

# Standard-documentation Meta information

(Definitions, comments, methods, quality)

on

## Annual Personal Income and General Income Report

This documentation is valid from the reference period:  
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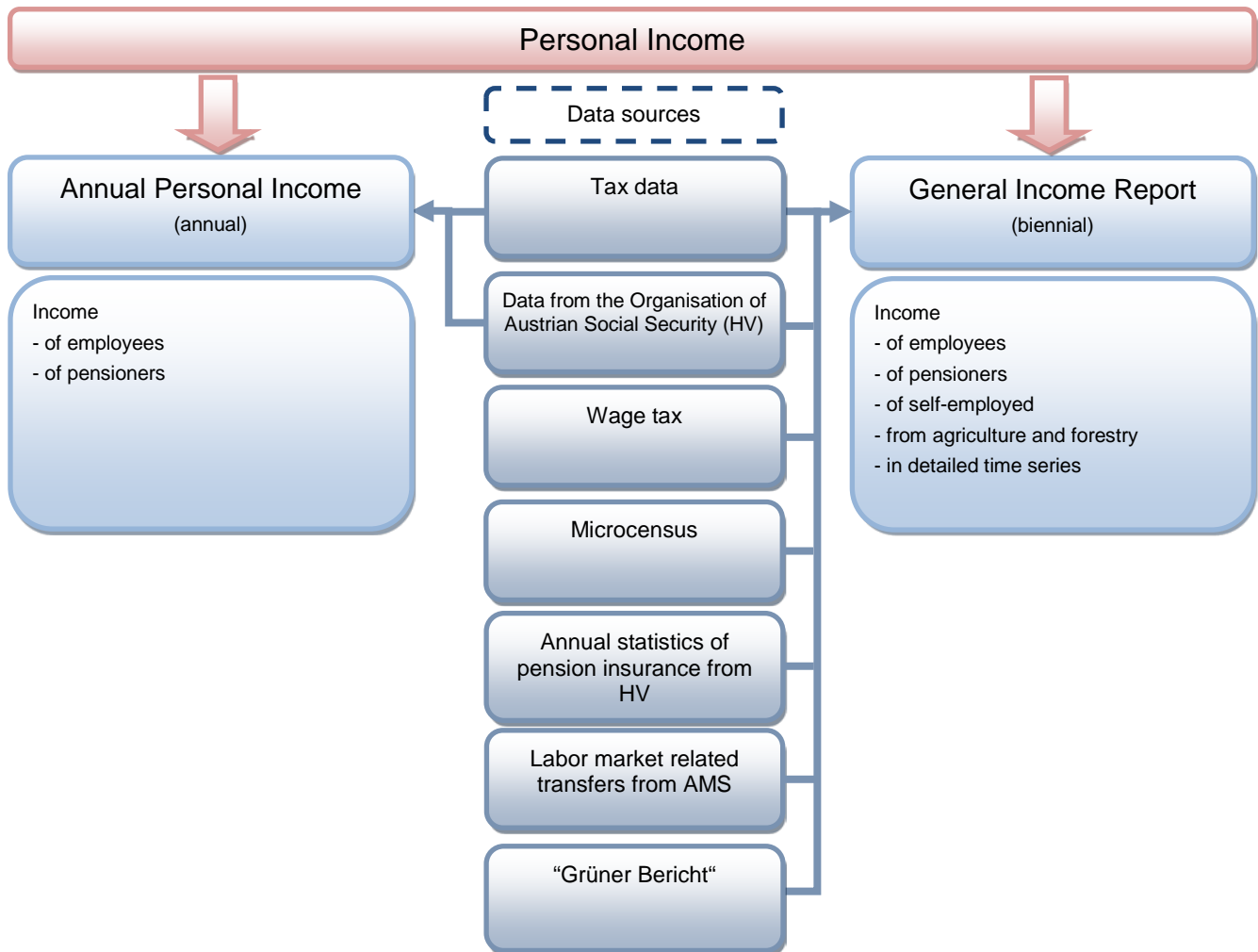
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## Executive Summary

Within the scope of the Annual Personal Income and the General Income Report Statistics Austria publishes (provides) statistics on the income of all employees, self-employed persons and all pensioners in Austria ([STAT-Website](#)).

