

**Public expenditure on education in 2021 by type of expenditure, level of education and level of government  
(in million euro), ISCED 2011 classification**

Type of expenditure	ISCED 2011 Level 0	ISCED 2011 Level 1	ISCED 2011 Level 2	ISCED 2011 Level 3
	Elementary education	Primary education School level 1 – 4	Secondary education I School level 5 – 8	Secondary education II School level 9 und höher
<b>All levels of government</b>				
<b>All types of expenditure</b>	<b>2 725.58</b>	<b>3 815.45</b>	<b>4 481.64</b>	<b>3 693.50</b>
Personnel expenses	1 532.49	2 623.14	3 310.87	2 570.72
Material expenses	207.14	801.23	941.35	928.75
Investments	224.43	328.49	179.42	58.63
Taxes	-	0.05	0.14	-
Transfers to private households	4.93	12.51	10.19	119.65
Transfers to private non profit organizations	747.07	28.74	20.56	14.14
Transfers to companies	8.20	19.78	17.02	1.45
Transfers to social security institutions	0.07	1.09	1.22	0.14
Interest and other expenses	1.26	0.42	0.85	0.02
<b>Federal government</b>				
<b>All types of expenditure</b>	<b>7.63</b>	<b>417.96</b>	<b>1 539.74</b>	<b>2 684.22</b>
Personnel expenses	6.59	81.93	975.64	1 822.13
Material expenses	1.01	326.60	550.47	725.36
Investments	0.03	1.13	5.86	16.98
Taxes	-	-	-	-
Transfers to private households	-	6.90	6.40	118.32
Transfers to private non profit organizations	-	1.39	1.38	1.42
Transfers to companies	-	-	-	-
Transfers to social security institutions	-	-	-	-
Interest and other expenses	-	-	-	-
<b>Federal states including Vienna</b>				
<b>All types of expenditure</b>	<b>1 205.48</b>	<b>2 614.25</b>	<b>2 397.24</b>	<b>919.07</b>
Personnel expenses	545.27	2 349.97	2 197.00	733.02
Material expenses	46.76	176.49	135.18	137.45
Investments	5.65	60.99	44.10	34.56
Taxes	-	-	-	-
Transfers to private households	3.62	4.31	2.60	1.18
Transfers to private non profit organizations	602.56	19.52	15.88	11.69
Transfers to companies	0.37	1.93	1.37	1.10
Transfers to social security institutions	-	1.05	1.12	0.08
Interest and other expenses	1.26	-	-	-
<b>Municipalities and collective municipalities</b>				
<b>All types of expenditure</b>	<b>1 512.48</b>	<b>783.24</b>	<b>544.65</b>	<b>90.21</b>
Personnel expenses	980.64	191.24	138.23	15.56
Material expenses	159.37	298.14	255.71	65.94
Investments	218.75	266.36	129.46	7.09
Taxes	-	0.05	0.14	-
Transfers to private households	1.31	1.31	1.19	0.14
Transfers to private non profit organizations	144.51	7.83	3.31	1.03
Transfers to companies	7.83	17.85	15.66	0.36
Transfers to social security institutions	0.07	0.05	0.10	0.06
Interest and other expenses	-	0.42	0.85	0.02

S: STATISTICS AUSTRIA, Education Expenditure Statistics. Compiled on 30 November 2023. – Rounding differences not compensated.

ISCED 2011 Level 4	ISCED 2011 Level 5	ISCED 2011 Level 6/7/8	Total public expenditure on education	Type of expenditure
Post secondary non-tertiary education	Short-cycle tertiary education	Tertiary education		
<b>All levels of government</b>				
<b>37.30</b>	<b>1 003.01</b>	<b>6 507.94</b>	<b>22 264.41</b>	<b>All types of expenditure</b>
<b>15.60</b>	<b>708.80</b>	<b>3 299.68</b>	<b>14 061.30</b>	<b>Personnel expenses</b>
<b>12.24</b>	<b>223.77</b>	<b>1 390.88</b>	<b>4 505.37</b>	<b>Material expenses</b>
<b>0.20</b>	<b>9.14</b>	<b>620.96</b>	<b>1 421.27</b>	<b>Investments</b>
-	-	-	<b>0.19</b>	<b>Taxes</b>
<b>7.21</b>	<b>59.81</b>	<b>688.59</b>	<b>902.88</b>	<b>Transfers to private households</b>
<b>1.58</b>	<b>1.48</b>	<b>507.82</b>	<b>1 321.39</b>	<b>Transfers to private non profit organizations</b>
-	<b>0.00</b>	-	<b>46.45</b>	<b>Transfers to companies</b>
<b>0.48</b>	-	-	<b>3.01</b>	<b>Transfers to social security institutions</b>
-	-	-	<b>2.54</b>	<b>Interest and other expenses</b>
<b>Federal government</b>				
<b>14.18</b>	<b>989.37</b>	<b>6 275.90</b>	<b>11 928.98</b>	<b>All types of expenditure</b>
0.58	699.05	3 289.95	6 875.88	Personnel expenses
6.39	221.41	1 349.98	3 181.23	Material expenses
0.00	8.85	614.07	646.93	Investments
-	-	-	-	Taxes
7.15	59.80	683.73	882.30	Transfers to private households
0.05	0.26	338.15	342.65	Transfers to private non profit organizations
-	-	-	-	Transfers to companies
-	-	-	-	Transfers to social security institutions
-	-	-	-	Interest and other expenses
<b>Federal states including Vienna</b>				
<b>23.12</b>	<b>11.69</b>	<b>213.37</b>	<b>7 384.23</b>	<b>All types of expenditure</b>
15.02	8.76	9.61	5 858.64	Personnel expenses
5.84	1.71	33.62	537.05	Material expenses
0.20	0.14	4.57	150.19	Investments
-	-	-	-	Taxes
0.06	-	2.24	14.01	Transfers to private households
1.53	1.07	163.34	815.59	Transfers to private non profit organizations
-	0.00	-	4.76	Transfers to companies
0.48	-	-	2.72	Transfers to social security institutions
-	-	-	1.26	Interest and other expenses
<b>Municipalities and collective municipalities</b>				
-	<b>1.95</b>	<b>18.67</b>	<b>2 951.20</b>	<b>All types of expenditure</b>
-	0.98	0.12	1 326.78	Personnel expenses
-	0.65	7.28	787.09	Material expenses
-	0.16	2.33	624.15	Investments
-	-	-	0.19	Taxes
-	0.01	2.61	6.57	Transfers to private households
-	0.15	6.33	163.15	Transfers to private non profit organizations
-	-	-	41.69	Transfers to companies
-	-	-	0.29	Transfers to social security institutions
-	-	-	1.28	Interest and other expenses