



TR 2002/17 - Income tax: undeducted purchase price of pensions from Austrian superannuation insurance funds

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Taxation Ruling

Income tax: undeducted purchase price of pensions from Austrian superannuation insurance funds

| | |
|---------------------------|------|
| Contents | Para |
| What this Ruling is about | 1 |
| Ruling | 6 |
| Date of effect | 16 |
| Appendix – Explanation | 17 |
| Glossary | 40 |
| Tables | 41 |
| Example | 42 |
| Detailed contents list | 46 |

❶ Relying on this Ruling

This publication (excluding appendix) is a public ruling for the purposes of the *Taxation Administration Act 1953*.

If this Ruling applies to you, and you correctly rely on it, we will apply the law to you in the way set out in this Ruling. That is, you will not pay any more tax or penalties or interest in respect of the matters covered by this Ruling.

[*Note: This is a consolidated version of this document. Refer to the Legal database (ato.gov.au/law) to check its currency and to view the details of all changes.*]

What this Ruling is about

1. Article 18 of the double-tax agreement between Australia and Austria^{A1} provides for the taxation of pensions and annuities (other than government service pensions paid to former Austrian government employees) only in the recipient's country of residence. Therefore, social security (superannuation insurance) pensions received by Australian residents from Austrian superannuation insurance funds are not taxed in Austria but must be included in the recipient's assessable income for Australian taxation purposes under section 27H of the *Income Tax Assessment Act 1936* ('ITAA 1936').

2. The taxable amount of these pensions can generally be reduced by the pension's undeducted purchase price, or UPP. Broadly, UPP comprises non-employer contributions made to purchase a pension which were not allowable as an Australian tax deduction and which, for contributions before 1 July 1983, did not give rise to a rebate of tax.

3. This Ruling explains:

- (a) how the Commissioner will exercise his discretion under subsection 27H(3) of the ITAA 1936 to determine the deductible amount of an Austrian social

^{A1} *Agreement between Australia and the Republic of Austria for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income* [1988] ATS 21.

- security pension (i.e., the amount by which the taxable amount of the pension is reduced each year);
- (b) the exact method, based on UPP, which can be used for calculating the deductible amount under subsection 27H(2) of the ITAA 1936; and
 - (c) how to convert Austrian to Australian currency.

Class of person or arrangement

4. The Ruling applies to all Austrian social security pensions, other than government service pensions, which are based on a person's contributions (contributory pensions) and are paid under one of the three Austrian social insurance Acts 'ASVG', 'GSVG' or 'BSVG' (see paragraph 18 for further explanation). Specifically, it applies to age, premature age, invalid, disability, widowed person's and orphan's pensions paid by Austrian superannuation insurance funds under these Austrian social insurance Acts.
5. A glossary of some common terms which appear on Austrian superannuation insurance fund documentation is included in this Ruling.

Ruling

(a) Deductible amount determined by the Commissioner

6. The exact method for calculating UPP and the deductible amount of a contributory pension received from an Austrian superannuation insurance fund is outlined in paragraphs 8 to 10. However, due to the unavailability of actual contributions data, it is often not possible to establish the amount of actual contributions which form the 'purchase price' (as defined in subsection 27H(4) of the ITAA 1936) of such pensions. Where records of actual contributions are not available but the Austrian superannuation insurance fund has provided the pensioner with a list of the pensioner's insurance periods, the Commissioner will exercise his discretion under subsection 27H(3) of the ITAA 1936 and accept contribution figures calculated in accordance with the Tables set out under paragraph 41 as an appropriate estimate for the actual contributions made. (See paragraphs 19 to 37 for an explanation of how to use the Tables.) The calculated contribution figures will then form the basis for the pensioner's UPP which is used in the deductible amount formula set out in subsection 27H(2) of the ITAA 1936.
7. Where a pensioner is able to supply evidence of actual contributions for any year, those actual contributions should be

included in the deductible amount calculation. Similarly, where a pensioner has evidence of actual monthly salary for any year, the contributions rates in Column A of each of the Tables can be applied to the actual salary amount to determine the actual contributions made for that month, subject to the maximum monthly threshold (see paragraph 10).

(b) The exact method for calculating deductible amount

8. If a pensioner has evidence of actual contributions, the deductible amount of an Austrian contributory social security pension is calculated using the formula set out in subsection 27H(2), which, in most cases, will be:

UPP ÷ Relevant number

- UPP is the undeducted purchase price of the pension calculated according to the method described in paragraph 9;
- Relevant number is the pensioner's life expectation factor when the first pension payment commences to be payable (or, if the pensioner is married and the pension is first payable on or after 1 July 1983, the greater of the life expectancy of the pensioner and his or her spouse). The life expectation factor is determined in accordance with the Life Tables published by the Australian Government Actuary.

9. The UPP of an Austrian contributory social security pension consists of all contributions made by the pensioner (or, where relevant, the pensioner's spouse) which secured entitlement to the pension. However, contributions which do not form part of the UPP are:

- contributions by an employer (subsection 27H(5) of the ITAA 1936);
- credited contributions (explained in paragraph 36); and
- for pensions payable before 1 July 1983 (governed by former section 26AA of the ITAA 1936), contributions by a present or former spouse.

10. Where a pensioner does not have evidence of actual contributions but is able to provide evidence of actual monthly salaries, the pensioner can multiply those actual monthly salaries by the contributions rates set out in Column A of each of the Tables to calculate the actual contributions made during each month. However, where a pensioner's actual salary for any month exceeded the maximum monthly threshold amount in Column B, the pensioner should multiply the contribution rate in Column A by the maximum monthly threshold amount in Column B to calculate the actual contributions made for that particular month (see explanation at paragraph 37).

11. A widowed person's pension paid following the death of a spouse who was receiving an Austrian social security pension has the same deductible amount as that of the deceased person's pension provided the pension commenced to be payable to the deceased on or after 1 July 1983.

(c) Currency translation

12. For taxation purposes, Austrian social security pensions must be converted into Australian currency. To determine the appropriate currency exchange rate to be used for converting Austrian currency into Australian currency, refer to Taxation Ruling IT 2498. Pensions received in foreign currency should, strictly, be translated to Australian currency on the following basis:

- (a) if a pension is sent to Australia - at the exchange rate applicable when each pension instalment is received; or
- (b) if a pension is not sent to Australia - at the exchange rate applicable at the end of the year of income in which the pension is received (the relevant year of income).

13. However, recognising the difficulties that a strict application of the law may cause some pensioners, we will accept translation of pensions sent to Australia on the basis of the average annual exchange rate for the relevant year of income.

14. If the pension is translated to Australian dollars at the average annual exchange rate or at the exchange rate applicable at the end of the year of income:

- (a) the deductible amount of the UPP should be calculated in Austrian currency;
- (b) the gross amount of the pension in Austrian currency should be reduced by the deductible amount; and

- (c) the net amount should be translated to Australian dollars at the average annual exchange rate or at the end of year of income exchange rate, as the case may be.

15. For those years in which all or part of the pension is denominated in Euros, the deductible amount, and that part of the pension (if any) denominated in Austrian Schillings, should be converted to Euros at the official exchange rate of one Euro = 13.7603 Austrian Schillings.

Date of effect

16. This Ruling applies (subject to any limitations imposed by statute) to pensions commencing both before and after its date of issue. However, the Ruling does not apply to taxpayers to the extent that it conflicts with the terms of a settlement of a dispute agreed to before the date of the Ruling (see TR 2006/10 *Public Rulings*).

Appendix – Explanation

17. The Federal Ministry of Finance of Austria and the Main Association of Austrian Social Security Institutions have confirmed that it is not possible for Austrian superannuation insurance funds to provide figures for actual contributions in respect of each pensioner, as these records are, in many cases, not available. However, Austrian superannuation insurance funds are able to provide the pensioner with a copy of the *Calculation of Assessment Basis* statement which contains the actual monthly salary amounts used for calculating the pensioner's Austrian superannuation pension entitlement. Applicants for an Austrian superannuation pension automatically receive a *Calculation of Assessment Basis* statement with the notification of acceptance of the pension claim. Copies of the *Calculation of Assessment Basis* statement can be requested from the relevant Austrian superannuation insurance fund at any time.

18. The three Austrian social insurance Acts discussed in this Ruling are:

- *Allgemeines Sozialversicherungsgesetz* (ASVG) – General Social Insurance Act which applies to salary and wage earners;
- *Gewerbliches Sozialversicherungsgesetz* (GSVG) – Commercial Social Insurance Act which applies to self-employed persons; and
- *Bauern-Sozialversicherungsgesetz* (BSVG) – Farmers Social Insurance Act which applies to farmers.

(a) Deductible amount determined by the Commissioner

19. Under subsection 27H(3) of the ITAA 1936, the Commissioner has a discretion to substitute a deductible amount different from the amount calculated in accordance with the formula in subsection 27H(2). This substituted amount is calculated by the alternative method in this Ruling. The Commissioner will exercise his discretion if he considers the subsection 27H(2) amount is inappropriate having regard to the terms and conditions applying to the pension and to any other matters he considers to be relevant.

20. In this regard, we appreciate that it will be difficult for many recipients of Austrian social security pensions to calculate the exact amount of UPP because of the difficulties in obtaining all the necessary information. We accept that such Austrian contributory social security pensions have a deductible amount, and we will accept calculations using Tables 1 to 7 (at paragraph 41 of this Ruling), as

necessary, to be an appropriate estimate of that amount. However, any period identified by the Austrian superannuation insurance fund as a period in which contributions were credited although not actually paid (for instance, periods of maternity leave etc.) should be excluded from the calculation (these contributions are explained in paragraph 36).

