



Council of European Dentists

MANUAL OF DENTAL PRACTICE 2014

Austria

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and

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with

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The revised EU Manual of Dental Practice (Edition 5) was commissioned by the Council of European Dentists¹ in April 2013. The work has been undertaken by Cardiff University, Wales, United Kingdom. Although the unit had editorial control over the content, most of the changes were suggested and validated by the member associations of the Committee.

About the authors²

Dr Anthony Kravitz graduated in dentistry from the University of Manchester, England, in 1966. Following a short period working in a hospital he has worked in general dental practice ever since. From 1988 to 1994 he chaired the British Dental Association's Dental Auxiliaries' Committee and from 1997 until 2003, was the chief negotiator for the UK's NHS general practitioners, when head of the relevant BDA committee. From 1996 until 2003 he was chairman of the Ethics and Quality Assurance Working Group of the then EU Dental Liaison Committee.

He gained a Master's degree from the University of Wales in 2005 and subsequently was awarded Fellowships at both the Faculty of General Dental Practice and the Faculty of Dental Surgery, at the Royal College of Surgeons of England.

He is an Honorary Research Fellow at the Cardiff University, Wales and his research interests include healthcare systems and the use of dental auxiliaries. He is also co-chair of the General Dental Council's disciplinary body, the Fitness to Practise Panel.

Anthony was co-author (with Professor Elizabeth Treasure) of the third and fourth editions of the EU Manual of Dental Practice (2004 and 2009)

President of the BDA from May 2004 until May 2005, he was awarded an honour (OBE) by Her Majesty The Queen in 2002.

Professor Alison Bullock: After gaining a PhD in 1988, Alison taught for a year before taking up a research post at the School of Education, University of Birmingham in 1990. She was promoted to Reader in Medical and Dental Education in 2005 and served as co-Director of Research for three years from October 2005.

She took up her current post as Professor and Director of the Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) at Cardiff University in 2009. With a focus on the education and development of health professionals, her research interests include: knowledge transfer and exchange; continuing professional development and impact on practice; workplace based learning.

She was President of the Education Research Group of the International Association of Dental Research (IADR) 2010-12.

Professor Jonathan Cowpe graduated in dentistry from the University of Manchester in 1975. Following training in Oral Surgery he was appointed Senior Lecturer/Consultant in Oral Surgery at Dundee Dental School in 1985. He gained his PhD, on the application of quantitative cyto-pathological techniques to the early diagnosis of oral malignancy, in 1984. He was appointed Senior Lecturer at the University of Wales College of Medicine in 1992 and then to the Chair in Oral Surgery at Bristol Dental School in 1996. He was Head of Bristol Dental School from 2001 to 2004.

He was Dean of the Faculty of Dental Surgery at the Royal College of Surgeons in Edinburgh from 2005 to 2008 and is Chair of the Joint Committee for Postgraduate Training in Dentistry (JCPTD). He has been Director of Dental Postgraduate Education in Wales since 2009. His particular interest now lies in the field of dental education. He was Co-ordinator for an EU six partner, 2-year project, DentCPD, providing a dental CPD inventory, including core topics, CPD delivery guidelines, an e-learning module and guidelines (2010-12).

Ms Emma Barnes: After completing a degree in psychology and sociology, Emma taught psychology and research methods for health and social care vocational courses, and later, to first year undergraduates. Following her MSc in Qualitative Research Methods she started her research career as a Research Assistant in the Graduate School of Education at the University of Bristol, before moving to Cardiff University in 2006, working firstly in the Department of Child Health and then the Department of Psychological Medicine and Clinical Neurosciences.

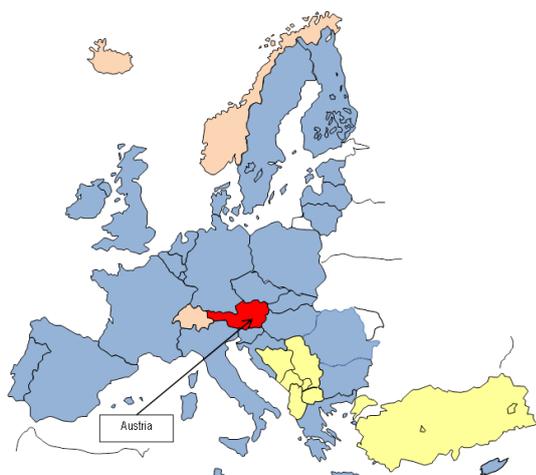
In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development for medical and dental health professionals, and knowledge transfer and exchange.

