


TR 2002/17A1 - Addendum - Income tax: undeducted purchase price of pensions from Austrian superannuation insurance funds

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Addendum

Taxation Ruling

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

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Taxation Ruling TR 2002/17 to update the tables with relevant information relating to years from 2001 onwards and make minor corrections to out of date references.

TR 2002/17 is amended as follows:

1. ATO logo

Omit outdated ATO logo; substitute current ATO logo.

2. Preamble

Omit the preamble; substitute:

① 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.

3. Table of contents

Omit 'Explanation'; substitute 'Appendix – Explanation'.

4. Paragraphs 1 to 16

Omit the page status 'FOI status: **may be released**'; substitute 'Page status: **legally binding**'.

5. Paragraph 1

- (a) Omit 'Australia/Austria Double Tax Agreement (which appears at Schedule 27 of the *International Tax Agreements Act 1953*)'; substitute 'double-tax agreement between Australia and Austria^{A1}'.
- (b) After the new insertion of 'Austria', insert new footnote A1:

^{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.

6. Paragraph 4

In the heading, omit '**Class of person/arrangement**'; substitute '**Class of person or arrangement**'.

7. Paragraph 6

Omit 'subsection 27A(1)'; substitute 'subsection 27H(4)'.

8. Paragraph 8

Omit the formula; substitute '**UPP ÷ Relevant number**'.

9. Paragraph 9

Omit 'subsection 27A(5C)'; substitute 'subsection 27H(5)'.

10. Paragraph 12

Omit 'section 20 of the ITAA 1936 and'.

11. Paragraph 16

Omit 'paragraphs 21 and 22 of Taxation Ruling TR 92/20'; substitute 'TR 2006/10 *Public Rulings*'.

12. Paragraph 17 to 46

Omit the page status 'FOI status: **may be released**'; substitute 'Page status: **not legally binding**'.

13. Paragraph 17

Omit the heading; substitute 'Appendix – Explanation'.

14. Paragraph 41

- (a) Omit '2001'; substitute '2000'.

- (b) Omit '2002'; substitute '2001'.
(c) Omit Table 1, including caption; substitute:

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
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

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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
1/1/1983 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
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

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
1/1/2023 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

(d) Omit Table 2, including caption; substitute:

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

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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
1/1/1976 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

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
1/1/2016 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

(e) Omit Table 3, including caption; substitute:

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
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

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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	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
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

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
1/1/2016 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

(f) Omit Table 4, including caption; substitute:

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

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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
1/1/1975 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
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

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
1/1/2015 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

(g) Omit Table 5, including caption; substitute:

Table 5: 1978 to 2025 – BSVG (farmers) – 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
1/1/1978 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
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

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
1/1/1999 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

(h) Omit Table 6, including caption; substitute:

Table 6: 1978 to 2025 – BSVG (farmers) – voluntary 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
1/1/1978 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

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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
1/1/1983 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
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

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
1/1/2024 to 30/12/2024	22.80%	€7,070	TBA	TBA
1/1/2025 to 30/12/2025	22.80%	€7,525	TBA	TBA

(i) Omit Table 7, including caption; substitute:

Table 7: Contributions prior to 1953 – all 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
1/1/1939 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

15. Paragraph 44

(a) In list point (i), after 'Sch185,979', insert '(the total of column D in Table 8)'.

(b) Omit Table 8, including caption; substitute:

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
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

Period	Contribution Rate (A)	Average Monthly Earnings (B) Austrian Sch	Number of Months in Period (C)	Total Monthly Contributions (D) = (A) x (C) Austrian Sch
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>

(c) In list point (ii), after 'Sch2,016', insert '(the total of column C in Table 9)'.

(d) Omit Table 9, including caption; substitute:

Table 9: Average estimated monthly contributions

Period	Average Monthly Contributions (A) Austrian Sch	No of Months in Period (B)	Total Monthly Contributions (C) = (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>

16. Paragraph 45

In footnote 1, omit 'Income Tax Regulations 1936 regulation 9'; substitute 'section 7 of the Income Tax Assessment (1936 Act) Regulation 2015'.

17. Paragraph 46

Omit the Detailed contents list; substitute

	Paragraph
What this Ruling is about	1
Class of person or arrangement	4
Ruling	6
(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
(A) <i>Contributions in 1953 and later years</i>	22
(i) Contributions where actual monthly salary is known	22
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(B) <i>Contributions before 1953</i>	31
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This Addendum applies from 1 January 2003.

Commissioner of Taxation

11 June 2025

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