21. Under the Austrian social security system, different contribution rates are payable by different categories of employees. Tables 1, 3 and 5 set out contribution figures for compulsory contributions (denoted by a 'P' on Austrian pension documentation) under the ASVG (salary and wage earners), GSVG (self-employed persons) and BSVG (farmers) respectively. Tables 2, 4 and 6 set out contribution figures for voluntary contributions (denoted by an 'F' on Austrian pension documentation) under the ASVG, GSVG and BSVG respectively. Table 7 sets out contribution figures for all contributions made to any fund under the Austrian social security system prior to 1953.

(A) Contributions in 1953 and later years

(i) Contributions where actual monthly salary is known

22. Austrian superannuation insurance funds provide the pensioner with a copy of the ***Calculation of the Assessment Basis*** statement concurrently with notification of the grant of a pension. The statement includes three sections which are relevant to the UPP calculation-***Beitragsgrundlagen*** (which lists the pensioner's average actual monthly salary figures which were used in the pension entitlement calculation), ***Zeitenaufgliederung*** (which lists the pensioner's total periods of contributions and the types of superannuation insurance periods) and ***Anzahl der nachgewiesenen Versicherungsmonate*** (which lists the total number of months of compulsory, voluntary and equivalent contributions made under the ASVG, GSVG and BSVG).

23. The ***Beitragsgrundlagen*** section includes a number of columns. The relevant columns for the purposes of the UPP calculation are: ***Jahr*** (Year), ***Art*** (with 'P' denoting compulsory insurance and 'F' denoting voluntary insurance), ***Monate ges./o.B*** (which lists the number of best months i.e., the months with the highest average salaries) and ***Monatl.Ges.BG*** (which lists the average actual salary per month). The remaining columns should be disregarded as they relate to the revaluation of the actual monthly salary figures for the purposes of calculating the pension entitlement. Only the actual monthly figures can be used in the calculation of the UPP.

24. Pensioners can multiply their average actual monthly salary amounts (shown in the ***Monatl.Ges.BG*** column) by the contribution

rates set out in Column A of Tables 1 to 7 to determine their actual contributions for the periods shown in the **Jahr** (year) column, subject to the maximum monthly threshold (this threshold is explained at paragraph 37). To establish the type of contributions made and whether the contributions were made under the ASVG, GSVG or BSVG, it is necessary to refer to the **Zeitenaufgliederung** and **Anzahl der nachgewiesenen Versicherungsmonate** sections of the statement (see explanation in paragraphs 27 to 29).

25. If, separate to the **Calculation of the Assessment Basis** statement, a pensioner has other evidence of actual monthly salary for any period, the contributions rates in Column A of Tables 1 to 7 should be applied to that actual salary amount to determine the actual contributions made during that period, subject to the maximum monthly threshold (explained in paragraph 37). It is anticipated that details of monthly contribution rates for periods after 30 December 2002 will be released by the Commissioner via regular addenda to this Ruling as the rates become available.

(ii) *Contributions where actual monthly salary is not known*

26. Austrian superannuation insurance funds do not generally have records of contributors' actual contributions or actual monthly salaries for all years. However, national average monthly salary figures are available for 1953 and later years, and these figures are listed in Column C of Tables 1 to 6. By multiplying these average monthly salary figures by the contribution rates for each period, we have calculated average monthly contribution figures which are listed in Column D of Tables 1 to 6. For those periods which the Austrian institutions confirm that a pensioner was contributing to the Austrian institutions, but no figures relating to actual contributions or actual salary are available, the Commissioner will exercise his discretion under subsection 27H(3) to substitute the average contribution figures in Column D of Tables 1 to 6 for actual contributions.

27. The **Zeitenaufgliederung** section of the **Calculation of the Assessment Basis** statement lists the pensioner's total period of contributions and the types of superannuation insurance periods. The relevant columns for the purposes of the UPP calculation are: **Von** (start of period), **Bis** (end of period), **Monate** (total months in period), **Art der Versicherungszeit** (type of insurance period) and **Tech.Bez** (with 'P' denoting compulsory insurance, 'E' denoting equivalent insurance (where contributions were credited but not actually paid), and 'F' denoting voluntary insurance). In the **Tech.Bez** column, periods of compulsory insurance may alternatively be denoted as 'AP', 'GP' or 'BP', representing payments made under the ASVG, GSVG and BSVG respectively. Similarly, periods of equivalent

insurance may be denoted as 'AE', 'GE' or 'BE', and periods of voluntary insurance may be denoted as 'AF', 'GF' or 'BF'.

28. Pensioners can use the figures which appear in column D of Tables 1 to 6, as appropriate, for those periods in which either compulsory or voluntary contributions were made. However, those periods for which no contributions were actually paid, such as periods of maternity leave etc (see discussion at paragraph 36 below) will need to be excluded from the UPP calculation. Such periods are denoted with an 'E' in the *Tech.Bez* column of the *Zeitenaufgliederung* section, and appear as 'Monate einer Ersatzzeit' in the *Anzahl der nachgewiesenen Versicherungsmonate* section of the *Calculation of the Assessment Basis* statement.

29. Periods for which actual average monthly salaries are known that are listed in the *Beitragsgrundlagen* section are also included in the contributions history listed in the *Zeitenaufgliederung* section of the *Calculation of the Assessment Basis* statement. As explained in paragraphs 22 to 24 above, those periods for which actual average monthly salaries are known (being those listed in the *Beitragsgrundlagen* section) should be multiplied by the Column A rate to calculate the actual contributions. When using the periods listed in the *Zeitenaufgliederung* section, care should be taken to ensure that the periods listed in the *Beitragsgrundlagen* section are not included in the UPP calculation twice.

30. To assist pensioners and tax practitioners to use the *Calculation of the Assessment Basis* statement, a glossary of Austrian terms which appear on the statement is included in this Ruling at paragraph 40.

(B) Contributions before 1953

31. The Federal Ministry of Finance of Austria and the Main Association of Austrian Social Security Institutions have not been able to supply Austrian national average monthly salary figures for years prior to 1953. In recognition of the compulsory contributions which would have been made, the Commissioner has calculated estimates of the average monthly earnings (and, therefore, estimates of the average monthly contributions). In the absence of average monthly earnings data, the Commissioner has calculated the estimates using the same ratio of average monthly earnings to the maximum monthly threshold which applied in the 1953 year. As the average monthly earnings figure (being Sch1,156) is approximately 65% of the maximum annual threshold figure (being Sch1,800), the estimates for average annual earnings for the 1942 to 1952 years represent 65% of the maximum monthly threshold amount for each year.

32. Therefore, for those periods from 1 July 1942 to 31 December 1952 which the Austrian institutions confirm that a pensioner was employed or contributing to the Austrian institutions, the Commissioner will exercise his discretion under subsection 27H(3) to substitute the estimated average contribution figures in Column D of Table 7 for actual contributions. For the period 1 January 1939 to 30 June 1942, only the monthly contribution rate of 5% is known. In the absence of either maximum monthly threshold or average monthly salary figures, for the period 1 January 1939 to 30 June 1942, the Commissioner will accept the same estimated average contribution figures which have been calculated for the period 1 July 1942 to 31 December 1942 (see first row of Table 7).

33. If, however, the pensioner is able to provide evidence of the pensioner's monthly salaries earned prior to 1953, the pensioner should multiply those actual monthly salaries by the contributions rates set out in Column A of Table 7 to calculate the actual contributions made during each period for which the actual salary is known, subject to the maximum annual threshold (this threshold is explained at paragraph 37).

(b) The exact method for calculating deductible amount

34. Where the Commissioner does not exercise his discretion under subsection 27H(3) of the ITAA 1936, the deductible amount of a pension is determined under subsection 27H(2) if it was first payable on or after 1 July 1983; or former section 26AA if payable before 1 July 1983. Essentially, it is the UPP of a pension distributed over the expected term of the pension.

35. Contributions which secure entitlement to a pension form part of its purchase price. As contributions which secure entitlement to the pension are not tax deductible or rebatable in Australia, they form its *undeducted* purchase price, or UPP.

36. Both compulsory contributions and voluntary contributions form part of the purchase price of the pension. However, contributions which are not actually paid but are merely credited are not part of the purchase price of a pension. Periods of credited contributions are known as 'Zeiten ohne Beitragsentrichtung' (i.e., periods without deducted contributions) and examples include periods related to the birth and rearing of a child, and time spent in military or war service. The Austrian superannuation insurance funds distinguish between the periods of such contributions by referring to all months in which contributions accrued as 'insurance months', those months in which contributions were actually paid as 'contribution months' and those months in which contributions were merely credited as 'equivalent months'. On the *Calculation of the Assessment Basis* statement, periods in which contributions were not actually paid but were merely

credited are denoted by 'E' and are described in the *Anzahl der nachgewiesenen Versicherungsmonate* section as 'Monate einer Ersatzzeit' (i.e., equivalent months).

37. Under the Austrian social security scheme, there is a ceiling imposed on the maximum total contributions payable each year. The ceiling amount (i.e., maximum monthly threshold amount) for each month is set out in Column B of Tables 1 to 7. Therefore, where a pensioner's salary for any month exceeded the maximum monthly threshold amount in Column B, the pensioner should multiply the contribution rate in Column A by the maximum monthly threshold amount in Column B to calculate the actual contributions made for that particular month.

38. For the purposes of this Ruling, we consider that Austrian social security pensions paid to married people are reversionary (because a widowed person's pension may be paid to the surviving spouse). Therefore, for pensions first payable on or after 1 July 1983, the greater of the life expectancy of the pensioner and the pensioner's spouse is taken into account in determining the relevant number. Pensions payable before 1 July 1983 are governed by former section 26AA which provides that only the pensioner's life expectancy is to be taken into account.

