Allowance	bcctu_at
Single payment (2022), indexation study allowance, pupil allowance (2022, 2023)	bedtu_at
Minimum Income Benefit (Vienna) (2022 incl. inflation adjustment)	bsa_at; bsatu_at (2022)
Single payments pensioners, receivers of minimum pension top-up (2022)	ptu_at
Single payments receivers sickness benefit (2022)	bhltu_at
Single payments receivers housing benefit (2022)	bhotu_at
Additional housing allowance for vulnerable groups (2023)	bhotu_at
Climate bonus (2023, 2024)	bclim_at
Energy bonuses, federal (2022) and state level (2022, 2023))	butmc01_at, butmc02_at
Supplement children in low-income single parent/ earner households (from 2023), in AZ, UB, UA, SA and (2023, 2024), persons in SA households (2023)	bsatu_at
Standard output – individual level	output_std_at

Standard output – household level	Policy is switched off; output_st_hh_at
Consumption taxes	tco.at

Source: Own elaboration

2.4. Policy extensions

The Austrian model includes two publicly available 'extensions' (previously called 'switches'), that enable users to switch certain simulations on or off. They are indicated by little coloured symbols in the row-number column of the spine. Switchable policies can be turned ON or OFF through the run dialog box without changing the model itself. In the baseline a switchable policy is set to its default (ON or OFF) as specified in this documentation. The following global extensions are applicable for the case of Austria:

Benefit Take-up Adjustments (BTA), allowing the user to apply non-take-up corrections. The extension is used for the simulation of social assistance benefit (bsa_at). The default for the baseline is on. When the extension is on, a share of (weighted) eligible observations equal to the take-up rate is selected randomly as beneficiaries, removing the benefit from the rest of the eligible observations; when off, all eligible observations are kept as beneficiaries. This extension shares most of its functions with the BCA extension; as a general rule, only one of the extensions should be on, but if both are, the lowest rate between the take-up rate and the calibration rate will be applied. More details on the specific implementation of BCA and BTA extensions are provided in the subsections describing the corresponding benefit.

Benefits Take-Up Adjustments (BTA) extension: The simulated social assistance is adjusted for non-take-up using a random non-take-up correction of the number of beneficiaries. The switch is set to "on" in the baseline scenario.

Benefit Calibration Adjustments (BCA): allowing the user to calibrate the receipt of benefits to match the simulated total expenditure of a benefit to real expenditure from external statistics. The extension is implemented for the simulation of the social assistance benefit (bsa_at). The default for the baseline is off. When the extension is on, a subset of eligible of observations is selected randomly as beneficiaries so that the real expenditure is reached, removing the benefit from the rest of the eligible observations; when off, all eligible observations are kept as beneficiaries. This extension shares most of its functions with the BTA extension; as a general rule, only one of the extensions should be on, but if both are, the lowest rate between the take-up rate and the calibration rate will be applied. More details on the specific implementation of BCA and BTA extensions are provided in the subsections describing the corresponding benefit.

Parental leave benefits (PARBEN): The simulation of the maternity benefit is switched off in the baseline, as there are inaccuracies in the simulation of eligibility and benefit amount due to missing information in the input data. The extension is available from 2015 onwards.

Minimum wage (MWA): With this extension, the minimum wage policy (yem_at) can be switched on and off. In the baseline simulation, this extension is off. It can be used to analyse reforms related to the minimum wage (Mindestlohn).

HHoT – Unemployment extension (HHoT_un): this extension improves the simulation accuracy of the unemployment insurance benefit when EUROMOD is run with hypothetical data. For instance, in most countries the legislation of this benefit requires information on variables such as individuals' employment history, which are not available in SILC; we can define these variables in

HHoT and use them to simulate the policy's rules more precisely when running the model with hypothetical data. This extension is set to on when the model is used with HHoT data.

The **HHoT Monthly Unemployment (HHoT_mu)** extension enables a monthly unemployment benefit simulation, similar to the approach used by the OECD TaxBEN for the calculation of monthly Net Replacement Rate (NRR) indicators. Those indicators measure to what extent a person's previous income from work is maintained after a certain number of months in unemployment. With this extension, unemployment benefit amounts are calculated with respect to a *specific month* of the unemployment spell and are then converted to annual amounts by multiplying by 12. By default, this extension is switched off; it is only set to on when the model is used for the calculation of the NRR indicators.

The **Consumption Inflation Adjustment (CIA)** extension enables users to simulate price (inflation) shocks under the assumption that households do not immediately adjust their consumption patterns (constant quantities) in response to a sudden change. This extension can only be enabled if used together with Consumption Taxes add-ons CT_XBASE and CT_XCQ, respectively baseline and constant quantities. By default, this extension is switched OFF. Switching ON the inflation simulation (without changing parameters) allows users to apply official annual inflation rates between two consecutive years (sourced from Eurostat and DG ECFIN's latest quarterly forecasts) as stored in the Consumption Taxes (CT) table by *$tco_base_upr_[COICOP]*. Users can also simulate their own hypothetical price shock scenarios at COICOP level 1 (2-digits) categories, with the Housing & Utilities split between Energy and other. To do so users should modify constants *$tco_CIA_** in *ConstDef_cc*. For example, what if annual inflation for food was 5% instead of the officially recorded? Changing *$tco_CIA_01* to 5% for food and non-alcoholic beverages, multiplies the expenditures of foods and non-alcoholic beverages by 1.05. For the CIA extension to work properly, the users will need to add a new variable *ydsyc_a* to the input data recording for each household the disposable income growth between two consecutive years. [HINT: Run systems *t* and *t+1*. Compute household disposable income for each year. For each household calculate *ydsyc_a* = $(hh_dpi_{t+1} - hh_dpi_t)/hh_dpi_t$]

2.5. Benefits

2.5.1. Unemployment benefit (Arbeitslosengeld: bunct_at – bunct_s)

Table 2.5 Characteristics of the unemployment benefit

		2022	2023	2024	2025
Eligibility	Contribution period	• 52 weeks (12 months) of employment liable to unemployment insurance in the last 24 months • 28 weeks (6.5 months) in the last 12 months if person has already received unemployment benefit/parental leave benefit in the past • 26 weeks (6 months) in the last 12 months if below the age of 25			
	Other conditions	No old-age pension, invalidity pension or pension for civil servants. Gross employment income (14 times) below:			
		485.85	500.91	518.44	551.10
	Eligibility of self-employed	Only if voluntarily insured			
Payment	Contribution base	Daily net income: annual income divided by 12 (includes special payments)			

		- SIC for single white-collar employee - income tax This net amount is multiplied by 12 and divided by 365.			
	Basic amount	55% of the daily net income			
	Additional amount	• Complement (top-up in case 55% of the daily net income is below the floor) • Family supplement (see section 2.5.3)			
	Floor (daily)	34.35	37.01	40.6	42.47
	Ceiling (daily)	60.32	64.99	75.12	76.75
		Sum of basic amount and supplement must not exceed 60% of the daily net income Sum of basic amount, supplement and family supplement must not exceed 80% of the daily net income			
Duration	Standard (in months)	• 20 weeks (4.6 months)			
	Special cases (in month)	• 30 weeks (7 months) if worked 156 weeks (3 years) • 39 weeks (9 months) if worked 312 weeks (6 years) during last 10 years and aged 40 or older • 52 weeks (12 months) if worked 468 weeks (9 years) during the last 15 years and aged 50 or older • 78 weeks (18 months) after completing occupational measures of rehabilitation • 156 weeks (36 months) if participating in re-training measures			
Subject to	Taxes	No (but see progression adjustment)			
	SIC	No			

Source: Kammer für Arbeiter und Angestellte 2022-2025.

2.5.1.1. Definitions

The unemployment benefit is intended to compensate for the income loss of employees (and self-employed) during periods of unemployment.

2.5.1.2. Entitlement conditions

The unemployed person has to be capable to work, willing to work and unemployed. It is an insurance benefit. The required contribution periods are summarized in Table 2.5. Unemployment benefit is not granted if a person receives or is entitled to an old age pension (incl. civil servants) or invalidity pension.

2.5.1.3. Income test

In addition to the unemployment benefit, the unemployed person may earn additional income of up to gross (14 times) € 551.10 in 2025. If the income exceeds this limit the unemployment benefit is suspended.

2.5.1.4. Benefit amount and duration

The amount of the unemployment benefit is composed of the basic amount, potential family supplements and a potential additional supplement. The basic amount depends on prior employment income. If an application for the unemployment benefit is made in the first half of a calendar year, the annual contribution base of the penultimate calendar year is considered. If an application is made in the second half of a calendar year, the annual contribution base of the

previous calendar year is taken is considered. Since 1.7.2020 the day of the application is decisive. Basically, the income in the last 12 months is not taken into account. The income before these 12 months is taken into account, again an observation period of 12 months. In case, in these observation period 12 monthly contribution bases are not available, 6 monthly contribution bases suffice. Are 6 monthly contribution bases not available, also monthly contribution bases within the 12 months before the application are taken into account.

The daily basic amount is 55% of the daily net income. For the calculation of the daily net income, the respective annual contribution base is divided by 12, reduced by the social insurance contributions for a single white-collar employee and the relevant income tax under consideration of tax allowances and then multiplied by 12 and divided by 365. The maximum daily unemployment benefit (basic amount) of recent years is summarised in table 2.5.

The family supplement (bunmt_s) is modelled within the unemployment assistance (bunnc_at) policy and described in section 2.5.3.

The additional supplement is granted to ensure, that the daily rate of unemployment benefit does not fall below the minimum rate as indicated in tale 2.5. However,

- the sum of the basic amount and additional supplement must not exceed 60% of the daily net income, and
- the sum of the basic amount, the family supplement and the additional must not exceed 80% of the daily net income.

The maximum duration of unemployment benefit receipt depends on the duration of employment subject to unemployment insurance before applying for the unemployment benefit and on the age of the unemployed person. The conditions are summarised in table 2.5.

If the unemployed person participates in occupational re-training measures within the framework of an occupational foundation, the duration of receipt is extended to up to 156 weeks. If an unemployed person participated in a labour market measure of the Public Employment Service Austria (AMS), the duration of receipt is extended by the duration of the measure.

Single payment/ inflation adjustments/ energy cost flat-rate federal level plus Vienna (buncttu_s) in 2022:

All persons which received a benefit from unemployment insurance (unemployment benefit and unemployment assistance) for at least 30 days in November till December 2021, received a single payment of € 150,- in January 2022. All persons which received a benefit from unemployment insurance for at least 30 days in January till February 2022, received an inflation adjustment of € 150,- in March 2022. All persons which received a benefit from unemployment insurance for at least 31 days in May till June 2022, received a single payment of € 300,- in September 2022. The lump-sums are excluded from means-tests for social assistance.

In addition, all persons who receive unemployment benefit/ assistance in Vienna, receive a lump-sum payment of € 200 (single parents: 300) in the second quarter of 2022 (energy cost flat-rate). The lump-sum is excluded from means-tests for the social assistance. [For 2023 see Housing cost compensation Vienna in 2023.]

2.5.1.5. Treatment

The unemployment benefit is exempted from SIC and tax (but it is taken into account in the „progression adjustment"). It is paid without any deductions.

2.5.1.6. EUROMOD modelling

The information in the data does not suffice to simulate eligibility for the unemployment benefit. Therefore, all persons who receive unemployment benefits in the data are considered eligible.

If the unemployment benefit (basic amount + family supplement + additional supplement) exceeds the limit of 80% of the net income, the unemployment benefit is cut accordingly, while the family supplement remains unchanged.

For the single payment/ inflation adjustments in 2022, we cannot consider the months in which a person was unemployed. Therefore, we simulate one lump-sum payment for individuals who receive the unemployment benefit or unemployment assistance for at least 2, two lump-sum payments for individuals who receive unemployment benefit or unemployment assistance for at least 4 months, and all three lump-sum payments for individuals who receive unemployment benefit or unemployment assistance for at least 6 months. As also receivers of sickness benefit (only the two inflation adjustments), minimum pension top-up, study allowance and social assistance are eligible, we modelled that in case more than one of these benefits were received, the single payment/ inflation adjustments are only granted once.

The additional lump-sum payment in Vienna in 2022 is given to all respective individuals. Although only foreseen for receivers in Vienna, also other Federal States provide this kind of compensation payments for poor people. Thus, we model the situation in Vienna for the whole country. As also receivers of housing allowance, minimum pension top-up, and social assistance are eligible, we modelled that in case more than one of these benefits were received, the energy cost flat-rate is only granted once.

2.5.2. Unemployment assistance (Notstandshilfe: bunnc_at - bunnc_s)

Table 2.6 Characteristics of the unemployment assistance

		2022	2023	2024	2025
Eligibility	Contribution period	See unemployment benefit			
	Other conditions	No old-age pension, or pension for civil servants. Own gross employment income (14 times) below:			
		485.85	500.91	518.44	551.10
	Eligibility of self-employed	Only if voluntarily insured			
Payment	Contribution base	Basic amount and supplement of the unemployment benefit			
	Basic amount	First 6 months: • 95% of both basic amount and supplement if the daily rate of the unemployment benefit is below the floor of the unemployment benefit. • 92% of the basic amount if the daily rate of the unemployment benefit is above the floor of the unemployment benefit; but min. 95% of the floor. After the first 6 months:			

- If unemployment insurance benefit received for 20 weeks: unemployment assistance must not exceed the floor of the unemployment benefit.
- If unemployment insurance benefit received for 30 weeks: unemployment assistance must not exceed, the daily rate of:

40.07	43.17	47.33	49.53

From the basic amount of the unemployment assistance, the accountable income of the unemployed person is subtracted.

	Additional amount	Family supplement (see section2.5.3)
Duration	Standard (in months)	12 months but unlimited number of follow-up applications possible
Subject to	Taxes	No (but see progression adjustment)
	SIC	No

Source: Kammer für Arbeiter und Angestellte 2022-2025

2.5.2.1. Definitions

The unemployment assistance is an unemployment insurance benefit for the unemployed after the entitlement to unemployment benefit has been exhausted.

2.5.2.2. Entitlement conditions

The recipient of unemployment assistance must be unemployed, able and willing to work. In addition, the person must be in financial hardship (i.e. have a low income). Unemployment assistance is not granted if a person receives or is entitled to an old age pension (incl. civil servants is granted or invalidity pension.

2.5.2.3. Income test

— Unemployed person:

In addition to unemployment assistance, the unemployed person may receive employment income not exceeding gross € 551.10 (14 times per year, value refers to 2025). The same regulations apply as for employment income when receiving unemployment benefit. In addition, any other income of the unemployed person (e.g., widow pension, income from renting and leasing, maintenance) is considered.

The relevant income for the unemployment assistance relates to the income concept of the income tax law:

- gross incomes (employment income, self-employment income) –
- gross special payments –
- social insurance contributions –

- income tax –
- cost of earnings deduction (€ 132 per year).

Payments in kind are considered with the respective monetary value. Maintenance payments are considered.

Not considered are among others:

- care benefit, family allowance,
- income parts which are subject to the reduced income tax rate (special payments 13th, 14th up to 1/6 of the yearly income, severance payments),
- housing benefits.

2.5.2.4. Benefit amount and duration

The amount of the unemployment assistance depends a) on the amount of the basic amount and the complement of the unemployment benefit, b) the duration of receipt of unemployment benefit, c) the accountable income of the unemployed person (and his/her partner) as well as d) eligibility to family supplements.

The basic amount of the unemployment assistance is summarised in table 2.6. The accountable income of the unemployed person is subtracted from the basic amount.

Additional family supplements may be granted (see section 2.5.3 below).

Unemployment assistance is granted for max. 12 months. However, an unlimited number of follow-up applications is possible.

2.5.2.5. Treatment

The unemployment assistance is exempted from SIC and tax (but it is taken into account in the „progression adjustment"). It is paid without any deductions.

2.5.2.6. EUROMOD modelling

The information in the data does not suffice to simulate eligibility, entitlement to higher basic amounts and higher amount of exemption as described above. All persons who receive unemployment assistance in the data are considered eligible.

2.5.3. Family supplement unemployment benefits (Familienzuschlag: bunnc_at - bunmt_s)

2.5.3.1. Definition

The family supplement is paid to recipients of unemployment insurance benefits (unemployment benefit or unemployment assistance) for the maintenance of dependants.

2.5.3.2. Entitlement conditions

Entitlement to family supplement exists for children, grandchildren, stepchildren, adopted and foster children who are maintained by the unemployed person if there is entitlement to family allowance. Additionally, the family supplement can be claimed for spouses if the means-test is fulfilled.

2.5.3.3. Means test

The income of spouses/partners must not exceed € 551.10 per month (14 times; value for 2025).

2.5.3.4. Benefit amount

The family supplement is granted for the duration of the receipt of unemployment insurance benefits, provided that the requirements are met. It is a lump-sum of € 0.97 for each person entitled to the supplement. If both parents receive unemployment insurance benefits, the supplement can be claimed twice for an eligible child.

2.5.3.5. Treatment

The family supplement is exempted from SIC and tax (but it is taken into account in the „progression adjustment“).

2.5.3.6. EUROMOD modelling:

The information in the data does not suffice to simulate eligibility for the unemployment benefit or unemployment assistance. Therefore, all persons who receive unemployment benefits or unemployment assistance in the data are considered eligible for family supplements.

2.5.4. Minimum pension top-up (Ausgleichszulage PV: pmmtu_at)

2.5.4.1. Definitions

Minimum pension is paid to provide a minimum income to persons entitled to a pension by the pension insurance association (excl. civil servants).

2.5.4.2. Eligibility conditions

A person is only eligible to this top-up benefit, if he/she receives a pension and if the net pension and other net-income do not reach the minimum income level (see table 2.7). The legal habitual residence must be in Austria.

2.5.4.3. Income test

The income of the pensioner and of his marriage partner in the same household must not exceed the standard rates. For the child supplement, the income of the child, for whom child supplement is received, must not exceed the respective income limit for children (€ 468.58 per month in 2025).

Almost all net incomes after less losses are considered. The relevant monthly income includes:

+ pensions

+ accident rents

+ self-employment or employment income

+ unemployment income and sickness benefit

+ incomes from agriculture and forestry

+ rent and capital income

+ maternity benefit

- social insurance contributions

- income tax

- standard rate for professional expenses (in case of employment income)

- Special pension, rent payments and employment incomes (13th and 14th), special sickness benefit payments (1/7 of the yearly sickness benefit)

- life annuities, fictitious maintenance obligations by the divorced partner, maintenance payments, private transfers, etc.

Income that is **not** considered includes:

- Incomes granted because of the special physical status, e.g., care benefit, allowance for blind persons, allowance for heavily damaged persons, etc.;
- Child bonuses for pensioners,
- Family allowance, students' and pupils' grants
- Housing benefits;
- A share of apprentices' compensation (age 15-17);
- Social assistance and other public welfare benefits;
- Childcare benefit.

2.5.4.4. Benefit amount

Minimum pension top-up is paid 14 times a year. The benefit is equal to the difference between the corresponding standard rate and the income of the pensioner and his/her spouse if they live in a joint household. The standard rates are as follows:

Table 2.7 Monthly standard rates in € [2022-2025]

1. Recipients of old-age and invalidity pensions (poa00 / poacs00 for minimum pension top-up for civil servants)	**2022**	202**3**	202**4**	**2025**
a) Singles	1,030.49	1,110.26	1,217.96	1,273.99
b) Singles 360+ months of employment	1,141.83	1,208.06	1,325.24	1,386.2
c) Singles 480+ months of employment	1,364.11	1443,23	1,583.22	1,656.05
d) Couples (married or not)	1,625.71	1751,56	1,921.46	2,009.85
e) Couples 480+ months of employment	1,841.29	1948,08	2,137.04	2,235.34

f) Increase in rate per child*	159.00	171,31	187.93	196.57
2. Recipients of widow pensions (psu)	1,030.49	1110,26	1,217.96	1,273.99
3. Recipients of orphan's pensions (psu)				
a) half orphan, <24 years	379.02	408,36	447.97	468.58
b) half orphan, >23 years (and <27 or with disability)	673.53	725.67	796.06	832.68
c) full orphan, <24 years	569.11	613,16	672.64	703.58
d) full orphan, >23 years (and <27 or with disability)	1,030.49	1,110.26	1,217.96	1,273.99

Notes: if income does not exceed € 468.58 (value for 2025)
Source: Dachverband der österreichischen Sozialversicherung 2022-2025c

Single payment for pensioners 2022 and 2023 (ptu_at): Persons entitled to one or more pensions in August 2022 are entitled to an extraordinary single payment (anti-inflation payment) in September 2022. The total pension income excludes child bonuses for pensioners and minimum pension top-up. The single payments do not count for the assessment of minimum pension top-up and are not liable to health insurance and income tax. The maximum yearly net amount of € 500 is reached at a monthly total pension income (without special payments) between € 1,200 € and € 1,800. For total pension incomes below € 1,200 and above € 1,800 the yearly net amount is decreased (see the following table).

Persons entitled to one or more pensions in January 2023 are entitled to an extraordinary single payment (anti-inflation payment) in March 2023. The total gross pension income without special payments excludes child bonuses for pensioners, minimum pension top-up bonuses and pension bonuses. The single payments do not count for the assessment of minimum pension top-up and are not liable to health insurance and income tax. Receivers of minimum pension top-up receive the payment from their pension incl. minimum pension top-up. The maximum yearly net amount of € 500 is reached at a monthly total pension income (without special payments) between € 1,666.67 and € 2,000.00 €. For total pension incomes below € 1,666.67 the bonus amounts to 30% of the total gross pension. Between € 2,000.01 and € 2,500.00 the amount is straight proportionally decreased to 0 (see the following table).

Table 2.8 Extraordinary single payment for pensioners (anti inflation payment) 2022 and 2023

Monthly gross pension (without special payments)	Single payment (yearly, net)
2022	
€ 960 and below	14.2% of total pension income
Above € 960 and up to € 1,199.99	Between 14.2% and 41.6% of total pension income (increasing arithmetically)
€ 1,200 up to € 1,799.99	€ 500
€ 1,800 up to € 2,250	Between 27.77% and 0% of total pension income (decreasing arithmetically)
2023	
€ 1,666.66 and below	30% of total gross pension income
Above € 1.666.66 up to € 2,000.00	€ 500.00
Above € 2,000.01 up to € 2,500	Between € 500.00 and € 0 (decreasing arithmetically)
From € 2,500.01 €	0

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

Single payment/ inflation adjustment/ energy cost flat rate federal level and Vienna for receivers of minimum pension top-up 2022 (ptu01_at): All individuals which received minimum pension top-up in December 2021, received a single payment of € 150,- in March 2022. All households which received minimum pension top up in February 2022, received an inflation

adjustment of € 150,- in April 2022. All individuals which received minimum pension top up in June 2022 receive an inflation adjustment of € 300 in September 2022. The lump-sums are exempted from health insurance contributions for pensioners and from income tax and are also excluded from the means-tests for the minimum income benefit.

In addition, all households which receive minimum pension top-up in Vienna, receive a lump-sum payment of € 200 (single parents: 300) in the second quarter of 2022. The lump-sum is excluded from means-tests for the social assistance. [For 2023 see Housing cost compensation Vienna in 2023.]

2.5.4.5. Treatment

The minimum pension top-up is subject to health insurance contributions for pensioners. From 2020 onwards it is taxable (due to the higher amounts introduced). It is paid jointly with the basic pension. The top-up for couples is given to the partner with the higher pension income.

2.5.4.6. EUROMOD modelling:

Minimum pension top-up is already included in the pension variables of SILC. The top-up is modelled but not included in any income list.

Standard rates dependent on months of employment cannot be simulated due to lack of information in the data.

Single payment/ inflation adjustments/ energy cost flat rate Vienna for receivers of minimum pension top-up (ptu_s) in 2022:

We identified receivers of minimum-pension top-up within the variables poa00 (old-age, invalidity or early retirement pensions) and psu (survivor pensions) via the uprated amounts of € 1,161.42 (singles), € 1,305.2 (singles with 360 contribution months), and € 1,741.36 (couples). For those individuals a lump-sum payment of in total € 600 was modelled. It can be assumed that receivers of minimum pension top-up are long-term receivers and receive the benefit throughout the year. As also receivers of unemployment benefit/ assistance, sickness benefit (only the two inflation adjustments), study allowance, and social assistance are eligible, we modelled that in case more than one of these benefits were received, the single payment/ inflation adjustments are only granted once.

The additional lump-sum payment in Vienna in 2022 is given to all respective individuals in Austria. Although only foreseen for receivers in Vienna, also other Federal States provide this kind of compensation payments for poor people. Thus, we model the situation in Vienna for the whole country. As also receivers of housing allowance, unemployment benefit/ assistance and social assistance are eligible, we modelled that in case more than one of these benefits were received, the energy cost flat-rate is only granted once.

2.5.5. Minimum pension top-up for civil servants (“Ergänzungszulage”: pcstu_s)

2.5.5.1. Definitions

Minimum pension top-up for civil servants is paid to provide a minimum income civil servants’ pensioners.

2.5.5.2. Eligibility conditions

Recipients of a civil servants' pension, whose total net income is below the minimum rates, are entitled to minimum pension top-up for civil servants.

In the case of an additional entitlement to a pension outside the civil servants sector with exceeds the civil servants' pension, no entitlement to minimum pension top-up for civil servants is granted. If the civil servant is already considered in the calculation of the minimum top-up of his/her spouse, there is no entitlement to minimum pension top-up for civil servants.

2.5.5.3. Income test

The income of the civil servant pensioners, of his/her partner (married or registered) and of the children for whom the standard rates are increased, are considered. In case the income of the marriage partner/registered partner exceeds the standard rate of the minimum top-up for single, there is no entitlement to the minimum pension top-up.

Income is the monthly total net income:

+ pensions

+ income subject to income tax (employment, self-employment, agriculture, capital, rent, etc.)

+ periodic benefits from the accident- and health insurance

+ welfare benefits

+ unemployment benefits

+ maternity benefit, childcare benefit

- social insurance contributions

- income tax

- standard rate for professional expenses (in case of employment income)

- special pension, rent, and employment incomes (13th, 14th) and special sickness benefit payments (1/7 of the yearly sickness benefit)

- periodic maintenance payments, private transfers, unless they are less than the respective standard rate for minimum pension top-up

Income that is **not** considered includes:

— Income of a child in full-time education from employment during school/university holidays,

2.5.5.4. Benefit amount

Minimum pension top-up for civil servants is paid 14 times a year. The benefit is equal to the difference between the corresponding standard rate and the income of the pensioner and his/her spouse if they live in a joint household. The standard rates are the same as for the pension top-up described in table 2.7.

Single payment for civil servant pensioners 2022 (ptu_s): Persons entitled to one or more civil servant pensions in August 2022 are entitled to an extraordinary single payment (anti-inflation payment) in September 2022. The total pension income excludes child bonuses for civil servant

pensioners and minimum pension top-up for civil servants. The single payments do not count for the assessment of minimum pension top-up for civil servants and are not liable to health insurance and income tax. The maximum yearly net amount of € 500 is reached at a monthly total pension income (without special payments) between € 1,200 € and € 1,800. For total pension incomes below € 1,200 and above € 1,800 the yearly net amount is decreased (see the following table).

Table 2.9 Extraordinary single payment for civil servant pensioners (anti inflation payment) 2022 and 2023

Monthly gross pension (without special payments)	Single payment (yearly, net)
2022	
€ 960 and below	14.2% of total pension income
Above € 960 and up to € 1,199.99	Between 14.2% and 41.6% of total pension income (increasing arithmetically)
€ 1,200 up to € 1,799.99	€ 500
€ 1,800 up to € 2,250	Between 27.77% and 0% of total pension income (decreasing arithmetically)
2023	
€ 1,666.66 and below	30% of total gross pension income
Above € 1.666.66 up to € 2,000.00	€ 500.00
Above € 2,000.01 up to € 2,500	Between € 500.00 and € 0 (decreasing arithmetically)
From € 2,500.01 €	0

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

Single payment/ inflation adjustments/ energy cost flat-rate Vienna for receivers of minimum pension top-up for civil servants (ptu01_s) in 2022:

All individuals which received minimum pension top-up for civil servants in December 2021, received a single payment of € 150,- in March 2022. All individuals which received minimum pension top up for civil servants in February 2022, received an inflation adjustment of € 150,- in April 2022. All individuals which received minimum pension top up for civil servants in June 2022 receive an inflation adjustment of € 300 in September 2022. The lump-sums are exempted from health and pension insurance contributions for civil servant pensioners and from income tax and are also excluded from the means-tests for social assistance.

In addition, all households which receive minimum pension top-up for civil servants in Vienna, receive a lump-sum payment of € 200 (single parents: 300) in the second quarter of 2022. The lump-sum is excluded from means-tests for the social assistance. [For 2023 see Housing cost compensation Vienna in 2023.]

2.5.5.5. Treatment

The minimum pension top-up for civil servants is subject to health insurance contributions for civil servant pensioners but exempted from tax. It is paid jointly with the basic pension. No pension contribution is due.

2.5.5.6. EUROMOD modelling:

Minimum pension top-up is already included in the pension variables of SILC. The top-up is modelled nevertheless, but is not included in any income list.

Standard rates dependent on months of employment cannot be simulated due to lack of information in the data.

Single payment/ inflation adjustment for receivers of minimum pension top-up for civil servants (ptu_s) in 2022: We identified receivers of minimum-pension top-up for civil servants within the variable poacs (old-age, invalidity or early retirement pensions civil servants) via the uprated amounts of € 1,161.42 (singles), € 1,305.2 (singles with 360 contribution months), and € 1,741.36 (couples). For those individuals a lump-sum payment of in total € 600 was modelled. It can be assumed that receivers of minimum pension top-up for civil servants are long-term receivers and receive the benefit throughout the year. As also receivers of unemployment benefit/ assistance, sickness benefit (only the two inflation adjustments), study allowance, and minimum income benefit are eligible, we modelled that in case more than one of these benefits were received, the single payment/ inflation adjustments are only granted once.

