

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to update the tables with relevant information relating to years from 2001 onwards and make minor corrections to out of date references.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Omit outdated ATO logo; substitute current ATO logo.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 |

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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 |
|------------------------|-----------------------|--|---|---|
| 1/1/1999 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 |
| (ii) Contributions where actual monthly salary is not known | 26 |
| (B) <i>Contributions before 1953</i> | 31 |
| (b) The exact method for calculating deductible amount | 34 |
| Glossary | 40 |
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This Addendum applies from 1 January 2003.

Commissioner of Taxation

11 June 2025

ATO references

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