

Neumärker, Karl Justus Bernhard; Blum, Bianca; Yalcin, Burhan; Yalcin, Sema

Working Paper

The counterfinancing of the net basic income in times of debt-financed relief measures during the Corona crisis

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The Counterfinancing of the Net Basic Income in Times of Debt-Financed Relief Measures during the Corona Crisis.

Bernhard Neumärker ^{ab}, Bianca Blum ^a, Burhan Yalcin ^a, Sema Yalcin ^a

^a Götz Werner Chair of Economic Policy and Constitutional Economic Theory

^b Freiburg Institute for Basic Income Studies (FRIBIS)
Albert-Ludwigs-University of Freiburg
Platz der Alten Synagoge, 79098 Freiburg, Germany.

Contact:

Bianca.Blum@vwl.uni-freiburg.de,

Bernhard.Neumaerker@vwl.uni-freiburg.de

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University of Freiburg

Freiburg Institute for Basic Income Studies (FRIBIS)

Albert-Ludwigs-Universität Freiburg
Rempartstr. 10
79085 Freiburg
Germany

www.fribis.uni-freiburg.de/en

Abstract: The measures taken to contain the Corona pandemic have resulted in, among other things, massive loss of earnings. Many people are therefore increasingly experiencing an income crisis in addition to the acute health crisis. Permanent existential insecurity remains for too many despite the numerous aid packages. The principle of need-based assistance and the determination of need for the provision of aid are proving to be insufficient. In the current crisis, earned incomes are affected most of all due to the measures taken. This leads to an asymmetric distribution of the crisis-induced burdens and thus to an asymmetric distribution of risks and burdens between performance-related and non-performance-related income, which exacerbates the redistribution in favor of capital income. The model of net basic income (NGE) shows one way to come to a solution of these problems in the crisis. Every adult person in Germany receives a monthly unconditional basic income of e.g. € 550 (calculated in this approach) during the crisis period. This amount is supplemented by the suspension of rent, lease, repayment and interest obligations during this period of income loss. The amount of money paid to each person is the net share of the crisis basic income. The household savings from suspending rent, lease, principal, and interest payments is the gross. After the crisis, the NGE can be raised to a full participatory BGE of € 1,200 to € 1,500 as economic momentum increases. In step with this, rental, lease and capital services are to be paid again in full contract amount.¹

¹ While assuming full responsibilities for the paper, the authors gratefully acknowledge helpful comments from Uschi Bauer, Ute Fischer, Susanne Wiest, Enno Schmidt, Friedrich Schneider and Alexander Spermann on earlier versions.

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1. Initial situation and basic concept of a Crisis-Basic-Income

The measures taken to contain the Corona pandemic have in some cases significantly reduced or even completely suspended the ability of millions of people to earn a living. The lockdown has an impact on the production side, insofar as people work for it and are tied to it with their income, as well as in many areas on the consumption side. As a result of the countermeasures adopted, the crisis, triggered by the risk of infection with the Corona virus, can thus be described as an income crisis that ultimately affects private households. The central identifying feature of the crisis here is that a large proportion of private households cannot maintain their previous lives and cannot cope with the changed situation.

Since this crisis has not yet been overcome and since crises with similar effects are to be expected in the future, it is urgently appropriate to think about more crisis-proof ways of providing income to the population. The approach of an unconditional basic income (UBI) lends itself to this end. The proposal of a net basic income (NBI) developed in the following aims at the possibility of a speedy introduction during the crisis. In this context, the scope and problems of the launched aid measures, on the one hand, and their financing by taking on government debt, on the other, are used as reference points.

1.1 The Net Basic Income (NBI)

The net basic income (NBI), the approach to a crisis basic income taken here, could be between € 550 and € 700 for adults, and half that for minors. A major advantage of the NBI is its relatively small size from a fiscal point of view, since the amount is not based on the maintenance of a business but on the minimum subsistence level. In times of crisis, this would have to be selected in such a way that it is possible to maintain a person's minimum standard of living. Here, one can conceptually start with the provision of food and essential goods. The amount of the monthly payment per person could be determined on the basis of average consumption expenditures of private households. A one-person household spent an average of € 1,706 per month on private consumption in 2018 (Destatis, 2020). In order to assess a minimum safeguarding of living standards, consumption expenditures that are not absolutely necessary during the crisis could be factored out. This concerns, for example, expenditures for visits to restaurants, leisure and cultural activities as well as other goods

& services². If one limits the minimum protection to expenditures for food, clothing, housing, health and mobility, the need is reduced to € 1,213 for a single person. The costs of housing and energy are the most significant, averaging € 662 (Destatis, 2020). These costs decrease accordingly for multi-person households.