The additional lump-sum payment in Vienna in 2022 is also given to all respective individuals. Although only foreseen for receivers in Vienna, also other Federal States provide this kind of compensation payments for poor people. Thus, we model the situation in Vienna for the whole country. As also receivers of housing allowance, unemployment benefit/ assistance and social assistance are eligible, we modelled that in case more than one of these benefits were received, the energy cost flat-rate is only granted once.

2.5.6. Child Bonus for Pensioners ("Kinderzuschuss PV": pch00_s)

2.5.6.1. Definitions

The child bonus for pensioners is a financial aid to fulfil maintenance obligations. The benefit is paid for each child of the pensioner.

2.5.6.2. Eligibility conditions

All non-civil-servant pensioners resident in Austria with children who receive public pension are eligible for this benefit. Entitlement to the child bonus is given for

(a) children (incl. stepchildren, adopted children);

(b) grandchildren who live in the same household and dependent on the pensioner.

The child must be under 18 years of age. If the child is older than 18 but under 27, the child is eligible only if he/she is in full-time education or disabled.

2.5.6.3. Income test

There is no income test.

2.5.6.4. Benefit amount

The monthly amount of the benefit (14 times per year) is € 29.07 per child.

2.5.6.5. Treatment

The child bonus is subjected to health insurance contribution for pensioners and income tax.

2.5.6.6. EUROMOD modelling

The child bonus for pensioners is already included in the pension variables of SILC. The bonus is modelled but switched off in the baseline model.

2.5.7. Child Bonus for Civil Servant Pensioners ("Kinderzulage PG": pchcs_s)

2.5.7.1. Definitions

The child bonus for civil servant pensioners and recipients of widow pensions after civil servants is a financial aid to fulfil maintenance obligations. The benefit is paid to each child of the pensioner.

2.5.7.2. Eligibility conditions

Civil servant pensioners are entitled to a child bonus for each child for whom family allowance is received. In addition, a child bonus is granted for a child who was already disabled at the time of receiving family allowance and who fulfils the income test.

The child bonus is granted for children, foster children and other children, if they belong to the same household and the civil servant pensioner maintains the child.

2.5.7.3. Income test

The income test only applies to disabled children who do not receive family allowances. Their income as well as the income of their spouse must not exceed gross € 551.10 (14 times a year; value for 2025).

2.5.7.4. Benefit amount

The monthly amount of the benefit is € 15.60 (14 times a year).

2.5.7.5. Treatment

The child bonus is subjected to health insurance contributions for civil servant pensioners and income tax.

2.5.7.6. EUROMOD modelling:

The child bonus for civil servant pensioners is already included in the pension variables of SILC. The bonus is modelled but is switched off in the baseline model.

2.5.8. Maternity Benefit (Wochengeld: bmact_at)

2.5.8.1. Definition

The maternity benefit is a replacement income for female employees (incl. free lancers) during the statutory maternity leave period before and after the birth of a child.

2.5.8.2. Entitlement conditions

To be entitled, the applicant mother must to be compulsory insured in the health insurance scheme at the beginning of the statutory retention period (8 weeks before the scheduled birth). Co-insured relatives, self-insured and certain compulsory insured who are not entitled to sickness benefit (e.g., persons in education, receivers of benefits by the pension insurance) are not entitled.

Women who are not employed at the beginning of the retention period are entitled if they became pregnant during an employment contract or while receiving unemployment insurance benefits. At the beginning of the pregnancy, the employment contract must have existed for a full three calendar months without interruption and must not have ended by self-termination, immediate dismissal due to significant reasons or mutual consent.

2.5.8.3. Means test

Any income of the recipient is offset against the maternity benefit. In the case of the entitlement to continued remuneration (with exception of vacation replacement payment, dismissal compensation) of more than 50% of the previous income, the maternity benefit is suspended by 50%.

2.5.8.4. Benefit amount

The amount depends on the amount of the prior net employment income, the benefit from the unemployment insurance or the receipt of childcare benefit. There is no upper limit.

Employed women receive the average daily net income of the last three calendar months before the beginning of the retention period plus a supplement for special payments (in most cases 17%).

Freelancers receive the basic amount of unemployment benefit, which is calculated on the basis of the net income of the last three months before the start of the blocking period.

Recipients of unemployment insurance benefits receive the benefit amount plus an 80% supplement as maternity benefit. Recipients of childcare benefit are entitled to maternity benefit for another expected child. The maternity benefit equals the amount of the childcare benefit.

2.5.8.5. Duration

The maternity benefit is granted eight weeks before the birth till eight weeks after the birth. In the case of multiple births, premature births and caesarean sections, the entitlement period is extended to 12 weeks after birth

2.5.8.6. Treatment

The maternity benefit is exempted from tax.

2.5.9. Maternity Benefit Self-employed (Betriebshilfe: bmact_s)

2.5.9.1. Definition

“Betriebshilfe” is a benefit equivalent to maternity benefit for self-employed and farmers. It is a benefit in kind (replacement worker) and only when this is not possible a cash benefit is granted.

2.5.9.2. Entitlement conditions

All self-employed women with a compulsory health insurance are entitled.

2.5.9.3. Income test

There is no income test.

2.5.9.4. Benefit amount

Daily lump sum of € 70.28 (€ 67.19 in 2024, € 61.25 in 2023, € 57.89 in 2022).

2.5.9.5. Duration

The maternity benefit is granted eight weeks before the birth till eight weeks after the birth.

2.5.9.6. Treatment

The maternity benefit for self-employed is exempted from tax.

2.5.9.7. EUROMOD modelling

We model a cash benefit for all eligible women.

2.5.10. Family allowance ("Familienbeihilfe": bch00_s)

2.5.10.1.Definitions

The family allowance supports families with children. The relevant benefit unit is the family.

2.5.10.2.Eligibility conditions

Eligible are all Austrian, EU/EWR (incl. Switzerland) citizens, third country nationals with a title of residence and recognized refugees. The place of residence of the entitled person must be in Austria. The child must live in a joint household with the entitled person. If the child lives in the same household as the parents, the mother is primarily entitled to claim. However, she may waive the right in favour of the father.

Family allowance can be claimed for

- Minor children below 18 years of age.
- Children in full-time education until the 24th birthday. The income of children aged 20 or older must not exceed a certain limit and students must demonstrate appropriate study progress.
- If a child has done military or civilian service or has given birth, the entitlement period may be extended until the 25th birthday.
- If the child is not capable to work due to disability (at least 50% and for at least 3 years) no age limit applies to family allowance.

During civil or military service, there is no entitlement to family allowance.

2.5.10.3.Income test

The income of the parents is not considered, except for entitlement to the multiple child supplement for low-income families. The income threshold is an annual taxable family income of € 55,000 (in the previous year).

The yearly taxable income includes:

+ gross incomes

- social insurance contributions

- tax allowances

- special payments (13th, 14th)

From the calendar year in which the child reaches the age of 20, the child's income is considered. If the considered income of the child exceeds € 17,212 (2024: 16,455; before 2024: € 15,000), the family allowance is reduced by the exceeding amount.

Considered income includes:

+ from employment and self-employment

+ from agriculture and forestry

+ from a business enterprise

+ from capital income, from renting and leasing and other incomes

- sickness benefit

- social insurance contributions

- tax allowances

- special payments (13th, 14th).

Income **not** considered includes:

— tax-exempted incomes, e.g., education allowances, unemployment benefit, unemployment assistance, maternity benefit, childcare benefit;

— Apprentices' compensation (age 15-17);

— orphans' pensions;

2.5.10.4.Benefit amount

The family allowance consists of a **basic amount** dependent on the age of the child and a **supplement amount** dependent on the number of eligible children in the household. Both amounts are paid per child and 12 times a year.

Table 2.10 Family allowance [2022-2025]

Basic amount per child	**2022**	**2023**	**2024**	**2025**
0-2 years	€ 114.00	€ 120.60	€ 132.30	€ 138.40

3-9 years	€ 121.90	€ 129.00	€ 141.50	€ 148.00
10-18 years	€ 141.50	€ 149.70	€ 164.20	€ 171.80
19-23 years	€ 165.10	€ 174.70	€ 191.60	€ 200.40
Supplement per child				
2 children	€ 7.10	€ 7.50	€ 8.20	€ 8.60
3 children	€ 17.40	€ 18.40	€ 20.20	€ 21.10
4 children	€ 26.50	€ 28.00	€ 30.70	€ 32.10
5 children	€ 32.00	€ 33.90	€ 37.20	€ 38.90
6 children	€ 35.70	€ 37.80	€ 41.50	€ 43.40
7+ children	€ 52.00	€ 55.00	€ 60.30	€ 63.10

Source: Kammer für Arbeiter und Angestellte 2022-2025

In addition, families with 3 or more children below a certain income threshold receive the **multiple child supplement for low-income families** (the only means-tested element of the family allowance). The income threshold amounts to an annual taxable family income of € 55,000 (in the previous year). The supplement is € 24.40 per month for the 3rd and every consecutive child.

An additional **supplement** of € 189.20 is paid **for children with disability**.

In addition, children aged 6 to 15 (**compulsory school age**) receive a school-start **bonus** of € 121.40 at the beginning of the school year (paid in September).

Before 2023, family allowance for children permanently residing in EU/EEA and Switzerland was indexed according to costs of living in the country of residence.

Inflation-related measure 2022: All children entitled to the family allowance received a lump-sum of € 180 in August 2022.

2.5.10.5.Treatment

The family allowance is exempted from social insurance contributions and tax.

Receipt of family allowance is a prerequisite for many tax deductions, including the family tax credit "Familienbonus Plus", the single earner tax credit and lone parent tax credit. With the family allowance regardless of the taxable income of the parents, the child tax credit is granted and paid jointly with the family allowance 12 times per year (also as "negative tax"). The entitlement to family allowance is also a necessary pre-condition for the entitlement to the childcare benefit and the family supplements of the Federal States.

2.5.10.6.EUROMOD modelling:

Information on disabled children is limited. The presence of disabled children eligible for the supplement is determined by simulating the family allowance of a household in the input data. If the difference between the calculated child allowance and the child supplement equals the supplement, the supplement is simulated for this household in EUROMOD.

2.5.11. Child Care Benefit ("Kinderbetreuungsgeld": bcc00_at)

2.5.11.1.Definitions

The purpose of the childcare benefit as a family benefit is to (partly) reimburse the care efforts for young children. Parents may choose between two models: the childcare account and the income dependent childcare benefit.

2.5.11.2.Eligibility conditions

A parent (incl. adoptive parent, foster parent) is entitled to childcare benefit, if

- the child is entitled to the family allowance,
- the parent lives with the child in the same household,
- the parent and the child have the focus of their life interest in Austria
- the parent and the child are legally in Austria and,
- the total amount of the relevant personal income of the parent **receiving** the childcare benefit does not exceed a certain threshold (see income test).
- For the income dependent childcare benefit: the parent was continuously employed (subject to social insurance contribution) during the last 6 calendar months before the birth of the child and does not receive unemployment benefit.

2.5.11.3.Income test

Recipients of childcare benefit may earn incomes up to certain limit.

- Child Care account:

The (personal) income limit is 60% of total income (employed, self-employed, agriculture) earned in the calendar year before the birth of the child, but at least € 18,000 (before 2022: 16,200) per year.

For the income test all incomes underlying personal income tax are considered. Periods, in which childcare benefit is not received, are not considered in the calculation of the income limit.

- For employees, the income limit is calculated as follows:

  + gross incomes (employment, sickness benefit; pensions)

  + unemployment benefits

  - social insurance contributions

  - special payments (13th, 14th)

  - allowance for professional expenses (€ 132 per year)

  - the resulting amount has to be increased by 30% and extrapolated to a yearly sum (= divided by the months entitled to childcare benefit in the respective calendar year and multiplied by 12).

— For self-employed, professionals („Freiberufler:innen“) and free lancers („freie Dienstnehmer:innen“) the total yearly amount of incomes subject to tax is considered:

+ gross incomes

- social insurance contributions

- tax allowances

In case a person has both employment and self-employment income (which exceeds € 730 per year), the income test is based on the principle for self-employment income.

2) Income dependent childcare benefit

Additional incomes of recipients of income related childcare benefit must not exceed € 8,600 per calendar year (2024: 8,100; 2023: 7,800; 2022: 7,600). The income limit depends only on the income received in those months during the calendar year, in which childcare benefit was received.

2.5.11.4.Benefit amount and duration

— Childcare benefit account

The total amount is € 15,016.10 (41.14*365) if one parent goes on leave and € 18,759.84 (41.14*456) if both parents do so. The daily amount depends on the duration of the parental leave. For one parent the duration can last between 12 months/365 days and 28 months/851 days, and for both parents between 15 months/456 days and 35 months/1,063 days. The minimum amount is € 17.65 and the maximum amount € 41.14 per day. In the cased of shared leave, each parent must take at least 20% of the total duration. If the split is at least 60:40, a **partnership bonus** of € 500 is granted per parent (in total € 1,000).

The entitlement begins with the birth at the earliest, or after the expiry of the maternity benefit, unless the maternity benefit is lower than the childcare benefit. With the birth of a new child, the benefit receipt for the previous child comes to an end.

In the case of a multiple birth, a supplement of 50% is paid for each additional child.

2) Income dependent childcare benefit

The childcare benefit amounts to 80% of the average employment/self-employment/replacement income, but not more than € 80.12 (2024: 76.60; 2023: 69.83; 2022: 66) daily. The amount is calculated in 2 ways:

In the first alternative the daily amount is 80% of the maternity benefit, so it is based on average earnings in the last 3 calendar months before the prohibition of employment, considering also special payments. For parents with no entitlement to maternity benefit, e.g., employed fathers, the daily amount is based on a fictitious maternity benefit.

In the second calculation of the daily amount is based on the income in the last year before the birth of the child, in which no childcare benefit was received. Thus, the average of a whole year is considered, including potential self-employment income. The alternative that is more favourable for the parents applies.

The income dependent childcare benefit can be drawn for 12 months/365 days. If both partners share the care leave, the maximum duration is extended to 14 months/426 days. For each parent a share of 61 days is reserved and cannot be transferred. If only one parent fulfils the entitlement

conditions for the income dependent childcare benefit or the other partner earns only little, the parent with the lesser income receive a special transfer of € 41.14(2024: 39.33; 2023: 35.85; 2022: 33.88) daily.

With the birth of a new child, the benefit receipt for the previous child comes to an end. In the income dependent model there is no supplement for multiple births, however the partnership bonus can be claimed.

2.5.11.5.Treatment

The childcare benefit is exempted from social insurance contributions and tax.

In addition to childcare benefit a family time/father month bonus ("Familienzeitbonus", i.e. "Papamonat") between 28 and 31 days can be granted in the first 3 months after the birth. For births from 1.1.2024, the family time bonus amounts to € 54.87 (for births in 2024 52.46; for births from 1.8. till 31.12.2023: 47.82; in 2023 for births till 31.7.2023: 23.91; before 2023: 22.60) daily. For births before 2023 the benefit amount and duration are deduced from the father's share of the childcare benefit.

Fathers can take this leave after the birth of their child in case

- the employer agrees (no legal entitlement),
- employment is interrupted (e.g., by taking up special leave; not dismissal protection),
- no continued remuneration is provided by the employer,
- no other employment is carried out,
- no benefit from unemployment insurance is received,
- no sickness benefit or other benefits related to illness are received,
- employment is continued at the same employer subsequent to family time.

2.5.11.6.EUROMOD modelling:

To implement the universal childcare benefit a number of assumptions are necessary (for reasons of simplicity or due to lack of information in the underlying data):

The duration of benefits is randomly determined in order to replicate the empirical distribution of beneficiaries. The random approach was chosen because it is not possible to model the decision-making within the different families.

The childcare account and income dependent model is also randomly assigned on the empirical distribution of births in 2023 available from November 2024. In the income-dependent model, the mother receives 80% of her former net income, if the child is 0 years old. When the child is 1 year old and the father's earnings are below the income limit, he receives 80% of his former net income for 2 months. As there is no empirical information on the share of childcare benefits between parents, we cannot model the partnership-bonus. Based on empirical take-up data, we will model the family time bonus from following years on.

We disregard all eligibility requirements except for the recent birth of a child and the income test.

The following table summarises the modelling approach by age of the child for the longest possible childcare benefit account-variant (851 + 212 = 1,063 days):

Table 2.11 Implementation of childcare benefit

Youngest child aged	Treatment
0	receipt of childcare benefit for twelve months, if mother did not receive maternity benefit ("Wochengeld") according to the 2023 SILC-data
	receipt of childcare benefit for ten months, if mother received maternity benefit ("Wochengeld") according to the 2023 SILC-data. If maternity benefit is lower than childcare benefit, difference amount is received in the two months. No means-test is carried out.
1	receipt of childcare benefit for twelve months, if earnings of mother are below earnings limit and not already receiving benefit for 0 years old child (otherwise no receipt).
2	receipt of childcare benefit for four months, if earnings of mother are below earnings limit and not already receiving benefit for 0 year old child (otherwise no receipt); receipt of childcare benefit for another seven months, eligible if father is below income limit and not already receiving benefit for a younger child

Source: Kammer für Arbeiter und Angestellte 2022-2025

2.5.12. Childcare benefit allowance („Beihilfe zum pauschalen Kinderbetreuungsgeld": bcctu_at)

2.5.12.1.Definitions

The childcare benefit allowance is a benefit for lone parents or families with low incomes.

2.5.12.2.Eligibility conditions

The allowance can only be received jointly with the childcare benefit account and cannot be received when claiming income dependent childcare benefit.

Entitled are

- lone parents, who are unmarried, divorced or widowed, do not share a household with the other parent and remain within the personal income limit;
- married parents or parents in cohabitation with low incomes.

2.5.12.3.Income test

Lone parents must not earn more than € 8,600 (2024: 8,100; 2023: 7,800; 2022: € 7,600) per year. If the income limit is exceeded by less than 15%, the benefit is reduced by the amount exceeding the income limit.

Low-income families: The receiving parent must not earn more than € 8,600 (2024: 8,100; 2023: 7,800; 2022: € 7,600), the other parent/partner not more than € 18,000 (before 2022: € 16,200) in

the calendar year. If the income limit is exceeded by less than 15%, the benefit is reduced by the amount exceeding the income limit.

Considered income is calculated like the limit for the childcare benefit. Considered income sources include:

+ employment income, self-employment income, property income, incomes from interests, pensions, sickness benefit, etc.

+ unemployment benefit, unemployment assistance

2.5.12.4.Benefit amount

The allowance amounts to € 6.06 daily and is granted for max. 12 months.

2.5.12.5.Treatment

The allowance is exempted from social insurance contributions and tax.

2.5.12.6.EUROMOD modelling:

The policy can be fully simulated in EUROMOD, without any particular data or modelling limitation

2.5.13. Family Supplement („Wiener Familienzuschuss“: bfamt_at)

2.5.13.1.EUROMOD modelling:

Before 2022 we applied the Viennese family supplement rules to all Federal States. By 31.12.2021 the Viennese family supplement was abolished. As only four Federal States (Burgenland, Kärnten, Tirol, Vorarlberg) still offer a classical family supplement, we decided not to model any supplement from 2022.

2.5.14. Social assistance („Sozialhilfe“: bsa_at)

2.5.14.1.Definitions

Social assistance grants a minimum income to families in need. Although standard rates and means tests have been harmonized to a great extent, some Federal State specific differences still exist. We refer to the regulations in Vienna.

The benefit unit is the family.

2.5.14.2.Eligibility conditions

Entitled are:

— Austrian citizens,

— EU-/EEA-citizens and their relatives,

— persons with the title „permanent residence-EG“ or „permanent residence-relatives“,

— persons with settlement certificate or with an unlimited settlement authorization,

— persons entitled to be granted asylum and subsidiary “Schutzberechtigte”,

who are actively seeking work and pass the income and asset test. Persons not capable to work, pensioners, person with care responsibilities for children under 3 or dependent relatives with a care degree of 3 or more; under certain conditions persons in education, do not have to seek employment.

2.5.14.3.Income and asset test

The income of the household must be below the standard rates summarized in table 2.13 below. All net incomes (gross minus SIC minus IT) of household members are considered, except of:

— voluntary social allowances (e.g., Caritas),

— family allowance and child tax credit,

— disability benefit,

— 13th, 14th salary from employment (since 2018),

— benefits within COVID-crisis;

— tax credit family bonus incl. negative tax (since 2021),

— single parent, single earner tax credit (since 2021),

— inflation and energy cost compensation within crisis,

— climate bonus.

Households must deplete their assets up to a threshold of € 7,254.06 per person (2024: 6,935.04; 2023: 6,321; 2022: 5,867.64) to be eligible.

2.5.14.4.Benefit amount

The social assistance is the difference between the standard rate and the income of the unit. The standard rates are as follows:

Table 2.12 Monthly standard rates [2022-2025]

	2022	2023	2024	2025
1. Minimum standards (for persons <60/65 and capable to work amounts paid 12 times a year; for persons >59/64 or not capable to work 14 times a year)				
a) from 2024: single 25+; lone parent with child <18/<21 in FTE; single 18-24 in school, training, employment, PES-course or integration measure; single 18+ unable work; before 2024: Singles and lone parents	977.94	1053.64	1,155.84	1,209.01
b) from 2024: person in couple 25+; before 2024: Person in non-single households for whom no family allowance is received (adults)	733.46	790.23	809.09	846.31

c) from 2024: single 18-24 NOT in school, training employment, PES-course, or integration measure and NO exceptions; person 18-24 in couple or person 18-24 with (grand)parent in hh in school, training, employment, PES-course, or integration measure; 18+ unable to work or pension age in couple			866.68	906.76
d) person in couple 18-24 or person 18-24 with (grand)parent in hh NOT in school, training, employment, PES-course, or integration measure and NO exceptions			577.92	604.50
e) before 2024: Full age children with entitlement to family allowance	488.97	526.82	-	
f) Minor children in non-single households (for whom family allowance is received)	264.04	284.48	312.08	326.44
g) from 2024: Supplement disabled (Behindertenpass) all ages			208.05	217.62
h) Supplement per person 18+ in hh with children <18; NOT: person 18-20 in hh with at least 1 parent in FTE but NOT in coupl			52.01	54.41
2. Basic amounts for covering housing need included in the standard rates above				
a) from 2024: Single 25+; lone parent with child <18/<21 in FTE; single 18-24 in school, training, employment, PES-course or integration measure; <60/65 & workable; before 2024: Singles and lone parents: <60/65 and capable to work	244.48	263.42	288.96	302.25
b) from 2024: Single 25+; lone parent with child <18/<21 in FTE; single 18+ unable work; >=60/65 | unable work; before 2024: Singles and lone parents: >59/64 or not capable to work	132.02	142.24	156..04	163.22
c) from 2024: person in couple 25+; before 2024: Person in non-single households for whom no family allowance is received (adults); do not fall under f) or g)	183.36	197.57	202.27	211.58
d) from 2024: single 18-24 NOT in school, training, employment, PES-course or integration measure and NO exceptions; person 18-24 in couple or person 18-24 with (grand)parent in hh in school, training, employment, PES-course, or integration measure			216.72	226.69
e) person in couple 18-24 or person 18-24 with (grand)parent in hh NOT school, training, employment, PES-course, or integration measure and NO exceptions			144.48	151.13
f) Full age children with entitlement to family allowance	122.24	131.71		
g) Person in non-single households for whom no family allowance is received (adults); >59/64 or not capable to work, in hh with persons who do not fulfil these conditions	99.02	106.68	117.03	122.41
h) Person in non-single households for whom no family allowance is received (adults); >59/64 or not capable to work, in hh with at least another person who fulfils these conditions	66.01	71.12	78.02	81.61
g) Person in non-single households for whom family allowance is received (children)	0.00	0.00	0.00	0.00

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

The following rent allowances are added to the social assistance based on the needs assessment.

Table 2.13 Rent allowances per month (upper limits) in €, 2022-2025

	2022	2023	2024	**2025**
Upper limits include the respective basic amounts for covering housing need above and are paid 12 times a year				
a) before 2024: 1-2 persons	365.49	393.78	-	

b) before 2024: 3-4 persons	383.20	412.86	-	
c) before 2024: 5-6 persons	405.95	437.37	-	
d) before 2024: 7+ persons	427.46	460.55	-	
e) from 2024: Singles			635.71	660.87
f) from 2024: Lone parent, 1 child			729.34	762.89
g) from 2024: Lone parent, 2 children			822.96	860.82
h) from 2024: Lone parent, 3 children			916.58	958.75
i) from 2024: Lone parent, 4 children			1,010.21	1,056.68
j) from 2024: Lone parent, 5 children			1,103.83	1,154.61
k) from 2024: Lone parent, 6 children			1,197.46	1,252.55
l) from 2024: Lone parent, 7 children			1,291.08	1,350.48
m) from 2024: Lone parent, 8 children			1,384.70	1,448.41
n) from 2024: Lone parent, 9 children			1,478.33	1,546.34
o) from 2024: Lone parent, 10+ children			1,571.95	1,644.27
p) from 2024: 2 adults			882.29	890.67
q) from 2024: 2 adults, 1 child			968.99	977.37
r) from 2024: 2 adults, 2 children			1,055.69	1,064.06
s) from 2024: 2 adults, 3 children			1,142.39	1,150.76
t) from 2024: 2 adults, 4 children			1,229.09	1,237.45
u) from 2024: 2 adults, 5 children			1,315.79	1,324.15
v) from 2024: 2 adults, 6 children			1,402.49	1,410.84
w) from 2024: 2 adults, 7 children			1,489.19	1,497.54
x) from 2024: 2 adults, 8 children			1,575.89	1,584.23
y) from 2024: 2 adults, 9 children			1,662.59	1,670.93
z) from 2024: 2 adults, 10+ children			1,749.29	1,757.62

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

2.5.14.5.EUROMOD modelling:

Social assistance rules differ slightly across federal states (mostly in regard of housing allowances). We model only the system of the Federal State Vienna, where approx.. 2/3 of all receivers reside. The asset test can only be approximated due to missing information in the data.

BTA extension is on, so the baseline model adjusts for non-take-up of the benefit; BCA extension is off, so it does not calibrate its receipt according to external statistics, but the user can activate it if necessary. See section 2.4 for technical details on both extensions and their interactions.

Users can enable or disable the necessary extensions in Country Tools/Set Switches. For proper functioning, the extensions require the following inputs:

BTA: The estimated take-up rate of the benefit should be set as the value of the $bsa_BTA_rate constant in the model. Currently, the model incorporates values for 2006-2025, obtained from source X.

BCA: The aggregate expenditure needs to be filled out in the External Statistics table, so that the calibration rate ($bsa_BCA_rate) is computed accordingly. Data are currently available for the years 2018-2023. In the baseline system the simulated amounts of income support with take-up correction (i.e., social assistance) are included in the disposable income concept rather than the amounts recorded in the EU-SILC. We adjust for the non take-up of benefits with a simple random non take-up correction by applying the take-up proportion estimated as the ratio between the caseload recipients reported by the Official Statistics and those simulated to be entitled by EUROMOD. Once the simulated benefit is switched “on” in the spine, the correction for non take up is, by default, switched “on” as well. To switch the take-up correction off, a user needs to switch “off” the relevant policy sheet (BTA_at) in the spine. The take-up probability mentioned above is

defined in the relevant policy sheet at the end of the simulation. A user can change these probabilities or switch “off” the take-up correction.

Given the absence of information for 2024 and 2025, the calibration rate is not computed within the 2024 and 2025 system, but the one computed within the 2023 system is used instead. For the modelling of reforms, the 2024 and 2025 system should be used in order to allow for variation in the number of beneficiaries (hence expenditure): beneficiaries will change when the eligibility conditions change by applying the share of 2023 to the new pool of eligible units. If previous systems were used for reforms, total expenditure would remain constant irrespective of the reform applied, since the model would always stick to the existing external statistics. However, the non take-up correction is still very rough and does not satisfactorily reflect the real take-up issues playing (large discretionary power of the CPAS, detailed means-test). The refinement of this is one of our planned further developments.

For the non-take-up adjustment (bta) we use information from Heuberger (2021) who estimated a non-take-up rate of 33% for Vienna in 2016-2018. Significant factors on the household level for non-take-up (+) or take-up (-) were household size (-), number of children in the household (+), single parent (-), household with long-term unemployment > 6 months (-), household with low work intensity (-), household with naturalised member (+), municipality flat (-), residential property (+).

Single payment/ inflation adjustment/ energy cost flat-rate federal level and Vienna (bsatu_s) in 2022:

All households which receive social assistance, received a lump-sum payment of € 300 in April 2022. All persons 18+ in households receiving social assistance in June 2022, received a lump-sum payment of € 300 in September 2022.

In addition, all households which receive social assistance in Vienna, receive a lump-sum payment of € 200 (single parents € 300) in the second quarter of 2022 (energy cost flat-rate). The lump-sum is excluded from means-tests for the social assistance. [For 2023 see Housing cost compensation Vienna in 2023.]

2.5.14.6.EUROMOD modelling:

Due to non-take up in reality, the lump-sum payments in 2022 are given only to households for which social assistance was received according to the input data (bsa> 0). Although for the second payment at the federal level, all individuals 18+ in social assistance receiving households are available, we model only one payment per household. As also receivers of unemployment benefit/ assistance, sickness benefit (only inflation adjustments), minimum pension top-up, and study allowance are eligible, we modelled that in case more than one of these benefits were received, the single payment/ inflation adjustments are granted only once.

