

Draft

**Regulation of the Salzburg Provincial Government
of for the implementation of the Salzburg Housing
Subsidy Act 2025 (S.WFG) (Housing Subsidy Regulation 2025 - S.WFV 2025)**

On the basis of Articles 2(2) and (3), 3(1), 4, 6(2), 8(4), 9(2), 21(2), 22(3) and (4), 23(2), 24(2), 26(2) and (3), 28(2), 30(3), 32(3) and (4), 33(1) and (3), 34(5), 36(8) and 38(3) of the S.WFV 2025, No .../2025 of the Provincial Law Gazette, the following is hereby decreed:

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Section 1.

General information

Supplementary definitions

Article 1

For the purposes of this Regulation, the subsequent terms carry the following meaning:

1. Energy certificate: an energy certificate subject to the control system of the provincial government in accordance with Annex II of Directive 2010/31/EU pursuant to the Salzburg Construction Engineering Regulation;
2. Construction within the meaning of Article 3(1) No 9 lit. b of the S.WFG 2025 (conversion): Construction costs of at least € 3,000 net per m² of usable living space at the time of approval and fulfilment of the energy efficiency criteria for new buildings in accordance with Annex 1 Part D(4) of the Construction Engineering Regulation; these energy efficiency criteria may be deviated from if this is necessary to safeguard the interests of the monument, townscape or historic city centre and is proven by the applicants by submitting a corresponding confirmation;
3. Subsidised property: Plot(s) of land on which the subsidised property is located or is to be built; the surface areas of neighbouring plots of land – situated either directly or indirectly – and owned by the applicants for funding or other persons relevant to the funding must be included in the surface area of a subsidised plot of land; access roads not exclusively owned by the applicants are not included; the area of a property is to be determined according to the A1 sheet of the land register.

Use of funds for sustainable construction

Article 2

- (1) Housing subsidies in accordance with Article 4 WFG 2025 can be used:

1. as investment funds for construction projects of 20 apartments or more, the construction of which is subsidised according to the 3rd subsection, for additional costs of certain additional qualities and innovations;
2. for exploratory and preparatory work in the planning process for construction projects of 20 apartments or more, the construction of which is subsidised according to the 3rd subsection;
3. for research into housing and housing construction problems specific to the State of Salzburg and for participation in other housing research projects;
4. for expertise or consulting and services for the implementation of housing subsidies and housing research, as well as other measures in the public interest for the further development of the housing sector (establishment of a housing database for people looking for accommodation, etc.).

(2) The state government selects the projects and allocates the funds. Binding requirements can be specified, particularly with regard to annual focal points, project time frames, targets and the publication of results. The submitted projects may be evaluated with the assistance of experts.

References to federal law

Article 3

The references contained in this Regulation to provisions of federal law shall be deemed to be references to the most recently cited version, unless expressly stated otherwise:

1. Vocational Training Act (BAG), No 142/1969 of the Federal Law Gazette; Act No 62/2023 of the Federal Law Gazette I;
2. Federal Disability Act (BBG), No 283/1990 of the Federal Law Gazette; Act No 98/2024 of the Federal Law Gazette I;
3. Federal Long-term Care Allowance Act (BPGG), No 110/1993 of the Federal Law Gazette; Act No 109/2024 of the Federal Law Gazette I;
4. Family Burden Equalisation Act 1967 (FLAG), No 376/1967 of the Federal Law Gazette; Act No 97/2024 of the Federal Law Gazette I;
5. Integration Act (IntG), No 68/2017 of the Federal Law Gazette I, No 76/2022 of the Federal Law Gazette;
6. Credit Institutions – Real Estate Financing Measures Regulation (KIM-V); No 230/2022 of the Federal Law Gazette II; Regulation No 157/2024 of the Federal Law Gazette II;
7. Tenancy Act (MRG), No 520/1981 of the Federal Law Gazette; Act No 176/2023 of the Federal Law Gazette I;
8. Compulsory School Leaving Certificate Examination Act (Pflichtschulabschluss-Prüfungs-Gesetz), No 72/2012 of the Federal Law Gazette I; Act No 20/2021 of the Federal Law Gazette;
9. Guideline Value Act (RichtWG), [No 800/1993 of the Federal Law Gazette](#); Law [No 176/2023 of the Federal Law Gazette I](#);
10. Universities Act 2002 (UG), No 120/2002 of the Federal Law Gazette I; Act No 50/2024 of the Federal Law Gazette;
11. Non-Profit Housing Act (WGG), No 139/1979 of the Federal Law Gazette; Act as published in No 176/2023 of the Federal Law Gazette I.

Section 2.

Subsidies

Subsection 1.

Joint provisions

Maximum authorised income

Article 4

(1) The maximum authorised income depends on the legal form of the desired apartment and the size of the household:

1. Rent:

Household size	Annual household income in EUR	Monthly household income (1/12 of annual income) in EUR
one person	40,000	3,333
two persons	60,000	5,000
three persons	72,000	6,000
four persons	84,000	7,000
five persons	96,000	8,000
six persons	108,000	9,000
more than six people	120,000	10,000

2. Property:

Household size	Annual household income in EUR	Monthly household income (1/12 of annual income) in EUR
one person	57,000	4,750
two persons	87,000	7,250
three persons	93,000	7,750
four persons	105,000	8,750
five persons	110,000	9,167
six persons	118,000	9,833
more than six people	127,000	10,583

(2) In deviation from paragraph 1, the determination of the maximum permissible income is based on the following:

1. for growing families, a household size with at least two children;
2. for single persons,
 - a) who are responsible for the care and upbringing of a child or
 - b) with whom another person close to the applicant lives in the same household,

a household size of at least three persons and for each additional child according to lit. a one person more.

(3) The income limits according to paragraph 1, No 1 can be exceeded by up to 100% for subsidised apartments according to the 3rd subsection and for sheltered housing (Article 3(1) No 5 of the S.WFG 2025) may be exceeded by up to 100% if at least one of the following conditions is met by the applicants:

1. receipt of care allowance of level 3 or more;

2. possession of a valid disability card in accordance with the Federal Disability Act;
3. receipt of a pension or retirement;
4. Proof that occupancy in accordance with No 3 will take place within six months of commencement of use of the intended dwelling.

Supplementary equalisation of foreign nationals

Article 5

(1) For access to a subsidised rental apartment, in addition to persons pursuant to Article 9(1) of the S.WFG 2025, the following foreign nationals are also treated equally to Austrian citizens:

1. Foreigners with a 'Red-White-Red Card' residence permit;
2. Foreign nationals who
 - a) have had their main residence in Austria legally for more than five years without interruption, whereby proof of legal residence must be provided by all persons living in the same household,
 - b) Receive income that is subject to income tax in Austria, or have paid contributions to the statutory social insurance scheme in Austria as a result of gainful employment and now receive benefits from this scheme and have received the aforementioned income or benefits for 24 months within the last five years or have a total of 60 months of such periods, and
 - c) be able to demonstrate appropriate German language skills.