In addition to basic expenditure on food and minimal consumption, ongoing payments such as interest, redemption, lease and rent payments as well as monetary liabilities already incurred are problematic. If people lose their jobs as a result of the crisis or have less money available due to short-time working, they quickly find themselves in financial distress if current expenses continue to have to be met but income falls away. The same applies to companies and self-employed persons who, for example, have to discontinue their business activities as a result of the crisis or have to accept heavy losses due to declining consumer activities.

What is new about this approach is the second necessary instrument in the design of the NGE. Namely, interest, redemption, lease and rental payments can also be suspended if income is lost due to the crisis. Unlike wage income, which is significantly reduced or even completely suspended by the lock-down and the short-time allowance during the crisis, investment income remains unaffected by the crisis. This leads to an asymmetric distribution of crisis-induced risk and thus to an asymmetric distribution of burdens between performance-related income and non-performance-related income, as is the case with interest, principal, lease and rent payments. Suspending the same counteracts the asymmetry in the treatment of income under the crisis management measures and thus creates solidarity between the different types of income ³. On closer examination, it is also a questionable thought automatism to apply relief measures to income shortfalls in order to be able to pay rent payments and debt service. Certainly, the credit economy is the linchpin of capitalist market economies; however, the "automatism" that could sustain rent payment and debt service could lead to extreme relative redistribution toward capital incomes with the consequence that post-crisis inequality problems that had already emerged before would be amplified in society. The NGE system puts some stop to this risk of inequality

² Defined according to the politically set lockdown and oriented to the listings of the Federal Statistical Office (Destatis, 2020).

³ Solidarity is thus "enforced" in contrast to the appeals for solidary behavior in the implementation of hygiene measures. The background to this is the consideration that in an economy and society that has been trained according to the paradigm of competition, solidarity and solidarity community cannot be inculcated quasi overnight as a new comprehensive objective in the event of a crisis through simple moral suasion.

through symmetric treatment with respect to lock-down market income loss and transfer income receipt.⁴ Neither capital nor rented property is withdrawn as property, but the income from it is "shut down." One could speak here of a crisis-induced social commitment of interest-bearing property with forfeiture of income.⁵ "Net" here does not mean minus payment obligations to the state as a current liability or "debt to be discharged," but minus current liabilities to private actors. With the suspension of these financial obligations, the NGE could now be reduced in its amount by the average expenses for rent payments and would thus still amount to €551 for a one-person household. Since children and adolescents usually still live with at least one parent in the household, the necessary consumption expenditures for this group for food or mobility, for example, are reduced. Many basic income concepts therefore propose about half the basic amount for adults for children (My Basic Income, 2020)

Graphically, Figure 2 shows the mechanism of operation of the NBI compared to regular government assistance.

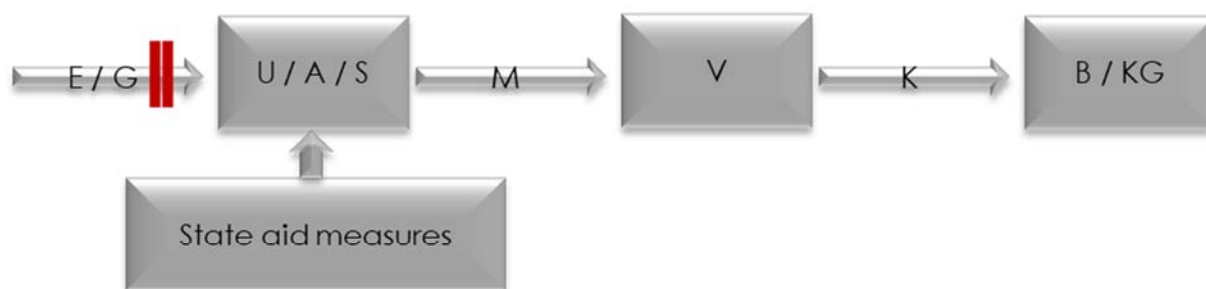
In the event of a crisis or external shock, economic policy support measures in figure 2 a) are applied directly to companies in order to maintain the chain's payment flows. This serves to ensure, for example, that rents and leases can continue to be paid so that downstream landlords and lessors can also service their loans and continue to pay them. As a social policy measure, the NGE in figure 2(b) starts here at the individual level. The external shock of the crisis also reduces income and profits at the beginning of the payment chain or exposes their realization to a crisis-related risk. In contrast to figure 2 a), this has the effect that both income for rentals and leases and loans and repayments are exposed to this risk and their payment obligations are exposed. As a replacement benefit, all agents are paid the NGE at a living wage level on an individual basis. However, if an actor can continue to participate in the labor or goods market and is thus not affected by a crisis-induced suspension of income, the chain-of-payment suspension of ongoing payments does not apply to that actor. This mechanism serves purely to distribute the crisis-induced suspension of profits and revenues evenly and fairly across the entire payment chain.