The additional lump-sum payment in Vienna in 2022 is given to all respective households in Austria. Although only foreseen for receivers in Vienna, also other Federal States provide this kind of compensation payments for poor people. Thus, we model the situation in Vienna for the whole country. As also receivers of housing allowance, unemployment benefit/ assistance and minimum pension top-up are eligible, we modelled that in case more than one of these benefits were received, the energy cost flat-rate is only granted once.

2.5.15. Extra monthly payment for children in vulnerable households (2023/24) as well as for children of single parents and single earners with low income (from 2023) as well as for persons >17 in social assistance receiving households (2023) (bsatu_s)

Each child <18 in unemployment-benefit / unemployment assistance (>16 days a month)/ minimum pension top-up (for each child for whom standard rate is increased)/ minimum pension top-up for civil servants (for each child for whom standard rate is increased)/ social assistance receiving households receives a monthly net payment of € 60 from July 2023 till December 2024. The supplement is also paid to each adult (>17) in households receiving social assistance from July 2023 till December 2023.

From July 2023, children <18 of single parents and single earners earning less than € 25,725 (relevant for the 2nd half of 2025 and relating to 2024) respectively € 24,500 (relevant for the 1st half of 2025 and relating to 2023) (€ 24,500 relevant for 2024 and relating to 2023; € 23,300 relevant for 2023 and relating to 2022) taxable income incl. special payments receive a net payment of € 60 per child and month.

Income calculation single parents and single earners: Gross incl. special payments minus social contributions for regular and special payments minus Cost of earnings deduction beyond lump sum of € 132.

2.5.15.1.EUROMOD modelling:

For 2023 and 2024 we modelled that in case more than one of these benefits were received or the status as single parent/ earner is also given within the same household, the additional monthly benefit per child is only granted once.

2.5.16. COVID-related measure short-time work 2020-2022 (wage compensation paid by state: bwkmcee_s; part paid by employer: yemmc_s)

2.5.16.1.Definitions

The short-time work scheme was introduced to bridge economic disturbances during the COVID crisis with the aim to keep employees employed. Short-time work is granted from March 2020 to the end of 2022.

2.5.16.2.Entitlement conditions

All employees and apprentices liable to unemployment insurance which have an ongoing employment contract and a fully remunerated calendar month before the start of short-time work, are eligible.

Not entitled are freelancers in case no monthly normal working hours apply, marginally employed persons, civil servants, one-person companies and shareholders/managing directors.

Working time reduction:

— March 2020-September 2020: a minimum average working time of 10% and a maximum average working time of 90% applies (for the period of an imposed ban on entering the premises, 0% work performance is possible in the months of the ban on entering the premises).

— October 2020-June 2021: a minimum average working time of 30% and a maximum average working time of 80% applies.

— July 2021-June 2022: In the basic variant the minimum average working time is increased to 50% while the maximum average working time remains at 80%. However, heavily affected firms may have a minimum limit of 30% or even 10% and less (e.g., affected by lockdowns) till the end of March 2022. From April 2022 on, all firms (no exceptions for heavily affected firms) are required to have a minimum average working time of 50% and a maximum average working time of 80%.

— July 2022-December 2022: the above regulation (again no exceptions for heavily affected firms) is prolonged till the end of 2022. However, the respective enterprise has to undergo a counselling procedure in the PES before short-time work is granted.

2.5.16.3.Income test

There is no income test. However, for income-shares above the upper contribution limit of social insurance of gross € 5,670 monthly excluding special payments (2021: 5,550; 2020: 5,370) no short-time allowance is granted.

2.5.16.4.Benefit amount

The assessment base relates to the last fully remunerated month before the introduction of short-time work (gross and liable to unemployment insurance; in case of unsteady income, it relates to at least 3 months before introduction of short-time work). The short-time work allowance for employees paid by the public employment service (PES) relates to the net income of the employee before the introduction of short-time work and guarantees a minimum income. Extra amounts and supplements which are received regularly are considered. Special bonuses and income shares for overtime work are not considered.

Net replacement rates:

— for apprentices: 100% of the prior net income;

— for employees: up to € 1,700/2,685/5,670 (2021: 5.550, 2020: 5.370) gross per month 90/85 (in the phase from 1 July 2022 supplement of 9% to 92.65%)/80% (in the phase from 1 July 2022 supplement of 16% to 92.8%) of the prior net income;

While in total the employee receives the above specified value of the net replacement rate, only the effectively carried out working hours are paid by the employer (incl. pro rata special payments) and the remaining amount is paid through the wage compensation scheme. The employer needs to secure that the gross wage does not fall below the value of the wage for the performed working hours, e.g., in case of work performance of 90%, at least 90% of the prior gross wage (incl. special payments) needs to be paid.

The short-time allowance for employers by the PES includes a reimbursement of cost for

— short-time support incl. non-wage labour cost which are due for the employee by the employer for the short-fall of working hours;

— pro-rata special payments incl. non-wage labour cost;

— higher contributions to social insurance.

The short-time allowance is calculated on the basis of the difference method:

— First the amount of short-time support is calculated. It results from the difference between the minimum gross remuneration and the pro-rata remuneration for performed working hours and for hours with entitlement to continued remuneration and pay compensation. This calculatory work remuneration is determined by division of the remuneration before short-time work by the normal working hours in the respective month (assuming a 5-day-week) and multiplication with the sum of deducted hours (performed working hours, holiday consumption, compensatory time-off, sickness leave, etc.);

— On top of the short-time support, employer contributions to social insurance and other employer contributions are added with a flat-rate of 27%;

— In case the pro-rata work remuneration is higher or equal to the minimum gross remuneration, the minimum remuneration guarantee is fulfilled and no short-time support is due.

— The amount of pro-rata special payments is calculated from the difference between the gross remuneration before short-time work and the work remuneration and is considered as a flat-rate in the amount of a sixth plus 30% for employer contributions to social insurance and other employer contributions.

— The amount of the special contribution base for social insurance is calculated from the difference between the gross remuneration before short-time work and the calculated gross income during short-time work (work remuneration and short-time support) and is considered with a flat-rate in the amount of 39% (for employer and employee contributions).

— Even if no short-time allowance is due, up to a gross remuneration of € 5,670, a cost replacement for pro-rata special payments and for the special social insurance contribution base is due, provided that the work remuneration is below € 5,670.

In practice, the short-time allowance for employers by the PES replaces shortfall-hours according to stipulated flat rates (which include pro rata special payments, social insurance contributions and other wage-related employer contributions). The respective flat rate is multiplied by the shortfall-hours. The classification is done according to wage scales (steps of 50 €), within a wage scale the lower value is relevant. Example: 38,5 hours per week, 65 shortfall-hours, gross wage before short time work € 3,005.69 => flat rate table € 3,001.00 => flat rate € 22.65; Short time allowance = € 1,472.25 (€ 22,65 x 65 hours).

However, in sum (employer part plus PES part) special payments are not only paid up to the new gross amount that would result from the net amount of 80/85/90%, but in relation to the wage earned before short-time work. The pro-rata amount of special payments for the lost earnings part is paid by the PES.

Since July 2021 only 85% of the calculated short-time allowance according to the rules above are paid (retained amount of 15% for employers). However, enterprises severely hit by the crisis are exempted till 30 June 2022 (from 1 July 2022 no exemptions):

— enterprises affected by a lock-down after 1 July 2021 or

— enterprises for which the reduction in turnover in the 3rd quarter of 2020 was more than 50% compared to the 3rd quarter in 2019.

Employees who have been on short-time work for a particularly long time are entitled to a "long-time bonus" in the amount of € 500 in 2022. Individuals who were on short-time work for at least 10 months between March 1, 2020, and November 30, 2021, and for at least one day in December 2021, and whose current basis for calculating social security contributions in December 2021 was no more than € 2,775 are eligible.

2.5.16.5.Duration

Basically short-time work is limited with a duration of 24 months (short-time work up to 31 March 2020 does not count for the maximum duration of 24 months) in total. In the phase from July 2021 and in the phase from July 2022 short-time work is limited with 6 months.

Exceptions in case of special circumstances (covid-related economic problems like supply limitation, demand shortfall, interruption of supply chains):

- Companies that have been on short-time working since the beginning of the pandemic can continue to apply for short-time working beyond the 24-month period until May 31, 2022 at the latest.
- Companies that have been on short-time working since the outbreak of the pandemic and now require short-time working for other special reasons (war in Ukraine) may apply for short-time working for a maximum period of up to 30 June 2022.

2.5.16.6.Treatment

The employee receives the net income for the hours effectively worked (from employer) plus the net compensation allowance for the cancelled working hours (from PES). However, during short-time work employee and employer social insurance contributions must be paid as if working time were not reduced. Income tax must be paid for the hours effectively worked and from the remaining part up to the new gross income that corresponds to the total net income of the employee in short-time work (80/85/90% of the former net income). The PES takes over respective resulting additional costs for the employer related to shortfall hours. Special payments are taxed at the reduced rate of 6% as if no short-time work would have occurred.

2.5.16.7.EUROMOD modelling:

2020: According to available empirical statistics (source: https://www.bmafj.gv.at/Services/News/Aktuelle-Arbeitsmarktzahlen.html) we model short-time work for a period of 6 months for 30% of all white-collar workers (reference statistics show that 9/10 of all persons concerned by short-time work are white collar workers). For 40% of the 30% we assume a remaining working time of 40%, for 60% of the 30% we assume a remaining working time of 10%. For the time being we carry out a random selection and assume a replacement rate of 80% as the vast majority of take-up consists of white-collar workers with higher earnings. SIC and IT are only modelled in relation to effective working hours as anyway the part paid by the PES for short-fall hours represents only an intergovernmental transfer from one institution to the other and does not affect disposable income. In addition, for modelling total IT a net-to-gross conversion from the new net amount of 80/85/90% would be required.

Modelling in 2021/22: Short-time work was modelled according to available Eurostat-statistics for Austria and according to statistics provided by the *BMF* (2022) .

This policy can only produce results if the model is run in combination with the LMA add-on. The individuals that are selected to undergo transitions to monetary compensation schemes are defined in the TransLMA_xx policy, which is switched on automatically by the add-on. For more information about the modelling of labour market transitions please consult the *'Simulating labour market transitions in EUROMOD'* document.

2.5.17. COVID-related measure hardship fund for self-employed 2020-2022 (bwkmcse_s)

2.5.17.1.Definitions

The hardship fund shall reduce the income loss for self-employed due to Covid-19. Entitlement conditions

2.5.17.2.Entitlement conditions

Pre-condition for the entitlement for payments from the hardship fund is a net income reduction due to the threat by Covid. Additionally, in phase 1 (March – April 2020) and phase 2 (May 2020 – June 2021), one of the following scenarios must apply 1) costs are not covered; 2) prohibition of entering the premises; 3) turnover reduction of at least 50%. From phase 3 (July – September 2021) onwards, it must be fulfilled that either 1) costs are not covered or 2) the turnover reduction is at least 50%. In phase 4 (November 2021 – March 2022), the required minimum turnover reduction is reduced to 40% (30% in November and December 2021). Loss in turnover is compared to the same month in the year before the crisis (or 1/3 of the turnover in the respective quarter of the year before the crisis).

Entitled are persons with obligatory insurance in GSVG/FSVG (social insurance provider) incl. professionals and freelancers: self-employed and micro-enterprises (less than 10 full-time equivalents of employees), incl. new self-employed, free lancers and professionals, persons with more than one minor occupation and timewise occasionally employed, who exceed the limit for minor occupation (e.g., persons engaged in the cultural sector), self-employed pensioners on minor occupation.

Not entitled are: Incomes from agriculture and forestry, Non-Profit-Organisations, institutions and other bodies of public law; natural persons who receive unemployment benefits at the time of applying.

Allowance for short-time work can be received at the same time.

2.5.17.3.Income test

Ancillary income such as pension and insurance benefits are possible up to a maximum of € 2,000 per month.

2.5.17.4.Benefit amount

Income loss is based on turnover-rentability in the comparison period. The comparison period for the turnover refers to the turnover in the same month before the crisis or to 1/3 of the turnover in the respective quarter (for example, for February 2022 the turnover in February 2020 or 1/3 of the turnover in the first quarter 2020 is relevant, for March 2022 the turnover in March 2019 or 1/3 of the turnover in the first quarter 2019). If for example, the net income in the comparison period is at

25% of the respective turnover, the insinuated net income amounts to 25% of the turnover in the respective comparison period.

The difference between insinuated net income and actual monthly net income is replaced at 80%, in case of an average monthly net income below the rate of minimum top up for singles (see table 2.7) at 90% (except applicants with ancillary incomes).

In case the sum of received taxable ancillary incomes and private or occupational insurance payments for COVID-losses exceeds € 2,000 per month, no hardship payment is due in the respective month. If this is not the case, but the sum of received monthly net incomes from self-employment and monthly taxable ancillary incomes and private or occupational insurance payments for COVID-losses exceeds € 2,000, the hardship payment has to be cut by the amount exceeding € 2,000. However, the hardship payment must not fall below the respective monthly minimum payment.

Respective monthly minimum flat rates were also paid in case there were no positive incomes in the income tax notice of the year before the crisis, or in case the amount of the calculated hardship payment is lower, or foundation/firm acquisition took place between 1.1. and 31.10.2020.

Payments were divided into so-called phases. In phase 1 (March – April 2020), a one-time payment of € 500 or, in the case of low-income earners, € 1,000 was available. In the second phase (May 2020 – June 2021) € 500 (minimum flat rate) to € 2,000 per month (for max. 15 months) were paid until July 2021. Additionally, a monthly "comeback bonus" of € 500 and an additional monthly bonus of 100 € was paid, increasing the maximum monthly allowance to € 2,600. Payments of phase 1 were offset in phase 2.

In phase 3 (July – September 2021) self-employed were entitled up to € 2,000 per month. The minimum monthly grant was € 600 (in July 2021: € 900). In phase 4 (November 2021 – March 2022), the subsidy for the net loss of income of self-employed persons amounts to a maximum of € 2,000 per month. The minimum subsidy in phase 4 amounts to € 600 per month (for November and December 2021: € 1,100 each). In phase 3 and 4, an additional amount of € 100 per month was paid.

2.5.17.5.Treatment

The payments are excluded from contributions and taxes.

2.5.17.6.EUROMOD modelling:

2020: We assume an income loss for 25% of self-employed for 4.5 months based on external statistics (https://www.rechnungshof.gv.at/rh/home/home/Bund2021_29_Haertefallfonds_Foerderabwicklung.pdf). Following those statistics on average payments, an average payment of € 1,000 per month is modelled as in the SILC data no information on turnover is available.

In 2020/21 the hardship fund was modelled according to statistics provided by the *BMAW* (2022).

This policy can only produce results if the model is run in combination with the LMA add-on. The individuals that are selected to undergo transitions to monetary compensation schemes are defined in the TransLMA_xx policy, which is switched on automatically by the add-on. For more information about the modelling of labour market transitions please consult the *'Simulating labour market transitions in EUROMOD'* document.

2.5.18. Energy Cost Compensation Federal level 2022 („Energiekostenausgleich“: butmc01_at)

2.5.18.1.Definitions

Due to the increased energy costs in 2022, households will be supported by a one-time grant in 2022. The aim of the bonus is to provide financial relief to households through a voucher in the amount of 150 € to reduce the cost burden from an electricity bill.

2.5.18.2.Entitlement conditions

All single or multiple-person households are eligible, provided that

(a) the income of single-person households does not exceed € 55,000

(b) the income of multiple-person households does not exceed € 110,000.

2.5.18.3.Income test

Recipients of the energy compensation may earn incomes up to certain limit. The income threshold is an annual taxable family income of € 55,000 (in the previous year) for single-person households and € 110.000 (in the previous year) for multiple-person households. In case of multiple-person households only incomes of persons aged 18 or older are taken into account.

The yearly taxable income includes:

+ gross incomes

- social insurance contributions

- tax allowances

- special payments (13th, 14th)

2.5.18.4.Benefit amount

The one-time amount of the voucher is € 150 per eligible household.

2.5.18.5. Treatment

The energy cost compensation is exempt from income tax and also does not form part of the tax base for other levies

2.5.18.6.EUROMOD modelling:

In case there is

— only one person in the household and annual taxable family income (il_mutltiplech) is below or equal €55,000, OR

— more than one person in the household and annual taxable family income is below or equal € 110,000;

an energy bonus of € 150 is modelled.

2.5.19. Energy/housing bonus Vienna 2022 (only energy bonus)-2023 („Energiebonus/ Wohnbonus“: butmc02_at)

2.5.19.1.Definitions

Due to the increased energy and housing costs in 2022 and 2023, households in Vienna will (also) be supported by a one-time grant in 2022 and 2023. The aim of the bonus is to provide financial relief to households in the amount of 200 € (2023: 400 €) to reduce the cost burden of payments for energy and housing.

2.5.19.2.Entitlement conditions

All single or multiple-person households in Vienna are eligible, provided that in the previous

(a) the yearly gross income of single-person households does not exceed € 40,000

(b) the gross income of multiple-person households does not exceed € 100,000.

The bonus is paid (on application) in the 4th quarter of 2022 and in the 2nd and 3rd quarter of 2023.

2.5.19.3.Income test

Recipients of the energy/ housing compensation may earn incomes up to certain limit. The income threshold is a yearly gross income of € 40,000 for single-person households and € 100,000 for multiple-person households. Relevant is the previous year.

2.5.19.4.Benefit amount

The one-time amount of the benefit is € 200 (2023 € 400) per eligible household.

2.5.19.5. Treatment

The energy and housing bonus is exempted from income tax and also does not form part of the tax base for other levies.

2.5.19.6.EUROMOD modelling:

The energy and housing bonus in Vienna in 2022 and 2023 is also given to all respective households. Although only foreseen for receivers in Vienna, also other Federal States provide this kind of compensation payments for higher energy costs.

2.5.20. (Regional) Climate Bonus (2023/24) and anti-inflation bonus (2022) („[Regionaler] Klimabonus und Anti-Teuerungsbonus“: bec01_at, bec02_at; bclim_at)

2.5.20.1.Definitions

The regional climate bonus is designed to compensate for the new per tonne carbon tax from 1 July 2022. The bonus will be awarded in different levels depending on the relevant municipality. The aim of the bonus is to cushion the increase of higher travel and heating costs via yearly regional climate bonuses. The benefit is paid to each eligible person.

2.5.20.2.Entitlement conditions

All natural persons who were registered with their main residence in Austria for at least 183 days in the calendar year for which the regional climate bonus is paid are entitled to the bonus. If the place of residence is changed within the calendar year, the place of residence at which the person was registered for the predominant number of calendar days applies. Children are entitled if family allowance was received for them for more than six months in the year. Children below 18 years receive 50 percent of the respective amount of the climate bonus.

2.5.20.3.Income test

There is no income test.

2.5.20.4.Benefit amount

In the original setting (relevant for 2023 and 2024), the main residence is decisive for the amount of the climate bonus. Four levels apply: In Vienna inner districts, a bonus of € 145 (2023: € 110) per year is paid out. In all other Vienna districts and Austrian municipalities, the bonus is € 195 (2023: € 150), € 245 (2023: € 185) or € 290 (2023: € 220) per year and person. For children below 18 years, half the amount is paid in each case. People who are not able to use public transport due to a disability receive the full amount of € 290 (2023: € 220) independent of their age.

Only 2024: From an income of more than € 66,612 per year, the climate bonus is added to the taxable income (assessment basis for income tax).

The climate bonus was abolished in 2025.

Due to the high inflation in 2022, it was decided to pay a flat-rate payment of € 250 (climate bonus) plus € 250 (inflation bonus) to all residents in Austria independent of their regional residence. For children below 18 years, still half of the amounts is paid.

Table 2.14 Climate bonus plus inflation bonus per year in €, 2022-2024

	2023	2024	2025
a) Category 1: Urban centres (highest-ranking accessibility by public transport); Viennese inner districts	110	145	-
b) Category 2: Urban centres (good accessibility by public transport); other Viennese districts	150	195	-
c) Category 3: Centres and surrounding areas (good basic accessibility by public transport)	185	245	-

d) Category 4: Rural communities (basic accessibility by public transport)	220	290	-

Note: For children <18 years, 50% of the respective amount is paid; people with a disability who are not able to use public transport receive maximum amount.

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

2.5.20.5. Treatment

The climate bonus represents a net amount and is exempted from contributions and taxes. Only 2024: From an income of more than € 66,612 per year, the climate bonus is added to the taxable income. Only 2022: The same is true for the inflation bonus with the following exception: if the receiver has an income of more than 90,000 € per year, the inflation bonus is added to the taxable income within the income tax.

2.5.20.6.EUROMOD modelling:

The climate bonus (2022: bec01_s, 2023: bclm_s) is given to all individuals. Only 2024: The climate bonus is split in a benefit for receivers with a yearly income of less or equal 66,612 € (bec01_s) and in a benefit for receivers with an yearly income of more than 66,612 € (bec02_s). The latter benefit is added to the taxable income. Only 2022: The anti-inflation bonus is split in a benefit for receivers with a yearly income of less or equal 90,000 € (bec01_s) and in a benefit for receivers with an yearly income of more than 90,000 € (bec02_s). The latter benefit is added to the taxable income.

2023 and 2024: Regional climate bonus: In case of

- residence in Vienna (drgn2=13) a climate bonus of € 145 (2023: € 110),
- residence outside Vienna but in an urban density area ((drgn2=13) | (drgur = 1 & drgn2 !=13)) a climate bonus of € 195 (2023: € 150),
- residence in a middle density area (drgmd =1) a climate bonus of € 245 (2023: € 185),
- residence in a rural density area (drgru = 1) a climate bonus of € 290 (2023: € 220)

is modelled.)

In 2023 and 2024, the higher bonus for people with a disability who are not able to use public transport is given to persons with the condition isDisabled = 1.

2.5.21. Housing cost compensation Vienna 2023 (“Wiener Wohnunterstützungspauschale ‘23”; bhotu_s)

2.5.21.1.Definitions

The housing cost compensation supplement for Vienna is designed to support vulnerable households to cope with the increased housing costs. The supplement will be paid to eligible individuals without application.

2.5.21.2.Entitlement conditions

Each household in Vienna that receives social assistance, unemployment benefit, unemployment assistance, housing allowance, minimum pension top-up or minimum pension top-up for civil servants receives a € 200 one-off payment in September 2023.

2.5.21.3.Income test

For the one-off payment no additional income test (in addition to the income test for the basic benefit) is applied. The payment itself is excluded from means-tests for the social assistance.

2.5.21.4.Benefit amount

€ 200 for each eligible household.

2.5.21.5.EUROMOD modelling

The lump-sum payment in Vienna in 2023 is given to all households which receive housing allowance, social assistance, unemployment benefit, unemployment assistance or minimum pension according to EU-SILC in Austria (bsa >0 | bunct >0 | bunnc >0 | pmmtu >0 | bho > 0). In case more than one of these benefits were received within the same household, we modelled that the housing cost compensation is only granted once. Although only foreseen for receivers in Vienna, also other Federal States provide a similar kind of compensation payments for poor people. Thus, we model the situation in Vienna for the whole country.

2.5.22. Energy Cost Compensation New self-employed 2023 and 2024 („Energiekostenzuschuss Neue Selbständige“: bec05_at)

2.5.22.1.Definitions

The flat-rate energy cost subsidy for small businesses 2023 and 2024 (not relevant in EUROMOD) is also transferred to New Self-Employed.

2.5.22.2.Entitlement conditions

Eligible are those new self-employed persons who were continuously compulsorily insured or covered by health insurance under the GSVG from February to December 2022 (for 2023)/ from January to December 2023 (for 2024).

2.5.22.3.Income test

The contribution base for December 2023 must not reach the maximum contribution base of € 6,825) (in December 2022: € 6,615).

2.5.22.4.Benefit amount

The energy cost compensation is paid as one-off credit in the amount of € 410 until 30.9.2024 (2023: in the 4th quarter of 2023).

2.5.22.5. Treatment

The energy cost compensation is exempt from income tax and also does not form part of the tax base for other levies.

2.5.22.6.EUROMOD modelling

The maximum contribution base of € 6,825 (2022: 6,615) refers to the upper contribution limit for social insurance contributions of self-employed in 2023 (2022). EUROMOD input data does not contain information on the individual income in the year before (yse_t-1). Therefore, the one-off energy cost compensation for new self-employed is modelled with current incomes (yse & temp_yse) and the 2024 (2023) upper contribution limit of € 7,070 (6,825). New self-employed are defined in accordance to the simulation of health insurance contributions (tscsehl00_s) of new self-employed in tscse_at. The contribution base for self-employed (yse & temp_yse) is used to identify eligible new self-employed who did not reach the upper contribution limit.

2.6. Social insurance contributions

Besides standard contributions to health, pension, accident and unemployment insurance, there are some other contributions that are also subsumed under social insurance contributions.

Housing support: In order to improve the position of (lower income) people on the housing market, Federal States have a special housing support, to which both employer and employees contribute.

Employee's Union contribution (Kammerumlage): Employees contribute to employee's chamber's budget on a compulsory base.

Employers' Contribution to Family Benefits Fund (Beitrag zum Familienlastenausgleichsfonds): Family benefits such as child benefit are financed from the fund.

Employers' Contribution to Insolvency Fund (Zuschlag Insolvenzentgeltsicherungsgesetz IESG): The insolvency fund steps in when an employer is no longer able to compensate employees due to insolvency

Municipality tax: employers have to pay a so-called municipality tax based on their employees' gross wages.

2.6.1. Employee social contributions [tscee_at]

Contribution rates and upper and lower contribution limits of different employment types are summarised in table 2.16 below. Exceptions are described in the text.

Table 2.15 Employee social contribution thresholds and rates [2022-2025]

	2022	202**3**	202**4**	**2025**
1. Blue and white-collar employees				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	3.87%	3.87%	3.87%	3.87%
Pension insurance	10.25%	10.25%	10.25%	10.25%
Unemployment insurance	See text	See text	See text	See text
Housing benefit*	0.50%	0.50%	0.50%	0.50%
Union contributions*	0.50%	0.50%	0.50%	0.50%

2. Agricultural worker				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	3.87%	3.87%	3.87%	3.87%
Pension insurance	10.25%	10.25%	10.25%	10.25%
Unemployment insurance	See text	See text	See text	See text
Union contributions*	0.75%	0.75%	0.75%	0.75%
3. Freelancer ("Freie Dienstnehmer:innen")				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	3.87%	3.87%	3.87%	3.87%
Pension insurance	10.25%	10.25%	10.25%	10.25%
Unemployment ins.	See text	See text	See text	See text
Union contributions*	0.50%	0.50%	0.50%	0.50%
4. Civil Servants				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	4.1%	4.1%	4.1%	4.1%
Pension insurance	See text	See text	See text	See text
Housing benefit*	0.5%	0.5%	0.5%	0.5%
5. Pensioners				
Health ins.	5.1%	5.1%	5.1%	5.1%
From 1.6.2025				6.0%
6. Pensioners Civil Servants				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	4.90%	4.90%	4.90%	4.90%
From 1.6.2025				6.0%
Pension insurance***	2.53%	2.40%	2.30%	2.19%
7. Apprentices				
Health insurance**	1.67%	1.67%	1.67%	1.67%
Pension insurance	10.25%	10.25%	10.25%	10.25%
Unemployment insurance	See text	See text	See text	See text

Note:
* not due for special payments (13th, 14th), ** lower and upper contribution limit do not apply,
*** mixed rate weighted for no. of different types of civil servant pensioners.

Source: Dachverband der österreichischen Sozialversicherungen 2022-2025b

2.6.1.1.1. Employee contributions to unemployment insurance

Employees (non-civil servants) pay a contribution of 1-2.95% (before 2024: 1-3%) on gross wages. The scheme is summarised in the table 2.17 below.

Table 2.16 Unemployment insurance contributions; 2022-2025

Year	**Monthly gross wage**	**Unemployment insurance contribution**
2022	€ 2,162 or above	3.00%
	€ 1,995 – 2,162	2.00%
	€ 1,828 – 1,995	1.00 %
2023	€ 2,229 or above	3.00%
	€ 2,057 – 2,229	2.00%
	€ 1,885 – 2,057	1.00 %

2024	€ 2,306 or above	2.95%
	€ 2,128 – 2,306	2.00%
	€ 1,951 – 2,128	1.00 %
2025	€ 2,451 or above	2.95%
	€ 2,262 – 2,451	2.00%
	€ 2,074 – 2,262	1.00%

Source: Dachverband der österreichischen Sozialversicherungen 2022-2025b

No contributions are due for elderly male employees (63+) and elderly female employees (61+).[2]

For apprenticeships, a reduced unemployment insurance rate of 1.15% (before 2024: 1.20%) applies. If the gross wage per month in 2025 is from € 2,074 up to € 2,262 per month the contribution rate amounts to 1%, up to € 2,074 it is zero.

2.6.1.1.2. Employee contributions to pension insurance

If retirement is deferred, the contribution rate is reduced by 50% for older employees.

For 2024 and 2025, the employee share of the pension insurance will be partially eliminated for working pensioners. The prerequisites for this are: 1) In addition to receiving a standard pension, the pensioners are employed with an income above the marginal income threshold. 2) The employee share of the pension insurance contributions is waived up to a maximum of 10.25% of twice the marginal income limit (2025: € 1,102.2; 2024: € 1,036.88 per month). 3) The employee share (a maximum of € 112.98 per month in 2025; € 106.28 in 2024) is not to be deducted from the salary and is not to be paid to social security. 4) The benefit only applies to regular payments. Contributions for special payments are not affected. 5) In case of two or more jobs, there is only entitlement to the monthly maximum amount once.

According to the birth year, for yearly gross salaries below 14 times the upper contribution limit civil servants pay between 10.25% (born 1984 and later) and 12.55% (born 1954 and earlier), for yearly gross salaries above 14 times the upper contribution limit they pay between 0.00% (born 1984 and later) and 12.55% (born 1954 and earlier) as pension contribution. Details are summarised in table 2.18.