39. The widowed person's pension payable is based on the deceased spouse's pension, which was, in turn, dependent on the deceased spouse's contributions record. As we consider the widowed person's pension to be a reversion of the deceased spouse's pension, the deductible amount of the deceased's pension will carry over to the widowed person's pension provided the pension commenced to be payable to the deceased on or after 1 July 1983.

Glossary

40. Terms which commonly appear on the *Calculation of Assessment Basis* statement have the following meanings.

Anzahl der nachgewiesenen Versicherungsmonate: number of verified months insured

Art der Versicherungszeit: type of insurance period

Beitragsgrundlagen: contribution basis

Bemessungsgrundlagen: assessment basis

Ersatzzeit für Arbeitslosengeldbezug: equivalent period-unemployment

Ersatzzeit für Krankengeldbezug: equivalent period – health insurance benefit

Ersatzzeit für Wochengeldbezug: equivalent period – maternity

Ersatzzeit, Zeiten der Kindererziehung: equivalent period – child care/children’s education

Keine Versicherung: no insurance period credited

Kriegsdienstleistung, Gefangenschaft, u.a. – Ersatzzeit: military service, prisoner of war, and similar events – equivalent period

Monate einer Ersatzzeit: equivalent (credited) contribution months

Monate der Pflichtversicherung: compulsory insurance months

Pflichtversicherung als Angestellter: compulsory insurance under ASVG (‘white collar’ worker)

Pflichtversicherung als Arbeiter: compulsory insurance under ASVG (‘blue collar’ worker)

Pflichtversicherung als Lehrling: compulsory insurance (apprentice)

Pflichtversicherung als Selbständige(r) nach dem GSVG: compulsory insurance under GSVG (self-employed person-commerce, industry, professions)

Pflichtversicherung als Selbständige(r) nach dem BSVG: compulsory insurance under BSVG (self-employed person – farming)

Versicherungsmonate: insurance months

Zeitenaufliederung: time on member level

Tables

41. The tables referred to in this Ruling are set out below. Figures are denominated in Austrian Schillings until 31 December 2000, and in Euros (denoted with €) from 1 January 2001.

Table 1: 1953 to 2025 – ASVG (salary and wage earners) – compulsory contributions

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/1953 to 31/12/1953 | 5.00% | 1,800 | 1,156 | 58 |
| 1/1/1954 to 31/12/1954 | 5.00% | 2,133 | 1,338 | 67 |
| 1/1/1955 to 31/7/1955 | 5.00% | 2,600 | 1,409 | 71 |
| 1/8/1955 to 31/12/1955 | 6.00% | 2,600 | 1,409 | 85 |
| 1/1/1956 to 31/12/1956 | 6.00% | 3,900 | 1,499 | 90 |
| 1/1/1957 to 31/12/1957 | 6.00% | 3,900 | 1,597 | 96 |
| 1/1/1958 to 31/12/1958 | 6.00% | 3,900 | 1,644 | 99 |
| 1/1/1959 to 31/12/1959 | 6.00% | 3,900 | 1,673 | 101 |
| 1/1/1960 to 31/12/1960 | 6.00% | 3,900 | 1,772 | 107 |
| 1/1/1961 to 31/12/1961 | 6.50% | 5,200 | 1,839 | 120 |
| 1/1/1962 to 31/12/1962 | 7.00% | 5,200 | 2,154 | 151 |
| 1/1/1963 to 30/4/1963 | 7.00% | 5,200 | 2,295 | 161 |
| 1/5/1963 to 31/12/1963 | 7.25% | 5,200 | 2,295 | 167 |
| 1/1/1964 to 31/12/1964 | 7.50% | 5,200 | 2,507 | 189 |
| 1/1/1965 to 30/4/1965 | 7.50% | 6,300 | 3,063 | 230 |
| 1/5/1965 to 31/12/1965 | 8.00% | 6,300 | 3,063 | 246 |
| 1/1/1966 to 31/12/1966 | 8.00% | 6,825 | 3,294 | 264 |
| 1/1/1967 to 31/12/1967 | 8.25% | 7,350 | 3,548 | 293 |
| 1/1/1968 to 30/6/1968 | 8.25% | 7,875 | 3,712 | 307 |
| 1/7/1968 to 31/12/1968 | 8.50% | 7,875 | 3,712 | 316 |
| 1/1/1969 to 31/12/1969 | 8.50% | 8,400 | 4,147 | 353 |
| 1/1/1970 to 30/6/1970 | 8.50% | 8,925 | 4,498 | 383 |
| 1/7/1970 to 31/12/1970 | 8.75% | 8,925 | 4,498 | 394 |
| 1/1/1971 to 31/12/1971 | 8.75% | 9,450 | 5,026 | 440 |
| 1/1/1972 to 31/12/1972 | 8.75% | 10,150 | 5,588 | 489 |
| 1/1/1973 to 31/12/1973 | 8.75% | 11,025 | 6,236 | 546 |
| 1/1/1974 to 31/12/1974 | 8.75% | 12,250 | 7,192 | 630 |
| 1/1/1975 to 31/12/1975 | 8.75% | 13,650 | 7,998 | 700 |
| 1/1/1976 to 31/12/1976 | 8.75% | 15,400 | 8,671 | 759 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) Austrian Sch or Euros | Average Monthly Earnings (C) Austrian Sch or Euros | Average Monthly Contributions (D) = (A) × (C) Austrian Sch or Euros |
|------------------------|------------------------------|--|---|--|
| 1/1/1977 to 31/12/1977 | 8.75% | 17,500 | 9,275 | 812 |
| 1/1/1978 to 31/12/1978 | 9.25% | 19,600 | 9,840 | 911 |
| 1/1/1979 to 31/12/1979 | 9.25% | 21,700 | 10,421 | 964 |
| 1/1/1980 to 31/12/1980 | 9.75% | 22,750 | 11,178 | 1,090 |
| 1/1/1981 to 31/12/1981 | 9.75% | 23,800 | 11,984 | 1,169 |
| 1/1/1982 to 31/12/1982 | 9.75% | 25,200 | 12,669 | 1,236 |
| 1/1/1983 to 31/12/1983 | 9.75% | 26,600 | 12,966 | 1,265 |
| 1/1/1984 to 31/12/1984 | 9.75% | 28,000 | 13,635 | 1,330 |
| 1/1/1985 to 31/12/1985 | 10.25% | 28,700 | 14,462 | 1,483 |
| 1/1/1986 to 31/12/1986 | 10.25% | 30,100 | 15,234 | 1,562 |
| 1/1/1987 to 31/12/1987 | 10.25% | 30,800 | 15,991 | 1,640 |
| 1/1/1988 to 31/12/1988 | 10.25% | 32,200 | 16,372 | 1,679 |
| 1/1/1989 to 31/12/1989 | 10.25% | 32,900 | 16,995 | 1,742 |
| 1/1/1990 to 31/12/1990 | 10.25% | 33,600 | 17,886 | 1,834 |
| 1/1/1991 to 31/12/1991 | 10.25% | 35,000 | 19,044 | 1,953 |
| 1/1/1992 to 31/12/1992 | 10.25% | 37,100 | 20,133 | 2,064 |
| 1/1/1993 to 31/12/1993 | 10.25% | 39,200 | 21,118 | 2,165 |
| 1/1/1994 to 31/12/1994 | 10.25% | 42,000 | 21,843 | 2,239 |
| 1/1/1995 to 31/12/1995 | 10.25% | 44,100 | 22,670 | 2,324 |
| 1/1/1996 to 31/12/1996 | 10.25% | 45,500 | 23,260 | 2,385 |
| 1/1/1997 to 31/12/1997 | 10.25% | 47,600 | 23,462 | 2,405 |
| 1/1/1998 to 31/12/1998 | 10.25% | 49,000 | 23,879 | 2,448 |
| 1/1/1999 to 31/12/1999 | 10.25% | 49,700 | 24,516 | 2,513 |
| 1/1/2000 to 31/12/2000 | 10.25% | 50,400 | 24,937 | 2,557 |
| 1/1/2001 to 31/12/2001 | 10.25% | €3,765 | €2,170 | €223 |
| 1/1/2002 to 30/12/2002 | 10.25% | € 3,815 | €2,218 | €228 |
| 1/1/2003 to 30/12/2003 | 10.25% | € 3,920 | €2,259 | €232 |
| 1/1/2004 to 31/12/2004 | 10.25% | €4,025 | €2,301 | €236 |
| 1/1/2005 to 31/12/2005 | 10.25% | €4,235 | €2,343 | €241 |
| 1/1/2006 to 31/12/2006 | 10.25% | €4,375 | €2,400 | €246 |
| 1/1/2007 to 31/12/2007 | 10.25% | €4,480 | €2,466 | €253 |
| 1/1/2008 to 31/12/2008 | 10.25% | €4,585 | €2,513 | €258 |
| 1/1/2009 to 31/12/2009 | 10.25% | €4,690 | €2,564 | €263 |
| 1/1/2010 to 31/12/2010 | 10.25% | €4,795 | €2,589 | €266 |
| 1/1/2011 to 31/12/2011 | 10.25% | €4,900 | €2,877 | €295 |
| 1/1/2012 to 31/12/2012 | 10.25% | €4,935 | €2,924 | €300 |
| 1/1/2013 to 31/12/2013 | 10.25% | €5,180 | €3,008 | €309 |
| 1/1/2014 to 31/12/2014 | 10.25% | €5,285 | €3,066 | €315 |
| 1/1/2015 to 31/12/2015 | 10.25% | €5,425 | €3,136 | €322 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/2016 to 31/12/2016 | 10.25% | €5,670 | €3,209 | €329 |
| 1/1/2017 to 31/12/2017 | 10.25% | €5,810 | €3,275 | €336 |
| 1/1/2018 to 31/12/2018 | 10.25% | €5,985 | €3,373 | €346 |
| 1/1/2019 to 31/12/2019 | 10.25% | €6,090 | €3,479 | €357 |
| 1/1/2020 to 31/12/2020 | 10.25% | €6,265 | €3,600 | €369 |
| 1/1/2021 to 31/12/2021 | 10.25% | €6,475 | €3,680 | €378 |
| 1/1/2022 to 31/12/2022 | 10.25% | €6,615 | €3,799 | €390 |
| 1/1/2023 to 31/12/2023 | 10.25% | €6,825 | €4,069 | €418 |
| 1/1/2024 to 31/12/2024 | 10.25% | €7,070 | TBA | TBA |
| 1/1/2025 to 31/12/2025 | 10.25% | €7,525 | TBA | TBA |