⁴ Symmetry and symmetrical treatment can thus also be seen as a principle of justice or fairness alongside the problem of unequal distribution. The extent to which this implies an equal treatment requirement for unequals with regard to the direct effects of their income-generating activities on the risk of pandemic spread and thus the health crisis must be critically questioned. With reference to the income crisis, a justification of the symmetry requirement seems far less problematic.

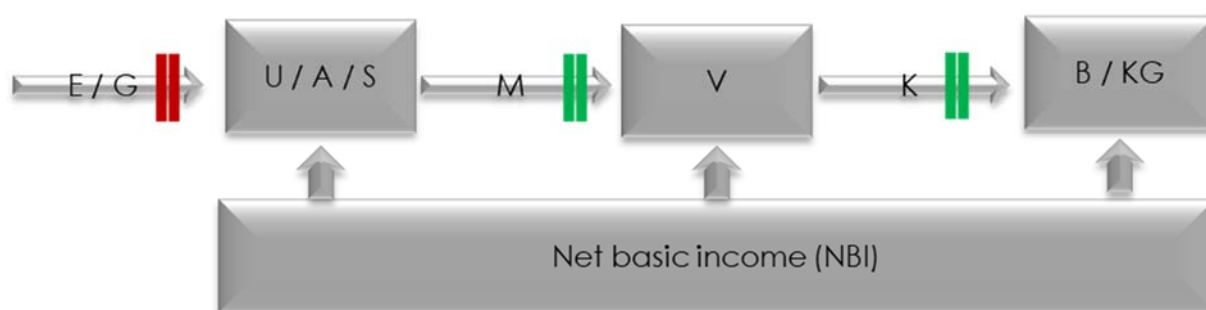
⁵ This is expressly not to be understood in a sense that would stand up to legal scrutiny.

Figure 2: Comparison of the modes of action of traditional aid measures and NBI.

a) Effectiveness of traditional, economic policy aid measures



b) Net basic income (NBI) approach as a social policy measure.



Legend:

A=	Employee / Trainee	K=	Interest on capital / Repayments	U=	Company
B=	Bank	KB=	Investor	V=	Landlord
E=	Income	M=	Rent / lease payments		Suspension of income due to crisis
G=	Profit	S=	Solo self-employed		Chain of payments suspension of income as soon as  occurs.

Reference: Own Illustration.

Through this mechanism, as mentioned above, performance-based and non-performance-based income are treated equally, thus distributing the burden among all market actors. This system is considered by the authors to be more effective than the current aid measures, which are designed to protect capital owners and banks from risks on the labor and goods market and thus to favor a distribution of burdens in favor of non-performing income (capital income).

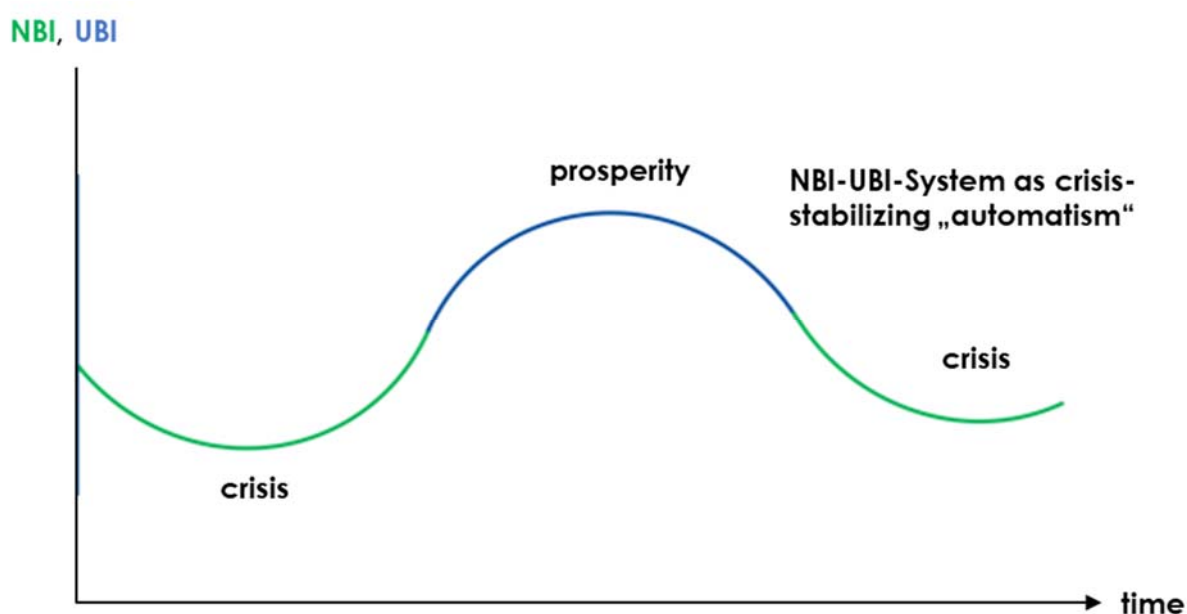
The following sample calculations call out the cases of €550 and €1,000 for adults. The €550 represents the lowest value we estimate for the NGE, the €1,000 is a calculation