Table 2.17 Pension contributions civil servants by birthyear; 2022-2025

Birth year	Rate below ceiling of 14 times monthly upper contr. Limit	Rate above ceiling of 14 times monthly upper contr. Limit
1984 and later	10.25 %	0.00 %
1983	10.32 %	0.98 %
1982	10.34 %	1.23 %
1981	10.36 %	1.47 %
1980	10.37 %	1.72 %
1979	10.39 %	1.96 %
1978	10.41 %	2.21 %
1977	10.43 %	2.46 %

[2] In part there is also the pre-condition that there is entitlement to an old-age pension (except corridor pension). For men we assume that this does not happen before 63 years, for women we assume that this does not happen before 6061 years but that with 6061 years the conditions for an old age pension are fulfilled.

1976	10.45 %	2.70 %
1975	10.68 %	5.90 %
1974	10.69 %	6.12 %
1973	10.71 %	6.35 %
1972	10.73 %	6.57 %
1971	10.74 %	6.79 %
1970	10.76 %	7.01 %
1969	10.77 %	7.23 %
1968	10.79 %	7.45 %
1967	10.81 %	7.67 %
1966	10.82 %	7.89 %
1965	10.84 %	8.11 %
1964	10.85 %	8.33 %
1963	10.87 %	8.56 %
1962	10.89 %	8.78 %
1961	10.90 %	9.00 %
1960	10.92 %	9.22 %
1959	12.21 %	10.72 %
1958	12.26 %	10.79 %
1957	12.31 %	11.22 %
1956	12.35 %	11.47 %
1955	12.40 %	11.73 %
1954 and earlier	12.55 %	12.55 %

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

2.6.1.2. EUROMOD modelling:

We assume that employees aged 16 and 17 are apprentices. We assume that the reduced rate to pension insurance applies to women aged 61-63 and men aged 65-67.

The higher contributions for pensioners (both for "regular" and civil servant pensioners as from 1.6.2025) are modelled throughout the year 2025.

Civil servant pensioners also pay a pension contribution. We model an average contribution rate based on the year of retirement and group (regular civil servants or Austrian Federal Railways), without any base-limits and upper limits.

2.6.2. Employer social contributions

Contribution rates and upper and lower contribution limits of different employment types are summarised in table 2.19 below. Exceptions are described in the text.

Table 2.18 Employer social contribution thresholds and rates [2022-2025]

	2022	2023	202**4**	**2025**
1. Blue and white-collar employees				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	3.78%	3.78%	3.78%	3.78%
Accident insurance	1.20%	1.10%	1.10%	1.10%
Pension insurance	12.55%	12.55%	12.55%	12.55%
Unemployment ins.	3.00%	3.00%	2.95%	2.95%
Insolvency Fund	0.10%	0.10%	0.10%	0.10%
Housing benefit*	0.50%	0.50%	0.50%	0.50%
Family Fund	3.90%	3.70%	3.70%	3.70%

Municipality tax	3.00%	3.00%	3.00%	3.00%
2. Agricultural workers				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	3.78%	3.78%	3.78%	3.78%
Accident insurance	1.20%	1.10%	1.10%	1.10%
Pension insurance	12.55%	12.55%	12.55%	12.55%
Unemployment insurance	3.00%	3.00%	2.95%	2.95%
Insolvency Fund	0.10%	0.10%	0.10%	0.10%
Family Fund	3.90%	3.70%	3.70%	3.70%
Municipality tax	3.00%	3.00%	3.00%	3.00%
3. Free lancers ("Freie Dienstnehmer:innen")				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	3.78%	3.78%	3.78%	3.78%
Accident insurance	1.20%	1.10%	1.10%	1.10%
Pension insurance	12.55%	12.55%	12.55%	12.55%
Unemployment insurance	3.00%	3.00%	2.95%	2.95%
Insolvency Fund	0.10%	0.10%	0.10%	0.10%
Municipality tax	3.00%	3.00%	3.00%	3.00%
4. Civil Servants				
lower contr. Limit	485.85	500.91	518.44	551.10
upper contr. Limit	5,670	5,850	6,060	6,450
Health insurance	3.535%	3.535%	3.535%	3.535%
Accident insurance**	0.47%	0.47%	0.47%	0.47%
Housing benefit*	0.5%	0.5%	0.5%	0.5%
Municipality tax	3.00%	3.00%	3.00%	3.00%
5. Apprentices (Lehrlinge)				
Health insurance**	1.68%	1.68%	1.68%	1.68%
Pension insurance	12.55%	12.55%	12.55%	12.55%
Unemployment insurance	1.20%	1.20%	1.15%	1.15%
Family Fund	3.90%	3.90%	3.70%	3.70%
Municipality tax	3.00%	3.00%	3.00%	3.00%

Note: Lower and upper contribution limits are monthly values and refer to 1/14 of the annual amount. For special regulations (age limits, income limits) see text below. * not due for special payments (13th, 14th). ** lower and upper contribution limit do not apply.

Source: Dachverband der österreichischen Sozialversicherungen 2022-2025b

For older employees some exceptions apply:

- Accident insurance: no contributions for employees 60+
- Pension insurance: the contribution rate is reduced by 50%, if retirement is deferred
- Family benefit fund: no contributions for employees 60+
- Insolvency fund: no contribution for women 61+ and men 63+

The contribution to the Employers' Contribution to Family Benefits Fund is paid by all employers (except for employers of free lancers and civil servants) on the sum of all gross wages paid in the business. If this sum is lower than € 1,460 per month then it is reduced by € 1,095.

The municipality tax is paid by all employers on the sum of all gross wages paid in the business. If this sum is lower than € 1,460 per month then it is reduced by € 1,095.

Employer tax for minor employees: If the sum of the monthly contribution bases for minor employees exceeds 1.5 times the monthly marginal income limit (2025: € 826.65), the employer

has to pay a flat-rate employer contribution of 19.40% in addition to the accident insurance contribution of 1.10%, of which 12.55% pension insurance, 3.86% health insurance, 2.89% unemployment insurance, 0.1% insolvency compensation fund (before 2024: in total 16.4%, of which 12.55% pension insurance, 3.85% health insurance).

2.6.2.1. EUROMOD modelling:

We assume that employees aged 16 and 17 are apprentices.

We further assume that the reduced rate to pension insurance applies to women aged 61-63 and men aged 65-67.

We do not have information on the total gross wages paid by an employer. Therefore, we assume

that all employers exceed the threshold mentioned for the Family Benefits Fund and the municipality tax and pay contributions for all employees without any reductions.

For the employer tax for minor employees we assume that for every employer the sum of the monthly contribution bases for minor employees exceeds 1.5 time the monthly marginal income limit.

2.6.3. Self-employed social contributions

Contribution rates and upper and lower contribution limits of different employment types are summarised in table 2.20 below. Exceptions are described in the text.

Table 2.19 Self-employed social contribution thresholds and rates 2022-2025

	2022	2023	202**4**	**2025**
1. Self-employed and professionals (GSVG, FSVG)				
minimum contribution limit	485.85	500.91	518.44	551.10
upper contribution limit	6,615	6,825	7,070	7,525
Health insurance	6.80%	6.80%	6.80%	6.80%
Accident insurance*	10.64 €/m	10.97 €/m	11.35 €/m	12.07 €/m
1a. Self-employed (GSVG)				
minimum contribution limit	485.85	500.91	518.44	551.10
upper contribution limit	6,615	6,825	7,070	7,525
Pension insurance	18.5%	18.5%	18.5%	18.5%
Provision fund	1.53%	1.53%	1.53%	1.53%
1b. Professionals (FSVG)				
minimum contribution limit for pension insurance	485.85	500.91	518.44	551.10
upper contribution limit for pension insurance	6,615	6,825	7,070	7,525
Pension insurance	20.00%	20.00%	20.00%	20.00%
2. Farmers (BSVG)				
minimum contribution limit HI	485.85	500.91	518.44	551.10
minimum contribution limit PI	485.85	500.91	518.44	551.10
minimum contribution limit AI	896.56	924.35	956.70	1,016.97
upper contribution limit	6,615	6,825	7,070	7,525
Health insurance	6.80%	6.80%	6.80%	6.80%
Accident insurance	1.90%	1.90%	1.90%	1.90%
Pension insurance	17.00%	17.00%	17.00%	17.00%

Note: Lower and upper contribution limits are monthly values and refer to 1/12 of the annual amount. For special regulations (age limits, income limits) see text below. * lower and upper contribution limit not relevant.

Source: Dachverband der österreichischen Sozialversicherungen 2022-2025b

For older self-employed the following exception applies:

— Pension insurance: the contribution rate is reduced by 50%, if retirement is deferred

2.6.3.1. EUROMOD modelling:

We assume that the reduced rate to pension insurance applies to women aged 61-63 and men aged 65-67. We do not have information on the chamber-membership and assume that those with exclusively self-employment income are members of the chamber.

Self-employed and farmers' contributions to health insurance; one-off credit (anti inflation policy) in 2022 (bec03_at, bec04_at); permanent credit (measure within eco-sociological tax reform) from 2022:

Self-employed compulsorily or self-insured in health insurance (GSVG) on 31 August 2022 and farmers (works manager are entitled for compulsorily ensured persons) compulsorily or self-insured in health insurance (BSVG) on 31 May 2022 receive a one-off credit note related to health insurance contributions within the prescription for the 4th quarter 2022 (farmers 3rd quarter 2022). The credit is an equivalent to the anti-inflation tax credit for employees.

The credit is exempted from income tax, in case the income in the previous year does not exceed € 24,500. Otherwise, it is added to the income tax assessment base – without increasing operational revenues. In case the pre-conditions for an exemption from income tax do not apply, the assessment of revenues liable to wage tax has to be conducted. To avoid a double receipt with the anti-inflation tax credit (employees), the credit note reduces a potential anti-inflation tax credit within the income tax declaration.

The maximum credit of € 500 is paid at a monthly assessment base between € 1,200 and € 2,100. Below € 1,200 and above € 2,100 the credit note decreases (see the table below). The income consists of the total amount of revenues (after adjustment with losses) from agriculture and forestry, self-employed work, business enterprise, non-self-employed work, capital incomes, incomes from rent and lease, other incomes, and after deduction of special expenses and extraordinary burdens.

Table 2.20 One-off credit related to health insurance for self-employed (GSVG) and farmers (BSVG) 2022

Monthly assessment base	Credit note (yearly, net)
Below € 566	0
€ 566.00 up to € 600	€ 160
€ 600.01 € up to € 700	€ 190
€ 700.01 up to € 800	€ 220
€ 800.01 up to € 900	€ 250
€ 900.01 up to € 1 000	€ 280
€ 1 000.01 up to € 1 100	€ 280
€ 1 100.01 up to € 1 200	€ 420
€ 1 200.01 up to € 1 300	€ 500
€ 1 300.01 up to € 1 400	€ 500
€ 1 400.01 up to € 1 500	€ 500
€ 1 500.01 up to € 1 600	€ 500

€ 1 600.01 up to € 1 700	€ 500
€ 1 700.01 up to € 1 800	€ 500
€ 1 800.01 up to € 1 900	€ 500
€ 1 900.01 up to € 2 000	€ 500
€ 2 000.01 up to € 2 100	€ 500
€ 2 100.01 up to € 2 200	€ 440
€ 2 200.01 up to € 2 300	€ 380
€ 2 300.01 up to € 2 400	€ 380
€ 2 400.01 up to € 2 500	€ 300
€ 2 500.01 up to € 2 600	€ 240
€ 2 600.01 up to € 2 700	€ 160
€ 2 700.01 up to € 2 800	€ 100
€ 2.800.01 up to € 2.900	€ 100
Above € 2,900	0

Source: Rechtsinformationssystem des Bundes,

Part of the eco-sociological tax reform is a permanent credit of health insurance contributions for self-employed and farmers with low and middle incomes from 2022 onwards. The amount of the yearly credit is staggered according to the monthly contribution base. The contribution bases defined in the scale are fixed amounts and are not subject to annual revaluation. For the assessment base for income tax, only the health insurance contribution reduced by the credit is taken into account as deduction.

Self-employed and farmers are entitled to the credit in cases they were compulsorily insured on 31st May and 15th January respectively of the current calendar year and their contribution basis under the health insurance scheme on 31st May or 15th January of the current calendar year does not exceed 2,900.00 €. The credit is to be granted in the 3rd quarter of the calendar year. The contribution basis from the gainful activities that give rise to compulsory insurance under this federal law are decisive.

Table 2.21 Permanent credit of health insurance contributions for self-employed (GSVG) and farmers (BSVG) from 2022 on

Monthly assessment base	**Credit note (yearly, net)**
Up to € 500	€ 90
€ 500.01 up to € 600	€ 110
€ 600 € up to € 700	€ 130
€ 700.01 up to € 800	€ 150
€ 800.01 up to € 900	€ 170
€ 900.01 up to € 1,000	€ 190
€ 1,000.01 up to € 1,200	€ 210
€ 1,200.01 up to € 1,300	€ 225
€ 1,300.01 up to € 1,400	€ 240
€ 1,400.01 up to € 1,500	€ 260
€ 1,500.01 up to € 1,600	€ 280
€ 1,600.01 up to € 1,700	€ 295
€ 1,700.01 up to € 1,800	€ 315
€ 1,800.01 up to € 1,900	€ 310
€ 1,900.01 up to € 2,000	€ 280
€ 2,000.01 up to € 2,100	€ 245
€ 2,100.01 up to € 2,200	€ 200
€ 2,200.01 up to € 2,300	€ 155
€ 2,300.01 up to € 2,400	€ 105
€ 2,400.01 up to € 2,900	€ 60

Source: Rechtsinformationssystem des Bundes,

2.6.3.2. EUROMOD modelling:

For self-employed and farmers with a taxable yearly income of above € 24,500, the extraordinary credit in 2022 is included in taxable income-IL (bec04_s), for those with a taxable yearly income below € 24,500 the credit is not included in the taxable income-IL (bec03_s).

The permanent credit of health insurance contributions for self-employed and farmers is subtracted from the respective health insurance contributions (tscsehl00_s) in order to correct the assessment base for income tax. The reduction of health insurance contributions is limited at € 0.

2.6.4. Co-insurance in the health insurance (employees, self-employed)

For certain adult co-insured relatives (spouses, housekeeping relatives, parents, etc.) the co-insurance is subject to contributions. The insured person has to pay an additional contribution of 3.4 % of his gross earnings (pension).

Exempted from the additional contributions are spouses who care for the upbringing of children in the common household or have done this in the past for at least 4 years, for relatives receiving care benefit at least in degree 3 and for relatives who care for the insured person entitled to care benefit of at least degree 3.

Children (incl. stepchildren, grandchildren in case they live in the common household (or are temporarily out of the household due to occupational education or health care) with the insured person are basically co-insured without additional contributions below 18 years of age. In case of full-time education children and grandchildren are also co-insured for free below 27 years of age when their studies are successful. This is also the case for max. 24 months during unemployment spells after reaching 18 years of age respective after completing a school or occupational education. The co-insurance is for free without age-limit in case the child is not capable to work and the underlying health problem has occurred below 18 years of age or during school or occupational education.

2.6.4.1. EUROMOD modelling:

As we don't have exact information on the criteria for whom the co-insurance contribution has to be paid (e.g., women who have never raised a child) we **don't model** the co-insurance payments.

2.6.5. Credited insurance contributions

2.6.5.1.1. Contributions to health insurance for pensioners [tscer_s]

For "employers" of non-civil servant pensioners, i.e. the pension insurance authorities, the law specifies different health-insurance contributions. The pension insurance institution for blue-collar and white-collar workers (ASVG) pay a contribution of 4.68% (until 31.5.2025: 3.98%) of the contribution base. Other insurance institutions have to pay different rates.

2.6.5.2. EUROMOD modelling:

The health contributions by pension insurance authorities are not modelled as they represent only a shift of contributions from the pension insurance to the health insurance.

2.7. Direct taxes

2.7.1. Personal income tax

2.7.1.1. Tax unit

Personal income tax system in Austria is an individual system. Generally, the tax unit is an individual who has received income. However, the family tax credit “Familienbonus Plus” can be divided equally into two parts between parents.

2.7.1.2. Exemptions

With the exception of public pensions (paid by the pension insurance), pensions of civil servants, private pensions and sickness benefit, all benefits are exempted from income tax in Austria. However, for benefits from the unemployment insurance the progression adjustment has to be taken into account (see below).

2.7.1.3. Tax allowances

2.7.1.3.1. (Social insurance) contributions [tscee_s, tscer_s, tscse_s])

When calculating income tax, the first deduction used is the deduction for social insurance contributions. All (social insurance) contributions of employees, self-employed and pensioners listed above are tax deductible.

2.7.1.3.2. Cost of earnings deduction ("Werbungskostenabzug", [tintace_s])

The amount of deduction from employment income (gross wages minus social insurance contributions) is € 132 annually. The cost of earnings deduction reduces the taxable income. Every employee is eligible (not: self-employed).

2.7.1.3.3. Tax allowance private healthcare expenses in the framework of the exceptional costs deduction ("Außergewöhnliche Belastungen Gesundsheitsausgaben”: tintahl_s)

Private health care expenses are tax deductible if they exceed a certain threshold (retained amount) linked to individual annual income. The thresholds are 6% (<=7,300€), 8% (>7,300€-14,600€), 10% (>14,600€-36,400€) and 12% (>36,400€).

The retained amount is reduced by 1 percent each time there is entitlement to the single-earner (alternatively if the income of the spouse is less than € 7,284 (2024: 6,937; 2023: 6,312; before 2023: 6,000) per year and cohabiting for more than six months in the calendar year) or single-parent tax credit and for each child for whom there is entitlement to the child tax credit or maintenance tax credit for more than six months.

The retained amount is calculated by multiplying the individual income with the individual percentage.

The relevant income is calculated as follows:

Box 1 Calculation of relevant income for tax allowance

Assessment base for retained amount =	
+	Yearly Gross income (incl. special payments 13th, 14th)
-	tax exempted income
-	social insurance contributions
-	lump sum cost of earnings deduction („Werbungskostenpauschale“) (employees)
-	(other) exceptional costs deduction for which there is no retained amount

Source: BMF 2022-2025

2.7.1.3.4. EUROMOD modelling:

The tax allowance for health expenditure is modelled based on imputed health care expenditure. The individual retained amount is calculated based on the income level, the number of children, and the potential single earner (incl. couples without children) or lone parent status.

Special expenses ("Sonderausgaben”), and other exceptional costs deductions ("Außergewöhnliche Belastungen") are not considered in the model as relevant information is lacking in the data.

2.7.1.3.5. Self-assessment income tax-free allowance ("Freibetrag fuer zu veranlagende Einkommensarten", tintatb_s)

An employee whose employment income is liable to wage tax (part of income tax) is allowed to have other taxable incomes up to € 730 per calendar year exempted from tax. Other taxable incomes are for example:

- Incomes from agriculture and forestry,
- self employment income,
- incomes from service contracts („Werkverträge“),
- incomes from renting and leasing.

In case these other incomes exceed € 730 per year the tax exempted amount is reduced by the amount the other incomes exceed € 730. Thus, in case of other incomes of € 1,460 € or more, no tax-free allowance is subtracted and these incomes are completely liable to tax.

2.7.1.3.6. Tax allowance for profits (self-employed) ("Gewinnfreibetrag", tintase_s)

In 2010 for self-employed a tax allowance for profits was introduced. Also, free lancers who do not receive special payments are eligible. It reduces the tax assessment base (taxable income). For profits up to € 33,000 it amounts to 15% (before 2024: € 30,000). If the profit is higher than € 33,000 (before 2024: € 30,000) it is calculated from this limit. In case of higher profits also a tax allowance for investments is available. As we do not have information on potential investments in the data, the tax allowance for investments is not modelled.

2.7.1.4. Tax base

The income tax law lists seven income types, which are taxable:

1. Incomes from agriculture and forestry

2. Incomes from self-employed work
3. Incomes from business enterprises
4. Incomes from non-self-employed work, which also includes:
    - Pensions both of non- and civil servants (exempted from tax are all benefits/rents by the accident insurance as well as allowances based on the laws for war/civil/crime victims, military provision, vaccination damage),
    - Child bonuses for pensioners and civil servant pensioners,
    - Payments from pension funds (payments and pensions, which are based on contributions by the employer, are fully taxable; of payments and pensions, which are based on contributions by the employee, only 25% are taxed. Pensions from a premium-favored pension provision, premium-favored future provision and of the new severance pay system are exempted from tax).
    - Sickness benefits [3]
5. Incomes from capital assets
6. Incomes from rent and leasing [4]
7. Other income

The yearly tax base is calculated as follows:

Box 2 Calculation of the yearly tax base

Yearly tax base =
+ Yearly Gross income (excl. special payments 13th, 14th)
- (social insurance) contributions (employees, pensioners, self-employed; excl. special payments)
- lump sum cost of earnings deduction („Werbungskostenpauschale“) (employees)
- self assessment income tax-free allowance ("Freibetrag für zu veranlagende Einkommensarten") (employees)
- Tax allowance for profits (self-employed) ("Gewinnfreibetrag")

Source: BMF 2022-2025

[3] Unemployment benefit, unemployment assistance, pension advancement, transitory payment („Übergangsgeld“) and family supplement in the unemployment assistance are in fact exempted from tax. However, it has to be considered in the framework of the progression adjustment (“Progressionsvorbehalt”; see below).

[4] For incomes from rent and leasing it has to be noted that the definition of taxable incomes in the income tax law is different from the definition of the related item in the EU-SILC data. The item in the EU-SILC data includes also incomes from rent and leasing that were withdrawn by the self-employed person and consequently not taxed. Also writing-off practices lead to differences in the two definitions.

2.7.1.5. Tax schedule

2.7.1.5.1. Common Tax Schedule for regular earnings

Table 2.22 Income brackets and tax rates income-tax 2022-2025

Income brackets (taxable €/year) [2024; 2023; 2022]	01-06/2022	7/2022-6/2023	From 7/2023
<13,308 [<12,816; <11,693; <11,000]	0%	0%	0%
13,308-21,617 [12,816-20,818; 11,693-19,134; 11,000-18,000]	20%	20%	20%
21,617-35,836 [20,818-34,513; 19,134-32,075; 18,000-31,000]	35%	30%	30%
35,836-69,166 [34,513-66,612; 32,075-62,080; 31,000-60,000]	42%	42%	40%
69,166-103,072 [66,612-99,266; 62,080-93,120; 60,000-90,000]	48%	48%	48%
103,072-1,000,000 [99,266-1,000,000; 93,120-1,000,000; 90,000-1,000,000]	50%	50%	50%
>1,000,000	55%	55%	55%

Source: Rechtsinformationssystem des Bundes,

2.7.1.5.2. EUROMOD modelling:

For 2023 (2022) for the tax bracket 32,075-62,080 € (18,000-31,000 €) we model an average tax rate of 41% (32.5%).

2.7.1.6. Tax credits

The tax credits have to be applied in the order listed below (exemption: child/maintenance tax credit, which application is flexible due to its non-income dependent nature). To better understand the possibilities of negative tax, the following sequence should be considered:

1. Family tax credit “Familienbonus Plus”: only to be subtracted as long as it does not exceed the income tax after applying tax brackets; if certain conditions are fulfilled, an additional amount “Kindermehrbetrag” can be subtracted which also qualifies for negative tax;
2. Single earner and lone parent tax credit: if conditions fulfilled always paid also as negative tax;
3. Commuters’/ pensioners’ tax credit are fully deductible (in case of low incomes as long as within limits of negative tax; see below)
4. Negative tax within commuters’ tax credit is applied if income tax after tax credits is below 0: 55% of yearly employee’s social insurance contributions, contributions to housing benefit and compulsory Union Contributions, but at most € 790 (2024: € 752; 2023: € 684; 2022: € 650) per year. However, the negative tax is limited with the income tax below 0 after applying the tax credits; negative tax within pensioners’ tax credit is applied if income tax after tax credits is below 0: 80% of yearly pensioners’ social insurance contributions, but at most € 669 (2024: € 637; 2023: € 579 €; 2022: € 550) per year. However, the negative tax is limited with the income tax below 0 after applying the tax credits.
5. (Child tax credit: always paid as negative tax without any additional conditions apart from having a child; paid together with family allowance like a cash benefit)

2.7.1.6.1. Family tax credit ("Familienbonus Plus", [tintcfa00_s])

2.7.1.6.1.1 Definitions

The family tax credit considers the reduced economic capability of persons liable to tax with maintenance obligations against children.

2.7.1.6.1.2 Eligibility conditions

The family tax credit can be claimed for children for whom the child or maintenance tax credit is due.

2.7.1.6.1.3 Amount of the tax credit

In case only one parent claims the family tax credit, for children below 18 years of age it amounts up to € 166.68 per month and child. For children above 17 years of age the family tax credit amounts up to € 58.34 (2022 and 2023: 54.18) per month.

In case both parents claim the family tax credit for the same child, each parent receives 50% of the tax credit, i.e. up to € 83.34 or up to € 29.17 per month and child and claiming person.

The family tax credit reduces the income tax due and is limited with the income tax before applying the tax credits. It can be claimed via the yearly tax exchange or via the employer.

2.7.1.6.1.4 Additional amount ("Kindermehrbetrag ", [tintcfang_s])

In case there is an income tax below € 700 (2022 and 2023: 550) after applying the tax schedule and

- there is entitlement to the single earner or lone parent tax credit, or
- also for the spouse there is an income tax below € 700 (2022 and 2023: € 550) after applying the tax schedule – in this case only the spouse receiving family allowance is entitled –

the “Kindermehrbetrag” is granted via the yearly tax exchange in form of a negative tax. A pre-condition is that

- on at least 30 days within the calendar year taxable income from 1. Agriculture and forestry, 2. Self-employment, 3. Business enterprise or 4. Employment were received OR
- all the year childcare benefit or careleave benefit was received.

The „Kindermehrbetrag“ amounts to € 700 (2022 and 2023 € 550) per year and child, less the income tax due before applying the tax credits.

2.7.1.6.2. Single earner tax credit ("Alleinverdienerabsetzbetrag", [tintcsw_s])

2.7.1.6.2.1 Definitions

The single earners’ tax credit takes into account the reduced economic capacity of persons liable to tax and with maintenance obligations towards the (marriage)-partner and towards children.

2.7.1.6.2.2 Eligibility conditions

Single earners are persons liable to tax who are married or cohabited for more than 6 months in the calendar year and who are not permanently separated. The income of the spouse must not exceed a certain yearly income limit. As additional pre-condition for at least one child the child tax credit must be granted for at least 7 months in the calendar year.

2.7.1.6.2.3 Income test

The income of the spouse is considered. The income limit of the spouse amounts to € 7,284 (2024: € 6,937; 2023: € 6,312; 2022: € 6,000) per year.

(Self) Employment incomes are:

- gross incomes liable to tax –
- (social insurance) contributions –
- lump sum cost of earnings deduction (employees) € 132–
- tax exempted other incomes (e.g., 13th, 14th up to the "Freigrenze" of € 2,570 [2024: € 2,447; before 2024: € 2,100).

Incomes of running an enterprise are operating revenues minus operating expenditures.

To be considered are also:

- maternity benefit,
- severance pay or pension compensations,
- incomes from capital assets (e.g., interest, dividends from company shares), even when they were already taxed.

Most of the tax exempted incomes are **not** considered, e.g.,

- family allowance, childcare benefit,
- unemployment benefit and unemployment assistance,
- maintenance payments, etc.

In case of multiple incomes, the total amount of all incomes is decisive.

2.7.1.6.2.4 Amount of the tax credit

The single earners' tax credit reduces the income tax. In case of 1 child the tax credit amounts to € 601 (2024: € 572; 2023: € 520; 2022: € 494) per year, in case of 2 children to € 813 (2024: € 774; 2023: € 704; 2022: € 669) per year. For the 3rd and each further child, the tax credit is increased by € 268 (2024: € 255; 2023: € 232; 2022: € 220) per year. In case of low incomes, the tax credit is also paid as negative tax.

2.7.1.6.3. Lone parent tax credit ("Alleinerzieherabsetzbetrag", [tintclp_s])

2.7.1.6.3.1 Definitions

The lone parent tax credit considers the reduced economic capacity of persons liable to tax with maintenance obligations towards children.

2.7.1.6.3.2 Eligibility conditions

The person liable to tax, who receives for at least 1 child for at least 7 months in the calendar year family allowance, is considered as lone parent as long he/she does not cohabit for more than six months in the calendar year.

2.7.1.6.3.3 Amount of the tax credit

The lone parent tax credit reduces the income tax. In case of 1 child the tax credit amounts to € 601 (2024: € 572; 2023: € 520; 2022: € 494) per year, in case of 2 children to € 813 (2024: € 774; 2023: € 704; 2022: € 669) per year. For the 3rd and each further child, the tax credit is increased by € 268 (2024: € 255; 2023: € 232; 2022: € 220) per year. In case of low incomes, the tax credit is also paid as negative tax.

2.7.1.6.4. Commuters' tax credit ("Verkehrsabsetzbetrag", [tintcox_s]) plus (only 2022) Inflation tax credit ("Teuerungsabsetzbetrag")

The costs of commuting between residence place and working place for employees are compensated cross-the-board by the commuters' tax credit. The tax credit amounts to € 487 (2024: € 463; 2023: € 421; 2022: € 400)/year. The commuter tax credit is increased by a supplement of € 790/year (2024: € 752; 2023: € 684; 20223: € 650), if the income of the person liable to tax does not exceed € 19,424/year (2024: € 18,499; 2023: € 16,832; 2022: € 16,000). Between incomes of € 19,424 and € 29,743 (2024: € 18,499 and € 28,326; 2023: € 16,832 and € 25,774; 2022: € 16,000 and € 24,500) the supplement is gradually reduced to 0. The tax unit is the individual. The commuter tax credit reduces the income tax and is fully deductible (in case of low incomes as long as within limits of negative tax; see below).