Table 2: 1953 to 2025 – ASVG (salary and wage earners) – voluntary contributions

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/1953 to 31/12/1953 | 10.00% | 1,800 | 1,156 | 116 |
| 1/1/1954 to 31/12/1954 | 10.00% | 2,133 | 1,338 | 134 |
| 1/1/1955 to 31/7/1955 | 10.00% | 2,600 | 1,409 | 141 |
| 1/8/1955 to 31/12/1955 | 12.00% | 2,600 | 1,409 | 170 |
| 1/1/1956 to 31/12/1956 | 12.00% | 3,900 | 1,499 | 180 |
| 1/1/1957 to 31/12/1957 | 12.00% | 3,900 | 1,597 | 192 |
| 1/1/1958 to 31/12/1958 | 12.00% | 3,900 | 1,644 | 198 |
| 1/1/1959 to 31/12/1959 | 12.00% | 3,900 | 1,673 | 201 |
| 1/1/1960 to 31/12/1960 | 12.00% | 3,900 | 1,772 | 213 |
| 1/1/1961 to 31/12/1961 | 13.00% | 5,200 | 1,839 | 240 |
| 1/1/1962 to 31/12/1962 | 14.00% | 5,200 | 2,154 | 302 |
| 1/1/1963 to 30/4/1963 | 14.00% | 5,200 | 2,295 | 322 |
| 1/5/1963 to 31/12/1963 | 14.50% | 5,200 | 2,295 | 333 |
| 1/1/1964 to 31/12/1964 | 15.00% | 5,200 | 2,507 | 377 |
| 1/1/1965 to 30/4/1965 | 15.00% | 6,300 | 3,063 | 460 |
| 1/5/1965 to 31/12/1965 | 16.00% | 6,300 | 3,063 | 491 |
| 1/1/1966 to 31/12/1966 | 16.00% | 6,825 | 3,294 | 528 |
| 1/1/1967 to 31/12/1967 | 16.50% | 7,350 | 3,548 | 586 |
| 1/1/1968 to 30/6/1968 | 16.50% | 7,875 | 3,712 | 613 |
| 1/7/1968 to 31/12/1968 | 17.00% | 7,875 | 3,712 | 632 |

| | | | | |
|------------------------|--------|---------|--------|-------|
| 1/1/1969 to 31/12/1969 | 17.00% | 8,400 | 4,147 | 705 |
| 1/1/1970 to 30/6/1970 | 17.00% | 8,925 | 4,498 | 765 |
| 1/7/1970 to 31/12/1970 | 17.50% | 8,925 | 4,498 | 788 |
| 1/1/1971 to 31/12/1971 | 17.50% | 9,450 | 5,026 | 880 |
| 1/1/1972 to 31/12/1972 | 17.50% | 10,150 | 5,588 | 978 |
| 1/1/1973 to 31/12/1973 | 17.50% | 11,025 | 6,236 | 1,092 |
| 1/1/1974 to 31/12/1974 | 17.50% | 12,250 | 7,192 | 1,259 |
| 1/1/1975 to 31/12/1975 | 17.50% | 13,650 | 7,998 | 1,400 |
| 1/1/1976 to 31/12/1976 | 17.50% | 15,400 | 8,671 | 1,518 |
| 1/1/1977 to 31/12/1977 | 17.50% | 17,500 | 9,275 | 1,624 |
| 1/1/1978 to 31/12/1978 | 18.50% | 19,600 | 9,840 | 1,821 |
| 1/1/1979 to 31/12/1979 | 18.50% | 21,700 | 10,421 | 1,928 |
| 1/1/1980 to 31/12/1980 | 19.50% | 22,750 | 11,178 | 2,180 |
| 1/1/1981 to 31/12/1981 | 19.50% | 23,800 | 11,984 | 2,337 |
| 1/1/1982 to 31/12/1982 | 19.50% | 25,200 | 12,669 | 2,471 |
| 1/1/1983 to 31/12/1983 | 19.50% | 26,600 | 12,966 | 2,529 |
| 1/1/1984 to 31/12/1984 | 19.50% | 28,000 | 13,635 | 2,659 |
| 1/1/1985 to 31/12/1985 | 20.00% | 28,700 | 14,462 | 2,893 |
| 1/1/1986 to 31/12/1986 | 20.00% | 30,100 | 15,234 | 3,047 |
| 1/1/1987 to 31/12/1987 | 20.00% | 30,800 | 15,991 | 3,199 |
| 1/1/1988 to 31/12/1988 | 20.00% | 32,200 | 16,372 | 3,275 |
| 1/1/1989 to 31/12/1989 | 20.00% | 32,900 | 16,995 | 3,399 |
| 1/1/1990 to 31/12/1990 | 20.00% | 33,600 | 17,886 | 3,578 |
| 1/1/1991 to 31/12/1991 | 20.00% | 35,000 | 19,044 | 3,809 |
| 1/1/1992 to 31/12/1992 | 22.80% | 37,100 | 20,133 | 4,591 |
| 1/1/1993 to 31/12/1993 | 22.80% | 39,200 | 21,118 | 4,815 |
| 1/1/1994 to 31/12/1994 | 22.80% | 42,000 | 21,843 | 4,981 |
| 1/1/1995 to 31/12/1995 | 22.80% | 44,100 | 22,670 | 5,169 |
| 1/1/1996 to 31/12/1996 | 22.80% | 45,500 | 23,260 | 5,304 |
| 1/1/1997 to 31/12/1997 | 22.80% | 47,600 | 23,462 | 5,350 |
| 1/1/1998 to 31/12/1998 | 22.80% | 49,000 | 23,879 | 5,445 |
| 1/1/1999 to 31/12/1999 | 22.80% | 49,700 | 24,516 | 5,590 |
| 1/1/2000 to 31/12/2000 | 22.80% | 50,400 | 24,937 | 5,686 |
| 1/1/2001 to 31/12/2001 | 22.80% | €3,765 | €2,170 | €495 |
| 1/1/2002 to 30/12/2002 | 22.80% | € 3,815 | €2,218 | €506 |
| 1/1/2003 to 30/12/2003 | 22.80% | € 3,920 | €2,259 | €516 |
| 1/1/2004 to 30/12/2004 | 22.80% | €4,025 | €2,301 | €525 |
| 1/1/2005 to 30/12/2005 | 22.80% | €4,235 | €2,343 | €535 |
| 1/1/2006 to 30/12/2006 | 22.80% | €4,375 | €2,400 | €548 |
| 1/1/2007 to 30/12/2007 | 22.80% | €4,480 | €2,466 | €563 |
| 1/1/2008 to 30/12/2008 | 22.80% | €4,585 | €2,513 | €573 |
| 1/1/2009 to 30/12/2009 | 22.80% | €4,690 | €2,564 | €585 |
| 1/1/2010 to 30/12/2010 | 22.80% | €4,795 | €2,589 | €591 |

| | | | | |
|------------------------|--------|--------|--------|------|
| 1/1/2011 to 30/12/2011 | 22.80% | €4,900 | €2,877 | €656 |
| 1/1/2012 to 30/12/2012 | 22.80% | €4,935 | €2,924 | €667 |
| 1/1/2013 to 30/12/2013 | 22.80% | €5,180 | €3,008 | €686 |
| 1/1/2014 to 30/12/2014 | 22.80% | €5,285 | €3,066 | €700 |
| 1/1/2015 to 30/12/2015 | 22.80% | €5,425 | €3,136 | €716 |
| 1/1/2016 to 30/12/2016 | 22.80% | €5,670 | €3,209 | €732 |
| 1/1/2017 to 30/12/2017 | 22.80% | €5,810 | €3,275 | €747 |
| 1/1/2018 to 30/12/2018 | 22.80% | €5,985 | €3,373 | €770 |
| 1/1/2019 to 30/12/2019 | 22.80% | €6,090 | €3,479 | €794 |
| 1/1/2020 to 30/12/2020 | 22.80% | €6,265 | €3,600 | €821 |
| 1/1/2021 to 30/12/2021 | 22.80% | €6,475 | €3,680 | €840 |
| 1/1/2022 to 30/12/2022 | 22.80% | €6,615 | €3,799 | €867 |
| 1/1/2023 to 30/12/2023 | 22.80% | €6,825 | €4,069 | €928 |