case for an NGE towards a full participatory basic income. It is paid to each person in the same way without any further conditions. Since the question of eligibility is of a downstream nature, it is left out of these conceptual statements. The arithmetical representations serve to support the conceptual logic, rather than a precise accounting of expenditures. They should illustrate the thrust and not the ultimate proof of the cost-saving argument.

1.2 Basic income implementation and reform concept

After the crisis, with the onset of economic momentum, the NBI can be successively increased to a full basic income in the sense of a participatory basic income of € 1,200 to € 1,500, and the lease, rental and debt service can be resumed in step up to the full contract amount (see Figure 3).

Figure 3: NGE and BGE in times of crisis and prosperity



Reference: Own Illustration.

The NBI could thus be the starting point for an implementation mechanism leading to a fundamental basic income system that goes beyond the mere bridging function to stem asymmetric income losses in times of crisis. With the return of economic prosperity, a full basic income could then be implemented. Whether this fundamental reform of the welfare state is carried out or merely isolated in the short term to the NGE for social and economic policy management of the crisis will not be discussed below. The only point to be made here is the crisis-induced opportunity for change. The way in which

the financing of the full UBI will have to be organized can also be left aside here for the time being as a downstream question of this basic concept. What is decisive is that the state, at least in a developed economy, has sufficient financing options for such a crisis project. The seemingly immeasurable absorption of government debt at present highlights a corresponding financing potential. Accordingly, in the offsetting calculations in the later chapters, the current crisis financing via government debt is assumed and reference is made to the relative "savings" from an NBI compared with aid payments with a sociopolitical effect.⁶

1.3 NBI and social-state ex post governance

The aforementioned measures of the NGE may appear to be unusual and unrealistic, but even the current measures to contain the pandemic and the unavoidable aid packages have in many cases exceeded the limits of what seemed feasible before. The associated change from statistically sufficiently detectable uncertainty to uncertainty in the sense of unpredictable or unforeseen events also makes it clear that a basic income does not refer to the increasingly unimplementable target efficiency of demand-, incentive- and control-oriented measures, but to a governance structure of so-called "ex post governance"⁷ in the course of events, effects and behavioral adjustments that are difficult to calculate.⁸ The goal is a stable and resilient welfare state regulatory and transfer framework under which citizens have little fear⁹ of

- the fall into the stigmatization of the Hartz IV system with the consequence of non-claiming described, for example, for solo self-employed persons
- falling out of the assistance programs' needs assessments and exclusion criteria, which are often off-target and inadequate over time,
- the dissolution of accumulated old-age security, or
- the accumulation of interest and repayment burdens on credit assistance that will be almost impossible to meet in the future,
- the generally immense effort required to obtain assistance and the associated stress of implementing the claim.

These fears are, after all, shaped precisely by the lack of predictability of developments during and after the crisis, as soon as support services are "purpose-,

⁶ Purely health policy and purely economic policy (shares of) support services must be factored out / estimated.

⁷ See also (Williamson, 1990) and (Williamson, 1999).

⁸ The suspension or simplification of asset verification in the Hartz IV system is a typical step toward transforming the governance structure.

⁹ For example, mental stress and disorders and their costs

need- and incentive-planned" instead of "universal and unconditional cash transfers".¹⁰

However, this "basic income-induced governance structure" also offers a considerable advantage when viewed from another angle. Economic actors will not only fear the direct losses and efforts outlined in the current aid system but will also fight manipulatively for the highest possible payouts or entitlements in various aid positions. They will highlight, redefine or invent their systemic relevance and "Too Big To Fail" in their self-presentation.