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Austria



In the EU/EEA since	1995
Population (2013)	8,489,482
GDP PPP per capita (2012)	€32,269
Currency	Euro
Main language	German
Entitlement to receive funded healthcare is through membership of health insurance organisations (or sick funds). These are provided by public compulsory and private supplementary insurance.	
Number of dentists:	4,820
Population to (active) dentist ratio:	1,920
Members of Dental Association:	100%
Specialists do not exist in Austria and the use of dental auxiliaries is very limited. Continuing education for dentists is mandatory.	

Date of last revision: 7th January 2014

Government and healthcare in Austria

Austria is a landlocked, federal republic in the geographical centre of Europe, surrounded by 8 adjacent EU states.

There is a bicameral Federal Assembly or *Bundesversammlung* consisting of a Federal Council or *Bundesrat* (64 members; members represent each of the states on the basis of population, but with each state having at least three representatives; members serve a four- or six-year term) and the National Council or *Nationalrat* (183 seats; members elected by direct popular vote to serve four-year terms) consisting of 9 federal states. The capital is Vienna.

The federal government looks after all the competences for healthcare, including dentistry. There is a department for healthcare in the federal ministry for health, family and youth.

In Austria entitlement to receive healthcare is through membership of health insurance organisations (or *sick funds*). These are provided by public compulsory and private supplementary insurance. Approximately 99% of the population are covered by the compulsory schemes which are often called *paragraph 2* insurance, if they are with one of the large public regional institutions. Employees, their dependants and retired people are either members of one of the 9 regional "public health insurance institutions" (one in each *Bundesland*), 4 occupational insurance organisations (civil servants, railway

workers, farmers and craftsmen), or the 9 health insurance institutions of large companies. The public compulsory insurance schemes are funded mostly by members (89% of their revenue), with employers paying half of each member's contribution. The public sick funds also earn some revenue through patients' co-payments for treatment and retention fees (6% of revenue), and government subsidies (5%).

	Year	Source
% GDP spent on all health	10.8% 2011	OECD
% of this spent by government	75.6% 2011	World Bank

Supplementary private health insurance mainly covers hospital care. The benefits generally include a more comfortable room and greater choice of doctor for inpatient care. There are about 1 million private health insurance contracts offering these extra benefits and their total expenditure is about one third of that of compulsory health insurance schemes.

Anyone who is covered by a public insurance scheme is supplied with a so called "e-card" by their sick fund. They have to pay €10.00 per year for this, and it entitles them to free care for most of their treatment needs.

Oral healthcare

	Year	Source
% GDP spent on oral health	0.65%	2007 CECDO*
% of OH expenditure private	40%	2007 CECDO

*estimated

Public compulsory health insurance

Public compulsory health insurance provides cover for 41 conservative and surgical items, and 11 removable orthodontic and prosthodontic treatments. Crowns and bridges, implants, fixed orthodontic appliances and other complex or cosmetic treatments have to be paid for by the patients. There is a prescribed fee scale for all dentists who are contracted to the major public insurance organisations. Free or subsidised treatment is provided by any dentist in exchange for the e-card issued by the sick funds. If the e-card is valid, the dentist can claim fees from the insurance scheme quarterly.

The small sick funds, largely those for particular occupational groups, use the same list of items as a basis for dentists' remuneration but some have different levels of fees. Generally, standard items attract an insurance subsidy of 100%, or 80% with small funds, which is claimed by the dentist and the patient pays the remainder where appropriate. For more complex types of treatment, for example removable prosthodontic appliances the insurance schemes provide subsidies of up to 50% of the cost. In such cases, where the overall value of the care is high, the treatment plan may have to be agreed with the insurance organisation.

Approximately 65% of dentists in general practice treat patients within this system through the contracts with the public insurance institutions. The fees claimed by dentists contracted with the major, public sick funds are set by the Association of Austrian Health Insurances (*Hauptverband der österreichischen Sozialversicherungsträger*) in annual negotiations with the Austrian Dental Chamber. Dentists' earnings are influenced by the level of pay negotiated for other doctors. Every regional *Ärztammer* proposes and negotiates its own level of fees. The average increase of the 9 regions then determines the increase of the national fee scale. Dentists may hold more than one contract in order to treat patients with different insurance organisations.

