

**Table 29b: Accrued-to-date pension entitlements in general government schemes – scenario discount rate 3%, 2018 (in million euros)**

| Relations       | Row No.   | Recording   | Not in the core national accounts                                     |                                 |
|-----------------|-----------|---|---|---------------------------------|
|                 |           | Pension manager   | General government  |                                 |
|                 |           |   | Defined benefit schemes for general government employees <sup>1</sup> | Social security pension schemes |
|                 |           | Classified in general government  |   |                                 |
|                 |           | Column number   | G   | H                               |
|                 |           | <i>Opening balance sheet - 1.1.2018</i>   |   |                                 |
|                 | 1         | Pension entitlements  | 212.203   | 1.137.531                       |
|                 |           | <i>Changes in pension entitlements due to transactions</i>                              |   |                                 |
| <b>2.1-2.5</b>  | <b>2</b>  | <b>Increase in pension entitlements due to social contributions</b>                     | <b>14.205</b>   | <b>87.817</b>                   |
|                 | 2.1       | Employer actual social contributions  | 268   | 15.630                          |
|                 | 2.2       | Employer imputed social contributions   | 1.757   |                                 |
|                 | 2.3       | Household actual social contributions   | 1.570   | 15.310                          |
|                 | 2.4       | Household social contribution supplements <sup>2</sup>                                  | 10.610  | 56.877                          |
|                 | 2.5       | Less: Pension system service charges  | 0   | 0                               |
|                 | 3         | Other (actuarial) change of pension entitlements in social security pension schemes     |   | -2.080                          |
|                 | 4         | Reduction in pension entitlements due to payment of pension benefits                    | 11.733  | 37.729                          |
| <b>2+3-4</b>    | <b>5</b>  | <b>Changes in pension entitlements due to social contributions and pension benefits</b> | <b>2.473</b>  | <b>48.008</b>                   |
|                 | 6         | Transfers of entitlements between schemes   | 0   | 0                               |
|                 | 7         | Change in pension entitlements due to negotiated changes in scheme structure            | 0   | 0                               |
|                 |           | <i>Changes in pension entitlements due to other flows</i>                               |   |                                 |
|                 | 8         | Changes in entitlements due to revaluations   | 0   | 0                               |
|                 | 9         | Changes in entitlements due to other changes in volume                                  | 0   | 0                               |
|                 |           | <i>Closing balance sheet - 31.12.2018</i>   |   |                                 |
| <b>1+5 to 9</b> | <b>10</b> | <b>Pension entitlements</b>   | <b>214.676</b>  | <b>1.185.539</b>                |
|                 |           | Pension entitlements (% of Gross Domestic Product 2018)                                 | 56%   | 308%                            |

S: STATISTICS AUSTRIA; Main Association of Social Security Institutions, Wage Tax Statistics. Compiled on 11 February 2021

Notes: 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) Schemes organised by general government for its current and former employees. 2) 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.