In **2022**, persons entitled to the commuter's tax credit or the pensioner's tax credit are also entitled to the **inflation tax credit** of € 500/year. Persons entitled to the commuter's tax credit are entitled to the full inflation tax credit, if the income of the person liable to tax does not exceed € 18,200/year. Between incomes of € 18,200 and € 24,500 the inflation tax credit is gradually reduced to 0. The tax unit is the individual. The inflation tax credit reduces the income tax and is fully deductible (in case of low incomes as long as within limits of negative tax; see below).

In case of eligibility to the commuter tax credit (and in 2022 also to the inflation tax credit) and income tax below 0 after applying the tax schedule and the tax credits, from 2023 a negative tax of 55% of annual employee's social insurance contributions, contributions to housing benefit and compulsory Union Contributions up to € 487 (2024: € 463; 2023: € 421)/year is refunded [5]. For persons liable to tax and entitled to the commuters' tax credit supplement (see above) in from 2023 the

[5] In case of commuters ("Pendler") there is a higher refunding available. However, there is no information on the fulfilment of the eligibility conditions in the SILC-data.

maximum refund is increased by € 790 (2024: € 752; 2023: € 684). In 2022 including the inflation tax credit, the negative tax is increased to 70% and up to € 1,550 (400+650+500). All refunding (2022-2025) is limited with the calculated income tax below 0 after applying the tax credits.

2.7.1.6.5. Pensioners' tax credit ("Pensionistenabsetzbetrag", [tintcpe_s])

A person receiving a pension (pension insurance, civil servants' pension, pension fund) is entitled to the pensioners' tax credit. It is only granted in case there is **no** entitlement to the commuters' tax credit. The increased pensioners' tax credit amounts to € 1,476/year (2024: € 1,405; 2023: € 1,278; 2022: 1,214) if the person liable to tax is married or cohabits for more than 6 months of the calendar year, is not separated, and the taxable pension incomes do not exceed € 24,196 (2024: € 23,043; 2023: € 20,967; 2022: 19,930) (in addition between € 24,196 and € 30,957 (2024: € 23,043 and € 29,482; 2023: 20,967 and 26,826; 2022: 19,930 and 25,250] the increased tax credit is reduced gradually to 0) in the calendar year and the incomes of the spouse do not exceed € 2,673 (2024: € 2,545; 2023: € 2,315; 2022: 2,200) in the calendar year (according to the rules of the single earner tax credit) and the person liable to tax is not eligible to the single earner tax credit.

In all other cases, pensioners have a tax credit of € 1,002/year (2024: € 954; 2023: 868; 2022: 825). For taxable pension-incomes between € 21,245 and € 30,957/year (2024: € 20,333 and 29,482; 2023: 18,410 and 26,826; 2022: 17,500 and 25,500) the deduction is tapered (at 30,957 [2024: 29,482; 2023: 26,826; 2022: 25,500] it is tapered to 0) (not relevant for the increased tax credit above). The tax unit is the individual.

The pensioners' tax credit reduces the income tax and is fully deductible.

Box 3 Calculation of the pensioners' tax credit

Yearly pension income =
+ Yearly gross pension income
- (social insurance) contributions
- exceptional costs deduction (lump sum)
- child tax allowance

Source: BMF 2022-2025

In case of eligibility to the pensioners' tax credit and income tax below 0 after applying the tax credits a negative tax of 80% up to € 710/year (2024: € 637; 2023: 579; 2022: 550) is refunded. However, this refunding is limited with the calculated income tax below 0 after applying the tax credits.

2.7.1.6.6. Child tax credit, maintenance tax credit ("Kinderabsetzbetrag"; "Unterhaltsabsetzbetrag", [tintcch_s])

2.7.1.6.6.1 Definitions

Child and maintenance tax credit consider the reduced economic capacity of persons liable to tax with maintenance obligations towards children.

2.7.1.6.6.2 Entitlement conditions

a) child tax credit: the person liable to tax receives family allowance for 1 child, who has his permanent place of residence in Austria.

b) maintenance tax credit: the person liable to tax is obliged to pay maintenance payments for a child who does not live in the same household. For this child the person liable to tax or his/her spouse in the same household does not receive family allowance. Another pre-condition is that the child has his permanent place of residence in Austria or in a EU- or EEA-state.

2.7.1.6.6.3 Amount of the tax credit

The amount of child tax credit (for children in the same household) is € 70.9 (2024: 67.8; 2023: 61.8; 2022: 58.4)/month and child. The child tax credit is paid jointly with the family allowance directly in cash (independent from income and tax liability; also as negative tax in case of low incomes).

For children, for whom maintenance payments are made, the amount of credit is € 37 (2024: 34; 2023: 31; 2022: 29.2)/month for the first child, € 55 (2024: 51.65; 2023: 47; 2022: 43.8) for the second and € 73 (2024: 68.14; 2023: 62; 2022: 58.4)/month for each further child. The maintenance tax credit can only be applied for via the annual tax declaration.

2.7.1.6.6.4 EUROMOD modelling:

If there are maintenance payments (made to other children) then in the model it is assumed that they are made for one child (but this child does not increase the number of children in the household for the purpose of computing the child tax credit).

The child/maintenance tax credit is handled like a universal benefit in reality. It is paid (also as negative tax) independently from the income situation and does not influence income tax due. Thus, the (order of) simulation regarding the income/maintenance tax credit is quite flexible.

2.7.1.7. Progression adjustment ("Progressionsvorbehalt")

In case the person liable to tax receives benefits by the unemployment insurance only for a part of the calendar year, the incomes received in the remaining year (self-employment income, business enterprise or agriculture and forestry, and non-self-employed incomes) are to be recalculated into a total yearly amount in order to assess the average tax rate for the actual taxable income. However, the resulting tax must not be higher than in case of the taxation of all incomes.

Box 4 Calculation of average tax rate

Taxable effective regular income (gross minus [social insurance] contributions) / time period of regular income in days/ * 365/366 = extrapolated taxable yearly income
- lump sum cost of earnings deduction („Werbungskostenpauschale") (employees)
- self assessment income tax-free allowance ("Freibetrag zu veranlagende Einkommensarten") (employees)
= Extrapolated income

Applying tax schedule

- tax credits (excluding child tax credit)

= yearly tax

Average tax rate = yearly tax * 100/ extrapolated income

Source: BMF 2022-2025

The effective tax is calculated as follows (if calculated yearly tax above is equal to 0 or negative then income tax stays the same):

Box 5 Taxable effective regular income

- lump sum cost of earnings deduction („Werbungskostenpauschale“) (employees)

- self assessment income tax-free allowance ("Freibetrag zu veranlagende Einkommensarten") (employees)

= Income

Effective tax = Income * average tax rate

(Tax credits are not newly calculated.)

Source: BMF 2022-2025

Box 6 Control calculation as if unemployment benefits were taxed:

Taxable effective regular income

+ unemployment benefits

- lump sum cost of earnings deduction („Werbungskostenpauschale“) (employees)

- self assessment income tax-free allowance ("Freibetrag zu veranlagende Einkommensarten") (employees)

= Income

Applying tax schedule

- tax credits (excluding child tax credit)

= yearly tax

The lower resulting tax is decisive

Source: BMF 2022-2025

2.7.1.7.1. EUROMOD modelling:

So far, the progression adjustment is calculated in a simplifying way: taxable incomes and unemployment benefits are summed up and taxed (as if also unemployment benefits were taxable). The resulting tax is corrected by multiplying it with taxable income and dividing it by the sum of taxable income and unemployment benefits.

2.7.1.8. Preferential tax of other earnings (13th, 14th; "Sonstige Bezuege")

The tax base of other earnings is calculated as follows:

Box 7 Calculation of the tax base of other earnings

Tax base (taxable income) other earnings =
+ Gross amount other earnings (yearly amount)
- social insurance contributions other earnings

Source: BMF 2022-2025

"Other Earnings" ("Sonstige Bezüge") include 13/14th monthly payments for employees, pensioners and receivers of sickness benefit, which are exempted from taxation at the normal tax rates.

- (Independent from the amount of the total taxable income) on other taxable earnings below € 620/year ("Freibetrag") for employees and pensioners no tax is paid, amounts above € 620 are taxed with 6%.
- However, if other earnings are below gross € 2,570 (2024: 2,447; before 2024: 2,100)/year, then they are not taxable at all ("Freigrenze").
- The upper limit of preferential tax rate (6%) is 1/6 of annual gross income excluding other earnings. Other earnings above this limit are taxed under the regular scheme. However, the tax amounts to max. 30% of the tax base exceeding € 2,447 (2024: 2,330; before 2024: 2,000). For higher incomes higher preferential tax rates have to be paid (see table below).

Table 2.23 Income brackets and tax rates for preferential tax of other earnings (2022-2025)

Income brackets (taxable income other earnings)	Tax rates
<620	0%
620-25,000	6%
25,000-50,000	27%
50,000-83,333	35.75%
83,333-166,667	50%
> 166,667	55%

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

2.7.2. Capital gains tax

2.7.2.1. ("Kapitalertragssteuer" [tiniy_s])

The capital gains tax is 25% for capital incomes from deposits and non-certified other claims at credit institutions, 27.5% for all other capital incomes. It is paid on the individual level.

Subject to the tax are:

— dividend earnings from domestic capital companies,

— foreign dividends, which are paid out by a domestic bank,

— interest earnings in the broader sense,

— substance profits („Substanzgewinne") of domestic funds on funds level.

2.7.3. Consumption taxes

Consumption taxes simulated in EUROMOD can be divided in two groups: VAT (value added tax) and excises (additional duties paid over consumption, typically on energy, alcoholic beverages, and tobacco).

Simulated consumption tax liabilities paid by households depend on the tax rules (e.g. the VAT rate) and on the tax base (consumption expenditures or quantities). This is why, to simulate consumption taxes in EUROMOD, the input data must contain information on household expenditures. The expenditures matched in the EUROMOD input files based on SILC are reported directly by households in the HBS surveys at purchasing prices. Therefore, they already include the consumption taxes paid.

i) **VAT** (il_tva variable in EUROMOD) is the value-added tax. The model also simulates at high disagregation level the VAT liabilities paid for each consumption category (output variables are tva01111, tva01112, and so on and so forth, corresponding to COICOP codes 01111 and 01112, etc.)

ii) **Excises** (il_tx variable in EUROMOD) are additional duties paid over consumption and can be classified in two groups: ad-valorem excises (il_txv) that depend on producer prices, and of specific or ad-quantum excises (il_txa) that depend on consumed quantities.

Since consumption data from HBS refers to expenditures (price x quantity), for the simulation of specific excises information on consumption prices are needed.

Further information on methodology and specific calculations and the independence of these consumption taxes is common across countries (this is why they are placed in an add-on and not in the policy spine of each country) and can be found in Akzogu et al (2020).

2.7.4. VAT (il_tva)

To extract the baseline VAT embedded in this reported consumption we only need the VAT rate of the policy system year. VAT rates usually do not vary too much across product, and are typically 4 rates (standard, reduced, super-reduced and zero).

Table 2.24 VAT rates

Products	2022	2023	2024	2025
Standard	20%	20%	20%	20%
Reduced	13%	13%	13%	13%
Super reduced	10%	10%	10%	10%
Exempted	0%	0%	0%	0%-

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

2.7.5. Ad-valorem excises (il_txv)

Ad-valorem excises plus specific excises cover certain tobacco products.

Table 2.25 Ad-valorem excise rates and specific excises

	2022	2023	2024	2025
Cigarettes	before 1.4.2022: 34.5% of price and 68 € per 1,000 pieces; after 31.3.2022: 33% of price and 73 € per 1,000 pieces	before 1.4.2023: 33% of price and 73 € per 1,000 pieces; after 31.3.2023: 32.5% of price and € 76.50 per 1,000 pieces	before 1.4.2024: 32.5% of price and € 76.50 per 1,000 pieces; after 31.3.2024: 32% of price and € 80 per 1,000 pieces	before 1.4.2025: 32% of price and € 80 per 1,000 pieces; after 31.3.2025: 32% of price and € 83.50 per 1,000 pieces
Cigars	13% of price, but at least € 100 per 1,000 pieces	before 1.4.2023: 13% of price, but at least € 100 per 1,000 pieces; after 31.3.2023 13% of price, but at least € 105 per 1,000 pieces	before 1.4.2024: 13% of price, but at least € 105 per 1,000 pieces; after 31.3.2024: 13% of price, but at least € 110 per 1,000 pieces	before 1.4.2025: 13% of price, but at least € 110 per 1,000 pieces; after 31.3.2025: 13% of price, but at least € 115 per 1,000 pieces
Fine cut for roll your own	before 1.4.2022: 56% of price, but at least € 130 per kg; after 31.3.2022: 56% of price, but at least € 140 per kg	before 1.4.2023: 56% of price, but at least € 140 per kg; after 31.3.2023: 56% of price, but at least € 147 per kg	before 1.4.2024: 56% of price, but at least € 147 per kg; after 31.3.2024: 56% of price, but at least € 154 per kg	before 1.4.2025: 56% of price, but at least € 154 per kg; after 31.3.2025: 56% of price, but at least € 161 per kg
Other smoking tobaccco	34%	34%	34%	34%

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

2.7.6. Specific excises (il_txa)

Specific excises apply to alcohol and energy products.

In this case, both tax rates and prices are collected, in order to allow the model to estimate the implicit quantities behind the reported household consumption expenditure amounts.

Table 2.26 Specific (ad-quantum) excise rates

Products	2022	2023	2024	2025
Alcohol*	1,200€/hl	1,200€/hl	1,200€/hl	1,200€/hl
Beer*	2€/hl/Grad Plato	2€/hl/Grad Plato	2€/hl/Grad Plato	2€/hl/Grad Plato
Tobacco for heating	before 1.4.2022: € 136 per kg; after 31.3.2022: € 149 per kg	before 1.4.2023: € 149 per kg; after 31.3.2023: € 164 per kg	Tobacco for heating before 1.4.2024: € 164 per kg; after 31.3.2024: € 180 per kg	Tobacco for heating before 1.4.2025: € 180 per kg; after 31.3.2025: € 339 per kg
Electricity tax	before 1.5.2022 0.015 € per kWh; after 30.4.2022 0.001 € per kWh	0.001 € per kWh	0.001 € per kWh	0.015 € per kWh
Petrol unleaded, min 46l, max 10mg/kg	482€/1,000l	482€/1,000l	482€/1,000l	482€/1,000l
Petrol unleaded, otherwise	515€/1,000l	515€/1,000l	515€/1,000l	515€/1,000l
Petrol leaded, min 46l, max 10mg/kg	554€/1,000l	554€/1,000l	554€/1,000l	554€/1,000l
Petrol leaded, otherwise	587€/1,000l	587€/1,000l	587€/1,000l	587€/1,000l
Medium heavy oils	397€/1,000l	397€/1,000l	397€/1,000l	397€/1,000l
Gas oils, min 66l, max 10 mg/kg	397€/1,000l	397€/1,000l	397€/1,000l	397€/1,000l
Gas oils, otherwise	425€/1,000l	425€/1,000l	425€/1,000l	425€/1,000l
Gas oil, max 10 mg/kg	98€/1,000l	98€/1,000l	98€/1,000l	98€/1,000l
Gas oil, otherwise	128€/1,000l	128€/1,000l	128€/1,000l	128€/1,000l
Liquified hydrocarbons	88€/1,000kg	88€/1,000kg	88€/1,000kg	88€/1,000kg
Gaseous hydrocarbons, used as fuels	261€/1,000kg	261€/1,000kg	261€/1,000kg	261€/1,000kg
Gaseous hydrocarbons, used otherwise	43€/1,000kg	43€/1,000kg	43€/1,000kg	43€/1,000kg
Heating oils, used for heating	60€/1,000kg	60€/1,000kg	60€/1,000kg	60€/1,000kg
Heating oils, used otherwise, min 66l, max 10mg/kg	397€/1,000l	397€/1,000l	397€/1,000l	397€/1,000l
Heating oils, used otherwise, otherwise	425€/1,000l	425€/1,000l	425€/1,000l	425€/1,000l

Liquified gas, used as fuel	261€/1,000kg	261€/1,000kg	261€/1,000kg	261€/1,000kg
Liquified gas, used otherwise	43€/1,000kg	43€/1,000kg	43€/1,000kg	43€/1,000kg
Fuels, if used instead of petrol	515€/1,000l	515€/1,000l	515€/1,000l	515€/1,000l
Fuels, if used otherwise	425€/1,000l	425€/1,000l	425€/1,000l	425€/1,000l
Heating material, max 10mg/kg	98€/1,000l	98€/1,000l	98€/1,000l	98€/1,000l
Heating material, otherwise	128€/1,000l	128€/1,000l	128€/1,000l	128€/1,000l
Natural gas	0.066€/m³, before 1.5.2022; 0.01196€/m³, after 30.4.2022	0.01196€/m³	0.01196€/m³	0.066€/m³
hydrogen	0.021€/m³ before 1.5.2022; 0.0038€/m³ after 30.4.2022	0.0038€/m³	0.0038€/m³	0.021€/m³
Coal	0.05€/kg	0.05€/kg	0.05€/kg	0.05€/kg

Note: * lower amounts for smaller distilleries/breweries

Source: Rechtsinformationssystem des Bundes, www.ris.bka.gv.at

Table 2.27 Prices of Excise products in € per unit

Prices	2022	2023	2024	2025
Ethyl alcohol (vodka) a	18.70/l	19.61/l	21.51/l*	22.04/l*
Still wine	*5.89/l*	*6.50/l*		
Still wine, red a	6.20/l	6.51/l	6.54/l*	6.56/l*
Stll wine, white a	5.05/l	5.27/l	5.33/l*	5.51/l*
Other fruit wine b	3.55/l	3.55/l	3.66/l	-
Sparkling wine (sekt) a	7.45/l	7.69/l	7.90/l*	7.31/l*
Fortified wine (rum) a	18.04/l	18.99/l	20.50/l*	21.51/l*
Beer	*1.77/l*	*1.98/l*		
Beer, Can a	1.52/l	1.76/l	1.84/l*	1.84/l*
Beer, Bottle a	1.86/l	2.02/l	2.10/l*	2.00/l*
Alcoholic drinks, wholesale (lager beer)	*1.77/l*	*1.98/l*		
Beer, Bottle, wholesale c	1.70/l	1.92/l	2.04/l*	2.20/l*

White Wine, Domestic, wholesale c	3.27/l	3.52/l	3.71/l*	3.81/l*
White Wine, Quality, wholesale c	9.36/l	10.36/l	10.90/l*	11.53/l*
Red Wine, Quality, wholesale c	11.06/l	11.69/l	11.83/l*	11.84/l*
Vermouth, Foreign, Light, Sweet, wholesale c	10.91/l	11.67/l	12.10/l*	12.66/l*
Whisky, Foreign, Scotch, Splendid, wholesale c	19.13/l	19.71/l	20.64/l*	21.67/l*
Vodka, Foreign, wholesale c	18.03/l	18.71/l	19.01/l*	19.34/l*
Alcoholic drinks, nebenbudget	*1.77/l*	*1.98/l*		
Cigarettes d	276.5/1,000 pieces	289/1,000 pieces	303.75/1,000 pieces*	322/1,000 pieces*
Cigars e	3,400/1,000 pieces	3,400/1,000 pieces	3,400/1,000 pieces	-
Other tobacco, loose d	212.2/kg	221.8/kg	245.23/kg*	260.3/kg*
Electricity f	240/MWh	290/MWh	280/MWh	
Natural Gas, heating	27.78/Gj	44.44/Gj	38.88/Gj	
Gas oil, heating g	1,418.62/1,000 l	1,214.32/1,000 l	1.155.26/1,000 l	
Heavy fuel oil, heating g	768.87/1,000 kg	766.98/1,000 kg	813.91/1,000 kg	
Kerosene, heating	*No price available: not used in private households (anymore)*			
Coal and Coke (industry stone coal) h	*10.44/Gj*	*7.93/Gj*	*6.29/Gj*	
Petrol Euro super 95, unleaded g	1,727.71/1,000 l	1,595.41/1,000 l	1,568.31/1,000 l	
Gas oil, propellant, Diesel g	1,820.35/1,000 l	1,642.16/1,000 l	1,590/1,000 l	

Note: * April or May 2024, otherwise nowcasted for 2024; Sources if not originally provided by JRC: a: Statistics Austria CPI average price scanner data; b: ; c: Statistics Austria Wholesale average price; d: Statistics Austria average price e: ; f: Statistics Austria: Statcube: Energiepreise und Steuern; ; g: JRC (values correspond to large extent to Statistik Austria: Statcube: Energiepreise und Steuern); h: Statistics Austria: Statcube: Energiepreise und Steuern; . No price available for private households. Statistics Austria assumes only marginal use in private households.
Conversions see Excel "Excises_AT"

Source: Statistik Austria

Consumer prices of goods subject to excise duties are nowcasted, similarly to what done with income data from SILC. We combine the latest available data from the following sources:

— Prices per product, usually from last year, but for instance, fuel prices have only 15 days delay.

— Inflation: Harmonised Index of Consumer Prices (HICP, Eurostat) at COICOP 5 digits, usually for the first quarter for beta release and up to third quarter 3 for final release.

— Inflation quarter-on-quarter forecasts (DG ECFIN, confidential) by HICP main groups (Unprocessed food, Processed food including alcohol and tobacco, Non-energy industrial goods, Energy, Services - overall index excluding goods) of quarters 2, 3 and 4, as needed for each release.

For more details on the specific source of the price of each good, see Akoguz et al (2020) and for the nowcasting method (document to be released based on Prices Excise Goods.docx).

Prices not taken over from JRC and not following the general sources/nowcasting strategy were taken from the sources listed below table 2.28. The reason for this change is the availability of more accurate and/or detailed prices.

2.7.6.1.1. EUROMOD modelling

Consumption taxes (tco_at policy) require extended EUROMOD input data (with imputed income shares of consumption expenditures at the household level) and an add-on to run. The policy is set to off in the baseline. To activate it, the CTITT_xbase add-on must be run, and the yyyy_x* type of input files (see Section 3 for more information on the methodology and features behind these extended input files) should be used (as defined in the database configuration of each country). The other add-ons (CTITT_*) can be used to undertake reform simulations, under the behavioural assumption of constant quantities (CTITT_XCQ), constant income shares (CTITT_XCIS) or constant expenditure shares (CTITT_XCES). Auxiliary output files are generated by running the first baseline simulation (as either the quantities or expenditures and savings from the baseline are kept constants and enter as inputs in the simulated reform scenarios).

3. Data

3.1. General description

The Austrian database consists of the Austrian part of the European Union Statistics on Income and Living Conditions (EU-SILC). EU-SILC in Austria uses an integrated rotational design which means that each year about one fourth of the sample is replaced by a new quarter. Sampling units are dwelling units registered in the central residence register (ZMR). The sampling frame consisted of all accommodations with at least one person aged 16 or older who has her/his main residence in these accommodations. The following units were excluded: institutional housing facilities and dwelling units, in which all persons with their main residence in this unit were younger than 16 years. The fieldwork for the EU-SILC 2024 (2023) operation started in February 2024 (March 2023) and ended in July 2024 (August 2023). The overall individual non-response rate amounted to 34.4% (2023: 33.6%)[6] in total. Since EU-SILC 2012 also register data is included. The data is provided by Statistics Austria.

Table 3.1 EUROMOD database description

EUROMOD database	AT_2024_b1 (AT_2023_b1)
Original name	EU-SILC 2024 (EU-SILC 2023)
Provider	Statistics Austria
Year of collection	2024 (2023)
Period of collection	February-July 2024 (March-August 2023)
Income reference period	Year 2023 (Year 2022)
Sampling	two phase stratified probability sample
Unit of assessment	dwelling units
Coverage	private units
Sample size	12,556 (12,482) IND 6,193 (6,122) HH
Response rate	63.3% (63.7%)[7]

Source: Statistik Austria

The use sample design comprises of a disproportional allocation per federal state. However, the number of households to be extracted does not differ much from a proportional stratification. The follow-up samples comprise of persons from households surveyed in the previous year. Thus, the follow-up samples have the character of a person sample and not of a household sample.

The sample size of EU-SILC 2024 (2023) comprises of 9,783 (9,605) addresses gross, 4,901 (4,801) first wave households and 4,972 (4,804) follow-up households. 214 (243) addresses did not exist. Of the 9,568 (9,335) valid addresses 6,268 (6,181) households could be surveyed. Due to quality problems 75 (59) interviews had to be excluded. Thus, 6,193 (6,122) household interviews could be used for the analysis.

[6] 2024: (9,554-6,268)*100/9,554; 2023: (9,308-6,181)*100/9,308.

[7] 2024: 6,193*100/9,783; 2023: 6,122*100/9,605.

3.2. Data adjustment

Adjustments to variables are kept to a minimum. Some minor data cleaning is done to make sure that the households and relationships of individuals within households, are coherent (for example, that young children are not living alone or family relations are coherent).

In order to guarantee consistency between demographic variables and income variables which refer to the previous year (and on which EUROMOD simulation are based), all children born between the end of the income reference period and the data of interview have been dropped from the sample.

3.3. Imputations and assumptions

3.3.1. Time period

The EU-SILC information on socio-demographic variables both on the individual and household level (e.g. marital status, social status, employment status, number of hours worked per week, type of occupation, industry of employment, education, tenure status household composition, living conditions, etc.) refers to the time of data collection (March-August, 2023). The only exception is the main activity per month which refers to the year 2022.

The EU-SILC information on incomes and expenditures refers to the calendar year of 2022, based on a 12-month receipt period. Additional information on the number of income payments per year and monthly amounts has been obtained from a special disaggregated SILC dataset provided by Statistics Austria. This has been used for selective income sources (unemployment benefit, unemployment assistance, old age part-time benefit, sickness benefit, accident rent, care benefit, maternity benefit). All monetary incomes in the EUROMOD database are converted into monthly terms. In the EUROMOD calculations we multiply the monthly income by the number of months received according to SILC and then calculate monthly averages by dividing by twelve. Thus, as there is no other possibility due to lacking information, it is implicitly assumed that income is received at the same rate throughout the year.

3.3.2. Gross incomes

Statistics Austria in general only imputes net income variables, missing gross variables are calculated by the net-gross conversion. If an income variable is missing but either the gross or the net amount is declared, the corresponding missing value is computed according to a model based on Austrian tax data. Missing values for incomes from self-employment (PY050) were calculated on the basis of the tax payments and social contributions stated by the respondents, missing values for income from employment (PY010) or pension incomes (PY100) are calculated on the basis of the wage tax statistics. Thus, the EU-SILC data contained all necessary information on both gross and net monetary incomes, if applicable.

3.4. Updating

To account for any time inconsistencies between the input dataset and the policy year, updating factors are used. Each monetary variable (i.e., each income component) is updated so as to account for changes in the non-simulated variables that have taken place between the year of the data and the year of the simulated tax-benefit system. Updating factors are generally based on changes in the average value of an income component between the year of the data and the policy year. For

detailed information about the construction of each updating factor as well as the sources that have been used, see Annex 1.

As a rule, updating factors are provided both for simulated and non-simulated income components present in the input dataset. Note, however, that in the case of simulated variables, the actual simulated amounts are used in the baseline rather than the updated original variables in the dataset. Updating factors for simulated variables are provided to facilitate the use of the model in cases when the user wishes to turn off the simulation of a particular variable. The list of uprating factors as well as the sources used to derive them can be found in Annex 1.

Income-data for self-employed are only available with a long time-lag. The data available for the latest *General Income Report* by the Austrain Court of Audit (Rechnungshof, 2024) includes only empiric values from the reference year 2021. For 2022 and 2023, values were estimated.

For uprating factors for wages according to different sectors, we are using ESTAT-data until 2019. We switched to a uniform increase (across all sectors) after 2020 as, due to COVID, data according to different sectors (differently affected by the COVID-crisis) is not accurate, especially for the number of hours worked. We returned to the previous methodology starting from 2023. As a result, we use ESTAT-data until 2019, use some sort of interpolation for 2020/2021/2022, and use ESTAT-data again from 2023 onwards.

For updating factors not available at the time of writing (mostly for years 2024 and 2025) the consumer price index is used as default. No other updating adjustments are used. Thus, the distribution of characteristics (such as employment status and demographic variables) as well as the distribution of each non-simulated income source remains on the status in 2022.

3.5. Extended input data (with household expenditures for the simulation of consumption taxes)

For the simulation of consumption taxes, the model needs to be run with extended EUROMOD input files. They consist of the core EUROMOD input files based on EU-SILC or National SILC, extended with new variables (household-level income shares of expenditures by product) imputed from EU/National-HBS. The semi-parametric method implemented for the imputation follows the methodology developed by Akoğuz et al (2020).

Please note that, due to the lack of information in the HBS files distributed by Eurostat, there is no consumption reported at 5-digit COICOP level for the following 3-digit codes:

CP044

CP127

Positive consumption might exist for 3-digit or 4-digit levels, but EUROMOD uses only 5-digit values.

Table 3.2 summarizes the major features of the most recent database used to be run with the policy systems of 2022-2025.