Table 3: 1958 to 2025 – GSVG (self-employed persons) – compulsory contributions

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) Austrian Sch or Euros | Average Monthly Earnings (C) Austrian Sch or Euros | Average Monthly Contributions (D) = (A) × (C) Austrian Sch or Euros |
|------------------------|------------------------------|--|---|--|
| 1/1/1958 to 31/12/1958 | 6.00% | 3,900 | 1,644 | 99 |
| 1/1/1959 to 31/12/1959 | 6.00% | 3,900 | 1,673 | 101 |
| 1/1/1960 to 31/12/1960 | 6.00% | 3,900 | 1,772 | 107 |
| 1/1/1961 to 31/12/1961 | 6.00% | 5,200 | 1,839 | 111 |
| 1/1/1962 to 31/12/1962 | 6.00% | 5,200 | 2,154 | 130 |
| 1/1/1963 to 30/6/1963 | 6.00% | 5,200 | 2,295 | 138 |
| 1/7/1963 to 31/12/1963 | 7.00% | 5,200 | 2,295 | 161 |
| 1/1/1964 to 31/12/1964 | 7.50% | 5,200 | 2,507 | 189 |
| 1/1/1965 to 30/4/1965 | 7.50% | 6,300 | 3,063 | 230 |
| 1/5/1965 to 31/12/1965 | 8.00% | 6,300 | 3,063 | 246 |
| 1/1/1966 to 31/12/1966 | 8.00% | 6,825 | 3,294 | 264 |
| 1/1/1967 to 31/12/1967 | 8.25% | 7,350 | 3,548 | 293 |
| 1/1/1968 to 30/6/1968 | 8.25% | 7,875 | 3,712 | 307 |
| 1/7/1968 to 31/12/1968 | 8.50% | 7,875 | 3,712 | 316 |
| 1/1/1969 to 31/12/1969 | 8.50% | 8,400 | 4,147 | 353 |
| 1/1/1970 to 30/6/1970 | 8.50% | 8,925 | 4,498 | 383 |
| 1/7/1970 to 31/12/1970 | 8.75% | 8,925 | 4,498 | 394 |
| 1/1/1971 to 31/12/1971 | 8.75% | 9,450 | 5,026 | 440 |
| 1/1/1972 to 31/12/1972 | 8.75% | 10,150 | 5,588 | 489 |
| 1/1/1973 to 31/12/1973 | 8.75% | 11,025 | 6,236 | 546 |
| 1/1/1974 to 30/6/1974 | 8.75% | 12,250 | 7,192 | 630 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) Austrian Sch or Euros | Average Monthly Earnings (C) Austrian Sch or Euros | Average Monthly Contributions (D) = (A) × (C) Austrian Sch or Euros |
|------------------------|------------------------------|--|---|--|
| 1/7/1974 to 31/12/1974 | 9.00% | 12,250 | 7,192 | 648 |
| 1/1/1975 to 31/12/1975 | 9.00% | 13,650 | 7,998 | 720 |
| 1/1/1976 to 31/12/1976 | 9.50% | 15,400 | 8,671 | 824 |
| 1/1/1977 to 31/12/1977 | 9.50% | 17,500 | 9,275 | 882 |
| 1/1/1978 to 31/12/1978 | 10.50% | 19,600 | 9,840 | 1,034 |
| 1/1/1979 to 31/12/1979 | 10.50% | 21,700 | 10,421 | 1,095 |
| 1/1/1980 to 31/12/1980 | 11.00% | 22,750 | 11,178 | 1,230 |
| 1/1/1981 to 31/12/1981 | 11.00% | 23,800 | 11,984 | 1,319 |
| 1/1/1982 to 31/12/1982 | 11.00% | 25,200 | 12,669 | 1,394 |
| 1/1/1983 to 31/12/1983 | 11.00% | 26,600 | 12,966 | 1,427 |
| 1/1/1984 to 31/12/1984 | 12.00% | 28,000 | 13,635 | 1,637 |
| 1/1/1985 to 31/12/1985 | 13.00% | 28,700 | 14,462 | 1,881 |
| 1/1/1986 to 31/12/1986 | 13.00% | 30,100 | 15,234 | 1,981 |
| 1/1/1987 to 31/12/1987 | 12.50% | 30,800 | 15,991 | 1,999 |
| 1/1/1988 to 31/12/1988 | 12.50% | 32,200 | 16,372 | 2,047 |
| 1/1/1989 to 31/12/1989 | 12.50% | 32,900 | 16,995 | 2,125 |
| 1/1/1990 to 31/12/1990 | 12.50% | 33,600 | 17,886 | 2,236 |
| 1/1/1991 to 31/12/1991 | 12.50% | 35,000 | 19,044 | 2,381 |
| 1/1/1992 to 31/12/1992 | 12.50% | 37,100 | 20,133 | 2,517 |
| 1/1/1993 to 31/12/1993 | 12.50% | 39,200 | 21,118 | 2,640 |
| 1/1/1994 to 31/12/1994 | 12.50% | 42,000 | 21,843 | 2,731 |
| 1/1/1995 to 31/12/1995 | 12.50% | 44,100 | 22,670 | 2,834 |
| 1/1/1996 to 31/3/1996 | 12.50% | 45,500 | 23,260 | 2,908 |
| 1/4/1996 to 31/12/1996 | 13.50% | 45,500 | 23,260 | 3,141 |
| 1/1/1997 to 31/12/1997 | 14.50% | 47,600 | 23,462 | 3,402 |
| 1/1/1998 to 31/12/1998 | 14.50% | 49,000 | 23,879 | 3,463 |
| 1/1/1999 to 31/12/1999 | 14.50% | 49,700 | 24,516 | 3,555 |
| 1/1/2000 to 31/12/2000 | 14.50% | 50,400 | 24,937 | 3,616 |
| 1/1/2001 to 31/12/2001 | 15.00% | €3,765 | €2,170 | €326 |
| 1/1/2002 to 31/12/2002 | 15.00% | € 3,815 | €2,218 | €333 |
| 1/1/2003 to 31/12/2003 | 15.00% | € 3,920 | €2,259 | €339 |
| 1/1/2004 to 31/12/2004 | 15.00% | €4,025 | €2,301 | €346 |
| 1/1/2005 to 31/12/2005 | 15.00% | €4,235 | €2,343 | €352 |
| 1/1/2006 to 31/12/2006 | 15.25% | €4,375 | €2,400 | €366 |
| 1/1/2007 to 31/12/2007 | 15.50% | €4,480 | €2,466 | €383 |
| 1/1/2008 to 31/12/2008 | 15.75% | €4,585 | €2,513 | €396 |
| 1/1/2009 to 31/12/2009 | 16.00% | €4,690 | €2,564 | €411 |
| 1/1/2010 to 31/12/2010 | 16.25% | €4,795 | €2,589 | €421 |
| 1/1/2011 to 31/12/2011 | 17.50% | €4,900 | €2,877 | €504 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/2012 to 31/12/2012 | 17.50% | €4,935 | €2,924 | €512 |
| 1/1/2013 to 31/12/2013 | 18.50% | €5,180 | €3,008 | €557 |
| 1/1/2014 to 31/12/2014 | 18.50% | €5,285 | €3,066 | €568 |
| 1/1/2015 to 31/12/2015 | 18.50% | €5,425 | €3,136 | €581 |
| 1/1/2016 to 31/12/2016 | 18.50% | €5,670 | €3,209 | €594 |
| 1/1/2017 to 31/12/2017 | 18.50% | €5,810 | €3,275 | €606 |
| 1/1/2018 to 31/12/2018 | 18.50% | €5,985 | €3,373 | €625 |
| 1/1/2019 to 31/12/2019 | 18.50% | €6,090 | €3,479 | €644 |
| 1/1/2020 to 31/12/2020 | 18.50% | €6,265 | €3,600 | €666 |
| 1/1/2021 to 31/12/2021 | 18.50% | €6,475 | €3,680 | €681 |
| 1/1/2022 to 31/12/2022 | 18.50% | €6,615 | €3,799 | €703 |
| 1/1/2023 to 31/12/2023 | 18.50% | €6,825 | €4,069 | €753 |
| 1/1/2024 to 31/12/2024 | 18.50% | €7,070 | TBA | TBA |
| 1/1/2025 to 31/12/2025 | 18.50% | €7,525 | TBA | TBA |