Statistics Austria compiles the [General Income Report](#) (= Einkommensbericht gemäß Art 1 § 8 (4) Bezügebegrenzungsgesetz, BGBl. I Nr. 64/1997 i.d.g.F.) every two years on behalf of the Austrian Court of Audit. The Austrian Court of Audit submits and presents the General Income Report to the National Assembly of Austria, Federal Assembly and the state parliaments.



The General Income Report under the Federal Constitutional Act on the Limitation of Holders of Public Offices is prepared every other year on behalf of the Court of Audit and relates to the two previous years. This report provides statistics on the income of all employees (primarily broken down by sector, occupational group and job position), all self-employed persons (primarily broken down by sector) and all pensioners (primarily broken down by pension type and pension insurance company) in Austria. The report is mainly based on administrative data especially data from tax statistics, social insurance and information from the microcensus. The use of secondary data made the conducting of an additional survey unnecessary which also reduced the burden on respondents. To fulfil to legal obligations (requirements) wide links between data are implemented. The subject of the report is personal income which is defined as the sum of all incomes (employees, self-employed and pensioners as well as income from business entities, rent and lease).

Under the Federal Constitutional Act on the Limitation of Holders of Public Offices the Court of Audit has to report about the income (including social and non-cash benefits) of the whole Austrian population – classified by economic activities, occupations and occupational status. Due to the interpretation of the statutory provisions and the guidelines from our principal the Court of Audit the General Income Report includes all incomes (employees and self-employed) and pensions. Within the scope of tax income covered non-cash benefits are included; the impact of labor market related transfers is shown in an extra excursion. Other social benefits and non-cash benefits were not taken into account. The report also contains no analyses on the household level which is relevant in social statistics.

The report shows the median and mean of gross and net annual income. Furthermore the analysis contains statistics like interquartile range, Gini coefficient, Lorenz curve, bar and line charts. In addition to the main report the Statistical Annex contains detailed classifications and statistical measures (quartiles, deciles); it can be downloaded on the Statistics Austria webpage. The data linking is mainly necessary to illustrate the classifications but it has other advantages as well. Because beside the illustration of the personal income, regardless of whether the person worked full year and how many hours he worked, it is also important to analyse the impact of different working hours (full-time, half-time, minor employment) or temporary work.

Due to a different population definition, the link between tax and microcensus data shows two slightly different total numbers. Therefore, it is necessary to check the source before interpreting the tables. In the tables of the self-employed the results of the two reference years are based on updated data. This is necessary because the data information about self-employment is just available in a two year delay. In the Synopsis chapter all income information about a person is matched together and refers to the last not updated year.

The complete data for the last reference year for employees and pensioners is only available in the summer of the following year and the General Income Report has to be submitted to the Court of Audit in October. The publication of the General Income Report happens always in December one year after the last reference year.

<b>Annual Personal Income and General Income Report – Main Features</b>	
Subject Matter	Personal income
Population	Employees and self-employed persons who work in Austria and pensioners who have a pension from Austria.
Type of statistics	Secondary data
Data sources/Survey techniques	Tax data Wage tax data Microcensus data Data from the Organisation of Austrian Social Security Annual statistics of pension insurance from the Organisation of Austrian Social Security Labor market related transfers from Public Employment Service Austria (AMS) Selected Tables from "Grüner Bericht"
Reference period or due day	One calendar year
Periodicity	Annual / biennial
Survey participation (in case of a survey)	-
Main legal acts	Federal law concerning the compilation of an income report ( <a href="#">Art. 1 § 8 (4) Bezügebegrenzungsgesetz</a> BGBl. I Nr. 64/1997) Federal Statistics Act of 2000 ( <a href="#">Bundesstatistikgesetz 2000</a> ) Regulation of the Minister of Labour, Social Affairs and Consumer Protection on statistics of Living Conditions, Social Protection (Einkommens- und Lebensbedingungen-Statistikverordnung - ELStV), BGBl. II Nr. 277/2010, i.d.F. <a href="#">BGBl. II Nr. 230/2013</a> .
Most detailed regional breakdown	Austrian provinces (NUTS 2)
Availability of results	End of the last reference year + 12 months
Other	-