As with general healthcare, approximately 99% of the population are entitled to receive dental care in this way, with the rest holding a certificate from the local authority.

There is no organisation entirely dedicated to children's dental care. However, some larger cities have dental clinics for children ("Jugendzahnkliniken"). Children are covered by the social sickness insurance of their parents and have the same rights to dental treatment as their parents. This means that parents have to pay the same percentages for the treatment of their children as for themselves.

There are institutions in every county ("Bundesland") which offer caries prevention programmes. These are mostly educational programmes (how to brush teeth, what healthy food to eat, etc.).

In almost all counties children's teeth are examined regularly. A federal programme of oral health surveys began in 1997. Each year the oral status in a subgroup of the population (500 persons) is examined.

The dentists who work for the public dental service are only allowed to offer treatments within the scheme of the social security system. There are very few dentists working in hospitals, mainly practising oral maxillo-facial surgery, for emergency cases.

All payments to dentists are done by the way of fees for treatments. Normally re-examinations would be carried out annually. Domiciliary (home) Care is available in an emergency.

Private Care

For private patients who wish to pay the whole cost of care themselves, the levels of fees payable are decided by the individual dentist and are not regulated.

About 5% of the population use private insurance schemes to cover some of their dental care costs. All such schemes are personal, which supplement the public health system, and individuals insure themselves by paying premiums directly to an insurance company.

The private insurance policies which people can purchase may be dental-only or contracts which provide a range of medical benefits including dental care. Private insurance companies are regulated by insurance law only and thus accept all the financial risks involved. Generally the level of the premiums is linked to the age of the insured individuals, and the insurance company may refuse to provide cover if the risk of costly treatments is high.

The Quality of Care

The quality and standards of dental care are the responsibility of the Austrian Dental Chamber. Checks are made mainly on the quantity of care provided, and the correct and fair payment of fees, as recommended by the Dental Chamber (private services only).

There are regional variations in these monitoring arrangements but usually they concentrate on newly established dentists or those performing more than the expected number of particular treatments but random checks are carried out in some regions. Sometimes the quality of care is also monitored by dentists employed by the insurance schemes.

Another measure of the quality of care, and the only control for dentists providing care to private patients, is patient complaints.

The Dental Law introduced a countrywide system of quality assurance in 2009. This system is organised by the Austrian Dental Chamber. Evaluations have to be done every 5 years, and are done via self-evaluation based on a questionnaire formulated by the quality assurance company, which is authorised by the Austrian Dental Chamber.

The answers to the questionnaire are verified in a randomised process.

Health Data

	Year	Source
DMFT at age 12	1.40 2007	WHO
DMFT zero at age 12	58% 2002	OECD
Edentulous at age 65	20% 2002	OECD

"DMFT zero at age 12" refers to the number of 12 years old children with a zero DMFT. "Edentulous at age 65" refers to the numbers of over 64s with no natural teeth

Fluoridation

There are no fluoridation schemes in Austria.

Education, Training and Registration

Undergraduate Training and Qualification

In the past, to practice as a dentist in Austria required a medical qualification (6 years' training), followed by specialist postgraduate training in dentistry. So, until 2004, in order to register as a dentist, a practitioner had to have the recognised primary degree [*Doctor of Medicine* (Dr. med. univ.) with the Specialist Certificate (*Facharzt für Zahn-, Mund-, und Kieferheilkunde*), needed to demonstrate Austrian or EU citizenship, and to provide evidence of professional indemnity.

However, in autumn 1998, to move progress towards mutual recognition under the then EU Dental Directives, a separate curriculum for dentists was introduced. Since then all new dentists have had to study dental medicine. The study is divided into 3 sub-sections.

Year of data:	2013
Number of schools	4
Student intake	165
Number of graduates (2012)	119
Percentage female	65%
Length of course	6 yrs
VT mandatory?	No

Graduation takes place at the three public (university) dental schools in Graz, Innsbruck and Vienna and a new private university dental school in Krems, which started in 2008, and the first graduates from there are expected in 2014.

Qualification and Vocational Training

Primary dental qualification

The first dentists under the new system graduated in 2004. The title upon qualification (from June 2004) is Dr. med. dent.

