

**design***austria*<sup>®</sup>

Wissenszentrum & Interessenvertretung  
knowledge centre & interest organization

# Calculation - Basics

## \_1 calculation of working hours

# yearly working hours

365 days

- 104 weekends (Sa/Su – 52 x 2)
- 14 public holidays
- 25 holidays
- 10 ø illness
- 12 ø training

200 days

# designaustria yearly working hours

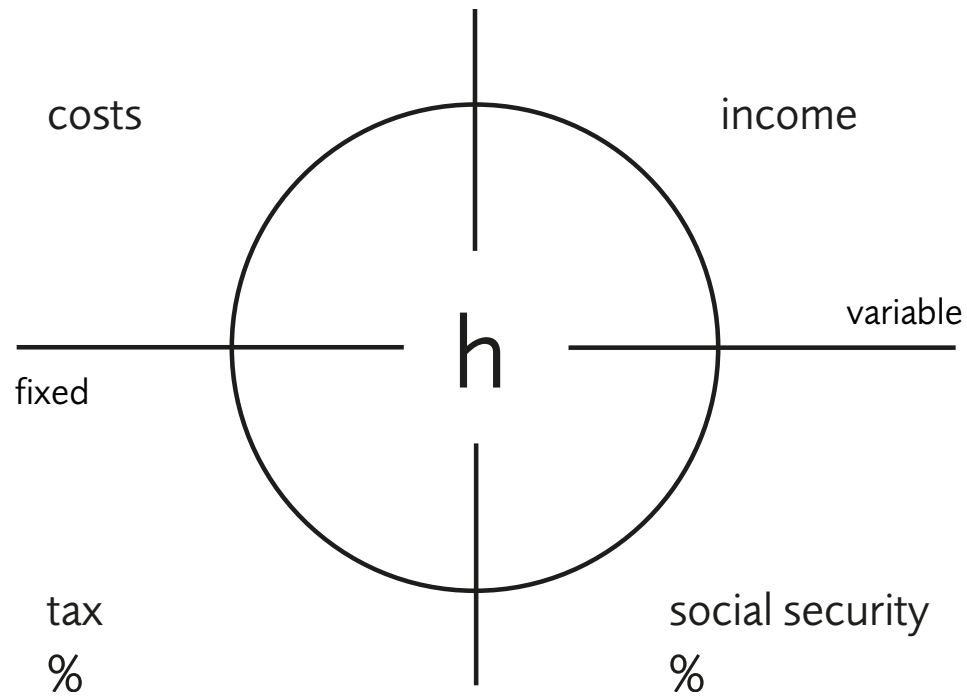
200 days  $\hat{=}$  1.600 h

if selfemployed:

- administration
- acquisition

approx. 800 h

# calculation of hourly rates



# individual income

euro 1.000,- monthly

euro 1.000,- x 12 = euro 12.000,-

euro 12.000,- : 800 h = euro 15/h

# designaustria social security

euro 12.000,-	individual income
<u>- euro 3.000,-</u>	- 25% social security
euro 9.000,-	

euro 3.000,- : 800 h = euro 3,75

= social security share per working hour

# designaustria tax

euro 12.000,-  
– euro 3.000,-  

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euro 9.000,-

individual income  
– 25% social security

– euro ?  

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euro 9.000,-

tax free  
to be taxed



# designaustria tax

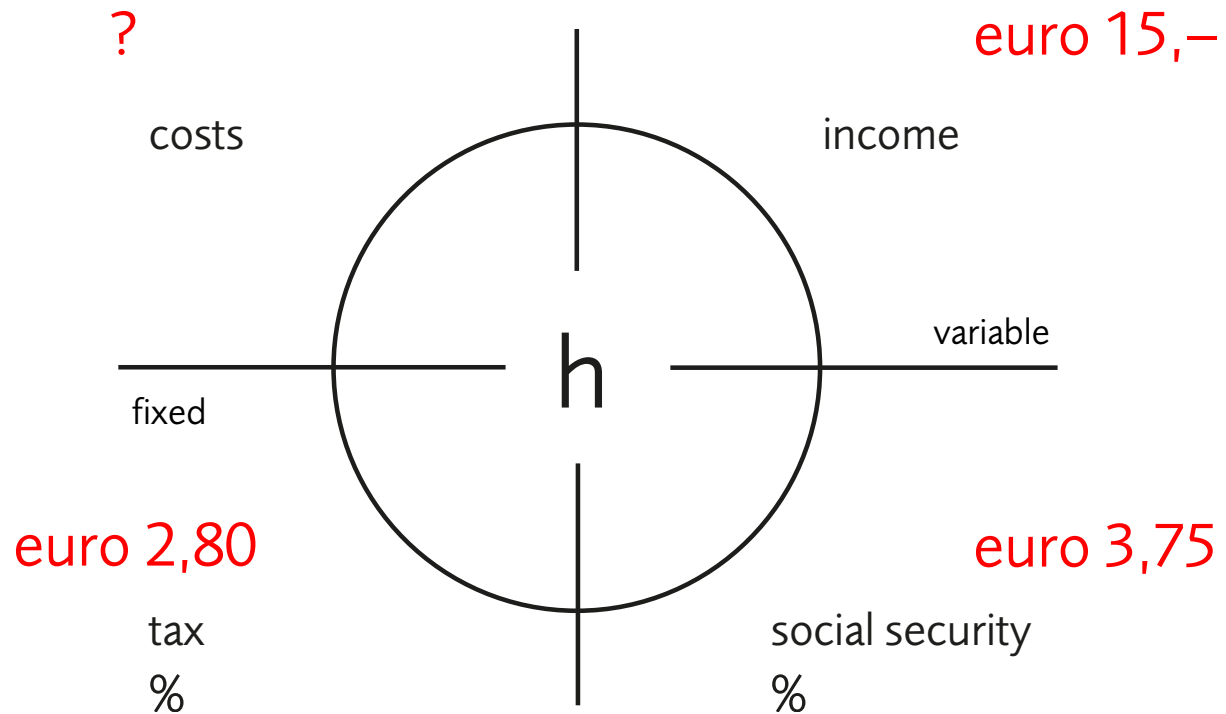
euro 12.000,-	individual income
<u>- euro 3.000,-</u>	- 25% social security
euro 9.000,-	
<u>- euro ?</u>	tax free
euro 9.000,-	to be taxed
<u>- euro 2.250,-</u>	- 25% income tax
euro 6.750,-	

income tax:

$$\text{euro } 2.250,- : 800 \text{ h} = \text{euro } 2,80$$

= income tax share per working hour

# Calculation of hourly rates



# Calculation of hourly rates

## costs

expenditure : euro 800,-

euro 800,- : 800 h = euro 1,-

(euro 1.600,- : 800 h = euro 2,-)

# Calculation of hourly rates

$$h = \text{income} + \text{social security} \\ + \text{tax} + \text{costs}$$

$$h = 15 + 3,75 + 2,8 + 1$$

$$h = 22,50$$

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