It will be difficult, for example, to specify and "offset" the system relevance of IT companies in the Corona-induced accelerated digital transformation against that of medical personnel or employees in the automotive industry. This can lead to a race for system relevance, as it will involve access to resources from the aid measures. Almost every day, this can create a new "need" to exhaust the government's financial pool. This rent-seeking competition for "targeted" and "need-based" crisis funds does not arise under an NBI, because in the NBI system this issue is resolved uniformly: every individual is systemically relevant.

Just as unpredictable as the daily emergence of actual or alleged "systemic relevance" that needs to be addressed as quickly as possible with aid measures is the question of companies and self-employed persons whose businesses should be rescued. The discussion about so-called "zombie companies" that would disappear even without a crisis as a result of economic change and competition and would therefore have no prospects for the future, and which are now being maintained with aid money in an anti-competitive and inefficient manner, is an impressive illustration of this. The containment of strategic manipulations and rent-seeking around crisis-related government spending can succeed through the introduction of an NBI. Of course, the behavior outlined to secure the highest possible shares of aid pots is not meant to criticize the specific aid measures to contain the pandemic at its core. There, too, rent-seeking can occur from time to time. However, the starting points of the criticism listed here are not so much the health policy measures, but the economic and social policy aid programs to combat the income crisis in comparison with a basic crisis income.

¹⁰ Compare this to the „Social Assistance Cube“ in (Gentilini, Grosh, Rigolini, & Yemtsov, 2020).

1.4 NBI in the changing world of labor and as a driver of innovation and creativity

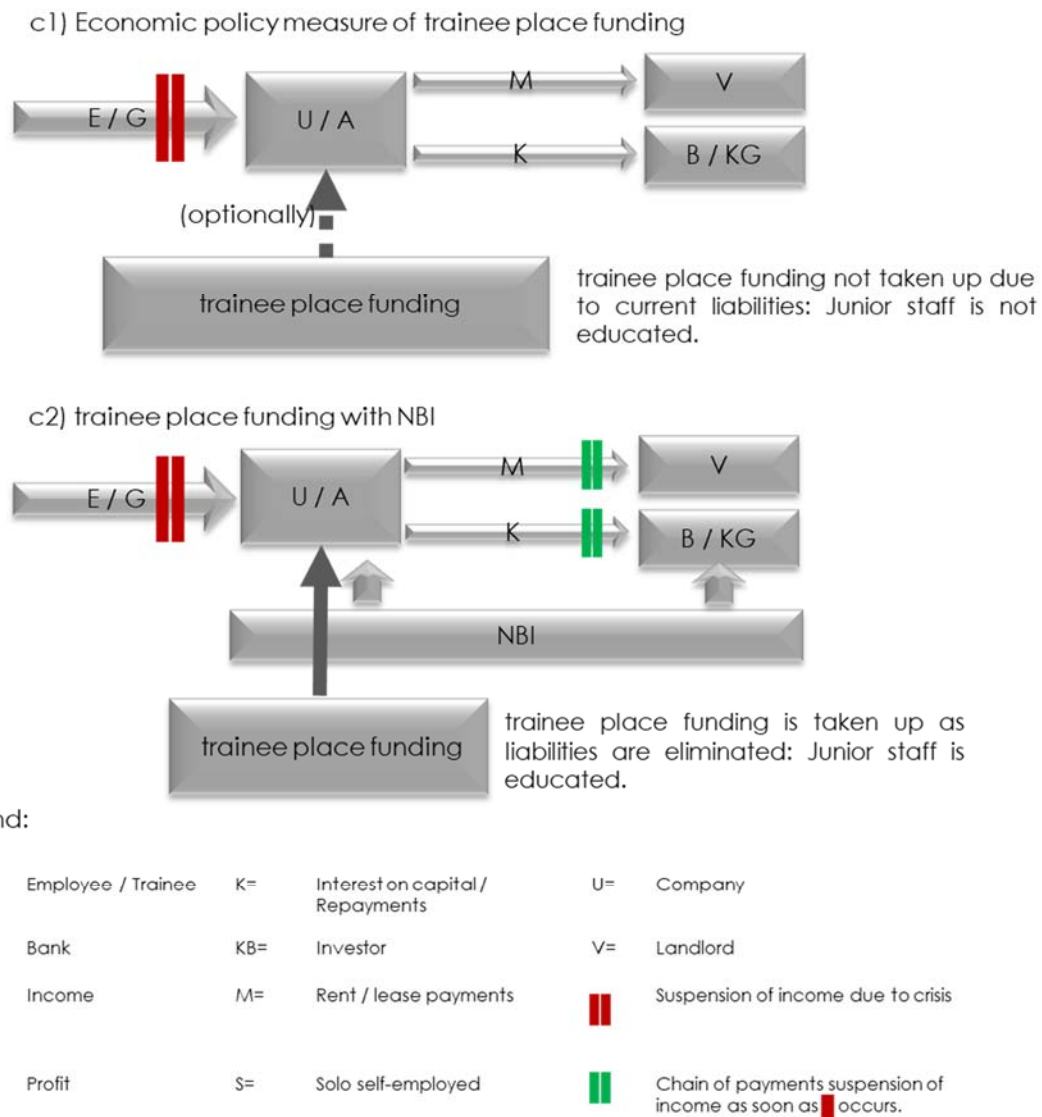
The Corona crisis in particular illustrates in many respects the transformation of work to which modern societies are exposed and which is likely to be subject to considerable acceleration as a result of this very crisis. This applies, for example, to digitization and robotization, which make an economy less susceptible to health crises and thus also allow digitization barriers to be broken down more quickly. On the other hand, an awareness has emerged to strengthen care economy and interpersonal work, which by their nature have little resonance in competitive labor markets. New work (market) technologies such as home office, "office of the future" or crowdsourcing make it increasingly difficult to maintain the traditionally organized welfare state and ultimately make a basic income inevitable as a necessary innovation of universal income provision.¹¹ The Corona crisis not only generates but also highlights the opportunity for corresponding change. At the same time, it calls for a swift adjustment before the train of the economy roars away once again without a sufficiently formed social crisis design.