(2) For the purpose of proving the reference period pursuant to paragraph 1, No 2 lit. b, periods in which voluntary work is carried out or childcare allowance is received, or in which a close relative who receives care allowance of at least level 3 is cared for, shall be taken into account. Periods in which unemployment assistance is received are not taken into account.

(3) The requirements of paragraph 1, No 2 lit. b and c do not have to be met by persons who have established their main residence in Austria for the first time after reaching the age of 60 or who receive benefits from the statutory Austrian pension insurance on the basis of the insurance case of reduced capacity to work.

(4) Persons born before 1 January 1959 who receive benefits from the statutory Austrian pension insurance scheme on the grounds of old age, reduced capacity to work or death do not have to fulfil the requirements of paragraph 1, No 2 lit b and c.

(5) The requirements of paragraph 1, No 2 lit. b and c do not have to be met if this cannot reasonably be expected due to a permanently poor physical or mental state of health, whereby proof must be provided by an official or specialist medical opinion.

(6) Proof of German language skills is deemed to have been provided upon presentation:

1. Proof from the Austrian Integration Fund of successful completion of the integration test in accordance with Article 11 or 12 of the Integration Act;
2. A language placement certificate from the Austrian Integration Fund at language level A2 according to the Common European Framework of Reference for Languages;
3. An examination certificate from a course provider certified by the Austrian Integration Fund, which proves German language proficiency at level A2 according to the Common European Framework of Reference for Languages;
4. Proof of at least five years of attendance at a compulsory school in Austria with a positive completion of the subject 'German' or a positive completion of the subject 'German' at the level of the 9th school year or a positive assessment in the examination area 'German – Communication and Society' as part of the compulsory school leaving examination;
5. Proof of a positive qualification in the subject 'German' after at least four years of instruction in the German language at a foreign secondary school;

6. Proof of a school-leaving certificate which corresponds to the general university entrance qualification as defined in Article 64(1) Universities Act 2002, with authorisation to study in German as the language of instruction or a qualification from a vocational secondary school,
7. Proof of enrolment for at least two years at a post-secondary educational institution with enrolment in a subject with German as the language of instruction and proof of corresponding academic success amounting to at least 32 ECTS credits (16 semester hours) or a corresponding post-secondary degree; or
8. Proof of a final apprenticeship examination in accordance with the Vocational Training Act or a skilled worker examination in accordance with the agricultural and forestry vocational training laws of the federal states.

Subsection 2.

Property subsidisation

Amount of the one-off subsidy

Article 6

(1) The non-repayable subsidy for the purchase or construction of an apartment in accordance with Article 21(1) of the S.WFG 2025 is in €:

	Acquisition according to Article 21 (1) No 1 and 2	Construction according to Article 21 (1) No 3 and 4	Construction according to Article 21 (1) No 5 and 6
• for one and two persons	52,000	32,000	20,000
• for three and four people, • growing families without children	62,000	42,000	
• for five or more people, • young families, • single parents	72,000	52,000	
• for large families	80,000	62,000	

(2) The granting of a subsidy requires that at least 30% of the purchase price (Article 21(1) No 1 and 2 of the S.WFG 2025) or the construction costs (Article 21(1) No 3 to 6 of the S.WFG 2025) are financed by borrowed funds from a credit institution, for the repayment of which a term of at least 5 years has been agreed. When subsidising the purchase of a newly built apartment (Article 21(1) No 1 of the S.WFG 2015), the costs of a car parking space (underground parking space, carport, parking space) are not included in the purchase price.

(3) No subsidy is granted for the purchase of a newly built apartment if the purchase price per square metre of usable living space (excluding parking space) exceeds the following amount:

	Ownership	Building law
in the city of Salzburg	€ 9,000	€ 6,200
in the municipalities of Bischofshofen, Hallein, Neumarkt am Wallersee, Saalfelden am Steinernen Meer, Seekirchen am Wallersee, St. Johann im Pongau and Zell am See, as well as in the municipalities directly neighbouring the municipality of Salzburg	€ 7,500	€ 5,700
in the other municipalities of Flachgau, Tennengau, Pongau and Pinzgau	€ 6,800	€ 5,400
in the municipalities of Lungau	€ 5,800	€ 5,200

The costs of a car parking space (underground car park, carport, parking space) are not included in the purchase price.

(4) When subsidising the purchase of a rented apartment, the granting of a subsidy requires that

1. the apartment has been used for residential purposes within the meaning of Article 15b(1) lit. b WGG for at least five years from the start of the management phase and the start of the management phase was no more than 20 years ago,
2. the sellers have repaid the subsidy granted for the apartment in full and released the state from any guarantee it may have assumed,
3. the legal acquisition of the subsidised apartment takes effect on 1 January, 1 April or 1 October and
4. the purchase price for the subsidised dwelling does not exceed the sum of the remuneration components according to lit a) less any discounts according to lit b) in compliance with Article 23(4c) WGG:

a) can be included as remuneration components:

aa) the land and development costs, revalued at the interest rate pursuant to Article 14(1) No 3 WGG from the commencement of the management phase until the effective date of the disposal transaction,

bb) the construction costs amortised by 1% per annum according to the final account, revalued in accordance with aa),

cc) a lump sum of 6% of the sum of lit aa) and lit bb), whereby the calculation is not to be based on the revaluation or devaluation,

dd) the incidental costs of exercising the purchase option and

ee) the statutory value added tax;

b) any discounts granted for a subsidised loan must be deducted.

(5) In the case of subsidies in accordance with Article 21(1) No 3 to 6 of the S.WFG 2025, the construction costs must not be less than € 200,000.

Annuity subsidy

Article 7

(1) For the repayment of and interest on a mortgage loan taken out for the purchase in accordance with Article 21(1) No 1, 2 and 4 of the S.WFG 2025, repayable non-interest-bearing annuity subsidies can be granted at the earliest from the calendar month following the handover of the apartment at the request of the applicant.

(2) Annuity subsidies are granted in the amount by which the total of interest and amortisation of the mortgage loan exceeds 39% of the income determined by the credit institution at the time the contract is concluded on the basis of the Real Estate Financing Measures Regulation for Credit Institutions (KIM-V). The income to be used as a basis for calculating the annuity subsidies for subsequent years must be increased annually by the fixed rate of 3%. The annual adjustments are made on the basis of the amount resulting from the adjustment and rounding for the previous period. The annuity subsidy calculated in this way is limited to the amount of € 500 per month.

(3) Annuity subsidies must be repaid in monthly instalments during and after repayment of the mortgage loan if the total of interest and repayment of the mortgage loan is less than 39% of the income calculated in accordance with paragraph 2. The annuity subsidy must be based on a specifically determined subsidy and amortisation plan. This subsidy and repayment plan can be granted again once upon request if there are reasons worthy of consideration (significant reduction in income due to illness, unemployment, parental leave, etc.), in which case the repayment phase must be extended accordingly. The repayment obligation for annuity subsidies ends after 35 years from the first subsidy.