Quality assurance for the dental schools is provided by government regulators.

Vocational Training

There is no compulsory post-qualification vocational post-graduate training in Austria.

Registration

To achieve registration to practice in Austria applications must be made to the Austrian Dental Chamber (the competent authority for dentistry) via their regional organisations

(Landeszahnärztekammern). The annual fee for membership in the Austrian Dental Chamber is a certain percentage of the income of the dentist, which is different in every region. All dentists have to be a member of the Austrian Dental Chamber to be allowed to practise dentistry.

Until the end of 1998, non-Austrian dental degrees were not recognised. Since then all EU dental degrees have been accepted, but dentists from non-EU countries have to comply with the rules of Directive 2005/36/EG.

There is no annual cost of the registration, but every registered dentist has to be a member of the Austrian Dental Chamber, with annual fees dependent on the income of the dentist.

Language Requirements

Though there are no formal linguistic tests to register - the dental law requires a certain level of knowledge of the German language. In cases of doubt the Austrian Dental Chamber requires a certificate about knowledge of the German language (European level C1). Austrian citizenship is generally awarded on the condition that German can be spoken.

Continuing education

Legislation includes an obligation to participate in continuing education, but there is no minimum number of hours that have to be undertaken and a dentist is free to choose the activity he wants to join in.

There are several institutions which provide courses and training, including universities, scientific societies, medical or pharmaceutical companies, national and international medical congresses, on a regular basis. The dentist can apply for a diploma of education from the Austrian Dental Chamber, by submitting the approvals of the different types of training he/she has completed during this period.

Further Postgraduate and Specialist Training

In Austria no dental specialties are officially recognised, largely because dentistry itself was formally a specialist area of medicine, until 1998. However, it is possible to train in any of the 3 public universities in the "subspecialty" of oral maxillo-facial surgery through a further 3 years education (officially, oral surgery still is a sub-speciality of medicine). There are no official guidelines as to whether the trainee is paid – this is a matter between the trainee and the university.

There are many associations and societies for dentists with special interests. These are most easily contacted via the Austrian Dental Chamber www.zahnärztekammer.at

Workforce

Dentists

Year of data:	2013
Total Registered	4,820
In active practice	4,421
Dentist to population ratio*	1,920
Percentage female	42%
Qualified overseas	766

* this refers to the population per active dentist

There is a small increase of the dental workforce, with 150 dentists (including overseas dentists) entering into dentistry each year, so that the phenomenon of jobless dentists has commenced. However, there was a post-1945 population "bulge" (which included a bulge of dentists) and as a result many of these dentists will retire early in this century, leading to an expected reduction in the numbers.

Movement of dentists into and out of Austria

There is almost no movement of dentists out of Austria as far as can be established, but there are a considerable number of dentists, especially from Eastern Europe and Germany, moving into Austria. Approximately 16% of overseas dentists are from outside the EU/EEA.

Specialists

In Austria no dental specialties are officially recognised. Oral Maxillo-Facial surgeons are officially medical specialists (although we have included their approximate number within the data for dental specialists for 2013).

OMFS (2013)	167
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Auxiliaries

In Austria, other than dental chairside assistants (Zahnärztliche Assistentin), dental technicians (Zahntechniker) are the only other type of dental auxiliary. There are no clinical dental auxiliaries.

Year of data:	2013
Hygienists	0
Technicians	620
Denturists	0
Assistants (estimate)	10,200
Therapists	0
Other	0

Dental Technicians (Zahntechniker)

Education or training is over a 4-year period and is provided by qualified technicians and the dental practitioner confers the Diploma. As a "special profession" there is a registerable qualification which dental technicians must hold before they can practice. The register or list is administered by local trade federations, which also have federal and state groups.

The permitted acts of dental technicians are the production of prostheses (crowns, bridges, dentures and repairs), and they are not allowed to work in the mouth of a patient, or have direct contact with them.

90% of technicians work in dental laboratories separate from dental practices and invoice the dentist for work done. 10% work directly with the dentist.

Dental Chairside Assistants

Assistants are governed by the Austrian Dental Law and the Kollektivvertrag, (the labour agreement between the union and the Austrian Dental Chamber) and follow 3 years training under the authority of the dentist.

They are paid by salary.

