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# Total wage tax revenue increased by 8.0 % in 2021

## At +4.7 %, gross earnings increased less strongly compared to 2020

Vienna, 2022-12-02 – According to Statistics Austria, there were a total of 7.12 million taxpayers in Austria in 2021 (1.4 % more than in 2020), of whom 4.64 million were employed (+1.5 %) and 2.48 million pensioners (+1.2 %). Gross earnings increased by 4.7 % to €225.6 billion. Of this, €30.8 billion went to the state as wage tax, €2.3 billion (+8.0 %) more than in 2020.

“Never before, gross earnings subject to wage tax in Austria have been higher than in 2021. €30.8 bn of the €225.6 bn went to the state as wage tax, €2.3 bn more than in the previous year. The additional revenue of 8.0 % overcompensates for the decline in wage tax revenue in 2020, which was among other things due to the reduction of the entry tax rate from 25 % to 20 %,” says Statistics Austria Director General Tobias Thomas.

### Male wage taxpayers received 60.6 % of all gross earnings

Men accounted for half of all wage taxpayers (50.3 % or 3 584 106 taxpayers), but received 60.6 % of gross earnings and contributed more than two thirds, i.e. 69.1 %, to wage tax revenue. For 21.2 % of all taxpayers, there was no compensable wage tax due to low remuneration. 73.9 % of all employees – more than 3.4 million persons – received pay throughout the entire year, accounting for 91.5 % of the gross pay of all employees. In contrast, 1.2 million employees were not employed throughout the entire year. The average gross annual income for a full-year employment in Austria varied significantly according to the extent of employment (full-time employment €53 463, part-time employment €23 677).

### Almost half of all employed persons were salaried employees

The largest group among the 4.6 million **employees** were white-collar workers (48.9 %), while one third were blue-collar workers (36.4 %). Contract employees accounted for 8.8 % and civil servants for 3.2 %. 2.3 % of all employees were apprentices, and 0.4 % had other forms of remuneration (see table 2).

### Distribution of gross earnings and wage tax of full-time employees with full-year earnings

The deciles of gross pay and the associated decile groups are used to analyse the distribution of income of full-time employees with full-year earnings (table 3). The first decile of gross earnings is €25 417. Taxpayers in the first decile group accounted for €4 613 million in gross pay and €158 million in wage tax; this corresponds to 3.6 % of total gross earnings and 0.8 % of total wage tax, respectively. The highest income tenth earned €31 187 million in gross pay and paid €8 291 million wage tax, which corresponds to almost a quarter (24.6 %) of the gross pay and more than four tenths (40.5 %) of the total wage tax withheld by all full-time employees with full-year earnings. There is thus a clear concentration of gross earnings, but an even more pronounced concentration of wage tax, in the upper income groups.

Looking at the shares of men and women in the individual decile groups in relation to the number of all men and women employed full-time throughout the entire year, it becomes clear that the shares of men increase as their pay rises, while the trend is the opposite for women: Only 7.6 % of men but 14.9 % of women are in the first decile group. In the fifth decile group, men have 10.4 %, women 9.3 %, and in the decile group with the highest salaries, the shares are 11.7 % for men and 6.4 % for women.

The median (= 5th decile) of gross earnings is €44 415. If we consider all persons below the median, we stand at €38 624 million in gross earnings and €3 197 million wage tax, which corresponds to shares of 30.4 % and 15.6 % of the totals for all full-time employees with full-year earnings.

There is a considerable difference between the median (€44 415) and the mean (€53 100) of gross earnings, which is due to the fact that the mean (unlike the median, which is consistent against outliers) is strongly influenced by a few very high pay figures.

For the 2021 reporting year, the following Gini coefficients can be compiled for all full-time employees :

Gross earnings: 0.2950

Total wage tax: 0.5461

Net income: 0.2544

Thus, wage tax is distributed much more unequally than gross earnings. Moreover, due to the equalizing effect of the levies (social security contributions and wage tax), net income is more evenly distributed than gross earnings.

For detailed results and further information please refer to our [website](#).