But traits of the traditional world of work are also supported by the NBI during the crisis. One example is the newly launched apprenticeship subsidy, which aims to provide an incentive to maintain apprenticeships in companies during the crisis and its aftermath. Figure 4 illustrates the NBI's impact on training place promotion.

With the NBI, all trainees would already have a basic purchasing power for living expenses. In addition, they would be exempt from rent and loan interest payments. Companies would also be freed from these debt service burdens by NGE measure. This would give businesses the breathing room to retain apprentices whose livelihoods are already secured by the NBI and take on new ones at a low recognition salary. By contrast, the apprenticeship subsidy now struck does not remedy the enormous cost pressure of the companies' liabilities. For the subsidy to be effective, improvements would have to be made on this other side of the crisis problem, otherwise in many cases the training subsidy will come to nothing. The result is a patchwork of ad hoc measures that are difficult to control.

¹¹ Home offices and the "office of the future" are increasingly blurring the clear distinction between gainful employment, unpaid work and free time. Crowdsourcing increasingly leads to project work instead of full-time employment subject to social insurance contributions. A Hartz IV system based on gainful employment seems increasingly strange here and less and less sustainable.

Figure 4: Training place funding with and without NBI



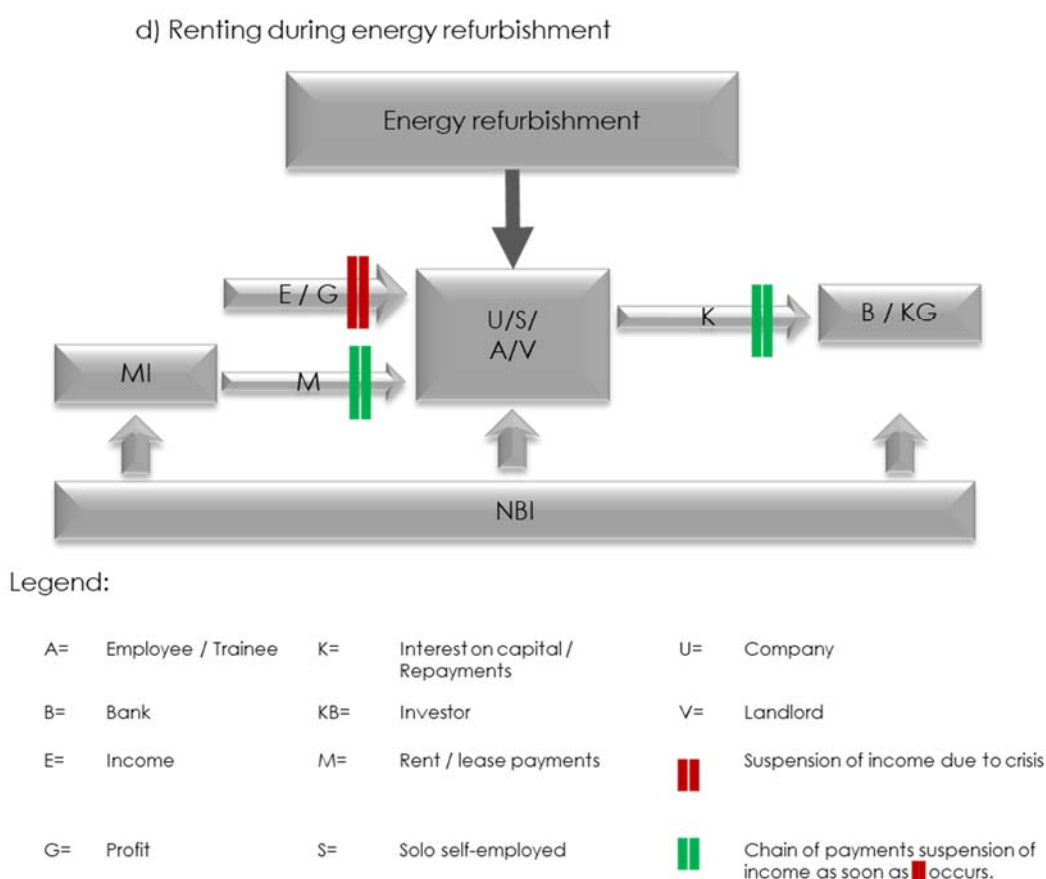
Reference: Own Illustration.

Another example of mitigating the income crisis is start-ups, which in the current system would firstly have considerable difficulties in always obtaining the necessary credit support and secondly would be exposed to long-term liabilities from the credit support. Here, an NBI in crisis and a UBI in prosperous times comparatively foster the innovative power of entrepreneurial impulses and unleash the creativity of start-up entrepreneurs by fundamentally securing their activities. The start-up members receive an NGE during the crisis and do not have to pay rents for their premises during the crisis period if initial income should fall away during the start-up phase.

The assumption that low-income and low-capital landlords are in principle among the losers in the NBI system is at least put into perspective by the following example (Figure

5). Certainly, as with any economic policy measure, there are relative and absolute losers from NBI implementation, but it often depends on the exact circumstances. However, due to the high degree of uncertainty, policymakers can neither adequately record these nor target them with aid measures.