(4) Annuity subsidies are only granted for mortgage loans with a term of 30 years and a fixed interest rate of 15 years from the date the loan is granted.

(5) For the repayable annuity subsidies, a lien in favour of the State of Salzburg shall be entered in the land register with priority after the mortgage loan in the amount of the maximum possible sum of the annuity subsidies calculated in accordance with paragraphs 2 and 3 plus 30%.

(6) Annuity subsidies are paid out to the credit account of the bank from which the applicant took out the mortgage loan.

Payment of the one-off subsidy

Article 8

(1) The subsidy will be paid out in accordance with the available funds at the earliest after the documents specified in Article 9 have been submitted.

(2) If a trustee (notary or lawyer) has been appointed for the establishment of the purchase contract and its execution in the case of subsidies for the purchase of an apartment or a rental apartment, the subsidy is to be paid out to this trustee, provided that a declaration of trust ensures that the transfer of ownership for the purchaser and the security rights for the state is carried out as soon as possible and in accordance with the conditions specified by the provincial government. If no trustee has been appointed, the subsidy must be paid to the buyer of the subsidised apartment after registration of his or her ownership rights.

Documents

Article 9

(1) The application for funding must be submitted together with the application:

1. Proof of income, except in the case of hire purchase;
2. Proof of citizenship or another official document proving citizenship or proof of equal status with Austrian citizens;
3. A financing plan audited and signed by a credit institution, including details of the minimum borrowed funds; If annuity subsidies are utilised, the financing plan must also contain information on the loan term, the duration of the fixed interest agreement, the start of the loan term, the income used as a basis by the credit institution, the debt service ratio including the amount of the pre-calculated annuity subsidy and its repayment; Furthermore, a declaration of consent from the credit institution that further documents required to verify the annuity subsidies will be submitted at the request of the Office of the Salzburg Provincial Government;
4. Confirmation of registration for the last 12 months of all persons living in the future household;
5. The marriage certificate or confirmation from the registry office of the intended marriage ('Aufgebot'); If divorced: Court order and divorce settlement or divorce decree;
6. The birth certificates of the children who will live in the same household; If at least four months pregnant: specialist medical confirmation;
7. A confirmation from the tax office regarding the receipt of family allowance or a comparable foreign benefit (child benefit or similar);
8. A floor plan and a current extract from the land register (not older than three months) of the apartment(s) currently occupied, if these are owned by the applicant (except hire purchase).

(2) When purchasing a newly built dwelling (Article 21(1) No 1 of the S.WFG 2025), the following must be submitted in addition to paragraph 1:

1. for the subsidy offer:
 - a) A declaration by the property developer on the relevant subsidy data for this subsidy category for the apartment to be purchased;
 - b) A planning energy certificate;
2. For the assurance:

- a) The notarised signed deed of sale (copy);
- b) The utilisation value list (for apartments in condominium ownership);

3. For the payout:

- a) A confirmation that the apartment has been completed in accordance with the agreed condition;
- b) The handover protocol signed by the seller and buyer as proof of the handover of the apartment into the possession of the buyer;
- c) A confirmation of registration confirming the commencement of use of the apartment as the main residence;
- d) The completion energy certificate;
- e) An extract from the land register showing the incorporation of the lien to secure the conditional minimum borrowed funds, the incorporation of the lien in the amount of the subsidy and the incorporation of a prohibition of sale, or a declaration of trust that the security will be provided as soon as possible and in accordance with the conditions and ranking specified by the provincial government;

4. No later than 12 months after handover if the previous apartment was owned: Proof of sale of the previous apartment.

(3) When subsidising the purchase of a rented apartment for sale (Article 21(1) No 2 of the S.WFG 2025), the following must be submitted in addition to paragraph 1, No 2 to 7:

1. For the assurance:

- a) The signed purchase agreement;
- b) A confirmation from the seller/developer regarding the calculation of the purchase price pursuant to Article 6(4) No 4;

2. For the payout:

- a) An excerpt from the land register showing the incorporation of the right of ownership for the purchasers, the incorporation of the lien in the amount of the subsidy, the incorporation of a prohibition of sale to secure the subsidy or the purpose of the subsidy and the incorporation of the lien to secure the stipulated minimum third-party funds;
- b) Submission of proof of payment of the charges and fees for the incorporation of the lien in favour of the State of Salzburg;

(4) In the case of funding for construction within the framework of building land protection models or re-consolidation in ownership, the construction of farmhouses or houses to be demolished and the construction of an apartment on undeveloped land (Article 21(1) No 3 to 6 of the S.WFG 2025) must be submitted in addition to paragraph 1:

1. For the assurance

- a) The building permit including confirmation of legal force;
- b) The submission plan (PDF file of the planner – the uploaded plan corresponds to the plan submitted during the construction process) and site plan;
- c) A map showing the location of the listed properties;
- d) An extract from the land register no more than three months old for the building property and other properties (e.g. neighbouring properties owned by the funding applicant, access road);
- e) A statement of costs prepared by an authorised building contractor or architect (form); This must correspond to the costs stated in the financing plan; For two apartments in the house to be built: submission of cost breakdown forms for the entire house and for the apartment to be subsidised;

- f) A planning energy certificate;
 - g) If applicable, a confirmation from the municipality or the building land security company pursuant to Article 77 Sbg ROG 2009 (Land-Invest) regarding the existence of a building land security model;
2. For the payout
- a) An extract from the land register showing the incorporation of the lien in the amount of the subsidy, the incorporation of a prohibition of sale to secure the subsidy or the purpose of the subsidy and the incorporation of the lien to secure the stipulated minimum third-party funds;
 - b) the notification of completion of the construction measure (Article 17(1) Building Police Act [BauPolG]);
 - c) A confirmation of registration confirming the commencement of use of the apartment as the main residence;
 - d) A cost confirmation from the builder in the case of re-consolidation;
3. No later than 12 months after handover if the previous apartment was owned: Proof of sale of the previous apartment.
- (5) The funding applicant may be required to submit further documents to prove compliance with the funding requirements.

Subsection 3.

Building grant for rental housing

Eligibility requirements

Article 10

(1) The granting of a subsidy for the construction of rental apartments is subject to compliance with the following requirements for structural usability and room, area and façade efficiency:

	Requirement	
1 Structural usability:		
Floor area ratio		
a) City of Salzburg:	> =	0.80
b) Other municipalities:	> =	0.70
2 Space efficiency:	< =	6.30
Enclosed space/living space:		
3 Space efficiency:		
Usable floor space/GFA above ground		
a) with pergola:	> =	0.70
b) without pergola:	> =	0.75
Usable garage space/number of parking spaces:	< =	30
4 Façade efficiency:		
Façade area/usable living space:	< =	1.20

(2) If there are reasons worthy of consideration (e.g. special property configuration), individual requirements pursuant to paragraph 1 may be waived upon written request. The reasons must be set out in writing.