Table 3.2 Extended EUROMOD database description

Extended EUROMOD database for the simulation of consumption taxes	**SILC 2024 – Income year 2023 – Expenditures from HBS 2015**

EUROMOD database	AT_2024_b1_2015_03_n2
Year of collection (HBS) and source	HBS 2015 –National
Year of collection (SILC) and source	SILC 2024 – EU/National
Coverage and sample size	12,556 individuals, 6,193 households
Share of households with negative incomes excluded from the matching procedure	0%

Source: Statistik Austria; Eurostat

These extended EUROMOD files contain all the variables included in the standard EUROMOD input files plus the income shares of each consumption category included in HBS. For example, for countries with consumption disaggregation at 4 COICOP level (5 digits), there will be close to 200 additional variables, each one with the income shares of expenditure (household level) for that particular consumption category (e.g. starting from the income share of rice consumption: xs_01111; bread: xs_01112, and so on and so forth). The number of additional variables depends on the granularity available in HBS, and it varies across countries).

For the case of Austria, data AT_2024_b1_2015_03_n2, the number of variables included (income shares of expenditures, xs_c*) are 190, corresponding to the harmonized consumption categories defined at COICOP 2003 level 4 (five digits).

This database is an extension of the core EUROMOD input database, and so it is based on the same sample (i.e., same identifiers "idperson" and "idhh" to identify persons and households, respectively) and contains the same variables plus the income shares of expenditure (xs_* variables).

In Table 3.3 we present the share of households' consumption expenditures by product (and total) captured in our matched databases (extended EM input files) with respect to the original reported expenditures in HBS. The column that refers to the same year (in this case, HBS 2015 with Extended EM Input 2015) directly depends on the quality of the imputation procedure, while the comparison across different years is influenced not only by the matching noise but also by the changes in population characteristics and in the underlining distribution of income. Therefore, the coverage displayed in the second column is just informative but is not and should not be used to evaluate nor validate the imputation procedure.

Information on the coverage of these simulated expenditures (coming from the imputation of HBS 2015 to more recent SILC-based data) with respect to the expenditures reported by National Accounts is included in section 4 of this report, together with the other macro-validation results.

Below we summarize the main findings from the imputation validation checks for Austria.

Table 3.3 Expenditure coverage of Extended EM Input files

COICOP group	HBS 2015 – Extended EM Input 2015	HBS 2015 – Extended EM Input 2024
1	109.8%	112.0%
2	112.5%	119.2%
3	128.3%	130.6%
4	176.5%	193.4%
5	124.5%	126.9%
6	109.6%	114.2%
7	114.4%	122.2%
8	124.3%	132.6%

9	122.1%	133.3%
10	119.1%	126.7%
11	114.7%	125.6%
12	114.0%	124.8%
Total	**122.5%**	**130.1%**

Source: Eurostat

4. Validation

Note: COVID crisis-related labour market changes are not considered (see summary of health warnings for more details). The family hardship fund is not modelled due to low take-up figures.

4.1. Aggregate Validation

EUROMOD results are validated against external benchmarks. Detailed comparisons of the number of people receiving a given income component and total yearly amounts are shown in Annex 2. Both market incomes and non-simulated taxes and benefits in the input dataset as well as simulated taxes and benefits are validated against external official data. The main discrepancies between EUROMOD results and external benchmarks are discussed in the following subsections. Factors that may explain the observed differences are also reported.

4.1.1. Components of disposable income

There are only minor differences in the definition of disposable income between EUROMOD and EU-SILC.

Table 4.1 Components of disposable income

	EUROMOD	EU-SILC 2023
	ils_dispy	HY020
Employee cash or near cash income	+	+
Employer's social insurance contribution	-	-
Company car	0	+
Contributions to individual private pension plans	0	0
Cash benefits or losses from self-employment	+	+
Pension from individual private plans	+	0
Unemployment benefits	+	+
Old-age benefits	+	+
Survivor' benefits	+	+
Sickness benefits	+	+
Disability benefits	+	+
Education-related allowances	+	+
Income from rental of a property or land	+	+
Family/children related allowances	+	+
Social exclusion not elsewhere classified	+	+
Housing allowances	+	+
Regular inter-household cash transfer received	+	+
Interests, dividends, etc.	+	+
Income received by people aged under 16	+	+
Regular taxes on wealth	0	0
Regular inter-household cash transfer paid	-	-
Tax on income and social contributions	-	-
Repayments/receipts for tax adjustment	0 (via simulation)	+/-

Source: Statistik Austria; own elaboration

4.1.2. Validation of market incomes

Table A3.1: The difference in the number of employed persons between EUROMOD and the reference statistics is due to the fact that the latter comprise of a yearly average.

The number of persons with employment income in SILC fits well to external statistics. Self-employment incomes, investment income and incomes from rent are overestimated in SILC. This is partly due to different definitions. The external statistics for persons receiving maintenance payments only include persons with maintenance advances from the state. Only persons with occupational pensions are included in the reference statistic for persons receiving private pensions.

Table A3.2: Aggregate employment income in SILC fits very well to external statistics. Self-employment incomes, investment income and incomes from rent are overestimated in SILC. This is partly due to different definitions. The reference figures for maintenance payments include maintenance payments by the state only. Although only persons with occupational pensions are included in the reference statistics for persons receiving private pensions, the average amount per persons seems to be clearly underestimated in SILC.

4.1.3. Validation of taxes and social insurance contributions

Table A3.3: The overestimation of self-employed pension insurance-payers is due to the overrepresentation of self-employment income in SILC. The underestimation of accident insurance-payers among self-employed is because reference figures also count active family members.

Table A3.4: The ratio between simulated and related reference figures for income tax fits relatively well. The underestimation of tax on investment income in 2024 is due to an increase in reference figures in 2024. The overestimation of self-employed SIC is due to the overrepresentation of self-employment income in SILC (see table A3.2).

4.1.4. Validation of benefits

Table A3.5: In terms of benefits taken from the SILC-data, the total number of recipients of pension (old-age, survivor, civil servants) is underestimated, as only pensioners living in Austria are covered in EU-SILC. Civil servants' pensions are particularly underestimated, which is due to the fact that the survivors' pensions of civil servants cannot be included in this category. The high overestimation of receivers of sickness benefit (and maternity benefit) in SILC is because the reference figures show a yearly average and not the total number of recipients per year. The underestimation of care/disability benefit in SILC is due to the fact that only persons outside of residential care are surveyed. Reference figures for education allowances include only study allowance and pupil allowance.

In terms of simulated benefits, the higher simulated number of childcare benefit, unemployment benefit and unemployment assistance recipients is due to the fact that the reference figures relate to a certain point in time in the year, whereas EUROMOD simulates all (cumulated) recipients during the year. The simulated number of recipients of the childcare benefit allowance is 0, but absolute numbers in reference figures are very low (4,000). Despite modelling of non-take-up according to empirical figures, the simulated number of recipients of social assistance is still high (given that the applied empirical non-take-up rate by Heuberger [2021] relates only to Vienna where non-take-up should be below average), but much lower compared to a scenario without any non-take-up adjustment.

Table A3.6: In terms of benefits taken from the SILC-data, the aggregate amount of benefit for accident is clearly underrepresented in SILC which might be due to wrong classifications. Total

pension payments (civil servants and non-civil servants and survivor pension) fit quite well between SILC and the reference statistics. However, in SILC only pensions paid to pensioners living in Austria are recorded. Differences between these categories arise because survivors' pension from civil servants cannot be identified in the data. The sickness as well as the housing and education benefit are somewhat overestimated in SILC, this could also partly be due to special one-off payments in the data-year 2022 (in the case of SILC 2023). The underestimation of care/disability benefit in SILC is due to the fact that only persons outside of residential care and other institutions are surveyed.

In terms of simulated benefits, childcare benefit and childcare benefit allowance are underestimated in EUROMOD. Despite the correction for non-take-up according to empirical figures, simulated figures for social assistance in EUROMOD are too high (given that the applied empirical non-take-up rate by Heuberger [2021] relates only to Vienna where non-take-up should be below average), but would be even higher without any adjustment for non-take-up. Unemployment assistance is somewhat underestimated in EUROMOD. Validation of simulated consumption taxes

Table A3.9 and A3.10 show the validation of consumption taxes related amounts. The top part of table A3.9 compares expenditures aggregated amount from EUROMOD simulations with National Account (NA) external statistics as reported by EUROSTAT. Spending is over simulated in EUROMOD for the following categories: Food and non-alcoholic beverages, Transport, and Recreation and culture. Spending is under-simulated for: Alcoholic beverages and tobacco, Communications and Hotels and Restaurants. Finally, spending is close to external statistics for: Clothing and footwear, Housing water and fuel, Furnishing and household equipment, HealthEducation, and Miscellaneous goods and services.

The second part of Table A3.9 compares aggregate revenues from consumption taxes (i.e. VAT and excises) to external statistics from EUROSTAT. The bottom part of the table shows simulated aggregate revenue for some category of interest such as alcoholic drinks, tobacco and energy products. In Austria both revenue from VAT and excises are undersimulated and captures about 70% (VAT) and 70-80% (excise taxes) of the revenue from consumption taxes. When looking at consumption taxes on specific items, the simulation significantly underestimates the government revenue on these products. The exception is Tobacco (coicop 022) currently fitting external statistics very well. These discrepancies are partly due to the fact that the survey data underpinning the CT simulation are based on consumers declared consumption that my differ from the actual consumption (e.g. people misreport about how much they smoke and drink). To correct for this problem, EUROMOD provides also adjusted consumption aggregates, where the calibration/correcting factor is the ratio between NA aggregated expenditures and EM aggregated simulated expenditures level 1 at baseline. Effectively NA adjustment scales-up (or down) consumption and tax liabilities of all individuals. Table A3.10 compares annual Government revenue from consumption taxes after applying calibration to NA. In the top part of table 3.10 we show that consumption tax revenues simulated in Austria for private households sum up to 28,367 (2024: 27,568; 2023: 26,673) million EUR for VAT and 6,256 (2024: 5,726; 2023: 5,456) million EUR for excises. As a result about 70% of aggregate VAT revenues and 84-91% of aggregate excises revenues are simulated in EUROMOD. There might be various reasons for these discrepancies. The major one being that several groups that pay significant amounts of VAT are not covered in HBS. Among these groups are government and third sector, hospitals and business enterprises such as financial companies that are themselves exempt from VAT but have to pay the input VAT from all previous production stages and private households explicitly not covered by the HBS, such as people in dormitories, jails, or retirement homes (although the latter are not such big spenders). When

looking at specific items at lower coicop details, the calibration also improves the estimation of government revenue for most categories.

4.2. Income distribution

All income distribution results presented here are computed for individuals according to their household disposable income (HDI) equivalised by the "modified OECD" equivalence scale. HDI are calculated as the sum of all income sources of all household members net of income tax and social insurance contributions. The weights in the OECD equivalence are: first adult=1; additional people aged 14+ = 0.5; additional people aged under 14 = 0.3.

4.2.1. Income inequality

Table A3.7: The simulated income distribution fits quite well to external statistics. Given the still insufficient adjustment for benefit non-take-up, higher values for income share of the 1st decile are found in EUROMOD. Gini and S80/20 are also somewhat lower in EUROMOD. The above average decrease in income inequality indicators in 2022 is due to the inclusion of specific inflation crisis-related measures in the simulations.

4.2.2. Poverty rates

Table A3.8: The simulated poverty rates fit quite well to external statistics. Given the still insufficient adjustment for benefit non-take-up, EUROMOD shows lower poverty rates for the 40% and 50%-threshold. This is also true for the poverty rate of children (<16), young adults (16-24) and of pensioners (65+). The decrease in AROPs in 2022 is due to the inclusion of specific inflation crisis-related measures, particularly for children and young adults (age groups <18 and 16-24) as well as the elderly (age group 65+) in the simulations.

4.3. Summary of "health warnings"

This final section summarises the main findings in terms of particular aspects of the Austrian part of EUROMOD or its database that should be borne in mind when planning appropriate uses of the model and in interpreting results.

— The sample size is relatively small. Care should be taken especially in interpreting results for small sub-groups.

— No adjustments are made for structural changes in the characteristics of the population between the data year (2022) and the simulation years (2022-2025).

— There is a shortfall of persons with higher incomes and investment income in the sample. It is likely that the main reason is a shortfall of persons with higher incomes and these sources of income or an under-recording of these sources for people with higher incomes.

— The simulated social assistance is adjusted for non-take-up based on empirical figures using a random non-take-up correction of the number of beneficiaries.

— Non-take up of other benefits is not modelled. This has the effect of (a) inflating the cost of these benefits and the cost of making them more generous, and (b) slightly diminishing the relative impact of benefits that do not show problems of non-take up.

— The simulation of monetary compensation schemes is triggered by the simulation of labour market transitions defined in policy TransLMA_at. This policy becomes operational if the model is run in conjunction with the LMA add-on. The nature of these simulations is still experimental and only partially validated. Users are encouraged to refer to the "*Simulating labour market transitions in EUROMOD*" document prior to their use.

— Labour market transitions are switched OFF in EUROMOD baselines. As a consequence, the simulation of monetary compensation schemes does not produce any effect in baseline simulations. Since all policies not linked to labour market transitions are fully functional, it is possible for disposable income in 2022 to be higher than disposable income in previous years.

— The simulation of consumption taxes sensitively depends on the quality of the match of the extended EUROMOD files, as well as on the frequency of this data and the gaps between the input data files and the policy systems. At this point, the most recent HBS data available for all countries (EU-HBS) is 2015.

— When the user runs a policy system year (e.g., 2025) that does not coincide with the incomes reported in the SILC-data used (e.g., 2023, with reported incomes from 2022), expenditures in EUROMOD are simulated under the constant income shares assumption (by default). This is because the income shares of expenditure included in the extended input files are not updated and remain constant regardless of the policy system that is used for the simulation. This means that a household that spends 10% of its income in food (e.g. the sum of all the xs_1* variables, i.e. xs01111, xs01112, and so on and so forth, is 0.10) will still spend 10% of their income in 2025, regardless of the change in incomes driven by the uprating factors and tax-benefit changes. This implicitly assumes an income elasticity of one.

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List of abbreviations and definitions

Abbreviations	Definitions
AI	Accidents insurance
AMS	Arbeitsmarktservice
ASVG	Allgemeines Sozialversicherungsgesetz
BCA	Benefit Calibration Adjustment
BMAW	Bundesministerium für Arbeit und Wirtschaft
BMF	Bundesministerium für Finanzen
BSVG	Bauern-Sozialversicherungsgesetz
BTA	Benefit Take-up Adjustment
CIA	Consumption Inflation Adjustment
COICOP	Classification Of Individual COnsumption according to Purpose
CPI	Consumer Price Index
CT	Consumption Taxes
DG	Directorate-General
DG ECFIN	European Commission Directorate-General for Economic and Financial Affairs
EEA	European Economic Area
EM	EUROMOD
DG EMPL	Directorate-General for Employment, Social Affairs and Inclusion
ESSOSS	Europäisches System der Integrierten Sozialschutzstatistik
ESTAT	Eurostat

Abbreviations	Definitions
EU	European Union
EUR	Euro
EWR	Europäischer Wirtschaftsraum
FSVG	Freiberuflichen-Sozialversicherungsgesetz
FTE	Full Time Equivalent
GSVG	Gewerbliches Sozialversicherungsgesetz
HBS	Household Budget Survey
HDI	Household Disposable Income
HH	Households
HI	Health Insurance
HICP	Harmonised Index of Consumer Prices
IESG	Zuschlag Insolvenzentgeltsicherungsgesetz
IL	Income List
IND	Individuals
ISER	Institute for Social and Economic Research
JRC	Joint Research Centre
LMA	Labour Market Adjustment
MWA	Minimum Wage Adjustment
NA	National Account
NRR	Net Replacement Rate
OECD	Organisation for Economic Co-operation and Development
PES	Public Employment Service

Abbreviations	Definitions
PET	Policy Effects Tool
PI	Pension Insurance
REFORM	European Commission Reform and Investment Task Force
SA	Seasonally Adjusted
SG	Secretariat-General
SIC	Social Insurance Contributions
SILC	Statistics on Income and Living Conditions
DG TAXUD	European Commission Directorate-General for Taxation and Customs
UA	Unemployment Assistance
UB	Unemployment Benefits
UDB	User Database
UI	Unemployment insurance
VAT	Value Added Tax
ZMR	Zentrales Melderegister

List of boxes

Box 1 Calculation of relevant income for tax allowance 72

Box 2 Calculation of the yearly tax base 74

Box 3 Calculation of the pensioners' tax credit 79

Box 4 Calculation of average tax rate 80

Box 5 Taxable effective regular income 81

Box 6 Control calculation as if unemployment benefits were taxed: 81

Box 7 Calculation of the tax base of other earnings 82

List of figures

Figure A1. Policy effects in 20243-2025, using the CPI-indexation, %..... 116

Figure A2. Policy effects in 2024-2025, without CPI-indexation, %..... 117

List of tables

Table 1.1 Taxes (most important components for households/ natural persons): revenue (in millions of €) [2020 - 2024] 16

Table 2.1: Simulation of benefits in EUROMOD [2022-2025] 17

Table 2.2: Simulation of taxes and social insurance contributions in EUROMOD [2022-2025] 19

Table 2.3 Main policy changes implemented in EUROMOD [2022-2025] 20

Table 2.4 EUROMOD Spine: order of simulation 22

Table 2.5 Characteristics of the unemployment benefit 25

Table 2.6 Characteristics of the unemployment assistance 28

Table 2.7 Monthly standard rates in € [2022-2025] 32

Table 2.8 Extraordinary single payment for pensioners (anti inflation payment) 2022 and 2023 33

Table 2.9 Extraordinary single payment for civil servant pensioners (anti inflation payment) 2022 and 2023 36

Table 2.10 Family allowance [2022-2025] 41

Table 2.11 Implementation of childcare benefit 46

Table 2.12 Monthly standard rates [2022-2025] 48

Table 2.13 Rent allowances per month (upper limits) in €, 2022-2025 49

Table 2.14 Climate bonus plus inflation bonus per year in €, 2022-2024 60

Table 2.15 Employee social contribution thresholds and rates [2022-2025] 63

Table 2.16 Unemployment insurance contributions; 2022-2025 64

Table 2.17 Pension contributions civil servants by birthyear; 2022-2025 65

Table 2.18 Employer social contribution thresholds and rates [2022-2025] 66

Table 2.19 Self-employed social contribution thresholds and rates 2022-2025 68

Table 2.20 One-off credit related to health insurance for self-employed (GSVG) and farmers (BSVG) 2022 69

Table 2.21 Permanent credit of health insurance contributions for self-employed (GSVG) and farmers (BSVG) from 2022 on 70

Table 2.22 Income brackets and tax rates income-tax 2022-2025 75

Table 2.23 Income brackets and tax rates for preferential tax of other earnings (2022-2025) 82

Table 2.24 VAT rates 84

Table 2.25 Ad-valorem excise rates and specific excises 84

Table 2.26 Specific (ad-quantum) excise rates 85

Table 2.27 Prices of Excise products in € per unit 86

Table 3.1 EUROMOD database description 89

Table 3.2 Extended EUROMOD database description 91

Table 3.3 Expenditure coverage of Extended EM Input files 92

Table 4.1 Components of disposable income 94

Table A1: Raw indices for deriving EUROMOD uprating factors 108

Table A2. Policy effects in 2024-2025, using the CPI-indexation, % 115

Table A3. Policy effects in 2024-2025, without CPI-indexation, % 117

Table A3. Validation Tables 118

List of Annexes

Annex 1. Uprating Factors (24.11.2025)

Table A1: Raw indices for deriving EUROMOD uprating factors

Index	Constant	2022	2023	2024	2025	Comment
Harmonised Index of Consumer Prices	$HICP	121.07	130.40	134.21	138.10	EUROSTAT; AMECO 2025 spring forecasts for 2025 values
CPI 2005 = 100 (as of June)	$f_cpi	146.4	157.8	162.4	168.35	Source: Statistik Austria, http://www.statistik.at/web_de/statistiken/preise/verbraucherpreisindex_vpi_hvpi/index.html
Average annual wage	$f_yem	37725	40430	41609	43133	OBSOLETE Source: Statistik Austria (Lohnsteuer- und HV-Daten), http://www.statistik.at/web_de/statistiken/soziales/personen-einkommen/jaehrliche_personen_einkommen/
Average annual wage, previous year	$f_yempv	36283	37725	40430	41609	OBSOLOTE Source: Statistik Austria (Lohnsteuer- und HV-Daten), http://www.statistik.at/web_de/statistiken/soziales/personen-einkommen/allgemeiner_einkommensbericht/index.html
Average annual self employment income (break in series 2009-2010)	$f_yse	34003	34583	35591	36895	Source: Statistik Austria (Einkommensteuer-/Lohnsteuer- und HV-Daten), http://www.statistik.at/web_de/statistiken/soziales/personen-einkommen/allgemeiner_einkommensbericht/index.html
Equ. disposable income (original silc), not uprated	$f_ydses	1	1	1	1	
Annual average issue yields 2006 = 100	$f_yiy	1.3012	1.3209	1.3523	1.3784	Einlagenzinssatz von privaten haushalten mit vereinbarter Laufzeit von über 2 Jahren (https://www.oenb.at/isaweb/report.do?report=2.8)

Family benefits that are not uprated	$f_bfa	1	1	1	1	
Family benefits (based on semi-orphan base rate at age 24)	$f_bfaam	673.53	725.67	796.06	832.68	Leistungsrechtliche Werte SV "Waisenpension bis zum vollendeten 24. Lebensjahr falls beide Elternteile verstorben sind"
Average daily rate of unemployment benefit	$f_bunct	35.89	37.94	41.11	42.62	Source: Statistik Austria (AMS-Daten), http://www.statistik.at/web_de/statistiken/soziales/sozialleistungen_auf_bundesebene/arbeitslosenleistungen/index.html
Average daily rate of unemployment assistance	$f_bunnc	29.04	30.11	31.83	33.00	Source: Statistik Austria (AMS-Daten), http://www.statistik.at/web_de/statistiken/soziales/sozialleistungen_auf_bundesebene/arbeitslosenleistungen/index.html
Average housing costs per m2	$f_xhcrt	8.70	9.36	9.81	10.20	Source: Statistik Austria (Mikrozensus), http://www.statistik.at/web_de/statistiken/wohnen/wohnkosten/index.html
Monthly disability benefit, rate 1	$f_bdi1	165.4	175.00	192	200.8	Source: AK - Sozialleistungen im Überblick
Monthly disability benefit, rate 2	$f_bdi2	305	322.70	354	370.3	Source: AK - Sozialleistungen im Überblick
Monthly disability benefit, rate 3	$f_bdi3	475.2	502.80	551.6	577	Source: AK - Sozialleistungen im Überblick
Monthly disability benefit, rate 4	$f_bdi4	712.7	754.00	827.1	865.1	Source: AK - Sozialleistungen im Überblick

Monthly disability benefit, rate 5	$f_bdi5	968.1	1024.20	1123.5	1175.2	Source: AK - Sozialleistungen im Überblick
Monthly disability benefit, rate 6	$f_bdi6	1351.8	1430.20	1568.9	1641.1	Source: AK - Sozialleistungen im Überblick
Monthly disability benefit, rate 7	$f_bdi7	1776.5	1879.50	2061.8	2156.6	Source: AK - Sozialleistungen im Überblick
Annual discretionary indexation pensions 2006 = 100	$f_poa	134.24	141.86	155.63	162.78	Source: Handbuch der österreichischen Sozialversicherung, http://www.sozialversicherung.at/portal27/portal/esvportal/content
Annual discretionary indexation accident pension (based on minimum income benefit, monthly base rate)	$f_bac	1030.49	1110.26	1217.96	1273.99	Source: Handbuch der österreichischen Sozialversicherung, http://www.sozialversicherung.at/portal27/portal/esvportal/content
Average annual wage, following year	$f_yemdt	40430	41609	43133	44556	Source: Statistik Austria (Lohnsteuer- und HV-Daten), http://www.statistik.at/web_de/statistiken/soziales/personen-einkommen/jaehrliche_personen_einkommen/
Average hourly wage, Agriculture and Fishing (lindi = 1), units of	$f_hourly_wage_lindi_1	14,8389	16,175	16,9577	17,4963	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.

national currency						
Average hourly wage, Mining, Manufact. and Utilities (lindi = 2), units of national currency	$f_hourly_wage_lindi_2	34,3966	36,5637	38,6584	39,8862	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Construction (lindi = 3), units of national currency	$f_hourly_wage_lindi_3	29,4288	31,5326	33,5113	34,5757	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Wholesale and retail (lindi = 4), units of national currency	$f_hourly_wage_lindi_4	26,0218	27,7406	29,9107	30,8607	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Hotels and restaurants (lindi = 5), units of national currency	$f_hourly_wage_lindi_5	20,8284	22,6006	23,587	24,3362	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Transport and	$f_hourly_wage_lindi_6	32,0721	34,6115	36,7151	37,8812	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.

communication (lindi = 6), units of national currency						
Average hourly wage, Financial intermediation (lindi = 7), units of national currency	$f_hourly_wage_lindi_7	44,3947	47,729	49,7807	51,3618	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Real estate and business (lindi = 8), units of national currency	$f_hourly_wage_lindi_8	28,6034	30,8419	32,688	33,7262	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Public administ. and defence (lindi = 9), units of national currency	$f_hourly_wage_lindi_9	30,0803	32,2649	35,9114	37,052	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Education (lindi = 10), units of national currency	$f_hourly_wage_lindi_10	35,3481	37,8152	40,7009	41,9937	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.

Average hourly wage, Health and social work (lindi = 11), units of national currency	$f_hourly_wage_lindi_11	28,4458	30,4636	33,6214	34,6893	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, Other (lindi = 12), units of national currency	$f_hourly_wage_lindi_12	24,6566	26,8185	28,7984	29,7131	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage, All activity sectors, units of national currency	$f_hourly_wage	29,8848	32,0468	34,3146	35,4045	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage of previous year, All activity sectors, units of national currency	$f_hourly_wage_pv	28,4325	29,8848	32,0468	34,3146	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
Average hourly wage of following year, All activity sectors, units of national currency	$f_hourly_wage_dt	32,0468	34,3146	35,4045	35,045	Computed from ESTAT tables nama_10_a64 (wages) and nama_10_a64_e (hours worked). The value for the latest year is computed by multiplying the value of 2021 by the AMECO forecast for nominal compensation per employee, total economy.
One	$f_one					Constant uprating

Average of monthly remuneration for military service (Präsenzdienst) and alternative service (Zivildienst)	$f_yot01	362.61	536.10	585.10	605.60	Source: https://www.zivildienst.gv.at/einrichtungen/finanzielles.html#a-grundverguetung https://www.oesterreich.gv.at/themen/leben_in_oesterreich/wehrdienst/3/Seite.1401084.html

Source: Statistik Austria

Annex 2. Policy Effects in 2024-2025 CORR HICP +0,7%

Table A2 and Figure A1 show the ceteris paribus effect of 2025 policies on mean equivalised household disposable income by income component and income decile group. The effect is estimated as the difference between the simulated household disposable income under the 2025 tax-benefit policies (monetary parameters have been deflated using the Eurostat's Harmonized Index of Consumer Prices, HICP[8]) and the simulated household disposable income under 2024 policies. The difference is measured as a percentage of the mean equivalised household disposable income in 2024.

In 2024-25, households experienced on average a real decrease in disposable income of 0.5%. The policy effect was relatively regressive with an decrease of 0.7% in the first decile and 0.3% in decile 10. The higher decrease in the lower deciles is mainly due to the development in non-means tested benefits.

The generally high increase in public pensions is due to the fact that the average indexation from 2024 to 2025 with 4.6% is clearly above the forecasted CPI-value for 2025.

The increase in means-tested benefits in the lowest decile is due to the indexation of social assistance above the forecasted CPI. The only loss relevant in the first decile could be the omitted transfer (€ 60 per month and person) to children in households receiving unemployment-benefit / unemployment assistance, minimum pension top-up and social assistance (in 2025 only children in single earner and single parent households with low incomes are entitled).

The decrease in terms of non-means tested benefits is due to the abolishment of the universal climate bonus. The lower losses in higher deciles could be due to the previous taxation of the climate bonus for higher incomes.

The income losses in other social insurance contributions are due to the increase of health contributions by pensioners from 5.1% (civil servants: 4.9%) to 6.0% by 1.6.2025.

The income gains in direct taxes across all deciles relate to the indexation of tax rates, tax bands and tax credits (exception "positive" family tax credit for children <18) above the forecasted CPI, which is, however, somewhat lower in case of lower incomes.

Table A3 and Figure A2 show the PET in nominal terms, for comparison purposes.