Table 4: 1958 to 2025 – GSVG (self-employed persons) – voluntary contributions

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/1958 to 31/12/1958 | 12.00% | 3,900 | 1,644 | 198 |
| 1/1/1959 to 31/12/1959 | 12.00% | 3,900 | 1,673 | 201 |
| 1/1/1960 to 31/12/1960 | 12.00% | 3,900 | 1,772 | 213 |
| 1/1/1961 to 31/12/1961 | 12.00% | 5,200 | 1,839 | 221 |
| 1/1/1962 to 31/12/1962 | 12.00% | 5,200 | 2,154 | 259 |
| 1/1/1963 to 30/6/1963 | 12.00% | 5,200 | 2,295 | 276 |
| 1/7/1963 to 31/12/1963 | 14.00% | 5,200 | 2,295 | 322 |
| 1/1/1964 to 31/12/1964 | 15.00% | 5,200 | 2,507 | 377 |
| 1/1/1965 to 30/4/1965 | 15.00% | 6,300 | 3,063 | 460 |
| 1/5/1965 to 31/12/1965 | 16.00% | 6,300 | 3,063 | 491 |
| 1/1/1966 to 31/12/1966 | 16.00% | 6,825 | 3,294 | 528 |
| 1/1/1967 to 31/12/1967 | 16.50% | 7,350 | 3,548 | 586 |
| 1/1/1968 to 30/6/1968 | 16.50% | 7,875 | 3,712 | 613 |
| 1/7/1968 to 31/12/1968 | 17.00% | 7,875 | 3,712 | 632 |
| 1/1/1969 to 31/12/1969 | 17.00% | 8,400 | 4,147 | 705 |
| 1/1/1970 to 30/6/1970 | 17.00% | 8,925 | 4,498 | 765 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) Austrian Sch or Euros | Average Monthly Earnings (C) Austrian Sch or Euros | Average Monthly Contributions (D) = (A) × (C) Austrian Sch or Euros |
|------------------------|------------------------------|--|---|--|
| 1/7/1970 to 31/12/1970 | 17.50% | 8,925 | 4,498 | 788 |
| 1/1/1971 to 31/12/1971 | 17.50% | 9,450 | 5,026 | 880 |
| 1/1/1972 to 31/12/1972 | 17.50% | 10,150 | 5,588 | 978 |
| 1/1/1973 to 31/12/1973 | 17.50% | 11,025 | 6,236 | 1,092 |
| 1/1/1974 to 30/6/1974 | 17.50% | 12,250 | 7,192 | 1,259 |
| 1/7/1974 to 31/12/1974 | 18.00% | 12,250 | 7,192 | 1,295 |
| 1/1/1975 to 31/12/1975 | 18.00% | 13,650 | 7,998 | 1,440 |
| 1/1/1976 to 31/12/1976 | 19.00% | 15,400 | 8,671 | 1,648 |
| 1/1/1977 to 31/12/1977 | 19.00% | 17,500 | 9,275 | 1,763 |
| 1/1/1978 to 31/12/1978 | 21.00% | 19,600 | 9,840 | 2,067 |
| 1/1/1979 to 31/12/1979 | 21.00% | 21,700 | 10,421 | 2,189 |
| 1/1/1980 to 31/12/1980 | 22.00% | 22,750 | 11,178 | 2,460 |
| 1/1/1981 to 31/12/1981 | 22.00% | 23,800 | 11,984 | 2,637 |
| 1/1/1982 to 31/12/1982 | 22.00% | 25,200 | 12,669 | 2,788 |
| 1/1/1983 to 31/12/1983 | 22.00% | 26,600 | 12,966 | 2,853 |
| 1/1/1984 to 31/12/1984 | 24.00% | 28,000 | 13,635 | 3,273 |
| 1/1/1985 to 31/12/1985 | 24.00% | 28,700 | 14,462 | 3,471 |
| 1/1/1986 to 31/12/1986 | 24.00% | 30,100 | 15,234 | 3,657 |
| 1/1/1987 to 31/12/1987 | 24.00% | 30,800 | 15,991 | 3,838 |
| 1/1/1988 to 31/12/1988 | 24.00% | 32,200 | 16,372 | 3,930 |
| 1/1/1989 to 31/12/1989 | 24.00% | 32,900 | 16,995 | 4,079 |
| 1/1/1990 to 31/12/1990 | 24.00% | 33,600 | 17,886 | 4,293 |
| 1/1/1991 to 31/12/1991 | 24.00% | 35,000 | 19,044 | 4,571 |
| 1/1/1992 to 31/12/1992 | 22.80% | 37,100 | 20,133 | 4,591 |
| 1/1/1993 to 31/12/1993 | 22.80% | 39,200 | 21,118 | 4,815 |
| 1/1/1994 to 31/12/1994 | 22.80% | 42,000 | 21,843 | 4,981 |
| 1/1/1995 to 31/12/1995 | 22.80% | 44,100 | 22,670 | 5,169 |
| 1/1/1996 to 31/12/1996 | 22.80% | 45,500 | 23,260 | 5,304 |
| 1/1/1997 to 31/12/1997 | 22.80% | 47,600 | 23,462 | 5,350 |
| 1/1/1998 to 31/12/1998 | 22.80% | 49,000 | 23,879 | 5,445 |
| 1/1/1999 to 31/12/1999 | 22.80% | 49,700 | 24,516 | 5,590 |
| 1/1/2000 to 31/12/2000 | 22.80% | 50,400 | 24,937 | 5,686 |
| 1/1/2001 to 31/12/2001 | 22.80% | €3,765 | €2,170 | €495 |
| 1/1/2002 to 30/12/2002 | 22.80% | € 3,815 | €2,218 | €506 |
| 1/1/2003 to 30/12/2003 | 22.80% | € 3,920 | €2,259 | €516 |
| 1/1/2004 to 30/12/2004 | 22.80% | €4,025 | €2,301 | €525 |
| 1/1/2005 to 30/12/2005 | 22.80% | €4,235 | €2,343 | €535 |
| 1/1/2006 to 30/12/2006 | 22.80% | €4,375 | €2,400 | €548 |
| 1/1/2007 to 30/12/2007 | 22.80% | €4,480 | €2,466 | €563 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/2008 to 30/12/2008 | 22.80% | €4,585 | €2,513 | €573 |
| 1/1/2009 to 30/12/2009 | 22.80% | €4,690 | €2,564 | €585 |
| 1/1/2010 to 30/12/2010 | 22.80% | €4,795 | €2,589 | €591 |
| 1/1/2011 to 30/12/2011 | 22.80% | €4,900 | €2,877 | €656 |
| 1/1/2012 to 30/12/2012 | 22.80% | €4,935 | €2,924 | €667 |
| 1/1/2013 to 30/12/2013 | 22.80% | €5,180 | €3,008 | €686 |
| 1/1/2014 to 30/12/2014 | 22.80% | €5,285 | €3,066 | €700 |
| 1/1/2015 to 30/12/2015 | 22.80% | €5,425 | €3,136 | €716 |
| 1/1/2016 to 30/12/2016 | 22.80% | €5,670 | €3,209 | €732 |
| 1/1/2017 to 30/12/2017 | 22.80% | €5,810 | €3,275 | €747 |
| 1/1/2018 to 30/12/2018 | 22.80% | €5,985 | €3,373 | €770 |
| 1/1/2019 to 30/12/2019 | 22.80% | €6,090 | €3,479 | €794 |
| 1/1/2020 to 30/12/2020 | 22.80% | €6,265 | €3,600 | €821 |
| 1/1/2021 to 30/12/2021 | 22.80% | €6,475 | €3,680 | €840 |
| 1/1/2022 to 30/12/2022 | 22.80% | €6,615 | €3,799 | €867 |
| 1/1/2023 to 30/12/2023 | 22.80% | €6,825 | €4,069 | €928 |
| 1/1/2024 to 30/12/2024 | 22.80% | €7,070 | TBA | TBA |
| 1/1/2025 to 30/12/2025 | 22.80% | €7,525 | TBA | TBA |

Table 5: 1978 to 2025 – BSVG (farmers) – compulsory contributions

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/1978 to 31/12/1978 | 10.00% | 19,600 | 9,840 | 984 |
| 1/1/1979 to 31/12/1979 | 10.25% | 21,700 | 10,421 | 1,069 |
| 1/1/1980 to 31/12/1980 | 10.75% | 22,750 | 11,178 | 1,202 |
| 1/1/1981 to 31/12/1981 | 10.75% | 23,800 | 11,984 | 1,289 |
| 1/1/1982 to 31/12/1982 | 10.75% | 25,200 | 12,669 | 1,362 |
| 1/1/1983 to 31/12/1983 | 11.00% | 26,600 | 12,966 | 1,427 |
| 1/1/1984 to 31/12/1984 | 12.00% | 28,000 | 13,635 | 1,637 |
| 1/1/1985 to 31/12/1985 | 12.50% | 28,700 | 14,462 | 1,808 |
| 1/1/1986 to 31/12/1986 | 12.50% | 30,100 | 15,234 | 1,905 |
| 1/1/1987 to 31/12/1987 | 12.50% | 30,800 | 15,991 | 1,999 |
| 1/1/1988 to 31/12/1988 | 12.50% | 32,200 | 16,372 | 2,047 |
| 1/1/1989 to 31/12/1989 | 12.50% | 32,900 | 16,995 | 2,125 |
| 1/1/1990 to 31/12/1990 | 12.50% | 33,600 | 17,886 | 2,236 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) Austrian Sch or Euros | Average Monthly Earnings (C) Austrian Sch or Euros | Average Monthly Contributions (D) = (A) × (C) Austrian Sch or Euros |
|------------------------|------------------------------|--|---|--|
| 1/1/1991 to 31/12/1991 | 12.50% | 35,000 | 19,044 | 2,381 |
| 1/1/1992 to 31/12/1992 | 12.50% | 37,100 | 20,133 | 2,517 |
| 1/1/1993 to 31/12/1993 | 12.50% | 39,200 | 21,118 | 2,640 |
| 1/1/1994 to 31/12/1994 | 12.50% | 42,000 | 21,843 | 2,731 |
| 1/1/1995 to 31/12/1995 | 12.50% | 44,100 | 22,670 | 2,834 |
| 1/1/1996 to 31/3/1996 | 12.50% | 45,500 | 23,260 | 2,908 |
| 1/4/1996 to 31/12/1996 | 13.50% | 45,500 | 23,260 | 3,141 |
| 1/1/1997 to 31/12/1997 | 13.50% | 47,600 | 23,462 | 3,168 |
| 1/1/1998 to 31/12/1998 | 14.00% | 49,000 | 23,879 | 3,344 |
| 1/1/1999 to 31/12/1999 | 14.00% | 49,700 | 24,516 | 3,433 |
| 1/1/2000 to 31/12/2000 | 14.00% | 50,400 | 24,937 | 3,492 |
| 1/1/2001 to 31/12/2001 | 14.50% | €3,765 | €2,170 | €315 |
| 1/1/2002 to 30/12/2002 | 14.50% | €3,815 | €2,218 | €322 |
| 1/1/2003 to 30/12/2003 | 14.50% | €3,920 | €2,259 | €328 |
| 1/1/2004 to 30/12/2004 | 14.50% | €4,025 | €2,301 | €334 |
| 1/1/2005 to 30/12/2005 | 14.50% | €4,235 | €2,343 | €340 |
| 1/1/2006 to 30/12/2006 | 14.75% | €4,375 | €2,400 | €354 |
| 1/1/2007 to 30/12/2007 | 15.00% | €4,480 | €2,466 | €370 |
| 1/1/2008 to 30/12/2008 | 15.00% | €4,585 | €2,513 | €377 |
| 1/1/2009 to 30/12/2009 | 15.00% | €4,690 | €2,564 | €385 |
| 1/1/2010 to 30/12/2010 | 15.00% | €4,795 | €2,589 | €389 |
| 1/1/2011 to 30/12/2011 | 15.25% | €4,900 | €2,877 | €439 |
| 1/1/2012 to 30/12/2012 | 15.50% | €4,935 | €2,924 | €454 |
| 1/1/2013 to 30/06/2013 | 16.00% | €5,180 | €3,008 | €482 |
| 1/7/2013 to 31/12/2013 | 16.50% | €5,180 | €3,008 | €497 |
| 1/1/2014 to 31/12/2014 | 16.50% | €5,285 | €3,066 | €506 |
| 1/1/2015 to 31/12/2015 | 17.00% | €5,425 | €3,136 | €534 |
| 1/1/2016 to 31/12/2016 | 17.00% | €5,670 | €3,209 | €546 |
| 1/1/2017 to 31/12/2017 | 17.00% | €5,810 | €3,275 | €557 |
| 1/1/2018 to 31/12/2018 | 17.00% | €5,985 | €3,373 | €574 |
| 1/1/2019 to 31/12/2019 | 17.00% | €6,090 | €3,479 | €592 |
| 1/1/2020 to 31/12/2020 | 17.00% | €6,265 | €3,600 | €612 |
| 1/1/2021 to 31/12/2021 | 17.00% | €6,475 | €3,680 | €626 |
| 1/1/2022 to 31/12/2022 | 17.00% | €6,615 | €3,799 | €646 |
| 1/1/2023 to 31/12/2023 | 17.00% | €6,825 | €4,069 | €692 |
| 1/1/2024 to 31/12/2024 | 17.00% | €7,070 | TBA | TBA |
| 1/1/2025 to 31/12/2025 | 17.00% | €7,525 | TBA | TBA |