Officially there are no dental hygienists established in Austria, but there are some dental nurses specialised in oral health prevention, who have obtained a diploma after 3 years professional practice and following the specific education determined by the Austrian Dental Chamber.

Practice in Austria

Oral health services are provided mainly in General Practice, both in the public and private sectors - about 19% of dentists work solely in the private sector.

Year of data:	2013
General (private) practice	3,866
Public dental service	601
University	206
Hospital	110
Armed Forces	
General Practice as a proportion is	87%

OMF surgeons are not registered as dentists but are listed in these numbers as Hospital dentists

Working in Liberal (General) Practice

Dentists who practice on their own or as small groups, outside hospitals or schools, and who provide a broad range of general treatments are in *General Practice*. Almost all are in single practice (this represents about 87% of all active dentists).

Dentists in general practice are self-employed. They claim fees from the public insurance organisations and directly from patients, as described above. Those who hold contracts with the insurance organisations are often called 'panel dentists'. About 23% of dentists in general practice do not hold a contract with any of the public compulsory insurance schemes (sick funds) and accept only private fee-paying patients. Most of the "private dentists" are concentrated in the cities.

Joining or establishing a practice

There are no rules which limit the size of a dental practice in terms of the number of associate dentists or other staff. Premises may be rented or owned, but only by dentists. There is no state assistance for establishing a new practice and dentists take out commercial loans from a bank. Local health insurance organisations may have a geographical plan of areas in need of more dentists (a *Stellenplan*) but 'private' dentists, who are not contracted with any public insurance scheme, may locate their practices anywhere. Generally there are very few places where additional contracted dentists are needed.

Normally dentists buy existing practices, mainly because that is the only way to become a 'panel dentist'. However, it is not possible to receive a list of patients. The only way the transfer of patients can be achieved is by the seller of the practice informing his patients about the new owner.

Dentists are not allowed to employ other dentists (but dental assistants only) in their single practices. Even the so called "*Wohnsitzzahnärzte*" (residence or locum dentists), who are practising in the absence of another dentist - for example, in case of illness, or maternity regulation - in a single practice are not employed by the original dentist during the absence. To determine the relationship of the dentist with their employees, the union for each type of auxiliary has a contract which is negotiated with the Chamber. A dentist's employees are also protected by the national and European laws on equal

employment opportunities, maternity benefits, occupational health, and minimum wages.

Occupational health and safety regulations apply to all companies. There are no standard contractual arrangements prescribed for dental practitioners working in the same practice. However, dentists who are contracted with the local health insurance organisation cannot employ another dentist to carry out the work.

There is no available information regarding the size of a normal dental "list".

Working in the Public Service

The public insurance organisations also employ salaried dentists to provide care. This service takes place in dental clinics, health centres and hospitals – and competes with, and is subject to the same standards as the other dentists contracted with the insurance scheme. The care provided is therefore available to the same client groups, and provides the same range of treatments. Patients have a free choice to go to these clinics or a private dentist, but there is a political intention of the Austrian Dental Chamber to increase the numbers of patients seen in general practice, rather than the public dental service. Subsequently, some of these institutions have been closed.

The public dental service employs dentists within 82 different institutions. There is no staff grade structure and no postgraduate training is required in order to work in the service.

Working in Hospitals

Dentists who work in hospitals are mostly those who are employed to teach dentistry by the universities. Oral maxillo-facial surgeons are registered as doctors and work as salaried employees of the regional governments which own most hospitals, or earn income on a 'fee-for-service' basis for one of the few private hospitals. Usually there are no restrictions on seeing other patients outside the hospital. The titles are the same as those for hospital doctors; assistant (in training), *Oberarzt* and *Primarius* (head of department).

Working in Universities & Dental Faculties

Dentists working in universities and dental faculties are employees of the university. They are allowed to combine their work with part-time work elsewhere and, with the permission of the university, accept any amount of private practice work outside the faculty.

The main academic position within an Austrian dental faculty is that of head of department *Professor* and *Dozent* (chairside teaching only). There are no formal requirements for postgraduate training but most will have qualified by *habilitation*. This involves the submission of a thesis, and evidence of original research.

Working in the Armed Forces

There are no dentists working full time for the Armed Forces. Some dentists work part time in hospitals of the Armed Forces.