Table A2. Policy effects in 2024-2025, using the CPI-indexation, %

Decile	Original income	Public pensions	Means-tested benefits	Non means-tested benefits	Employee SIC	Self-employed SIC	Other SIC	Direct taxes	Disposable income
1	0,00	0,41	0,39	-1,42	0,06	0,00	-0,25	0,10	-0,72
2	0,00	0,43	0,12	-1,11	0,04	-0,01	-0,26	0,09	-0,70
3	0,00	0,48	0,01	-0,98	0,04	-0,01	-0,29	0,09	-0,67
4	0,00	0,46	-0,01	-0,94	0,03	0,00	-0,28	0,07	-0,67

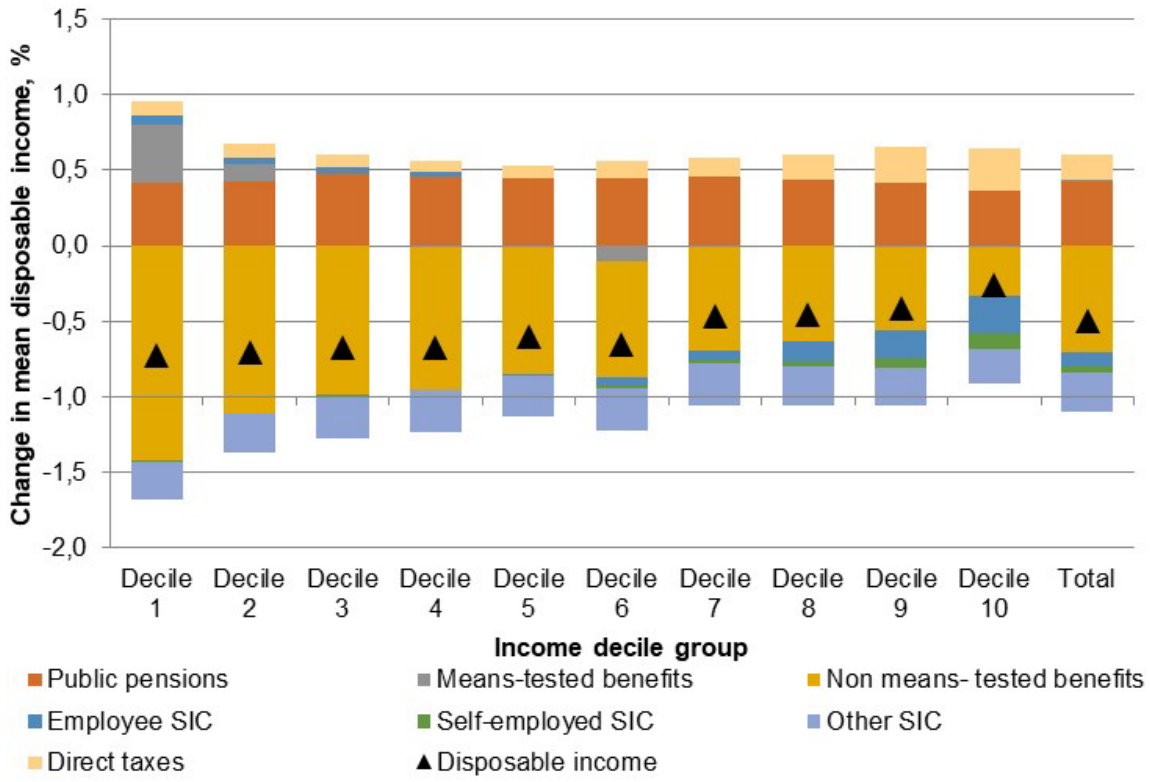
[8] Annual average retrieved from Eurostat website, AMECO forecast for 2025 data.

Decile	Original income	Public pensions	Means-tested benefits	Non means-tested benefits	Employee SIC	Self-employed SIC	Other SIC	Direct taxes	Disposable income
5	0,00	0,44	-0,01	-0,85	0,00	0,00	-0,27	0,09	-0,60
6	0,00	0,45	-0,10	-0,76	-0,06	-0,02	-0,27	0,11	-0,66
7	0,00	0,46	-0,01	-0,68	-0,07	-0,02	-0,28	0,13	-0,47
8	0,00	0,43	0,00	-0,63	-0,14	-0,03	-0,26	0,17	-0,45
9	0,00	0,41	-0,01	-0,55	-0,19	-0,06	-0,25	0,24	-0,41
10	0,00	0,36	0,00	-0,33	-0,25	-0,10	-0,22	0,28	-0,26
Total	**0,00**	**0,42**	**0,01**	**-0,70**	**-0,10**	**-0,04**	**-0,26**	**0,17**	**-0,50**

Notes: shown as a percentage change in mean equivalised household disposable income by income component and income decile group. Income decile groups are based on equivalised household disposable income in 2023, using the modified OECD equivalence scale. Each policy system has been applied to the same input data, deflating monetary parameters of 2025 policies by Eurostat's Harmonized Index of Consumer Prices (HICP).

Source: Own elaboration

Figure A1. Policy effects in 20243-2025, using the CPI-indexation, %



Source: ???

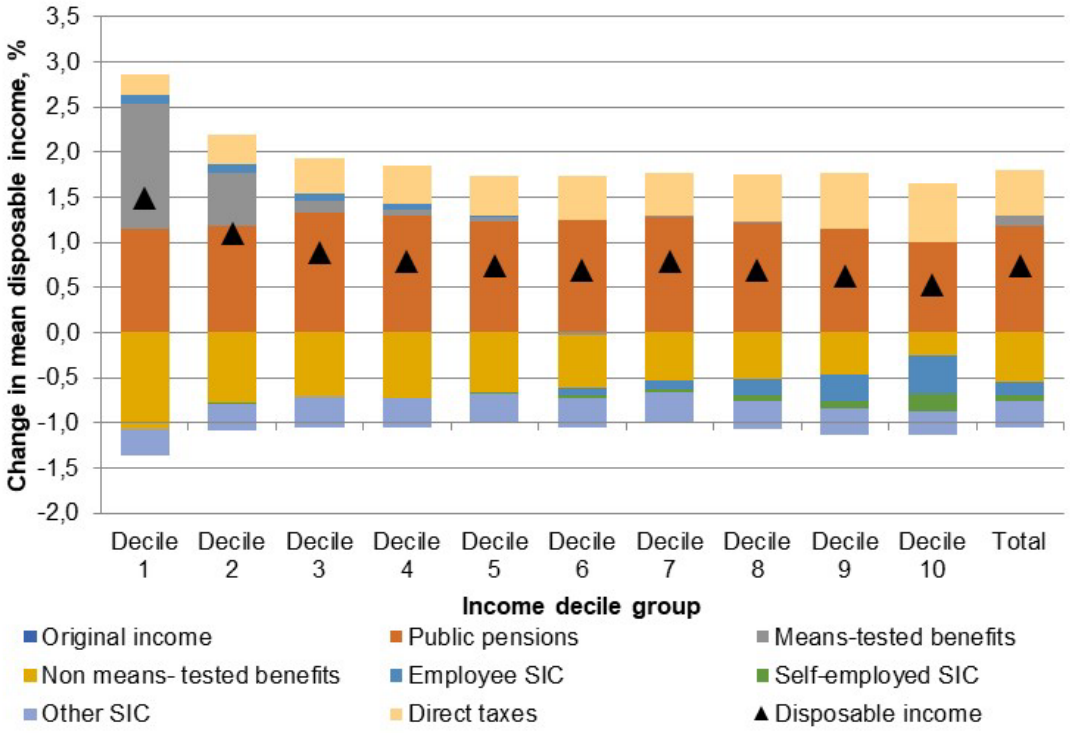
Table A3. Policy effects in 2024-2025, without CPI-indexation, %

Decile	Original income	Public pensions	Means-tested benefits	Non means-tested benefits	Employee SIC	Self-employed SIC	Other SIC	Direct taxes	Disposable income
1	0,00	1,15	1,39	-1,06	0,10	-0,01	-0,30	0,23	1,50
2	0,00	1,19	0,58	-0,77	0,09	-0,01	-0,30	0,33	1,10
3	0,00	1,32	0,13	-0,70	0,09	-0,01	-0,34	0,39	0,88
4	0,00	1,29	0,08	-0,72	0,06	0,00	-0,33	0,42	0,79
5	0,00	1,24	0,04	-0,66	0,02	-0,01	-0,32	0,44	0,75
6	0,00	1,25	-0,02	-0,59	-0,08	-0,03	-0,32	0,48	0,69
7	0,00	1,28	0,02	-0,54	-0,09	-0,03	-0,33	0,47	0,79
8	0,00	1,21	0,02	-0,51	-0,19	-0,05	-0,31	0,53	0,69
9	0,00	1,15	0,01	-0,46	-0,29	-0,09	-0,30	0,61	0,62
10	0,00	1,00	0,00	-0,26	-0,42	-0,19	-0,26	0,65	0,53
Total	**0,00**	**1,18**	**0,11**	**-0,54**	**-0,15**	**-0,07**	**-0,30**	**0,51**	**0,74**

Notes: shown as a percentage change in mean equivalised household disposable income by income component and income decile group. Income decile groups are based on equivalised household disposable income in 2023, using the modified OECD equivalence scale. Each policy system has been applied to the same input data, without deflating monetary parameters of 2025 policies by Eurostat's Harmonized Index of Consumer Prices (HICP).

Source: Own elaboration

Figure A2. Policy effects in 2024-2025, without CPI-indexation, %



Source: ???

Annex 3. Validation Tables

Table A3. Validation Tables

Table A3.1. Original income in EUROMOD - Number of recipients (thousands)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Earnings (ils_earns)													
employment income (yem)	N	4,494	4,498	4,498	4,498	4,555	4,590	NaN	NaN	0.99	0.98	NaN	NaN
self-employment income (yse)	N	831	829	829	829	434	NaN	NaN	NaN	1.91	NaN	NaN	NaN
COVID compensation paid by firm (yemmc_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other original income (ils_origy - ils_earns)													
investment income (yiy)	N	4,310	4,354	4,354	4,354	11	NaN	NaN	NaN	391.85	NaN	NaN	NaN
income from military service (Grundverguetung Wehr- und Zivildienst) (yot01)	N	61	61	61	61	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
income of children under 16 (yot02)	N	79	112	112	112	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
additional occupational pension (Betriebs-/Firmenpension) (ypp01)	N	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
private pension (Private Pensionsleistungen) (ypp02)	N	372	346	346	346	270	275	NaN	NaN	1.38	1.26	NaN	NaN
Private transfers received (Unterhaltszahlungen) (ypt)	N	455	431	431	431	41	40	NaN	NaN	11.10	10.78	NaN	NaN
property income (Einkommen aus Vermietung oder Verpachtung) (ypr)	N	416	428	428	428	230	NaN	NaN	NaN	1.81	NaN	NaN	NaN
Maintenance payments (xmp)	N	767	686	686	686	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
tips (Trinkgeld) (yemot)	N	285	331	331	331	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Source: Own elaboration.

... continued **Table A3.1**

	Source	Comments
Earnings (ils_earns)		
employment income (yem)	Lohnsteuerstatistik 2023, 232 (Österreich)	-
self-employment income (yse)	EST-Statistik Tabelle 8 bzw Übersicht 10/11: Einkünfte nach Einkommensarten: L&W + selbständige Arb. + Gewerbebetrieb	-
COVID compensation paid by firm (yemmc_s)	-	-
Other original income (ils_origy - ils_earns)		
investment income (yiy)	EST-Statistik Tabelle 8 bzw Übersicht 10/11: Einkünfte nach Einkommensarten: Kapitalvermögen	-
income from military service (Grundverguetung Wehr- und Zivildienst) (yot01)	-	-
income of children under 16 (yot02)	-	-
additional occupational pension (Betriebs-/Firmenpension) (ypp01)	see below ypp02	-
private pension (Private Pensionsleistungen) (ypp02)	ESSOSS, Betriebliche Pensionsvorsorge (BMASK)	-
Private transfers received (Unterhaltszahlungen) (ypt)	AK Sozialleistungen, Unterhaltsvorschuss; ESSOSS, FLAF: Unterhaltskostenvorschuss	-
property income (Einkommen aus Vermietung oder Verpachtung) (ypr)	EST-Statistik Tabelle 8 bzw Übersicht 10/11: Einkünfte nach Einkommensarten: Vermietung und Verpachtung	-
Maintenance payments (xmp)	-	-
tips (Trinkgeld) (yemot)	-	-

Source: Own elaboration.

Table A3.2. Original income in EUROMOD - Annual amounts (millions)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Earnings (ils_earns)													
employment income (yem)	N	167,877	180,615	193,800	199,956	172,953	186,966	NaN	NaN	0.97	0.97	NaN	NaN
self-employment income (yse)	N	30,310	31,311	32,224	33,404	16,727	NaN	NaN	NaN	1.81	NaN	NaN	NaN
COVID compensation paid by firm (yemmc_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other original income (ils_origy - ils_earns)													
investment income (yiy)	N	2,340	3,950	4,043	4,121	89	NaN	NaN	NaN	26.29	NaN	NaN	NaN
income from military service (Grundverguetung Wehr- und Zivildienst) (yot01)	N	125	179	196	203	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
income of children under 16 (yot02)	N	149	236	253	261	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
additional occupational pension (Betriebs-/Firmenpension) (ypp01)	N	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
private pension (Private Pensionsleistungen) (ypp02)	N	1,899	2,201	2,201	2,201	2,721	2,895	3,024	NaN	0.70	0.76	0.73	NaN
Private transfers received (Unterhaltszahlungen) (ypt)	N	1,683	1,694	1,814	1,872	128	131	138	NaN	13.15	12.93	13.15	NaN
property income (Einkommen aus Vermietung oder Verpachtung) (ypr)	N	5,613	4,654	4,877	5,071	2,791	NaN	NaN	NaN	2.01	NaN	NaN	NaN
Maintenance payments (xmp)	N	2,482	2,464	2,536	2,629	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
tips (Trinkgeld) (yemot)	N	231	275	294	303	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Source: Own elaboration.

Table A3.3. Direct taxes and SIC - Number of payers (thousands)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Direct taxes (ils_tax)																					
Income tax (Einkommenssteuer) - total (tin_s)	Y	6,622	6,653	6,668	6,657	0	0	0	0	0.00	0.00	0.00	0.00	6,921	NaN	NaN	NaN	0.96	NaN	NaN	NaN
Tax on investment income (Kapitalertragssteuer) (tiniy_s)	Y	4,310	4,354	4,354	4,354	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Porperty tax (tpr)	N	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Employee Social Insurance Contributions (ils_sicee)																					
employee SIC for health - basic payments (tsceehl01_s)	Y	4,188	4,202	4,225	4,209	0	0	0	0	0.00	0.00	0.00	0.00	3,753	3,796	3,801	NaN	1.12	1.11	1.11	NaN
employee SIC for old age - basic payments (tsceepi01_s)	Y	4,189	4,202	4,213	4,195	0	0	0	0	0.00	0.00	0.00	0.00	3,844	3,897	3,910	NaN	1.09	1.08	1.08	NaN
SIC for unemployment - basic payments (tsceeui01_s)	Y	2,781	2,904	2,956	2,945	0	0	0	0	0.00	0.00	0.00	0.00	3,667	3,715	3,726	NaN	0.76	0.78	0.79	NaN
Social insurance contributions for housing fund paid by employees (tsceeho_s)	Y	4,037	4,061	4,083	4,067	0	0	0	0	0.00	0.00	0.00	0.00	3,212	NaN	NaN	NaN	1.26	NaN	NaN	NaN
employee SIC paid for union (tsceeot_s)	Y	3,922	3,932	3,954	3,938	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
employee SIC for health - special payments (tsceehl02_s)	Y	4,188	4,202	4,230	4,208	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
employee SIC for old age - special payments (tsceepi02_s)	Y	4,189	4,202	4,230	4,208	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
SIC for unemployment - special payments (tsceeui02_s)	Y	2,781	2,904	2,956	2,943	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Self-employed Social Insurance Contributions (ils_sicse)																					
self-employed SIC for accident (tscseac_s)	Y	829	829	829	829	0	0	0	0	0.00	0.00	0.00	0.00	1,481	1,487	1,493	NaN	0.56	0.56	0.56	NaN
self-employed SIC for old-age (tscsepi_s)	Y	808	829	829	829	0	0	0	0	0.00	0.00	0.00	0.00	619	626	633	NaN	1.31	1.32	1.31	NaN
self-employed SIC for health (tscsehl00_s)	Y	545	522	523	523	0	0	0	0	0.00	0.00	0.00	0.00	574	581	587	NaN	0.95	0.90	0.89	NaN
self-employed SIC for health paid by professionals (tscsehlpf_s)	Y	189	220	220	220	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
self-employed SIC for additional pension provision or financial security ("Vorsorge") (tscseot_s)	Y	552	534	534	534	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Employer Social Insurance Contributions (ils_sicer)																					
employer SIC for accident (tscerac_s)	Y	3,838	3,823	4,099	4,103	0	0	0	0	0.00	0.00	0.00	0.00	3,823	3,867	3,875	NaN	1.00	0.99	1.06	NaN
employer SIC for health (tscerhl_s)	Y	4,494	4,498	4,498	4,498	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
employer SIC for old-age (tscerpi_s)	Y	4,344	4,341	4,341	4,341	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
employer SIC: unemployment (tscerui_s)	Y	3,907	3,900	4,177	4,234	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social insurance contributions for housing fund paid by employers (tscerho_s)	Y	4,037	4,061	4,083	4,067	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
employer SIC for insolvency (tscersf_s)	Y	3,789	3,787	4,052	4,109	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
employer SIC for family (tscerfa_s)	Y	4,028	4,000	4,000	4,000	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
(tscerrg_s)	Y	4,494	4,498	4,498	4,498	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Credited Contributions (ils_sicct)																					
credited SIC for health (tsccthl_s)	Y	2,022	2,064	2,065	2,064	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other Contributions (ils_sicot)																					
SIC for health paid by pensioners - basic payments (tscpehl01_s)	Y	2,157	2,221	2,221	2,221	0	0	0	0	0.00	0.00	0.00	0.00	2,453	2,493	2,522	NaN	0.88	0.89	0.88	NaN
Social insurance contributions for pension fund paid by pensioners - basic payments (tscpepi01_s)	Y	111	90	90	90	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
SIC for health paid by pensioners - special payment (tscpehl02_s)	Y	2,157	2,221	2,221	2,221	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social insurance contributions for pension fund paid by pensioners - extra payments (tscpepi02_s)	Y	111	90	90	90	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Source: Own elaboration.

... continued **Table A3.3**

	Source	Comments
Direct taxes (ils_tax)		
Income tax (Einkommenssteuer) - total (tin_s)	Steuern und Sozialbeiträge: Einzelsteuerliste: veranlagte ESt+LSt; integrierte ESt+LSt-Statistik 2021, Tab. 3.1 (positiv+negativ)	-
Tax on investment income (Kapitalertragssteuer) (tiniy_s)	Steuern und Sozialbeiträge in Österreich: Einzelsteuerliste / National Tax List: KEST auf Zinsen	-
Porperty tax (tpr)	-	-
Employee Social Insurance Contributions (ils_sicee)		
employee SIC for health - basic payments (tsceehl01_s)	ESSOSS (BMASK), ges. KV+KFA; http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html: KVA+KFA	-
employee SIC for old age - basic payments (tsceepi01_s)	ESSOSS (BMASK): Gesetzliche Pensionsversicherung + Pensionen öffentliche Rechtsträger; http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html: PV+Beamte)	-
SIC for unemployment - basic payments (tsceeui01_s)	ESSOSS (BMASK) ALV; http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html	-
Social insurance contributions for housing fund paid by employees (tsceeho_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html: Beamte + PV (S. 1312 + S. 1313)/2	-
employee SIC paid for union (tsceeot_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html: Kammerbeiträge AN	-
employee SIC for health - special payments (tsceehl02_s)	-	-
employee SIC for old age - special payments (tsceepi02_s)	-	-
SIC for unemployment - special payments (tsceeui02_s)	-	-
Self-employed Social Insurance Contributions (ils_sicse)		
self-employed SIC for accident (tscseac_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html	-
self-employed SIC for old-age (tscsepi_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html	-
self-employed SIC for health (tscsehl00_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html	-
self-employed SIC for health paid by professionals (tscsehlpf_s)	-	-

	Source	Comments
self-employed SIC for additional pension provision or financial security ("Vorsorge") (tscseot_s)	-	-
Employer Social Insurance Contributions (ils_sicer)		
employer SIC for accident (tscerac_s)	ESSOSS (BMASK), Arbeitsunfallversicherung;	-
employer SIC for health (tscerhl_s)	Statistik Austria: Steuern und Sozialbeiträge in Ö, beiträge zur Krankenfürsorge+KVESSOSS (BMASK), ges. KV+KFA; http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html: KV+KFA	-
employer SIC for old-age (tscerpi_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html: Beamte + PV	-
employer SIC: unemployment (tscerui_s)	ESSOSS (BMASK) ALV; http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html	-
Social insurance contributions for housing fund paid by employers (tscerho_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html: (S. 1312 + S. 1313)/2	-
employer SIC for insolvency (tscersf_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html; ESSOSS Insolvenzentgeltfonds	-
employer SIC for family (tscerfa_s)	ESSOSS (BMASK), FLAF	-
(tscerrg_s)	-	-
Credited Contributions (ils_sicct)		
credited SIC for health (tsccthl_s)	Pensionisten alle KV-Träger in Stat. HB SV, 5.08 minus Pensionisten ESSOSS gesetzliche KV	-
Other Contributions (ils_sicot)		
SIC for health paid by pensioners - basic payments (tscpehl01_s)	ESSOSS (BMASK), Gesetzliche KV, Beiträge Pensionisten	-
Social insurance contributions for pension fund paid by pensioners - basic payments (tscpepi01_s)	http://www.statistik.at/web_de/statistiken/wirtschaft/oeffentliche_finanzen_und_steuern/oeffentliche_finanzen/steuereinnahmen/index.html	-
SIC for health paid by pensioners - special payment (tscpehl02_s)	-	-
Social insurance contributions for pension fund paid by pensioners - extra payments (tscpepi02_s)	-	-

Source: Own elaboration.

Table A3.4. Direct taxes and SIC - Annual amounts (millions)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Direct taxes (ils_tax)																					
Income tax (Einkommenssteuer) - total (tin_s)	Y	39,537	42,456	44,843	45,958	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	39,399	40,477	43,514	NaN	1.00	1.05	1.03	NaN
Tax on investment income (Kapitalertragssteuer) (tiniy_s)	Y	585	987	1,011	1,030	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	979	922	1,699	NaN	0.60	1.07	0.59	NaN
Porperty tax (tpr)	N	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Employee Social Insurance Contributions (ils_sicee)																					
employee SIC for health - basic payments (tsceehl01_s)	Y	5,178	5,493	5,857	6,079	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	6,099	6,575	7,079	NaN	0.85	0.84	0.83	NaN
employee SIC for old age - basic payments (tsceepi01_s)	Y	13,679	14,514	15,385	16,019	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	16,443	17,727	19,131	NaN	0.83	0.82	0.80	NaN
SIC for unemployment - basic payments (tsceeui01_s)	Y	3,183	3,452	3,656	3,790	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	4,025	4,344	4,681	NaN	0.79	0.79	0.78	NaN
Social insurance contributions for housing fund paid by employees (tsceeho_s)	Y	662	703	750	778	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	651	699	752	NaN	1.02	1.01	1.00	NaN
employee SIC paid for union (tsceeot_s)	Y	630	666	709	736	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	543	591	629	NaN	1.16	1.13	1.13	NaN
employee SIC for health - special payments (tsceehl02_s)	Y	863	916	974	1,011	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
employee SIC for old age - special payments (tsceepi02_s)	Y	2,280	2,419	2,579	2,685	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
SIC for unemployment - special payments (tsceeui02_s)	Y	531	575	608	631	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Self-employed Social Insurance Contributions (ils_sicse)																					
self-employed SIC for accident (tscseac_s)	Y	133	117	121	128	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	187	202	204	NaN	0.71	0.58	0.59	NaN
self-employed SIC for old-age (tscsepi_s)	Y	3,887	3,895	4,019	4,220	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	3,048	3,126	3,334	NaN	1.28	1.25	1.21	NaN
self-employed SIC for health (tscsehl00_s)	Y	1,010	965	999	1,049	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	887	955	986	NaN	1.14	1.01	1.01	NaN
self-employed SIC for health paid by professionals (tscsehlpf_s)	Y	379	424	438	459	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
self-employed SIC for additional pension provision or financial security ("Vorsorge") (tscseot_s)	Y	206	187	193	202	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Employer Social Insurance Contributions (ils_sicer)																					

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
employer SIC for accident (tscerac_s)	Y	1,701	1,646	1,763	1,829	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	1,625	1,608	1,721	NaN	1.05	1.02	1.02	NaN
employer SIC for health (tscerhl_s)	Y	5,892	6,246	6,653	6,908	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	6,089	6,555	7,066	NaN	0.97	0.95	0.94	NaN
employer SIC for old-age (tscerpi_s)	Y	18,459	19,483	20,737	21,610	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	18,994	20,580	22,279	NaN	0.97	0.95	0.93	NaN
employer SIC: unemployment (tscerui_s)	Y	4,283	4,527	4,762	4,988	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	4,025	4,344	4,681	NaN	1.06	1.04	1.02	NaN
Social insurance contributions for housing fund paid by employers (tscerho_s)	Y	662	703	750	778	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	651	699	752	NaN	1.02	1.01	1.00	NaN
employer SIC for insolvency (tscersf_s)	Y	142	151	161	169	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	130	137	148	NaN	1.10	1.10	1.09	NaN
employer SIC for family (tscerfa_s)	Y	5,782	5,849	6,266	6,465	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	6,316	6,532	6,956	NaN	0.92	0.90	0.90	NaN
(tscerrg_s)	Y	5,036	5,418	5,814	5,999	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Credited Contributions (ils_sicct)																					
credited SIC for health (tsccthl_s)	Y	2,234	2,498	2,740	3,352	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	2,269	2,468	NaN	NaN	0.98	1.01	NaN	NaN
Other Contributions (ils_sicot)																					
SIC for health paid by pensioners - basic payments (tscpehl01_s)	Y	2,566	2,873	3,152	3,884	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	2,986	3,236	NaN	NaN	0.86	0.89	NaN	NaN
Social insurance contributions for pension fund paid by pensioners - basic payments (tscpepi01_s)	Y	64	51	54	54	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	305	313	332	NaN	0.21	0.16	0.16	NaN
SIC for health paid by pensioners - special payment (tscpehl02_s)	Y	428	479	525	647	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Social insurance contributions for pension fund paid by pensioners - extra payments (tscpepi02_s)	Y	11	9	9	9	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Source: Own elaboration.

Table A3.5. Benefits - Number of recipients (thousands)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Pensions (ils_pen)																					
Old-age pension (Alterspension, Vorzeitige Alterspension, Invaliditaets/Berufsunfaehigkeitspension - PV, incl. Ausgleich- & Ergänzungszulage) (poa00)	N	1,926	2,045	2,045	2,045	1,926	2,045	2,045	2,045	1.00	1.00	1.00	1.00	2,019	2,065	NaN	NaN	0.95	0.99	NaN	NaN
Survivor pensions (Hinterbliebenen/Waisenpension - PV) (psu)	N	443	403	403	403	443	403	403	403	1.00	1.00	1.00	1.00	488	487	NaN	NaN	0.91	0.83	NaN	NaN
Other pension benefits (Sonstige Pensionsleistungen) (poaot)	N	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Old-age pension for civil servants (Ruhegenuss - PG) (poacs)	N	114	95	95	95	114	95	95	95	1.00	1.00	1.00	1.00	330	333	NaN	NaN	0.34	0.29	NaN	NaN
Part-time benefits for older workers (Altersteilzeit) (powpt)	N	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off pension top-up 2017(Einmalzahlung Pensionisten) (ptu_s)	Y	1,279	1,349	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off pension top-up for minimum pension top-up receivers (Ausgleichzulage) 2022 (ptu01_s)	Y	171	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Means-tested benefits (ils_benmt)																					
Housing benefit (Wohnbeihilfe) (bho)	N	1,535	1,093	1,093	1,093	1,535	1,093	1,093	1,093	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Inflation compensation housing benefit (Teuerungsausgleich Wohnbeihilfe) (bhotu_s)	Y	1,332	1,359	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Child care benefit (Kinderbetreuungsgeld) (bcc00_s)	Y	187	159	156	155	203	197	197	197	0.92	0.81	0.79	0.79	103	100	NaN	NaN	1.81	1.59	NaN	NaN
Child care benefit allowance (Zuschuss zum Kinderbetreuungsgeld) (bcctu_s)	Y	3	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	4	4	NaN	NaN	0.68	0.00	NaN	NaN
Social assistance/Minimum income benefit (Sozialhilfe/Bedarfsorientierte Mindestsicherung) (bsa_s)	Y	206	228	254	255	278	281	281	281	0.74	0.81	0.90	0.91	147	153	158	NaN	1.40	1.49	1.61	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
2022 Inflation compensation social assistance (Teuerungsausgleich Sozialhilfe) BEN: 2023/2025 inflation compensation for families (Anti-Teuerungspaket für Familien - LWA-G)/2025 EStG child supplement (bsatu_s)	Y	58	267	196	120	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Educational benefits (Studienbeihilfe, Schuelerbeihilfe, Heimbeihilfe) (bed)	N	125	200	200	200	125	200	200	200	1.00	1.00	1.00	1.00	68	68	NaN	NaN	1.84	2.94	NaN	NaN
Inflation compensation study assistance (Teuerungsausgleich Studienbeihilfe) (bedtu01_s)	Y	112	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Valorisation of study & educational allowance (Valorisierung Studienbeihilfe & Studienbeihilfe) (bedtu02_s)	Y	125	194	194	194	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Family bonus Vienna (Wiener Familienzuschuss) (abolished in December 2021) (bfamt_s)	Y	0	0	0	0	31	77	77	77	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Unemployment assistance (Notstandshilfe) (bunnc_s)	Y	157	157	149	150	279	270	270	270	0.56	0.58	0.55	0.56	124	115	NaN	NaN	1.26	1.37	NaN	NaN
COVID top-up unemployment assistance (bunnctu_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Family supplement (Familienzuschlag) (bunmt_s)	Y	246	236	232	232	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other unemployment benefits (Sonstige Arbeitslosenleistungen) (bunot)	N	108	108	108	108	108	108	108	108	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Unemployment retraining benefit (unemployed and in training (Beihilfe zur Deckung des Lebensunterhalts) (buntr)	N	217	197	197	197	217	197	197	197	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
COVID compensation for self-employed paid by state (bwkmcse_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	188	NaN	NaN	NaN	0.00	NaN	NaN	NaN
Energy bonus federal level (Energiebonus Bund) (butmc01_s)	Y	3,751	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Energy bonus state level (Energiebonus Länder) (butmc02_s)	Y	3,129	3,455	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off pension top-up for minimum pension top-up receivers (Ausgleichzulage) 2022 (ptu01_s)	Y	171	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
One-off pension top-up (Einmalzahlung Pensionisten) 2022, 2023 (ptu_s)	Y	1,279	1,349	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Non-means-tested benefits (ils_bennt)																					
Health benefits (Krankengeld) (bhl00)	N	378	433	433	433	378	433	433	433	1.00	1.00	1.00	1.00	59	61	NaN	NaN	6.41	7.10	NaN	NaN
Accident pension (Versehrtenrente UV) (bac00)	N	58	70	70	70	58	70	70	70	1.00	1.00	1.00	1.00	88	87	NaN	NaN	0.66	0.80	NaN	NaN
Disability benefit (Pflegegeld) (bdi)	N	308	325	325	325	308	325	325	325	1.00	1.00	1.00	1.00	470	482	NaN	NaN	0.66	0.67	NaN	NaN
Unemployment benefit (Arbeitslosengeld) (bunct_s)	Y	527	544	544	544	543	561	561	561	0.97	0.97	0.97	0.97	109	123	NaN	NaN	4.83	4.42	NaN	NaN
Maternity benefit (Wochengeld) (bma)	N	94	93	93	93	94	93	93	93	1.00	1.00	1.00	1.00	64	61	NaN	NaN	1.48	1.53	NaN	NaN
Maternity allowance (PARBEN) (bmact_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Main child benefit (Familienbeihilfe) (bch00_s)	Y	1,147	1,171	1,171	1,171	1,186	1,219	1,219	1,219	0.97	0.96	0.96	0.96	1,185	1,181	NaN	NaN	0.97	0.99	NaN	NaN
Child tax credit (Kinderabsetzbetrag) (tintcch_s)	Y	1,147	1,169	1,169	1,169	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other accident benefits (Private Unfallleistungen) (bacot)	N	90	96	96	96	90	96	96	96	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other health benefits (Sonstige Gesundheitsleistungen) (bhlot)	N	167	147	147	147	167	147	147	147	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Accident survivor's pension (Hinterbliebenenrenten UV) (bac01)	N	6	7	7	7	6	7	7	7	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Compensation (Abfertigung) (buncm)	N	18	16	16	16	18	16	16	16	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Alimony advancement by the state (Unterhaltsvorschuss) (bfaam)	N	2	4	4	4	2	4	4	4	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
COVID unemployment one-off payment (buncttu_s)	Y	226	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
COVID compensation paid by state (bwkmcee_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	57	NaN	NaN	NaN	0.00	NaN	NaN	NaN
Regional climate bonus (Regionaler Klimabonus) (bclmc_s)	Y	0	7,383	7,383	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Climate bonus & tax-exempt Anti-inflation bonus (< 90000#y) (bec01_s)	Y	8,953	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
taxed Anti-inflation bonus (>= 90000#y) (bec02_s)	Y	192	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
tax-exempt: 2022 one-off inflation-compensation benefit / SIC credit for self-employed & farmers (bec03_s)	Y	160	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
taxed: 2022 one-off inflation-compensation benefit / SIC credit for self-employed & farmers (bec04_s)	Y	126	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
tax-exempt: 2023/2024 energy bonus for new self-employed (bec05_s)	Y	0	11	11	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Inflation compensation health benefit (Teuerungsausgleich Krankengeld) (bhltu_s)	Y	226	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Helicopter money (SORESI) (bom00_s)	Y	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Source: Own elaboration.