Land and development costs

Article 11

(1) Article 13(2) WGG shall apply mutatis mutandis to the calculation of the land and development costs.

(2) The land and development costs per square metre of subsidisable usable living space may not exceed the following at the time of approval:

in the city of Salzburg	€ 700
in the municipalities of Bischofshofen, Hallein, Neumarkt am Wallersee, Saalfelden am Steinernen Meer, Seekirchen am Wallersee, St. Johann im Pongau and Zell am See, as well as in the municipalities directly neighbouring the municipality of Salzburg	€ 630
in the other municipalities of Flachgau, Tennengau, Pongau and Pinzgau	€ 560
in the municipalities of Lungau	€ 430

(3) The remuneration from the financing of the land and development costs may not exceed the subsidised residential floor area per m²:

	Ownership	Building law
City of Salzburg:	€ 2	€ 1.50
municipalities of Bischofshofen, Hallein, Neumarkt am Wallersee, Saalfelden am Steinernen Meer, Seekirchen am Wallersee, St. Johann im Pongau and Zell am See, as well as in the municipalities directly neighbouring the municipality of Salzburg	€ 1.80	€ 1.35
in the other municipalities of Flachgau, Tennengau, Pongau and Pinzgau	€ 1.60	€ 1.20
in the municipalities of Lungau	€ 1.20	€ 0.90

A change in the maximum permissible fee for the basic and development costs is only permissible for the duration of the subsidy in the event of a change in the interest rate pursuant to Article 14(1) No 3 WGG. In the case of building rights, the maximum permissible charge for the land and development costs must be complied with at the start of the management phase; An annual value adjustment above the consumer price index or a comparable index in the building lease agreement is not permitted.

(4) If the basic and development costs are financed exclusively with own funds, the maximum permissible amounts pursuant to paragraph 2, but not the maximum permissible fees pursuant to paragraph 3, may be exceeded.

(5) The maximum authorised amounts pursuant to paragraph 2 and the remuneration from the financing of the land and development costs pursuant to paragraph 3 may be exceeded by up to 50% if

1. the construction takes place on a previously developed plot of land (Article 3(1) No 12 WFG 2025) and either the property is located within a town centre demarcation pursuant to ROG 2009 or occupies a strategically important location in the settlement focus pursuant to Article 5(14) ROG 2009, whereby the aforementioned requirements must be demonstrated by a coherent overall concept, or
2. the local authority or the building land security company acts as a player on the land market in accordance with Article 77 Sbg ROG 2009.

Construction costs

Article 12

(1) The remuneration from the financing of the construction costs of subsidised rental apartments and associated garages and carports may not exceed:

for	per m ² eligible Usable living space and month	per development site and month
Rented apartments	€ 5.40	
Garages		€ 60
Carports		€ 30

One garage or carport can be included for each apartment.

(2) The maximum permissible fees pursuant to paragraph 1 refer to the year 2025 and may be increased by 2.5% for a further year from 2026 and rounded to the second decimal place. The annual

adjustments are made on the basis of the amount resulting from the adjustment and rounding for the previous period. The funding applicants may stipulate a maximum permissible fee pursuant to paragraph 1, which is based on the time of the start of the management phase. An increase may take place for the first time after the expiry of one year from the start of the management phase to the following 1 January or 1 July.

Subsidy

Article 13

(1) The repayable subsidy amounts to €1,800 per square metre of eligible living space. The following applies:

1. The interest rate is 0.5% per annum and is calculated at the end of a calendar quarter, decursively, on the basis of 360 interest days (360/360). Interest begins to accrue in the calendar month following the start of management. Interest must be paid quarterly in arrears on 31 March, 30 June, 30 September and 31 December of each year.
2. The repayment of the subsidy begins after the repayment of the own or borrowed funds used to finance the eligible construction costs and is calculated from the difference between the remuneration pursuant to Article 12 and the sum of the payment obligations for the own or borrowed funds used and the interest on the subsidy. The credit period announced at the time of commitment is to be taken as a basis. If own funds are used, repayment of the subsidy begins when the management phase commences.

(2) The non-repayable subsidy amounts to € 720 per square metre of eligible living space.

(3) For each subsidised property, both the repayable and the non-repayable subsidy must be rounded to the nearest thousand euros.

(4) If the subsidy has already been guaranteed, an increase in the subsidisable usable living space can only lead to an increase in the subsidy if the change during the construction period is immediately notified in writing by the subsidy applicant and the usable living space is increased by more than 3%. A reduction in the subsidisable usable living space of the guaranteed subsidy has no effect on the subsidy, provided the deviation does not exceed 0.3% of the subsidisable usable living space.

Utilisation-neutral ground floor zones

Article 14

(1) A non-repayable subsidy of € 150 per square metre of such space is granted for eligible use-neutral ground floor areas. If the local authority subsidises its own subsidy of more than € 150 per square metre of such areas, the subsidy is increased to this amount, up to a maximum of € 300 per square metre of such areas.

(2) A subsidy pursuant to paragraph 1 can only be granted under the following conditions:

1. the use-neutral ground floor zone is located in a construction project in which at least 20 subsidised rental apartments are being built;
2. a maximum of 20% of the subsidisable usable living space is subsidised; and
3. there is a spatial planning agreement with the local municipality for the construction project, in which the construction of use-neutral ground floor zones was agreed.

Hire purchase

Article 15

(1) A financial contribution within the meaning of Article 15c WGG may be levied if the landlord or landlady has granted the tenant an option to purchase this apartment. It is regarded as a contribution to the basic and development costs and may not exceed half of the basic and development costs. If a financial contribution is made, the fee shall be reduced accordingly in accordance with Article 11(3).

(2) Insofar as the landlord or landlady is not subject to the WGG, Articles 15c and 17 WGG shall apply mutatis mutandis to the claim for subsequent transfer to condominium ownership and repayment of the financing contribution.

(3) The provisions on the purchase price pursuant to Article 6(4) No 4 must be complied with.

Payment of the subsidy

Article 16

(1) The subsidy will be paid out in accordance with the available funds at the earliest after the lien and prohibition of sale have been entered in the land register to secure the subsidy or a declaration of trust has been submitted by a notary or a lawyer that the security will be provided as soon as possible and in accordance with the conditions and order of priority specified by the provincial government. The following can be paid out:

1. up to 90% of the subsidy depending on the progress of construction,
2. the remaining part at the earliest after
 - a) completion of the property and start of the management phase,
 - b) submission of the notification of completion of the construction measure (Article 17(1) BauPolG),
 - c) Submission of the final invoice,
 - d) submission of a copy of all rental agreements, except for building associations subject to the WGG, and
 - e) Proof that a bank guarantee (Article 26(2) of the S.WFG 2025) in the amount of the financing contribution has been handed over to the tenant or a trustee when a purchase option is granted. In the case of municipalities, associations of municipalities, legal entities wholly owned by municipalities and building associations subject to the WGG, proof of the bank guarantee may be omitted.