Professional Matters

Professional associations

	Number	Year	Source
Österreichische Zahnärztekammer	4,820	2013	Chamber

Since 2006, the only organisation representing dentists in Austria has been the Austrian Dental Chamber (*Österreichische Zahnärztekammer*). The Chamber consists of 9 regional dental chambers and is self-financed through members' subscriptions, which are usually earnings-related and are deductible for the assessment of income tax. Membership by dentists is mandatory.

Ethics and Regulation

Ethical Code

The Dental Chamber does not have a specific code of ethics or any other guidelines of good or ethical practice. However, dentists in Austria have to work under Dental Law, and take the *Hippocratic Oath* before they can legally practice. The application of the law and the oath is primarily the responsibility of the Dental Chamber.

Fitness to Practise/Disciplinary Matters

Complaints by patients are administered at regional level by the Dental Chamber, and the Board of Arbitration is normally convened before court action can be considered. The examining committee consists of dentists and of delegates of associations for patient interests. If a complaint is upheld then the most likely form of sanction is a warning from the insurance company. In extreme cases the right of the dentist to practice can be removed by terminating their contract with the insurance company – although they could then still work without an insurance contract.

In cases of complaint against private dentists the Dental Chamber offers an arbitration service with experts, before the normal civil courts begin their proceedings. But neither patient nor dentists are obliged either to take part at the arbitration or to follow the rulings of the arbitration.

In cases of gross negligence a dentist may be suspended immediately or lose the licence to practise altogether.

Data Protection

Every dentist is bound to the duty not to disclose confidential information in any way to anybody, including health information on patients or any other data. The regulations of data protection are subject to Austrian federal law.

Advertising

Advertising is allowed in Austria although there are some legal limitations, as defined in a special code edited by the Austrian Dental Chamber. Limitations refer, for example, to the form of the advertisement in print media and it is not permitted to include a dentist's fees in any advertisement. Advertising on radio or TV is not allowed at all, except for commentary on medical and subject-specific issues.

Dentists are allowed to promote their practices through websites but they are required to respect the code of the Austrian Dental Chamber, which is more restrictive than the guidance of the Council of European Dentists.

Insurance and professional Indemnity

Liability insurance is compulsory for dentists. Insurance may be obtained from almost all private insurance companies and provides cover for compensation if negligence is proven. The cost of the premium depends on the maximum amount insured. Generally this insurance does not cover Austrian dentists working abroad.

Tooth Whitening

Under the dental law of Austria tooth whitening can only be done legally by a dentist and an examination or diagnosis by a dentist is necessary anyway.

Tooth whitening is covered by the European Cosmetics Directive so there is a legal limit on the concentration of peroxide.

Corporate Dentistry

Dentists are allowed to form a so called "Gruppenpraxis", which is a form of company, but these companies are only allowed to work outside of the social security system. A non-dentist cannot be a part-owner and/or on the board of such a company.

Ionising Radiation

Training in radiation protection is part of the undergraduate curriculum. The dentist in a practice would normally be the Radiation Protection Supervisor, having passed exams in the subject.

A dental assistant can also be trained and qualified to take radiographs and be a supervisor.

There is a mandatory continuing education and training requirement of at least 4 hours every five years.

Hazardous waste

The EU Hazardous Waste Directive (requiring amalgam waste to be collected as hazardous waste) has been incorporated into Austrian law. The law is actively enforced.

Amalgam separators have been legally required since 1995. There are regulations restricting who collects the waste to registered or licensed carriers.

Health and Safety at Work

Workforce Inoculations are not compulsory and there are no authorities to survey compliance, but inoculations are recommended by the Austrian Dental Chamber, regarding

Workforce Inoculations are not compulsory and there are no authorities to survey compliance, but inoculations are recommended by the Austrian Dental Chamber, regarding possible liability of the dentist for any health damages.

Regulations for Health and Safety

For	Administered by
Ionising radiation	district government ("Bezirkshauptmannschaft")
Electrical installations	"Bezirkshauptmannschaft"
Infection control	"Bezirkshauptmannschaft"
Medical devices	"Bezirkshauptmannschaft"
Waste disposal	"Bezirkshauptmannschaft"

Financial Matters

Retirement pensions and Healthcare

Retirement pension premiums are paid at varying levels at an average rate of 22.8% of earnings, half by employer, half by employee. Dentists are legally obliged to be members of two schemes: one organised by the *Österreichische Ärztekammer*, (although since 2006 the chambers of medical doctors and dentists have been separated, dentists are still obliged to be a member of the pension scheme of the Chamber of Medical Doctors); and one with a main public insurance company.