Figure 5: Renting during energy refurbishment in crisis under NBI



Reference: Own Illustration.

Income from gainful employment or from entrepreneurship or solo self-employment had ceased as a result of health policy measures for the landlord (L). The rental property itself was extensively renovated to make it more energy efficient, for which there were state subsidies, but these did not cover the costs, which is why additional loans had to be taken out for the renovation. The resulting debt service cannot be covered by the rental income alone, but has to be partly covered by the income from the occupation. If no economic policy support measures for landlords, entrepreneurs, solo self-employed persons or employees now take effect in the crisis, the redeveloper's substance is at risk. Under NGE, on the other hand, his rental income is shut down, but so are the debt service claims against him. In addition, he gets an NBI

for subsistence, as do his tenants and all bank employees and domestic capital providers as well.

The example shows that a tendency to disadvantage "small landlords" through an NBI does not apply in principle, since it is precisely the "small landlord" who benefits more from the closure of his liabilities, for example due to environmental modernization requirements, than he would lose through the cancellation of rental income.

The NBI has the advantage of being able to be introduced immediately and reaching everyone without complicated checks and applications. It also means that those who participate in the labor market during the crisis and thus contribute to the maintenance of the system (for example, caregivers, saleswomen) are compensated regardless of their neediness. It can replace most of the current aid measures and, like them, would initially be partially debt-financed. It strengthens solidarity and symmetry through the crisis. It secures purchasing power and consumption at a basic level. By providing basic economic security for all households and individuals, it also provides psychological support and preserves the ability to act. A society with a general Unconditional Basic Income would have greater resilience in the face of crises, but would also be more dynamic, more innovative, more flexible and less fearful of the changes in the world of work that are taking place anyway. If the NGE were expanded to a full or emancipatory basic income after the crisis, this BGE could also be scaled back to an NBI in the event of a renewed crisis situation. In this sense, the NBI-UBI system then has a socially stabilizing effect. People would be relieved of part of their economically induced fear of the next crisis and the goal of a crisis-resistant society would be credibly brought into focus.

