

Table 29b: Accrued-to-date pension entitlements in general government schemes – scenario discount rate 4%, 2015 (in million euros)

Relations	Row No.	Recording	Not in the core national accounts	
		Pension manager	General government	
			Defined benefit schemes for general government employees ¹	Social security pension schemes
		Classified in general government		
		Column number	G	H
		<i>Opening balance sheet - 1.1.2015</i>		
	1	Pension entitlements	187 633	858 990
		<i>Changes in pension entitlements due to transactions</i>		
2.1-2.5	2	Increase in pension entitlements due to social contributions	11 405	78 380
	2.1	Employer actual social contributions	298	13 549
	2.2	Employer imputed social contributions	-2 109	
	2.3	Household actual social contributions	1 958	13 291
	2.4	Household social contribution supplements ²	11 258	51 539
	2.5	Less: Pension system service charges	0	0
	3	Other (actuarial) change of pension entitlements in social security pension schemes		-20 880
	4	Reduction in pension entitlements due to payment of pension benefits	11 416	34 705
2+3-4	5	Changes in pension entitlements due to social contributions and pension benefits	-10	22 794
	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 - 31.12.2015</i>		
1+5 to 9	10	Pension entitlements	187 623	881 784
		Pension entitlements (% of Gross Domestic Product 2015)	54%	256%

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

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.