Retirement pensions in Austria can be up to 80% of a person's average salary during the 15 years of highest-earnings. The normal retirement age in Austria is 65 years for men and 60 years for women, although dentists may practice beyond these ages.

For the majority of the Austrian population general health care is paid for at about 7.5% or less of annual earnings, half of which is paid by an individual's employer. At present this contribution is made up to a maximum assessment (*Höchstbemessung*).

Taxes

Income tax for individuals is set up at up to 50% on a four-bracket progressive schedule: 20.4% (on taxable income from

€11,000 to €25,000; 33.7% (€25,001 to €60,000); and 50% above €60,000. Married people are taxed separately.

Taxes are levied on corporations (25% on distributed and undistributed profits), trade income, real estate, inheritance, dividends, gifts, and several miscellaneous services and properties. Capital gains and dividend income are also taxed.

VAT

Standard VAT rate is 20% (since January 1984). Reduced VAT rates are 10% on foodstuffs, books, pharmaceuticals, passenger transport, newspapers, admission to cultural and amusement events, hotels. Most dental equipment and consumables are charged at the standard rate.

Various Financial Comparators

Vienna Zurich = 100	2003	2013
Prices (including rent)	85.2	70.2
Wage levels (net of taxes)	52.3	53.5
Domestic Purchasing Power*	57.3	67.7

(* relative to net income)

Source: UBS August 2003 and November 2012



Other Useful Information

Main national associations and Information Centre:	
<p>Österreichische Zahnärztekammer Kohlmarkt 11/6 1010 Wien AUSTRIA Tel: +43 505 11-0 Fax: +43 505 11-1167 Email: office@zahnaerztekammer.at Website: www.zahnaerztekammer.at</p>	<p><i>Scientific Society of Dentists</i> Österreichische Gesellschaft für Zahn-, Mund- und Kieferheilkunde, Verein Österreichischer Zahnärzte Auenbruggerplatz 8036 Graz, AUSTRIA Tel: +43 316 385 2251 Fax: +43 316 385 3376 Email: dachverband@oegzmk.at Website: www.oegzmk.at</p>
Competent Authority:	Publications:
<p>Österreichische Zahnärztekammer Kohlmarkt 11/6 1010 Wien AUSTRIA Tel: +43 505 11-0 Fax: +43 505 11-1167 Email: office@zahnaerztekammer.at Website: www.zahnaerztekammer.at</p>	<p>Österreichische Zahnärzte-Zeitung Kohlmarkt 11/6 1010 Wien AUSTRIA Tel: +43 505 11-0 Fax: +43 505 11-1167 Email: koenig@zahnaerztekammer.at Website: www.zahnaerztekammer.at</p>

Dental Schools:

<p>Vienna Universitätsklinik für ZMK Wien Währinger Strasse 25a, A-1090 Wien Tel: +43 1 4277 - 0 Fax: +43 1 4277 - 9670 E-mail: office-zmk@meduniwien.ac.at Website: www.unizahnklinik-wien.at</p> <p>Dentists graduated 2012: 70 Number of students: 420</p>	<p>Innsbruck Universitätsklinik für ZMK Innsbruck Anichstrasse 35, A-6020 Innsbruck Tel: +43 512 504 - 71 80 Fax: +43 512 504 - 71 84 E-mail: michael.rasse@i-med.ac.at Website: www.zmk-innsbruck.at</p> <p>Dentists graduated 2012: 25 Number of students: 150</p>
<p>Graz Universitätsklinik für ZMK Graz Auenbruggerplatz 12 A-8036 Graz Tel: +43 316 385 - 22 48 Fax: + 43 316 385 - 33 76 E-mail: zahnklinik@medunigraz.at Website: www.medunigraz.ac.at/zahnklinik</p> <p>Dentists graduated 2012: 24 Number of students: 150</p>	<p>Krems (New) Danube Private University Steiner Landstrasse 124, A-3500 Krems Tel: +43 676 842 419 305 Fax: +43 2732 70478 7060 E-mail: info@dp-uni.ac.at Website: www.danube-private-university.at</p> <p>Dentists graduated 2012: None Number of students: 250</p>