Table 6: 1978 to 2025 – BSVG (farmers) – voluntary contributions

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/1978 to 31/12/1978 | 20.00% | 19,600 | 9,840 | 1,968 |
| 1/1/1979 to 31/12/1979 | 20.50% | 21,700 | 10,421 | 2,137 |
| 1/1/1980 to 31/12/1980 | 21.50% | 22,750 | 11,178 | 2,404 |
| 1/1/1981 to 31/12/1981 | 21.50% | 23,800 | 11,984 | 2,577 |
| 1/1/1982 to 31/12/1982 | 21.50% | 25,200 | 12,669 | 2,724 |
| 1/1/1983 to 31/12/1983 | 22.00% | 26,600 | 12,966 | 2,853 |
| 1/1/1984 to 31/12/1984 | 24.00% | 28,000 | 13,635 | 3,273 |
| 1/1/1985 to 31/12/1985 | 24.00% | 28,700 | 14,462 | 3,471 |
| 1/1/1986 to 31/12/1986 | 24.00% | 30,100 | 15,234 | 3,657 |
| 1/1/1987 to 31/12/1987 | 24.00% | 30,800 | 15,991 | 3,838 |
| 1/1/1988 to 31/12/1988 | 24.00% | 32,200 | 16,372 | 3,930 |
| 1/1/1989 to 31/12/1989 | 24.00% | 32,900 | 16,995 | 4,079 |
| 1/1/1990 to 31/12/1990 | 24.00% | 33,600 | 17,886 | 4,293 |
| 1/1/1991 to 31/12/1991 | 24.00% | 35,000 | 19,044 | 4,571 |
| 1/1/1992 to 31/12/1992 | 22.80% | 37,100 | 20,133 | 4,591 |
| 1/1/1993 to 31/12/1993 | 22.80% | 39,200 | 21,118 | 4,815 |
| 1/1/1994 to 31/12/1994 | 22.80% | 42,000 | 21,843 | 4,981 |
| 1/1/1995 to 31/12/1995 | 22.80% | 44,100 | 22,670 | 5,169 |
| 1/1/1996 to 31/12/1996 | 22.80% | 45,500 | 23,260 | 5,304 |
| 1/1/1997 to 31/12/1997 | 22.80% | 47,600 | 23,462 | 5,350 |
| 1/1/1998 to 31/12/1998 | 22.80% | 49,000 | 23,879 | 5,445 |
| 1/1/1999 to 31/12/1999 | 22.80% | 49,700 | 24,516 | 5,590 |
| 1/1/2000 to 31/12/2000 | 22.80% | 50,400 | 24,937 | 5,686 |
| 1/1/2001 to 31/12/2001 | 22.80% | €3,765 | €2,170 | €495 |
| 1/1/2002 to 30/12/2002 | 22.80% | € 3,815 | €2,218 | €506 |
| 1/1/2003 to 30/12/2003 | 22.80% | € 3,920 | €2,259 | €516 |
| 1/1/2004 to 30/12/2004 | 22.80% | €4,025 | €2,301 | €525 |
| 1/1/2005 to 30/12/2005 | 22.80% | €4,235 | €2,343 | €535 |
| 1/1/2006 to 30/12/2006 | 22.80% | €4,375 | €2,400 | €548 |
| 1/1/2007 to 30/12/2007 | 22.80% | €4,480 | €2,466 | €563 |
| 1/1/2008 to 30/12/2008 | 22.80% | €4,585 | €2,513 | €573 |
| 1/1/2009 to 30/12/2009 | 22.80% | €4,690 | €2,564 | €585 |
| 1/1/2010 to 30/12/2010 | 22.80% | €4,795 | €2,589 | €591 |
| 1/1/2011 to 30/12/2011 | 22.80% | €4,900 | €2,877 | €656 |
| 1/1/2012 to 30/12/2012 | 22.80% | €4,935 | €2,924 | €667 |
| 1/1/2013 to 30/12/2013 | 22.80% | €5,180 | €3,008 | €686 |

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|------------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/2014 to 30/12/2014 | 22.80% | €5,285 | €3,066 | €700 |
| 1/1/2015 to 30/12/2015 | 22.80% | €5,425 | €3,136 | €716 |
| 1/1/2016 to 30/12/2016 | 22.80% | €5,670 | €3,209 | €732 |
| 1/1/2017 to 30/12/2017 | 22.80% | €5,810 | €3,275 | €747 |
| 1/1/2018 to 30/12/2018 | 22.80% | €5,985 | €3,373 | €770 |
| 1/1/2019 to 30/12/2019 | 22.80% | €6,090 | €3,479 | €794 |
| 1/1/2020 to 30/12/2020 | 22.80% | €6,265 | €3,600 | €821 |
| 1/1/2021 to 30/12/2021 | 22.80% | €6,475 | €3,680 | €840 |
| 1/1/2022 to 30/12/2022 | 22.80% | €6,615 | €3,799 | €867 |
| 1/1/2023 to 30/12/2023 | 22.80% | €6,825 | €4,069 | €928 |
| 1/1/2024 to 30/12/2024 | 22.80% | €7,070 | TBA | TBA |
| 1/1/2025 to 30/12/2025 | 22.80% | €7,525 | TBA | TBA |

Table 7: Contributions prior to 1953 – all contributions

| Period | Contribution Rate (A) | Maximum Monthly Threshold (B) | Average Monthly Earnings (C) | Average Monthly Contributions (D) |
|-----------------------|-----------------------|-------------------------------|------------------------------|--------------------------------------|
| | | Austrian Sch or Euros | Austrian Sch or Euros | = (A) × (C) Austrian Sch or Euros |
| 1/1/1939 to 30/6/1942 | 5.00% | 300 | 98 | 5 |
| July 1942 to Dec 1942 | 5.00% | 300 | 98 | 5 |
| 1943 | 5.00% | 300 | 195 | 10 |
| 1944 | 5.00% | 300 | 195 | 10 |
| 1945 | 5.00% | 300 | 195 | 10 |
| 1946 | 5.00% | 300 | 195 | 10 |
| 1947 | 5.00% | 575 | 374 | 19 |
| 1948 | 5.00% | 758 | 493 | 25 |
| 1949 | 5.00% | 938 | 609 | 31 |
| 1950 | 5.00% | 1,163 | 756 | 38 |
| 1951 | 5.00% | 1,625 | 1,057 | 53 |
| 1952 | 5.00% | 1,800 | 1,170 | 59 |

Example

42. The following example illustrates the method used for calculating the UPP and deductible amount of an age pension received under the Austrian social insurance scheme.

43. Claudia retires on 1 August 1993, aged 65, and begins receiving an Austrian age pension on that date. At the time the pension commences, Claudia's spouse is aged 68. The Austrian superannuation insurance fund has provided Claudia with a copy of the *Calculation of Assessment Basis* statement which includes the following information.