(2) Payment pursuant to paragraph 1, No 2 prior to submission of the final account may be made for the following subsidised objects: Municipalities, associations of municipalities, legal entities wholly owned by municipalities and building associations subject to the WGG.

(3) In the event of surplus funds in a calendar year, further subsidies of up to 30 % of the funding amount can be paid out if construction progress is at least 10 % of the construction project. However, an overrun in accordance with paragraph 1, No 1 is not permitted. A surplus of funds is to be assumed if the difference between the approved provincial estimate for the calendar year in question and the disbursements in the period from January to November, including the expected disbursements for the month of December of the same calendar year, still results in free funds.

Documents

Article 17

(1) The following documents must be submitted as the basis for issuing the assurance:

1. The initial application:
 - a) The purchase or building lease agreement for the property;
 - b) A list of all costs in connection with the acquisition of the property or building rights, including proof of compliance with the maximum possible land and development costs;
 - c) Proof of the need for rental accommodation in the municipality (with the exception of the city of Salzburg) in the form of a corresponding confirmation from the municipality;
 - d) The building site declaration with negotiation document;
 - e) The building permit with notice of proceedings and confirmation of legal force;

- f) The building and site plan with the building authority's endorsement;
 - g) A cost estimate;
 - h) A building description;
 - i) A usable area layout (topography);
 - j) An extract from the land register no more than three months old for the building property and all other properties (e.g. access road);
 - k) A planning energy certificate;
 - l) Proof of compliance with the key figures in accordance with Article 10;
 - m) For applicants for funding pursuant to Article 23(1) No 4 of the S.WFG 2015: the articles of association, statutes, etc. of the legal entity;
 - n) A financing plan signed by a financial institution;
 - o) A rent calculation;
 - p) For rental apartments in assisted living: a care concept;
 - q) At most an appraisal report for developed properties (Article 11(5)).
 - r) If the exception under Article 11(5) No 1 (strengthening of town centres) is used additionally:
 - Confirmation and proof that the property has already been built on (e.g. building permit for existing buildings, current aerial photograph, demolition permit, building permit for extension/addition or installation);
 - A corresponding overall concept (strengthening the town centre, integrated urban development, concept strategically important) including an assessment by the department of the provincial government responsible for spatial planning;
 - s) Additionally in the case of subsidising use-neutral ground floor areas in accordance with Article 14:
 - Proof of the planned utilisation of the plinth zone;
 - The regional planning contract, in which the construction of use-neutral ground floor areas was agreed;
2. An exchange request:
- a) Implementation plans (floor plans, sections, outdoor facilities plan);
 - b) an execution-orientated cost breakdown according to Austrian Standard ÖNORM B 1801-1;
 - c) The mutually signed general contractor agreement or general takeover agreement or master builder contract and architect contract (in cases worthy of consideration, these can be submitted subsequently); If available, also the other signed contracts for work and labour;
 - d) A detailed usable area calculation (also for CAD processes);
3. After completion and handover:
- a) The building completion notice;
 - b) The moving-in notification;
 - c) The completion energy certificate;
4. For final invoice no later than two years after handover:
- a) The official inspection notice;

- b) The final invoice including a comprehensible cost statement on the form provided by the state government;
 - c) At the request of the provincial government: the balanced invoices (copies) for the costs actually incurred (construction, ancillary construction costs, financing costs, etc.), including a statement of price reductions (rebates, discounts, etc.).
- (2) The funding applicant may be required to submit further documents to prove compliance with the funding requirements.

Subsection 4.

Building grant for residential homes

Amount of the subsidy

Article 18

- (1) The subsidy is non-repayable and depends on the type of hall of residence:
- 1. For retirement homes or residential homes for people with special care needs € 40,000 per unit;
 - 2. 30,000 per unit for school and student residences.
- (2) The subsidy agreement can include conditions for the highest possible rental or utilisation fee.

Payment of the subsidy

Article 19

(1) The subsidy will be paid out in accordance with the available funds at the earliest after the lien and prohibition of sale have been entered in the land register to secure the subsidy or a declaration of trust has been submitted by a notary or a lawyer that the security will be provided as soon as possible and in accordance with the conditions and order of priority specified by the provincial government. The following can be paid out:

- 1. up to 90% of the subsidy depending on the progress of construction,
- 2. the remaining part at the earliest after
 - a) completion of the property and start of the management phase,
 - b) submission of the notification of completion of the construction measure (Article 17(1) BauPolG) and
 - c) submission of the final invoice.

(2) Payment pursuant to paragraph 1, No 2 prior to submission of the final account may be made for the following subsidised objects: Municipalities, associations of municipalities, legal entities wholly owned by municipalities and building associations subject to the WGG.

Documents

Article 20

- (1) The following must be submitted as the basis for issuing the assurance:
- 1. The initial application:
 - a) The purchase or building lease agreement for the property;
 - b) The building site declaration with negotiation document;
 - c) The building permit with notice of proceedings and confirmation of legal force;
 - d) The building and site plan with the building authority's endorsement;
 - e) A cost estimate;

- f) A building description;
 - g) A usable area layout (topography);
 - h) An extract from the land register no more than three months old for the building property and all other properties (e.g. access road);
 - i) A planning energy certificate;
 - j) A financing plan signed by a financial institution;
 - k) For residential homes pursuant to Article 18 No 1 (residential homes for the elderly and residential homes for people with special care needs), depending on responsibility: a favourable statement from the department of the provincial government responsible for social services or care (proof of need, legal basis and room programme);
 - l) If necessary: Documents on any additional funding intended (federal, state, other subsidies);
 - m) A confirmation from an expert regarding compliance with Austrian Standard ÖNorm B 1600, B1601 (only if wheelchair accessibility is required);
 - n) For applicants for funding pursuant to Article 27(1) No 3 of the S.WFG 2025: the articles of association, statutes, etc. of the legal entity as well as confirmation of authorisation to deduct input tax;
2. An exchange request:
- a) Implementation plans (floor plans, sections, outdoor facilities plan);
 - b) an execution-orientated cost breakdown according to Austrian Standard ÖNORM B 1801-1;
 - c) The mutually signed general contractor agreement or general takeover agreement or master builder contract and architect contract (in cases worthy of consideration, these can be submitted subsequently); If available, further signed contracts for work and labour;
 - d) A detailed usable area calculation (also for CAD processes);
3. After completion and handover:
- a) The building completion notice;
 - b) The moving-in notification;
 - c) The completion energy certificate;
4. For final invoice no later than two years after handover:
- a) The official inspection notice;
 - b) The final invoice including a comprehensible cost statement on the form provided by the state government;
 - c) At the request of the provincial government: the balanced invoices (copies) for the costs actually incurred (construction, ancillary construction costs, financing costs, etc.), including a statement of price reductions (rebates, discounts, etc.).
- (2) The funding applicant may be required to submit further documents to prove compliance with the funding requirements.

