

Social Security Contributions 2011

Employees and freelancer (ASVG):

Maximum and Minimum Basis

	annual	monthly	daily
Maximum Basis			
Regular payments	---	4.200,00 €	140,00 €
Special payments	8.400,00 €	---	---
Freelancer with special payments	---	4.200,00 €	---
Freelancer without special payments	---	4.900,00 €	---
Minimum basis		374,02 €	28,72 €

Social security rates

	Total	Employer	Employee
Blue collar worker			
Accident insurance	1,40 %	1,40 %	---
Health insurance	7,65 %	3,70 %	3,95 %
Pension insurance	22,80 %	12,55 %	10,25 %
Other contributions (AV, KU, WF, IE)	8,05 %	4,05 %	4,00 % ***)
Total	39,90 %	21,70 %	18,20 %
Men and women older than 58	33,90 %	18,70 %	15,20 %
Women entitled to early retirement	33,35 %	18,15 %	15,20 %
Men and Women at an age of 60	31,95 %	16,75 %	15,20 %
New severance pay regulation (without ceiling)	1,53 %	1,53 %	---
Salary earner			
Accident insurance	1,40 %	1,40 %	---
Health insurance	7,65 %	3,83 %	3,82 %
Pension insurance	22,80 %	12,55 %	10,25 %
Other contributions (AV, KU, WF, IE)	8,05 %	4,05 %	4,00 % ***)
Total	39,90 %	21,83 %	18,07 %
Men and women older than 57	33,90 %	18,83 %	15,07 %
Women entitled to early retirement	33,35 %	18,28 %	15,07 %
Men and Women at an age of 60	31,95 %	16,88 %	15,07 %
New severance pay regulation (without ceiling)	1,53 %	1,53 %	---
Freelancer			
Accident insurance	1,40 %	1,40 %	---
Health insurance	7,65 %	3,78 %	3,87 %
Pension insurance	22,80 %	12,55 %	10,25 %
Other contributions (AV, KU, IE)	7,05 %	3,55 %	3,50 %***)
Total	38,90 %	21,28%	17,62 %
New severance pay regulation	1,53 %	1,53 %	---
Employees with income below minimum basis		In case of more than 1 employee, where together 1,5 of the minimum basis is exceeded *)	If the employee has more than 1 job and exceeds the minimum basis**)
Blue collar worker		17,80 %	14,20 %
Salary earner		17,80 %	13,65%
Freelancer		17,80 %	14,20 %
New severance pay regulation (for all)		1,53 %	---
Self insurance (Opting In)			monthly 52,78 €

*) Employer contribution 17,80% (employee older than 60 reduced to 16,40%) + new severance pay fund 1,53% **) Including 0.5% Labour contribution

***) The 3% unemployment insurance (AV) decreases for employees with a monthly salary of less than 1.447,00 €

Maximum contributions (employer and employee part, without new severance regulation):

	Monthly	Annual including special payments
Blue collar worker	1.675,80 €	23.335,20 €
Salary earner	1.675,80 €	23.335,20 €
Freelancer without special payments	1.906,10 €	22.873,20 €

Industrials and other self employed (GSVG / FSVG):

Minimum and maximum contributions

	Final minimum basis/insurance ceiling		Preliminary and final maximum basis	
	Monthly	Annual	Monthly	Annual
<u>Industrials/Tradesman</u>				
New insured (Year 1 to 3)	537,78 €	6.453,36 €	4.900,00 €	58.800,00 €
Year 4 – health insurance	667,02 €	8.004,24 €	4.900,00 €	58.800,00 €
Year 4 – pension insurance	743,20 €	8.918,40 €	4.900,00 €	58.800,00 €
<u>Other self employed</u>				
with other employment income	374,02 €	4.488,24 €	4.900,00 €	58.800,00 €
without other employment income	537,78 €	6.453,36 €	4.900,00 €	58.800,00 €

Calculation of the preliminary basis:
(valid until the tax return 2011 is assessed):

Income out of the insured activity in 2008
+ plus existing investment allowance 2008
+ 2008 assessed health and pension insurance
= Sum
x 1,072
: insurance months in 2008

Social security rates

	Industrials/Tradesman	FSVG (some groups of freelancer)	Other self employed
Accident insurance (lump sum)	8,20 €	8,03 €	8,20 €
Health insurance	7,65 %	---	7,65 %
Pension insurance	17,50 %	20,00 %	17,50 %
Total	25,15 %	20,00 %	25,15 %
New severance pay regulation	1,53 %	voluntarily	1,53 %

Maximum contributions (including accident insurance)

	Maximum contributions	
	Monthly	Annual
<u>Industrials/Tradesman</u>		
New insured year 1 to 2	906,84 €	10.882,08 €
New insured year 3	1.240,55 €	14.886,60 €
Year 4 onwards	1.240,55 €	14.886,60 €
<u>Other self employed</u>		
with other employment income	1.240,55 €	14.886,60 €
without other employment income	1.240,55 €	14.886,60 €
<u>People covered by FSVG</u>	980,00 €	11.760,00 €
<u>New severance pay regulation</u>	74,97 €	899,64 €