... continued **Table A3.5**

	Source	Comments
Pensions (ils_pen)		
Old-age pension (Alterspension, Vorzeitige Alterspension, Invaliditaets/Berufsunfaehigkeitspension - PV, incl. Ausgleich- & Ergänzungszulage) (poa00)	ESSOSS (BMASK), ges. PV (inkl. AZ); (HB SV 2017, 95)	-
Survivor pensions (Hinterbliebenen/Waisenpension - PV) (psu)	ESSOSS (BMASK), ges. PV (inkl. AZ); (HB SV 2017, 95)	-
Other pension benefits (Sonstige Pensionsleistungen) (poaot)	-	-
Old-age pension for civil servants (Ruhegenuss - PG) (poacs)	ESSOSS (BMASK), Pensionen öff. Rechtsträger (incl. survivor pens.)	-
Part-time benefits for older workers (Altersteilzeit) (powpt)	-	-
One-off pension top-up 2017(Einmalzahlung Pensionisten) (ptu_s)	-	-
One-off pension top-up for minimum pension top-up receivers (Ausgleichzulage) 2022 (ptu01_s)	-	-
Means-tested benefits (ils_benmt)		
Housing benefit (Wohnbeihilfe) (bho)	ESSOSS (BMASK), WBH	-
Inflation compensation housing benefit (Teuerungsausgleich Wohnbeihilfe) (bhotu_s)	-	-
Child care benefit (Kinderbetreuungsgeld) (bcc00_s)	ESSOSS (BMASK), FLAF	-
Child care benefit allowance (Zuschuss zum Kinderbetreuungsgeld) (bcctu_s)	ESSOSS (BMASK), FLAF	-
Social assistance/Minimum income benefit (Sozialhilfe/Bedarfsorientierte Mindestsicherung) (bsa_s)	www.statistik.at, Mindestsicherung; ESSOSS Sozialleistungen d. Länder, d. Gemeinden	-
2022 Inflation compensation social assistance (Teuerungsausgleich Sozialhilfe) BEN: 2023/2025 inflation compensation for families (Anti-Teuerungspaket für Familien - LWA-G)/2025 EStG child supplement (bsatu_s)	Budgetdienst, Budgetanalyse 2023	-

	Source	Comments
Educational benefits (Studienbeihilfe, Schuelerbeihilfe, Heimbeihilfe) (bed)	ESSOSS (BMASK), Studienbeihilfe+Schülerbeihilfe	-
Inflation compensation study assistance (Teuerungsausgleich Studienbeihilfe) (bedtu01_s)	Budgetdienst, Budgetanalyse 2023	-
Valorisation of study & educational allowance (Valorisierung Studienbeihilfe & Studienbeihilfe) (bedtu02_s)	-	-
Family bonus Vienna (Wiener Familienzuschuss) (abolished in December 2021) (bfamt_s)	ESSOSS (BMASK), Leistungen d. Länder; Funktion Familie / Kinder: "Familienbeihilfe bzw. Kindergeld", mit Bedürftigkeitsprüfung	-
Unemployment assistance (Notstandshilfe) (bunnc_s)	ESSOSS (BMASK) ALV	-
COVID top-up unemployment assistance (bunnctu_s)	Budgetdienst, Budgetanalyse 2023	-
Family supplement (Familienzuschlag) (bunmt_s)	-	-
Other unemployment benefits (Sonstige Arbeitslosenleistungen) (bunot)	-	-
Unemployment retraining benefit (unemployed and in training (Beihilfe zur Deckung des Lebensunterhalts) (buntr)	-	-
COVID compensation for self-employed paid by state (bwkmcse_s)	Budgetdienst, Budgetanalyse 2023	-
Energy bonus federal level (Energiebonus Bund) (butmc01_s)	Budgetdienst, Budgetanalyse 2023	-
Energy bonus state level (Energiebonus Länder) (butmc02_s)	-	-
One-off pension top-up for minimum pension top-up receivers (Ausgleichzulage) 2022 (ptu01_s)	-	-
One-off pension top-up (Einmalzahlung Pensionisten) 2022, 2023 (ptu_s)	-	-
Non-means-tested benefits (ils_bennt)		
Health benefits (Krankengeld) (bhl00)	ESSOSS (BMASK), ges. KV, HB SV 2017, 58	-
Accident pension (Versehrtenrente UV) (bac00)	HB SV 2017, 105; ESSOSS (BMASK)	-
Disability benefit (Pflegegeld) (bdi)	ESSOSS (BMASK), Bundespflegegeld; (HB SV 2017, 117)	-

	Source	Comments
Unemployment benefit (Arbeitslosengeld) (bunct_s)	ESSOSS (BMASK) ALV	-
Maternity benefit (Wochengeld) (bma)	ESSOSS (BMASK), ges. KV, Stat. JB SV 2016, 5.08	-
Maternity allowance (PARBEN) (bmact_s)	-	-
Main child benefit (Familienbeihilfe) (bch00_s)	ESSOSS (BMASK), FLAF; www.statistik.at, Aufwendungen FLAF	-
Child tax credit (Kinderabsetzbetrag) (tintcch_s)	ESSOSS (BMASK), Kinderabsetzbetrag	-
Other accident benefits (Private Unfallleistungen) (bacot)	-	-
Other health benefits (Sonstige Gesundheitsleistungen) (bhlot)	-	-
Accident survivor's pension (Hinterbliebenenrenten UV) (bac01)	-	-
Compensation (Abfertigung) (buncm)	-	-
Alimony advancement by the state (Unterhaltsvorschuss) (bfaam)	-	-
COVID unemployment one-off payment (buncttu_s)	-	-
COVID compensation paid by state (bwkmcee_s)	Budgetdienst, Budgetanalyse 2023	-
Regional climate bonus (Regionaler Klimabonus) (bclmc_s)	-	-
Climate bonus & tax-exempt Anti-inflation bonus (< 90000#y) (bec01_s)	Budgetdienst, Budgetanalyse 2023	-
taxed Anti-inflation bonus (>= 90000#y) (bec02_s)	Budgetdienst, Budgetanalyse 2023	-
tax-exempt: 2022 one-off inflation-compensation benefit / SIC credit for self-employed & farmers (bec03_s)	Budgetdienst, Budgetanalyse 2023	-
taxed: 2022 one-off inflation-compensation benefit / SIC credit for self-employed & farmers (bec04_s)	-	-
tax-exempt: 2023/2024 energy bonus for new self-employed (bec05_s)	-	-
Inflation compensation health benefit (Teuerungsausgleich Krankengeld) (bhltu_s)	-	-
Helicopter money (SORESI) (bom00_s)	-	-

Source: Own elaboration.

Table A3.6. Benefits - Annual amounts (million)

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Pensions (ils_pen)																					
Old-age pension (Alterspension, Vorzeitige Alterspension, Invaliditaets/Berufsunfaehigkeitspension - PV, incl. Ausgleich- & Ergänzungszulage) (poa00)	N	49,357	57,497	63,078	65,977	49,357	57,497	63,078	65,977	1.00	1.00	1.00	1.00	41,478	45,285	50,943	NaN	1.19	1.27	1.24	NaN
Survivor pensions (Hinterbliebenen/Waisenpension - PV) (psu)	N	6,485	5,727	6,283	6,571	6,485	5,727	6,283	6,571	1.00	1.00	1.00	1.00	5,488	5,820	6,397	NaN	1.18	0.98	0.98	NaN
Other pension benefits (Sonstige Pensionsleistungen) (poaot)	N	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Old-age pension for civil servants (Ruhegenuss - PG) (poacs)	N	2,987	2,617	2,871	3,003	2,987	2,617	2,871	3,003	1.00	1.00	1.00	1.00	13,249	14,134	15,638	NaN	0.23	0.19	0.18	NaN
Part-time benefits for older workers (Altersteilzeit) (powpt)	N	0	0	0	0	0	0	0	0	0.00	0.00	0.00	0.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off pension top-up 2017(Einmalzahlung Pensionisten) (ptu_s)	Y	399	456	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off pension top-up for minimum pension top-up receivers (Ausgleichzulage) 2022 (ptu01_s)	Y	136	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Means-tested benefits (ils_benmt)																					
Housing benefit (Wohnbeihilfe) (bho)	N	728	520	571	597	728	520	571	597	1.00	1.00	1.00	1.00	239	299	266	NaN	3.04	1.74	2.15	NaN
Inflation compensation housing benefit (Teuerungsausgleich Wohnbeihilfe) (bhotu_s)	Y	271	272	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Child care benefit (Kinderbetreuungsgeld) (bcc00_s)	Y	971	831	897	931	1,096	1,270	1,270	1,270	0.89	0.65	0.71	0.73	1,199	1,214	1,273	NaN	0.81	0.68	0.70	NaN
Child care benefit allowance (Zuschuss zum Kinderbetreuungsgeld) (bcctu_s)	Y	6	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	10	10	8	NaN	0.60	0.00	0.00	NaN
Social assistance/Minimum income benefit (Sozialhilfe/Bedarfsorientierte Mindestsicherung) (bsa_s)	Y	1,682	1,969	2,584	2,694	1,539	1,544	1,694	1,772	1.09	1.28	1.53	1.52	917	1,041	1,247	NaN	1.83	1.89	2.07	NaN
2022 Inflation compensation social assistance (Teuerungsausgleich Sozialhilfe) BEN: 2023/2025 inflation compensation for families (Anti-Teuerungspaket für Familien - LWA-G)/2025 EStG child supplement (bsatu_s)	Y	65	145	183	158	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	38	NaN	NaN	NaN	1.71	NaN	NaN	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Educational benefits (Studienbeihilfe, Schuelerbeihilfe, Heimbeihilfe) (bed)	N	358	527	527	527	358	527	527	527	1.00	1.00	1.00	1.00	336	343	346	NaN	1.07	1.54	1.52	NaN
Inflation compensation study assistance (Teuerungsausgleich Studienbeihilfe) (bedtu01_s)	Y	34	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	26	NaN	NaN	NaN	1.30	NaN	NaN	NaN
Valorisation of study & educational allowance (Valorisierung Studienbeihilfe & Studienbeihilfe) (bedtu02_s)	Y	12	10	17	8	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	7	NaN	NaN	NaN	1.75	NaN	NaN	NaN
Family bonus Vienna (Wiener Familienzuschuss) (abolished in December 2021) (bfamt_s)	Y	NaN	NaN	NaN	NaN	13	107	107	107	NaN	NaN	NaN	NaN	19	26	29	NaN	NaN	NaN	NaN	NaN
Unemployment assistance (Notstandshilfe) (bunnc_s)	Y	1,109	980	1,005	1,058	1,584	1,685	1,782	1,847	0.70	0.58	0.56	0.57	1,397	1,215	1,361	NaN	0.79	0.81	0.74	NaN
COVID top-up unemployment assistance (bunnctu_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Family supplement (Familienzuschlag) (bunmt_s)	Y	74	72	71	71	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other unemployment benefits (Sonstige Arbeitslosenleistungen) (bunot)	N	371	445	482	500	371	445	482	500	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Unemployment retraining benefit (unemployed and in training (Beihilfe zur Deckung des Lebensunterhalts) (buntr)	N	127	167	181	188	127	167	181	188	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
COVID compensation for self-employed paid by state (bwkmcse_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	173	NaN	NaN	NaN	0.00	NaN	NaN	NaN
Energy bonus federal level (Energiebonus Bund) (butmc01_s)	Y	563	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	628	NaN	NaN	NaN	0.90	NaN	NaN	NaN
Energy bonus state level (Energiebonus Länder) (butmc02_s)	Y	626	1,382	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off pension top-up for minimum pension top-up receivers (Ausgleichzulage) 2022 (ptu01_s)	Y	136	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
One-off pension top-up (Einmalzahlung Pensionisten) 2022, 2023 (ptu_s)	Y	399	456	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	452	452	NaN	NaN	0.88	1.01	NaN	NaN
Non-means-tested benefits (ils_bennt)																					
Health benefits (Krankengeld) (bhl00)	N	1,488	1,535	1,646	1,762	1,488	1,535	1,646	1,762	1.00	1.00	1.00	1.00	1,012	1,078	1,224	NaN	1.47	1.42	1.34	NaN
Accident pension (Versehrtenrente UV) (bac00)	N	262	461	506	529	262	461	506	529	1.00	1.00	1.00	1.00	670	705	770	NaN	0.39	0.65	0.66	NaN
Disability benefit (Pflegegeld) (bdi)	N	1,336	1,636	1,795	1,877	1,336	1,636	1,795	1,877	1.00	1.00	1.00	1.00	2,670	2,890	3,356	NaN	0.50	0.57	0.53	NaN
Unemployment benefit (Arbeitslosengeld) (bunct_s)	Y	1,710	1,961	2,116	2,253	1,817	2,011	2,180	2,260	0.94	0.97	0.97	1.00	1,531	1,692	2,043	NaN	1.12	1.16	1.04	NaN

	Simulated	EUROMOD				SILC				Ratio				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Maternity benefit (Wochengeld) (bma)	N	681	637	683	732	681	637	683	732	1.00	1.00	1.00	1.00	600	606	662	NaN	1.14	1.05	1.03	NaN
Maternity allowance (PARBEN) (bmact_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Main child benefit (Familienbeihilfe) (bch00_s)	Y	4,026	3,924	4,305	4,504	5,446	5,520	5,520	5,520	0.74	0.71	0.78	0.82	4,178	3,884	4,229	NaN	0.96	1.01	1.02	NaN
Child tax credit (Kinderabsetzbetrag) (tintcch_s)	Y	1,368	1,466	1,609	1,682	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	1,459	1,473	1,606	NaN	0.94	1.00	1.00	NaN
Other accident benefits (Private Unfallleistungen) (bacot)	N	199	266	292	306	199	266	292	306	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Other health benefits (Sonstige Gesundheitsleistungen) (bhlot)	N	137	151	162	174	137	151	162	174	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Accident survivor's pension (Hinterbliebenenrenten UV) (bac01)	N	27	52	57	59	27	52	57	59	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Compensation (Abfertigung) (buncm)	N	86	68	74	77	86	68	74	77	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Alimony advancement by the state (Unterhaltsvorschuss) (bfaam)	N	7	11	12	13	7	11	12	13	1.00	1.00	1.00	1.00	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
COVID unemployment one-off payment (buncttu_s)	Y	139	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	100	NaN	NaN	NaN	1.39	NaN	NaN	NaN
COVID compensation paid by state (bwkmcee_s)	Y	0	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	700	NaN	NaN	NaN	0.00	NaN	NaN	NaN
Regional climate bonus (Regionaler Klimabonus) (bclmc_s)	Y	NaN	1,465	1,932	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Climate bonus & tax-exempt Anti-inflation bonus (< 90000#y) (bec01_s)	Y	4,022	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	1,300	1,480	1,910	NaN	3.09	0.00	0.00	NaN
taxed Anti-inflation bonus (>= 90000#y) (bec02_s)	Y	48	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	2,790	NaN	NaN	NaN	0.02	NaN	NaN	NaN
tax-exempt: 2022 one-off inflation-compensation benefit / SIC credit for self-employed & farmers (bec03_s)	Y	59	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	80	NaN	NaN	NaN	0.74	NaN	NaN	NaN
taxed: 2022 one-off inflation-compensation benefit / SIC credit for self-employed & farmers (bec04_s)	Y	39	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
tax-exempt: 2023/2024 energy bonus for new self-employed (bec05_s)	Y	NaN	4	4	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Inflation compensation health benefit (Teuerungsausgleich Krankengeld) (bhltu_s)	Y	86	0	0	0	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Helicopter money (SORESI) (bom00_s)	Y	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN

Source: Own elaboration.

Table A3.7. Distribution of equivalised disposable income

	EUROMOD				External				Ratio			
	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Decile 1	4.14	3.95	3.99	3.99	3.10	3.10	NaN	NaN	1.33	1.28	NaN	NaN
Decile 2	5.79	5.67	5.72	5.67	5.40	5.40	NaN	NaN	1.07	1.05	NaN	NaN
Decile 3	6.94	6.81	6.76	6.77	6.60	6.60	NaN	NaN	1.05	1.03	NaN	NaN
Decile 4	7.88	7.83	7.83	7.76	7.60	7.40	NaN	NaN	1.04	1.06	NaN	NaN
Decile 5	8.77	8.71	8.64	8.68	8.50	8.70	NaN	NaN	1.03	1.00	NaN	NaN
Decile 6	9.67	9.58	9.60	9.53	9.50	9.40	NaN	NaN	1.02	1.02	NaN	NaN
Decile 7	10.68	10.68	10.60	10.68	10.60	10.50	NaN	NaN	1.01	1.02	NaN	NaN
Decile 8	11.87	12.01	12.01	12.01	11.80	11.80	NaN	NaN	1.01	1.02	NaN	NaN
Decile 9	13.65	13.80	13.89	13.88	13.70	13.80	NaN	NaN	1.00	1.00	NaN	NaN
Decile 10	20.62	20.96	20.96	21.04	23.10	23.40	NaN	NaN	0.89	0.90	NaN	NaN
Median	31,358	32,952	35,235	36,102	31,443	33,210	NaN	NaN	1.00	0.99	NaN	NaN
Mean	34,075	36,080	38,687	39,686	34,976	37,343	NaN	NaN	0.97	0.97	NaN	NaN
Gini	24.29	25.13	25.16	25.25	28.10	28.40	NaN	NaN	0.86	0.88	NaN	NaN
S80/20	3.45	3.61	3.59	3.62	4.28	4.34	NaN	NaN	0.81	0.83	NaN	NaN

Source: Own elaboration.

Table A3.8. At-risk-of-poverty rates (%) by sex and age

	EUROMOD				External				Ratio			
	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
40% median HDI by sex												
Total	2.04	2.05	2.23	2.10	5.30	5.10	NaN	NaN	0.39	0.40	NaN	NaN
Males	2.13	1.80	2.09	1.90	5.20	5.00	NaN	NaN	0.41	0.36	NaN	NaN
Females	1.96	2.30	2.36	2.30	5.30	5.20	NaN	NaN	0.37	0.44	NaN	NaN
50% median HDI by sex												
Total	6.14	7.30	6.81	6.78	9.00	8.70	NaN	NaN	0.68	0.84	NaN	NaN
Males	6.05	6.86	6.43	6.35	8.60	8.20	NaN	NaN	0.70	0.84	NaN	NaN
Females	6.23	7.72	7.19	7.19	9.30	9.20	NaN	NaN	0.67	0.84	NaN	NaN
60% median HDI by sex												
Total	12.99	13.58	13.55	13.02	14.90	14.30	NaN	NaN	0.87	0.95	NaN	NaN
Males	12.28	12.52	12.51	11.81	13.90	13.00	NaN	NaN	0.88	0.96	NaN	NaN
Females	13.68	14.61	14.57	14.21	15.80	15.50	NaN	NaN	0.87	0.94	NaN	NaN
70% median HDI by sex												
Total	20.35	21.07	21.20	21.22	21.80	21.70	NaN	NaN	0.93	0.97	NaN	NaN
Males	19.17	19.31	19.53	19.59	20.30	20.10	NaN	NaN	0.94	0.96	NaN	NaN
Females	21.50	22.79	22.83	22.81	23.30	23.30	NaN	NaN	0.92	0.98	NaN	NaN
60% median HDI by age group												
0-15 years	16.25	16.91	15.98	14.95	19.80	17.70	NaN	NaN	0.82	0.96	NaN	NaN
16-24 years	14.88	14.77	14.05	13.72	18.40	16.60	NaN	NaN	0.81	0.89	NaN	NaN
25-49 years	11.52	12.17	12.13	11.60	13.20	12.50	NaN	NaN	0.87	0.97	NaN	NaN
50-64 years	10.89	11.85	12.24	11.95	11.10	12.10	NaN	NaN	0.98	0.98	NaN	NaN
65+ years	14.74	14.92	15.51	15.01	17.00	16.30	NaN	NaN	0.87	0.92	NaN	NaN

Source: Own elaboration.

Table A3.9. Consumption taxes (non-calibrated) - Annual amounts (millions)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Consumption-tax-related statistics non-calibrated (ils_extstat_ittncal)													
Aggregate expenditures non-calibrated (ils_extstat_ittncal_il_itt_expnc)													
01 Food and non-alcoholic beverages (il_x01)	Y	17,471	26,711	28,733	29,471	22,564	23,958	24,848	24,848	0.77	1.11	1.16	1.19
02 Alcoholic beverages, tobacco, etc. (il_x02)	Y	4,170	5,644	6,087	6,242	7,288	8,158	8,488	8,488	0.57	0.69	0.72	0.74
03 Clothing and footwear (il_x03)	Y	10,729	12,353	13,257	13,601	11,466	13,478	14,019	14,019	0.94	0.92	0.95	0.97
04 Housing, water and fuel (exc. imputed rent) (il_x04)	Y	21,466	30,420	32,652	33,493	28,698	30,793	32,025	32,025	0.75	0.99	1.02	1.05
05 Furnishings, household equipment, etc. (il_x05)	Y	15,065	17,369	18,649	19,133	15,085	17,379	18,108	18,108	1.00	1.00	1.03	1.06
06 Health (il_x06)	Y	7,046	8,540	9,153	9,394	8,347	9,266	9,638	9,638	0.84	0.92	0.95	0.97
07 Transport (il_x07)	Y	27,251	33,794	36,328	37,272	26,685	28,940	29,885	29,885	1.02	1.17	1.22	1.25
08 Communications (il_x08)	Y	2,711	3,896	4,185	4,292	4,216	5,210	5,419	5,419	0.64	0.75	0.77	0.79
09 Recreation and culture (il_x09)	Y	29,129	29,477	31,650	32,478	22,344	23,593	24,540	24,540	1.30	1.25	1.29	1.32
10 Education (il_x10)	Y	3,519	2,924	3,173	3,252	2,118	3,163	3,290	3,290	1.66	0.92	0.96	0.99
11 Hotels and restaurants (il_x11)	Y	13,000	16,833	18,120	18,592	29,562	28,540	29,685	29,685	0.44	0.59	0.61	0.63
12 Miscellaneous good and services (il_x12)	Y	17,488	21,592	23,166	23,773	21,529	21,426	22,310	22,310	0.81	1.01	1.04	1.07
Revenue from indirect taxes (non calibrated) (ils_extstat_ittncal_il_itt_revnc)													
VAT Total Revenue (il_tva)	Y	21,676	26,582	28,510	29,250	35,497	37,891	39,259	NaN	0.61	0.70	0.73	NaN
Excises Total Revenue (il_tx)	Y	3,146	4,787	5,242	5,810	6,933	NaN	NaN	NaN	0.45	NaN	NaN	NaN
Total excises (non calibrated) (ils_extstat_ittncal_il_itt_excnc)													
Revenues Excises 0211 - Spirits (il_tx0211)	Y	53	71	70	70	174	NaN	NaN	NaN	0.31	NaN	NaN	NaN
Revenues Excises 02121 - Still Wine (il_tx02121)	Y	0	0	0	0	0	NaN	NaN	NaN	0.00	NaN	NaN	NaN

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Revenues Excises 02122 - Sparkling Wine (il_tx02122)	Y	8	7	7	7	0	NaN	NaN	NaN	0.00	NaN	NaN	NaN
Revenues Excises 0213 - Beer (il_tx0213)	Y	71	100	101	102	206	NaN	NaN	NaN	0.35	NaN	NaN	NaN
Revenues Excises 022 - Tobacco (il_tx022)	Y	1,389	2,012	2,149	2,124	2,074	NaN	NaN	NaN	0.67	NaN	NaN	NaN
Revenues Excises 045 - Energy (electricity, natural gas, coal-coke) (il_tx045)	Y	198	369	465	824	345	NaN	NaN	NaN	0.57	NaN	NaN	NaN
Revenues Excises 0451 - Electricity (il_tx0451)	Y	15	19	20	237	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Revenues Excises 04521 - Natural Gas (il_tx04521)	Y	14	12	16	100	345	NaN	NaN	NaN	0.04	NaN	NaN	NaN
Revenues Excises All Energy (il_tx045_072)	Y	1,609	2,581	2,898	3,490	4,479	NaN	NaN	NaN	0.36	NaN	NaN	NaN

Source: Own elaboration.

Table A3.10. Consumption taxes (calibrated) - Annual amounts (millions)

	Simulated	EUROMOD				External				Ratio			
	(Y / N)	2022	2023	2024	2025	2022	2023	2024	2025	2022	2023	2024	2025
Consumption-tax-related statistics calibrated (ils_extstat_ittcal)													
Revenue from indirect taxes (calibrated) (il_itt_revc)													
VAT Total Revenue (il_tva_na)	Y	24,954	26,673	27,568	28,367	35,497	37,891	39,259	NaN	0.70	0.70	0.70	NaN
Excises Total Revenue (il_tx_na)	Y	4,334	5,456	5,726	6,256	6,933	NaN	NaN	NaN	0.63	NaN	NaN	NaN
Total excises (calibrated) (il_itt_excc)													
Revenues Excises 0211 - Spirits (il_tx0211_na)	Y	93	103	97	97	174	NaN	NaN	NaN	0.53	NaN	NaN	NaN
Revenues Excises 02121 - Still Wine (il_tx02121_na)	Y	0	0	0	0	0	NaN	NaN	NaN	0.00	NaN	NaN	NaN
Revenues Excises 02122 - Sparkling Wine (il_tx02122_na)	Y	14	10	10	10	0	NaN	NaN	NaN	0.00	NaN	NaN	NaN
Revenues Excises 0213 - Beer (il_tx0213_na)	Y	125	144	141	143	206	NaN	NaN	NaN	0.60	NaN	NaN	NaN
Revenues Excises 022 - Tobacco (il_tx022_na)	Y	2,428	2,907	2,997	2,972	2,074	NaN	NaN	NaN	1.17	NaN	NaN	NaN
Revenues Excises 045 - Energy (electricity, natural gas, coal-coke) (il_tx045_na)	Y	265	373	456	810	345	NaN	NaN	NaN	0.77	NaN	NaN	NaN
Revenues Excises 0451 - Electricity (il_tx0451_na)	Y	20	19	20	233	NaN	NaN	NaN	NaN	NaN	NaN	NaN	NaN
Revenues Excises 04521 - Natural Gas (il_tx04521_na)	Y	18	12	16	99	345	NaN	NaN	NaN	0.05	NaN	NaN	NaN
Revenues Excises All Energy (il_tx045_072_na)	Y	1,647	2,268	2,457	3,010	4,479	NaN	NaN	NaN	0.37	NaN	NaN	NaN

Source: Own elaboration.