Subsection 5.
Refurbishment grant
Eligible measures and costs

Article 21

(1) The measures and costs listed in paragraph 2 are eligible for funding, provided that each measure results in a subsidy of at least € 1,000.

(2) Eligible measures, costs and subsidies include

1. Thermal refurbishment:

a) Eligible measures and costs:

Eligible measure	Maximum eligible costs
Improvement of the structural thermal insulation of the building envelope in accordance with structural requirements: Exterior walls, Top storey ceiling or pitched roof, Basement ceiling, floor in contact with the ground or walls and ceilings in contact with the ground above outside air	€ 175 per m ² of refurbished component
Replacement of windows and/or external doors	€ 600 per m ² window or door area

b) The subsidy amounts to 20% of the total amount of eligible costs in accordance with a). The eligible costs are limited to the actual costs incurred for the refurbishment measures and the amount of € 100,000 per apartment or € 30,000 per residential unit or apartment in the case of halls of residence.

2. Heat supply systems and solar thermal systems for more than eight apartments:

a) Eligible measures:

Eligible measure	Subsidy	
		€
a) Construction or renewal of a building-centred heat supply system with associated storage tank: aa) Connection to climate-friendly or highly efficient local/district heating, bb) Biomass heating (pellets, logs; wood chips), cc) Electrically operated heating heat pump; Funding for measures according to sub lit. bb and cc is generally excluded if a connection to a climate-friendly or highly efficient district heating system is technically and economically feasible.	up to 50 kW	€ 5,000
	over 50 to 100 kW	€ 6,500
	over 100 kW	€ 8,000
b) Installation or extension of a high-quality solar thermal system	0 < 7 m ² - per m ² aperture area	€ 250
	> 7 m ² - per m ² aperture area	€ 100

b) The subsidy is limited to 25% of the actual costs incurred.

3. Measures suitable for the elderly and disabled as well as a passenger lift:

a) Eligible measures:

Eligible measure	Subsidy	
a) Sanitary facilities suitable for the elderly	€ 4,500	
b) Needs-orientated equipment for the disabled if at least one of the following requirements is met: aa) receipt of care allowance of level 3 or more; bb) possession of a valid disability card in accordance with the Federal Disability Act; cc) receipt of a pension or retirement; dd) Proof that occupancy in accordance with lit. c will take place within six months of commencement of use of the intended;	€ 10,000	
c) Subsequent construction of a passenger lift in apartment buildings with three above-ground storeys	€ 19,000	
	plus per additional developed basement or residential floor	€ 2,500
d) Conversion of a passenger lift in residential buildings with three floors above ground	€ 7,500	
	plus per additional developed basement or residential floor	€ 800

b) The subsidy is limited to 25% of the actual costs incurred.

(3) Eligible refurbishment costs that affect the entire building are only to be taken into account in the ratio of eligible apartments to the total number of apartments. Only dwellings that are demonstrably used as a main residence at the time of application and for which a commitment to use as a main residence is given for the duration of the subsidy are eligible; This does not apply to halls of residence.

Procedure and payment of the subsidy

Article 22

(1) Before the subsidised measures are commissioned, online registration must be carried out on an online application provided in accordance with Article 36(3) of the S.WFG 2025. The following information must be provided: Details of the applicant, address, type of measure and costs. In the case of subsidisation measures pursuant to Article 21(2) No 1 and 2, an existing and planning energy performance certificate relating only to the dwelling(s) and residential-like purposes (e.g. medical practices) must also be uploaded. This must contain a test signature with date and the relevant parameters and characteristic values.

(2) Registrations pursuant to paragraph 1 shall be confirmed by the provincial government. After confirmation can no longer be considered:

1. Other measures that are not included in the original energy performance certificate or registration, but are documented in the completion energy performance certificate;

2. Measures that are not to be included in the energy performance certificate but have actually been carried out.
- (3) After registration, an application for funding must be submitted within 18 months.
- (4) The submission of a subsidy application requires the completion of the subsidised refurbishment measures. The following documents must be submitted or announced:
 1. The final settlement relating to the apartment(s), including confirmations from the companies carrying out the work and authorised to do so; The confirmations must in particular include both work performance and material, date of order placement, date of execution, invoice date and payment date;
 2. A registration form with main residence registration or a confirmation from the property management;
 3. The bank details for payment of the subsidy;
 4. Proof of the subsidisable apartments and, if applicable, the other (non-subsidisable) parts of the building;
 5. A list of residents and, in the case of owner-occupied apartments (condominiums), proof that the apartments are used as the main residence;
 6. For monitoring purposes on request: the building permit;
 7. In the case of reorganisation measures pursuant to Article 21(2) No 1: An existing, planning or completion energy performance certificate confirming compliance with the energy-related and ecological requirements relevant to the subsidy;
 8. In the case of needs-orientated equipment for the disabled, documentation to prove this:
 - a) The receipt of care allowance from care allowance level 3;
 - b) Possession of a valid disability pass in accordance with the Federal Disability Act;
 - c) The receipt of a pension or retirement benefit; or
 - d) That occupancy in accordance with lit. c will take place within six months of commencement of use of the.

The funding applicant may be required to submit further documents to prove compliance with the funding requirements.

- (4) Subsidies are paid out in accordance with the available funds.

Subsection 6.

Housing benefits

Reasonable housing costs

Article 23

(1) The percentage of the monthly household income specified in Annex A for the respective household size is deemed to be the reasonable housing costs for determining the subsidy. The percentages decrease:

1. for families with children by four percentage points per child;
2. for single parents, including those within the meaning of Article 3(2) No 1 lit. f of the S.WFG 2025 by three percentage points each;
3. for young families by one percentage point;
4. for large families by one percentage point;

5. for families with a child with a disability within the meaning of the Family Burden Equalisation Act 1967 by five percentage points per such child;

6. for families in which one family member has a valid disability pass in accordance with the Federal Disability Act, by an additional three percentage points per such family member.

(2) Housing costs of more than 25% of the household income are in any case unreasonable. A change in the reasonable housing costs during the period in which the housing benefit is granted will only be taken into account on application.

Supplementary requirement and maximum amount for extended housing benefit

Article 24

(1) In addition to the fulfilment of the requirements pursuant to Article 33 of the S.WFG 2025, the granting of an extended housing subsidy also requires that the agreed main rent (Article 15(1) No 1 MRG) does not exceed the guideline value for the federal state of Salzburg increased pursuant to paragraph 2 in accordance with the Guideline Value Act, commercially rounded to the second decimal place.