**Table 1: Main results of wage tax statistics 2021**

Survey characteristics	Taxpayers total		Employees		Pensioners	
	number	billion €	number	billion €	number	billion €
Gross earnings	7 124 270	225.6	4 641 938	165.4	2 482 332	60.2
Total social security contributions	6 518 510	28.8	4 364 895	25.6	2 153 615	3.2
Total wage tax	5 703 811	30.8	4 011 541	23.4	1 692 270	7.5

S: STATISTICS AUSTRIA, wage tax statistics 2021.

**Table 2: Taxpayers 2021 by social position and gross earning levels**

Gross earning levels in 1 000 €	Taxpayers total	Employees						Pensioners
		Apprentices	Blue collar workers	White collar workers	Officials	Civil servants under contract	Persons with other incomes	
0 to less than 10	1 415 998	43 224	462 738	356 612	110	30 862	13 427	509 025
10 to less than 20	1 319 860	54 550	279 269	267 890	614	42 195	1 808	673 534
20 to less than 30	1 260 159	8 398	311 384	331 762	3 184	64 637	754	540 040
30 to less than 50	1 927 680	509	534 496	609 398	36 856	166 204	877	579 340
50 to less than 70	698 265	-	98 011	344 683	58 980	68 402	639	127 550
70 to less than 100	328 717	-	3 068	225 353	35 861	23 525	947	39 963
100 and over	173 591	-	-	133 740	14 522	11 497	952	12 880
Total	7 124 270	106 681	1 688 966	2 269 438	150 127	407 322	19 404	2 482 332

S: STATISTICS AUSTRIA, wage tax statistics 2021.

**Table 3: Distribution of gross earnings and total wage tax of full-time employees with full-year earnings 2021 by sex**

No. of decile	Decile of gross pay in €	Sum of decile group								
		Taypayers total			Men			Women		
		Gross earnings		Total wage tax	Gross earnings		Total wage tax	Gross earnings		Total wage tax
		number	million €		number	million €		number	million €	
1	25 417	238 891	4 613	158	122 450	2 326	82	116 441	2 287	76
2	31 422	238 892	6 834	425	134 450	3 850	242	10 798	2 983	183
3	35 867	238 891	8 054	658	155 584	5 250	424	83 307	2 804	233
4	39 968	238 892	9 059	866	165 034	6 259	589	73 858	2 800	277
5	44 415	238 891	10 064	1 091	166 280	7 007	747	72 611	3 057	344
6	49 919	238 892	11 242	1 379	168 034	7 907	954	70 858	3 335	425
7	57 318	238 891	12 758	1 793	167 532	8 946	1 239	71 359	3 811	554
8	67 912	238 891	14 900	2 420	166 938	10 404	1 667	71 953	4 496	752
9	86 666	238 891	18 140	3 414	171 763	13 072	2 452	67 128	5 068	962
10	G	238 891	31 187	8 291	188 754	25 108	6 799	50 137	6 079	1 493
Total		2 388 913	126 852	20 495	1 606 463	90 131	15 195	782 450	36 721	5 300

S: STATISTICS AUSTRIA, wage tax statistics 2021.

**Information on methodology, definitions:** Wage tax statistics are based on the pay slips issued to employees and pensioners by employers and pension paying institutions. For persons who had more than one employment or pension relationship in a calendar year and for whom more than one payslip was issued, all payslips (data records) belonging to one person are combined to form a personal data record.

As of the reporting year, there are individuals with the gender “diverse” in the data. These persons are randomly divided into the two genders “men” and “women” for the data analysis so as not to jeopardize confidentiality.

In the 2021 data preparation, those 98 322 payslips were removed from the data set that showed only the receipt of federal long-term care benefits. Until the 2019 reporting year, these payslips had been assigned to pensioners.

The deciles of gross pay divide the set of persons sorted by gross pay in ascending order into 10 equally sized subsets, the so-called decile groups of gross pay. For example, the second decile is that gross pay value (€31 422) which is undercut by 20 % of the persons and exceeded by 80% of the persons. The second decile group comprises those persons whose gross pay is above the first decile but below the second decile.

The Gini coefficient is the ratio of the area between the straight of equal distribution and the Lorenz curve on the one hand and the area below the straight of equal distribution on the other. It can take a value between 0 and 1, where "0" means that the gross income, the wage tax or the net income are exactly equally distributed, and "1" means that one person has the entire gross or net income or the entire wage tax. The larger the value of the Gini coefficient, the more the distribution deviates from an equal distribution.

**If you have any questions on this topic, please contact:**

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