

**Table 29: Accrued-to-date pension entitlements in social insurance – base scenario, 2018 (in million euros)**

Relations	Row No.	Recording	Core national accounts						Not in the core national accounts		Total pension schemes	Counterparts: Pension entitlements of non-resident households <sup>4</sup>
		Pension manager	Non-general government			General government						
			Defined contribution schemes	Defined benefit schemes and other <sup>1</sup> non-defined contribution schemes	Total	Defined contribution schemes	Defined benefit schemes for general government employees <sup>2</sup>			Social security pension schemes		
							Classified in financial corporations	Classified in general government <sup>3</sup>	Classified in general government			
Column number	A	B	C	D	E	F	G	H	I	J		
<i>Opening balance sheet - 1.1.2018</i>												
	1	Pension entitlements	21.761	21.616	43.377	NA	NA	C	243.611	1.374.025	1.661.012	NA
<i>Changes in pension entitlements due to transactions</i>												
2.1-2.5	2	<b>Increase in pension entitlements due to social contributions</b>	<b>1.288</b>	<b>2.031</b>	<b>3.319</b>	<b>NA</b>	<b>NA</b>	<b>C</b>	<b>13.340</b>	<b>85.902</b>	<b>102.560</b>	<b>NA</b>
	2.1	Employer actual social contributions	1.255	0	1.255	NA	NA	C	268	15.630	17.154	NA
	2.2	Employer imputed social contributions		1.531	1.531		NA	C	1.757		3.288	NA
	2.3	Household actual social contributions	0	0	0	NA	NA	C	1.570	15.310	16.880	NA
	2.4	Household social contribution supplements <sup>5</sup>	118	500	618	NA	NA	C	9.744	54.961	65.324	NA
	2.5	Less: Pension system service charges	86	0	86	NA	NA	C	0	0	86	NA
	3	Other (actuarial) change of pension entitlements in social security pension schemes								8.467	8.467	NA
	4	Reduction in pension entitlements due to payment of pension benefits	874	1.903	2.777	NA	NA	C	11.733	37.729	52.239	NA
2+3-4	5	<b>Changes in pension entitlements due to social contributions and pension benefits</b>	<b>415</b>	<b>128</b>	<b>542</b>	<b>NA</b>	<b>NA</b>	<b>C</b>	<b>1.607</b>	<b>56.639</b>	<b>58.789</b>	<b>NA</b>
	6	Transfers of entitlements between schemes	117	-117	0	NA	NA	C	0	0	0	NA
	7	Change in pension entitlements due to negotiated changes in scheme structure	0	0	0	NA	NA	C	0	0	0	NA
<i>Changes in pension entitlements due to other flows</i>												
	8	Changes in entitlements due to revaluations <sup>6</sup>	-109	947	838	NA	NA	C	0	0	838	NA
	9	Changes in entitlements due to other changes in volume <sup>6</sup>			0	NA	NA	C	0	0	0	NA
<i>Closing balance sheet - 31.12.2018</i>												
1+5 to 9	10	<b>Pension entitlements</b>	<b>22.184</b>	<b>22.574</b>	<b>44.758</b>	<b>NA</b>	<b>NA</b>	<b>C</b>	<b>245.218</b>	<b>1.430.664</b>	<b>1.720.639</b>	<b>NA</b>
		Pension entitlements (% of Gross Domestic Product 2018)	6%	6%	12%	NA	NA	C	64%	371%	446%	NA

S: STATISTICS AUSTRIA; National Bank of Austria, Main Association of Social Security Institutions, Wage Tax Statistics. Compiled on 1 February 2021

Notes: NA = "Not Available", C = "Confidential", Rounding differences were not settled. The cells shown as ■ are not applicable; the cells in ■ will contain data which are not in the core national accounts.

1) Such other non-defined contribution schemes, often described as hybrid schemes, have both a defined benefit and a defined contribution element. 2) Schemes organised by general government for its current and former employees. 3) These are non-autonomous defined benefit schemes whose pension entitlements are recorded in the core national accounts. 4) Counterpart data for non-resident households will only be shown separately when pension relationships with the rest of the world are significant. 5) These supplements represent the return on members' claims on pension schemes, both through investment income on defined contribution schemes' assets and for defined benefit schemes through the unwinding of the discount rate applied. 6) A more detailed split of these positions has to be provided for columns G and H based on the model calculations carried out for these schemes.