(2) The agreed main rent may not be exceeded:

	Guideline value for the state of Salzburg increased by
in the city of Salzburg, in the municipalities of Bischofshofen, Hallein, Neumarkt am Wallersee, Saalfelden am Steinernen Meer, Seekirchen am Wallersee, St. Johann im Pongau and Zell am See, as well as in the municipalities directly neighbouring the municipality of Salzburg	35%
in the other municipalities of Flachgau, Tennengau, Pongau, Pinzgau and Lungau	20%

Time limitation, payment and monitoring

Article 25

(1) The (extended) housing subsidy is to be limited to a maximum of two years. If the calculation is based on an existing calculation of social assistance (Article 11(2) of the S.WFG 2025), it must be limited to a maximum of six months.

(2) A payout will only be made if a minimum amount of € 5 is reached. This also applies if an application is made to change the (extended) housing benefit.

(3) If the need and available funds require a ranking of the funding applications (Article 2 of the S.WFG 2025), this must be done according to reasonableness.

Documents

Article 26

(1) The following must be submitted as a basis for the assessment of an application for housing assistance:

1. The application (form) is completed in full and signed;
2. The proof of income according to Article 15 of the S.WFG 2025;
3. A copy of an official photo ID;
4. For monitoring purposes on request:
 - a) Documents relating to the landlord's settlement account;
 - b) A confirmation from the tax office about the receipt of family allowance;

c) Divorce judgement or settlement including property settlement;

d) Disability card;

e) Confirmation of the amount of care allowance.

(2) Applications for extended housing assistance must be submitted in addition to paragraph 1, unless the property in question has an expiring subsidy agreement (Article 34(4) of the S.WFG 2025):

1. The rental agreement;

2. For monitoring purposes on request:

a) A bank confirmation (form);

b) A budget confirmation;

c) A confirmation of the furnishing category (Article 15a MRG);

d) Proof of the size of the usable living space (e.g. confirmation from the landlord, plan);

e) A rent proposal itemised in accordance with Article 15 MRG.

(3) If the documents specified as a basis are not submitted, the application must be rejected in any case.

Section 3.

Monitoring

Announcement of planned construction projects

Article 27

(1) For the planning of the annually required housing subsidy funds, the following must be submitted to the provincial government by subsidy applicants regarding planned building projects including the data relevant for budget planning.

(2) In the event of non-compliance with the obligation pursuant to paragraph 1, the subsidy for eligible measures may be reduced by up to 50%.

Section 4.

Final and transitional provisions

Recognition of equivalent standards

Article 28

(1) Where Austrian standards ('Önormen') are to be used in accordance with this Regulation, equivalent European standards or equivalent standards of a Member State of the European Union or another signatory state to the Agreement on the European Economic Area and Switzerland may also be used.

(2) The 'Önormen' are available for public inspection at the department of the provincial government responsible for housing subsidies.

Information procedure note

Article 29

In preparation for this Regulation, the procedure was carried out on the basis of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on information society services under the notification number 2024/XXXXX/AT.

Entry into force

Article 30

(1) This Regulation shall enter into force on xxx. At the same time, the Housing Subsidy Regulation (WFV), No 23/2015 of the Provincial Law Gazette, last amended by Regulation No 25/2024 of the Provincial Law Gazette, shall cease to apply.

(2) The provisions of the WFV 2015 shall continue to apply to subsidies that were applied for, promised or assured before the date specified in paragraph 1. However, the following provisions of the WFV 2015 shall apply instead:

in relation to	instead of	to be used
income	Article 7 (1) and (2) of the WFV 2015	Article 4 (1) and (2) of the WFV 2025
the reasonable housing costs	Annex A (old) of the WFV 2015	Annex A (new) of the WFV 2025

The reasonable housing costs (Annex A) shall be applied to applications received after the date specified in paragraph 1.

(3) Until five years after the date specified in paragraph 1, Article 5 of this Regulation shall apply with the proviso that foreign nationals who were already living in subsidised housing when this Regulation came into force shall be treated equally to Austrian citizens with regard to access to (other) subsidised housing.

Reasonable housing costs

For a monthly household income in EUR up to:	Reasonable housing costs as a percentage of the monthly household income for a number of persons living in the same household ¹⁾					
	1	2	3	4	5	6
€ 668.10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
€ 714.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
€ 759.90	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
€ 805.80	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
€ 851.70	0.75%	0.00%	0.00%	0.00%	0.00%	0.00%
€ 897.60	1.50%	0.00%	0.00%	0.00%	0.00%	0.00%
€ 943.50	2.25%	0.00%	0.00%	0.00%	0.00%	0.00%
€ 989.40	3.00%	0.75%	0.00%	0.00%	0.00%	0.00%
€ 1,035.30	3.75%	1.50%	0.00%	0.00%	0.00%	0.00%
€ 1,081.20	4.50%	2.25%	0.75%	0.00%	0.00%	0.75%
€ 1,127.10	5.25%	3.00%	1.50%	0.00%	0.75%	1.50%
€ 1,173.00	6.00%	3.75%	2.25%	0.75%	1.50%	2.25%
€ 1,218.90	6.75%	4.50%	3.00%	1.50%	2.25%	3.00%
€ 1,264.80	7.50%	5.25%	3.75%	2.25%	3.00%	3.75%
€ 1,310.70	8.25%	6.00%	4.50%	3.00%	3.75%	4.50%
€ 1,356.60	9.00%	6.75%	5.25%	3.75%	4.50%	5.25%
€ 1,402.50	9.75%	7.50%	6.00%	4.50%	5.25%	6.00%
€ 1,448.40	10.50%	8.25%	6.75%	5.25%	6.00%	6.75%
€ 1,494.30	11.25%	9.00%	7.50%	6.00%	6.75%	7.50%
€ 1,540.20	12.00%	9.75%	8.25%	6.75%	7.50%	8.25%
€ 1,586.10	12.75%	10.50%	9.00%	7.50%	8.25%	9.00%
€ 1,632.00	13.50%	11.25%	9.75%	8.25%	9.00%	9.75%
€ 1,677.90	14.25%	12.00%	10.50%	9.00%	9.75%	10.50%
€ 1,723.80	15.00%	12.75%	11.25%	9.75%	10.50%	11.25%
€ 1,769.70	15.75%	13.50%	12.00%	10.50%	11.25%	12.00%
€ 1,815.60	16.50%	14.25%	12.75%	11.25%	12.00%	12.75%
€ 1,861.50	17.25%	15.00%	13.50%	12.00%	12.75%	13.50%
€ 1,907.40	18.00%	15.75%	14.25%	12.75%	13.50%	14.25%
€ 1,953.30	18.75%	16.50%	15.00%	13.50%	14.25%	14.75%
€ 1,999.20	19.50%	17.25%	15.75%	14.25%	14.75%	15.25%
€ 2,045.10	20.25%	18.00%	16.50%	15.00%	15.25%	15.75%
€ 2,091.00	21.00%	18.75%	17.25%	15.75%	15.75%	16.25%
€ 2,136.90	21.75%	19.50%	18.00%	16.50%	16.25%	16.75%
€ 2,182.80	22.50%	20.25%	18.75%	17.25%	16.75%	17.25%
€ 2,228.70	23.25%	21.00%	19.50%	17.75%	17.25%	17.75%
€ 2,274.60	24.00%	21.75%	20.25%	18.25%	17.75%	18.25%
€ 2,320.50	24.75%	22.50%	21.00%	18.75%	18.25%	18.75%
€ 2,366.40	25.50%	23.25%	21.50%	19.25%	18.75%	19.25%

