

Table 29: Accrued-to-date pension entitlements in social insurance – base scenario, 2015 (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 ⁴
		Pension manager	Non-general government			General government						
			Defined contribution schemes	Defined benefit schemes and other ¹ non-defined contribution schemes	Total	Defined contribution schemes	Defined benefit schemes for general government employees ²			Social security pension schemes		
							Classified in financial corporations	Classified in general government ³	Classified in general government			
Column number	A	B	C	D	E	F	G	H	I	J		
<i>Opening balance sheet - 1.1.2015</i>												
	1	Pension entitlements	18 409	20 013	38 421	NA	NA	C	211 124	1 017 915	12 674 60	NA
<i>Changes in pension entitlements due to transactions</i>												
2.1-2.5	2	Increase in pension entitlements due to social contributions	1 157	1 674	2 831	NA	NA	C	11 413	77 736	91 980	NA
	2.1	Employer actual social contributions	1 114	0	1 114	NA	NA	C	298	13 549	14 961	NA
	2.2	Employer imputed social contributions		1 171	1 171		NA	C	-1 399		-228	NA
	2.3	Household actual social contributions	0	0	0	NA	NA	C	1 958	13 291	15 249	NA
	2.4	Household social contribution supplements ⁵	123	502	626	NA	NA	C	10 556	50 896	62 078	NA
	2.5	Less: Pension system service charges	80	NA	80	NA	NA	C	0	0	80	NA
	3	Other (actuarial) change of pension entitlements in social security pension schemes								-16 536	-16 536	NA
	4	Reduction in pension entitlements due to payment of pension benefits	758	1 698	2 457	NA	NA	C	11 416	34 705	48 578	NA
2+3-4	5	Changes in pension entitlements due to social contributions and pension benefits	399	-25	374	NA	NA	C	-3	26 495	26 866	NA
	6	Transfers of entitlements between schemes	38	-38	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 ⁶	608	224	833	NA	NA	C	0	0	833	NA
	9	Changes in entitlements due to other changes in volume ⁶	0	0	0	NA	NA	C	0	0	0	NA
<i>Closing balance sheet - 31.12.2015</i>												
1+5 to 9	10	Pension entitlements	19 454	20 174	39 628	NA	NA	C	211 121	1 044 411	1 295 159	NA
		Pension entitlements (% of Gross Domestic Product 2015)	6%	6%	12%	NA	NA	C	61%	303%	376%	NA

S: STATISTICS AUSTRIA; National Bank of Austria, Main Association of Social Security Institutions, Wage Tax Statistics. Compiled on 28 February 2018.

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.