Beitragsgrundlagen:

| Jahr | Art | Monate ges./o.B | Monat. Ges. BG |
|-------------|------------|----------------------------|---------------------------|
| 1956 | P | 12 12 | 772 |
| 1957 | P | 12 12 | 682 |
| 1958 | P | 11 11 | 667 |
| 1959 | P | 10 10 | 1,597 |
| 1960 | P | 12 12 | 2,051 |
| 1961 | P | 12 12 | 2,315 |
| 1962 | P | 12 12 | 2,414 |
| 1963 | P | 12 12 | 2,477 |
| 1964 | P | 12 12 | 2,801 |
| 1965 | P | 12 12 | 3,228 |
| 1966 | P | 12 12 | 3,162 |
| 1975 | P | 10 10 | 3,694 |
| 1976 | P | 12 12 | 4,369 |
| 1977 | P | 12 12 | 4,905 |
| 1978 | P | 12 12 | 5,960 |
| 1979 | P | 12 12 | 6,466 |
| 1980 | P | 12 12 | 6,820 |
| 1981 | P | 12 12 | 7,045 |
| 1982 | P | 12 12 | 7,537 |
| 1983 | P | 12 12 | 8,647 |
| 1984 | P | 12 12 | 8,485 |
| 1985 | P | 12 12 | 12,367 |
| 1986 | P | 12 12 | 10,079 |
| 1987 | P | 12 12 | 9,947 |
| 1988 | P | 12 12 | 10,872 |
| 1989 | P | 12 12 | 12,595 |
| 1990 | P | 12 12 | 11,968 |
| 1991 | P | 09 09 | 13,238 |

Zeitenaufgliederung:

| von | bis | Monate | Art der Versicherungszeit | Tech.Bez |
|-------|-------|--------|--|----------|
| 08.53 | 11.58 | 64 | Pflichtversicherung als Arbeiter | AP 10/2 |
| 12.58 | 12.58 | 1 | Ersatzzeit für Wochengeldbezug | AE 34/2 |
| 01.59 | 01.59 | 1 | Ersatzzeit für Wochengeldbezug | AE 34/2 |
| 02.59 | 02.59 | 1 | Ersatzzeit, Zeiten der Kindererziehung | AE E3/2 |
| 03.59 | 12.62 | 46 | Pflichtversicherung als Arbeiter | AP 10/2 |
| 01.63 | 12.66 | 48 | Pflichtversicherung als Arbeiter | AP 10/2 |
| 01.67 | 02.67 | 2 | Ersatzzeit für Wochengeldbezug | AE 34/2 |
| 03.67 | 03.67 | 1 | Ersatzzeit für Wochengeldbezug | AE 34/2 |
| 04.67 | 02.71 | 47 | Ersatzzeit, Zeiten der Kindererziehung | AE E3/2 |
| 03.71 | 02.75 | | Keine Versicherung | |
| 03.75 | 03.75 | 1 | Pflichtversicherung als Arbeiter | AP 10/2 |
| 04.75 | 09.91 | 198 | Pflichtversicherung als Arbeiter | AP 10/2 |
| 10.91 | 07.93 | 22 | Ersatzzeit für Arbeitslosengeldbezug | AE 38/2 |

Anzahl der nachgewiesenen Versicherungsmonate:

| | Wartezeit | Leistung | |
|---------|-----------|----------|--------------------------------|
| ASVG: | 357 | 357 | Monate der Pflichtversicherung |
| | 075 | 075 | Monate einer Ersatzzeit |
| gesamt: | 432 | 432 | Versicherungsmonate |

44. Claudia's UPP is calculated as follows:

- (i) *Contributions where actual monthly salary is known:*
Using the average actual salary figures listed in the **Beitragsgrundlagen** section, Claudia is entitled to multiply the average actual salary per month by the contribution rate which applied for that month to calculate the average actual monthly contributions. As the statement shows that Claudia's contributions were compulsory contributions under the ASVG, the rates set out in Column A of Table 1 are the relevant rates. As Claudia's average monthly salaries were all below the maximum monthly threshold for each period, it is not necessary to use the maximum monthly threshold figures in the calculation. Using Table 1, Claudia's total average actual contributions are Sch185,979 (the total of column D in Table 8).

Table 8: Average actual contributions

| Period | Contribution Rate (A) | Average Monthly Earnings (B) Austrian Sch | Number of Months in Period (C) | Total Monthly Contributions (D) = (A) × (C) Austrian Sch |
|------------------------|-----------------------|--|--------------------------------|--|
| 1/1/1956 to 31/12/1956 | 6.00% | 772 | 12 | 556 |

| Period | Contribution Rate (A) | Average Monthly Earnings (B) Austrian Sch | Number of Months in Period (C) | Total Monthly Contributions (D) = (A) × (C) Austrian Sch |
|------------------------|------------------------------|--|---------------------------------------|---|
| 1/1/1957 to 31/12/1957 | 6.00% | 682 | 12 | 492 |
| 1/1/1958 to 30/11/1958 | 6.00% | 667 | 11 | 441 |
| 1/3/1959 to 31/12/1959 | 6.00% | 1,597 | 10 | 959 |
| 1/1/1960 to 31/12/1960 | 6.00% | 2,051 | 12 | 1,477 |
| 1/1/1961 to 31/12/1961 | 6.50% | 2,315 | 12 | 1,806 |
| 1/1/1962 to 31/12/1962 | 7.00% | 2,414 | 12 | 2,028 |
| 1/1/1963 to 30/4/1963 | 7.00% | 2,477 | 4 | 694 |
| 1/5/1963 to 31/12/1963 | 7.25% | 2,477 | 8 | 1,437 |
| 1/1/1964 to 31/12/1964 | 7.50% | 2,801 | 12 | 2,521 |
| 1/1/1965 to 30/4/1965 | 7.50% | 3,228 | 4 | 969 |
| 1/5/1965 to 31/12/1965 | 8.00% | 3,228 | 8 | 2,066 |
| 1/1/1966 to 31/12/1966 | 8.00% | 3,162 | 12 | 3,036 |
| 1/3/1975 to 31/12/1975 | 8.75% | 3,694 | 10 | 3,233 |
| 1/1/1976 to 31/12/1976 | 8.75% | 4,369 | 12 | 4,588 |
| 1/1/1977 to 31/12/1977 | 8.75% | 4,905 | 12 | 5,151 |
| 1/1/1978 to 31/12/1978 | 9.25% | 5,960 | 12 | 6,616 |
| 1/1/1979 to 31/12/1979 | 9.25% | 6,466 | 12 | 7,178 |
| 1/1/1980 to 31/12/1980 | 9.75% | 6,820 | 12 | 7,980 |
| 1/1/1981 to 31/12/1981 | 9.75% | 7,045 | 12 | 8,243 |
| 1/1/1982 to 31/12/1982 | 9.75% | 7,537 | 12 | 8,819 |
| 1/1/1983 to 31/12/1983 | 9.75% | 8,647 | 12 | 10,117 |
| 1/1/1984 to 31/12/1984 | 9.75% | 8,485 | 12 | 9,928 |
| 1/1/1985 to 31/12/1985 | 10.25% | 12,367 | 12 | 15,212 |
| 1/1/1986 to 31/12/1986 | 10.25% | 10,079 | 12 | 12,398 |
| 1/1/1987 to 31/12/1987 | 10.25% | 9,947 | 12 | 12,235 |
| 1/1/1988 to 31/12/1988 | 10.25% | 10,872 | 12 | 13,373 |
| 1/1/1989 to 31/12/1989 | 10.25% | 12,595 | 12 | 15,492 |
| 1/1/1990 to 31/12/1990 | 10.25% | 11,968 | 12 | 14,721 |
| 1/1/1991 to 30/9/1991 | 10.25% | 13,238 | 9 | <u>12,213</u> |

- (ii) *Contributions where actual monthly salary is not known:* Using the contribution periods listed in the ***Zeitenaufgliederung*** section, Claudia is entitled to claim the average monthly contribution figures listed in Column D of Table 1. However, Claudia can only claim for those periods for which contributions were actually made (and not merely credited) and for which actual average monthly salary figures are not known. Using Table 1, Claudia's total average monthly contributions are Sch2,016 (the total of column C in Table 9).

Table 9: Average estimated monthly contributions

| Period | Average Monthly Contributions (A) | No of Months in Period (B) | Total Monthly Contributions (C) |
|------------------------|-----------------------------------|----------------------------|---------------------------------|
| | Austrian Sch | | = (A) x (B) Austrian Sch |
| 1/8/1953 to 31/12/1953 | 58 | 5 | 290 |
| 1/1/1954 to 31/12/1954 | 67 | 12 | 804 |
| 1/1/1955 to 31/7/1955 | 71 | 7 | 497 |
| 1/8/1955 to 31/12/1955 | 85 | 5 | <u>425</u> |

45. Therefore, Claudia's total UPP is Sch187,995 (i.e., Sch185,979 plus Sch2,016). The deductible amount for section 27H purposes is her total UPP *divided by* the greater of her or her spouse's life expectancy. According to the 1985 to 1987 Australian Life Tables¹, Claudia's life expectancy at the time the pension commences is 18.56 years and her spouse's life expectancy is 12.66 years. Therefore, the deductible amount which Claudia can off-set against her pension each year is Sch187,995 *divided by* 18.56, i.e., Sch10,129.

Detailed contents list

46. Below is a detailed contents list for this Ruling:

| | Paragraph |
|----------------------------------|------------------|
| What this Ruling is about | 1 |
| Class of person or arrangement | 4 |
| Ruling | 6 |

¹ These were the Australian Life Tables most recently published before the year in which Claudia's pension commenced to be payable (section 7 of the *Income Tax Assessment (1936 Act) Regulation 2015*).

| | |
|---|-----------|
| (a) Deductible amount determined by the Commissioner | 6 |
| (b) The exact method for calculating deductible amount | 8 |
| (c) Currency translation | 12 |
| Date of effect | 16 |
| Appendix – Explanation | 17 |
| (a) Deductible amount determined by the Commissioner | 19 |
| <i>(A) Contributions in 1953 and later years</i> | 22 |
| (i) Contributions where actual monthly salary is known | 22 |
| (ii) Contributions where actual monthly salary is not known | 26 |
| <i>(B) Contributions before 1953</i> | 31 |
| (b) The exact method for calculating deductible amount | 34 |
| Glossary | 40 |
| Tables | 41 |
| Example | 42 |
| Detailed contents list | 46 |

Commissioner of Taxation17 July 2002

Previous draft:

Previously released in draft form as TR 2002/D1

Related rulings and determinations:

IT 2498; TR 2006/10

Legislative references:

- ITAA 1936 26AA
- ITAA 1936 27H
- ITAA 1936 27H(2)
- ITAA 1936 27H(3)
- ITAA 1936 27H(4)
- ITAA 1936 27H(5)
- Income Tax Assessment (1936 Act) Regulation 2015 7

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