€ 2,412.30	26.25%	24.00%	22.00%	19.75%	19.25%	19.75%
€ 2,458.20	27.00%	24.75%	22.50%	20.25%	19.75%	20.25%
€ 2,504.10	27.75%	25.50%	23.00%	20.75%	20.25%	20.75%
€ 2,550.00	28.50%	26.25%	23.50%	21.25%	20.75%	21.25%
€ 2,595.90	29.25%	27.00%	24.00%	21.75%	21.25%	21.75%
€ 2,641.80	30.00%	27.75%	24.50%	22.25%	21.75%	22.25%
€ 2,687.70	30.75%	28.50%	25.00%	22.75%	22.25%	22.75%
€ 2,733.60	31.50%	29.25%	25.50%	23.25%	22.75%	23.25%
€ 2,779.50	32.25%	30.00%	26.00%	23.75%	23.25%	23.75%
€ 2,825.40	33.00%	30.75%	26.50%	24.25%	23.75%	24.25%
€ 2,871.30	33.75%	31.25%	27.00%	24.75%	24.25%	24.75%
€ 2,917.20	34.50%	31.75%	27.50%	25.25%	24.75%	25.25%
€ 2,963.10	35.25%	32.25%	28.00%	25.75%	25.25%	25.75%
€ 3,009.00	36.00%	32.75%	28.50%	26.25%	25.75%	26.25%
€ 3,054.90	36.75%	33.25%	29.00%	26.75%	26.25%	26.75%
€ 3,100.80	37.50%	33.75%	29.50%	27.25%	26.75%	27.25%
€ 3,146.70	38.25%	34.25%	30.00%	27.75%	27.25%	27.75%
€ 3,192.60	39.00%	34.75%	30.50%	28.25%	27.75%	28.25%
€ 3,238.50	39.75%	35.25%	31.00%	28.75%	28.25%	28.75%
€ 3,284.40	40.50%	35.75%	31.50%	29.25%	28.75%	29.25%
€ 3,330.30	41.25%	36.25%	32.00%	29.75%	29.25%	29.75%
€ 3,376.20	42.00%	36.75%	32.50%	30.25%	29.75%	30.25%
€ 3,422.10	42.75%	37.25%	33.00%	30.75%	30.25%	30.75%
€ 3,468.00	43.50%	37.75%	33.50%	31.25%	30.75%	31.25%
€ 3,513.90	44.25%	38.25%	34.00%	31.75%	31.25%	31.75%
€ 3,559.80	45.00%	38.75%	34.50%	32.25%	31.75%	32.25%
€ 3,605.70	45.75%	39.25%	35.00%	32.75%	32.25%	32.75%
€ 3,651.60	46.50%	39.75%	35.50%	33.25%	32.75%	33.25%
€ 3,697.50	47.25%	40.25%	36.00%	33.75%	33.25%	33.75%
€ 3,743.40	48.00%	40.75%	36.50%	34.25%	33.75%	34.25%
€ 3,789.30	48.75%	41.25%	37.00%	34.75%	34.25%	34.75%
€ 3,835.20	49.25%	41.75%	37.50%	35.25%	34.75%	35.25%
€ 3,881.10	49.75%	42.25%	38.00%	35.75%	35.25%	35.75%
€ 3,927.00	50.25%	42.75%	38.50%	36.25%	35.75%	36.25%
€ 3,972.90	50.75%	43.25%	39.00%	36.75%	36.25%	36.75%
€ 4,018.80	51.25%	43.75%	39.50%	37.25%	36.75%	37.25%
€ 4,064.70	51.75%	44.25%	40.00%	37.75%	37.25%	37.75%
€ 4,110.60	52.25%	44.75%	40.50%	38.25%	37.75%	38.25%
€ 4,156.50	52.75%	45.25%	41.00%	38.75%	38.25%	38.75%
€ 4,202.40	53.25%	45.75%	41.50%	39.25%	38.75%	39.25%
€ 4,248.30	53.75%	46.25%	42.00%	39.75%	39.25%	39.75%
€ 4,294.20	54.25%	46.75%	42.50%	40.25%	39.75%	40.25%
€ 4,340.10	54.75%	47.25%	43.00%	40.75%	40.25%	40.75%
€ 4,386.00	55.25%	47.75%	43.50%	41.25%	40.75%	41.25%
€ 4,431.90	55.75%	48.25%	44.00%	41.75%	41.25%	41.75%
€ 4,477.80	56.25%	48.75%	44.50%	42.25%	41.75%	42.25%

€ 4,523.70	56.75%	49.25%	45.00%	42.75%	42.25%	42.75%
€ 4,569.60	57.25%	49.75%	45.50%	43.25%	42.75%	43.25%
€ 4,615.50	57.75%	50.25%	46.00%	43.75%	43.25%	43.75%
€ 4,661.40	58.25%	50.75%	46.50%	44.25%	43.75%	44.25%
€ 4,707.30	58.75%	51.25%	47.00%	44.75%	44.25%	44.75%
€ 4,753.20	59.25%	51.75%	47.50%	45.25%	44.75%	45.25%
€ 4,799.10	59.75%	52.25%	48.00%	45.75%	45.25%	45.75%
€ 4,845.00	60.25%	52.75%	48.50%	46.25%	45.75%	46.25%
€ 4,890.90	60.75%	53.25%	49.00%	46.75%	46.25%	46.75%
€ 4,936.80	61.25%	53.75%	49.50%	47.25%	46.75%	47.25%
€ 4,982.70	61.75%	54.25%	50.00%	47.75%	47.25%	47.75%
€ 5,028.60	62.25%	54.75%	50.50%	48.25%	47.75%	48.25%
€ 5,074.50	62.75%	55.25%	51.00%	48.75%	48.25%	48.75%
€ 5,120.40	63.25%	55.75%	51.50%	49.25%	48.75%	49.25%
€ 5,166.30	63.75%	56.25%	52.00%	49.75%	49.25%	49.75%
€ 5,212.20	64.25%	56.75%	52.50%	50.25%	49.75%	50.25%
€ 5,258.10 ²⁾	64.75%	57.25%	53.00%	50.75%	50.25%	50.75%

¹⁾ For each additional person, the reasonable housing costs are reduced by 1% of the monthly household income.

²⁾ For each additional € 45.90 (or part thereof) of the monthly household income, the reasonable housing costs increase by 0.5% of the monthly household income.