2 Financing Scope of a Basic Crisis Income in Comparison with the Aid Pact Program

In this context, the goal of the following counter calculation for Corona aid program funding is to present a calculation for the NBI as a comparative economic and social policy measure in the Covid 19 pandemic crisis.¹²

In the course of the study, the following points will first be listed and explained to clarify the derivation and quantification of economic policy measures in connection with a basic income. To this end, chapter 2 first presents the definition, terminology and key features of basic income. Following on from the definitional foundations, chapter 3 then summarizes existing special funds and supplementary budgets and compares them in chapter 4. This is followed by a comparison of government aid measures in the Covid 19 pandemic with the basic income approach proposed here.

2.1 Definition of Unconditional Basic Income for the calculation of government expenditures which are close to UBI.

Since it is by no means the aim of the paper to elaborate a historical and flawless classification, we turn to the Unconditional Basic Income as it is understood and also advocated by definition from the Basic Income Earth Network (BIEN).¹³

The Unconditional Basic Income has five basic features (cf. (van Parijs, 2004); (Torry, 2013); (BIEN, 2016)):

- Periodic: It is paid at regular intervals (for example, every month) rather than as a one-time grant.
- *Cash payment/cash transfer: it is paid in a suitable medium of exchange so that those who receive it can decide what to use it for.*
- *Individual: It is paid directly to each individual.*
- Universal: An Unconditional Basic Income is open to the entire population, without means testing.
- *Unconditional: It is paid without any obligation to work or to prove that you are willing to work and regardless of any specific circumstances and life situation.*

¹² To transition the NBI to a participatory UBI in times of prosperity away from public debt financing, the approaches of (Wakolbinger, Dreer, Schneider, & Neumärker, 2020) and (Spermann, 2019) suggest themselves. The transition between such systems, however, requires in-depth research.

¹³ Formerly founded in 1986 as Basic Income European Network, as of 2004 Basic Income Earth Network, is a network promoting basic income through congresses, research and advocacy.

On the basis of these five criteria, the following section (chapter 3) should identify the government items of the social budget and the Corona assistance measures that could be designated as BGE-related and thus replaced by an NGE. In addition, Haagh (2019) calls for lifetime coverage (permanence) as status security. Although permanence is not a criterion used to identify the BGE-proximity of aid payments, it is an argument that immediately forms a basis of the long-term reform calculus as compared to the acute emergency aid calculus.

2.2 Conception of an NBI

With reference to chapter 1, the NBI approach represents a living wage guaranteed as a minimum payment to every citizen in times of crisis and thus ties in with the concept of an unconditional basic income. With the payment of an NGE, interest, redemption, lease and rent payments are suspended at the same time. This mechanism prevents the aforementioned unequal treatment of non-capital owners and capital owners during a crisis. Following on from Haagh (2019), there is also the question of whether the criterion of status certainty is guaranteed regardless of the nature of a crisis, both under the status quo and under a tax and levy system converted to the UBI.

The lockdown has suspended gainful employment opportunities for millions of people and, at the same time, triggered a rent-seeking competition for Corona assistance, without which status security would be at risk for many. In this regard, Table 1 illustrates the impossibility of individual packages of measures to be targeted and designed to cover all those in need. The constant readjustment of the aid packages to include further measures clearly shows that ad hoc measures taken are not sustainable in the long term to adequately cover emerging financing needs during the crisis.

Compared to ad hoc measures, an NBI, once carefully designed, does not require adjustment because the mechanism is already designed to provide a living wage and is therefore sufficient.

Table1: Packages of measures (as of 31.12.2020)

Measure	Date	Reference
Protective shield for employees and companies	13.03.20	(BMWI, 2020a)
Additional KfW special program 2020	23.03.20	(BMWI, 2020b)
50 billion euros in emergency aid for small businesses	23.03.20	(BMF, 2020c)
First supplementary budget 2020 adopted	23.03.20	(BMF, 2020d)
Social protection package I	27.03.20	(BMAS, 2020b)
Start-ups receive 2 billion euros	01.04.20	(BMWI, 2020c)
Corona special bonus 1,500 euros	03.04.20	(BMF, 2020e)
KfW fast loan	14.04.20	(BMWI, 2020d)
Minimum wage for elderly care	22.04.20	(Tagesschau, 2020)
„Work-Tomorrow-Act“	23.04.20	(Datev, 2020)
Tax aid for the catering industry and employees on short-time work	06.05.20	(BMF, 2020f)
Social protection package II	15.05.20	(BRD, 2020a)
Cushioning the impact of the Corona crisis on dual training programs	26.05.20	(BMWI, 2020e)
Economic stimulus package	04.06.20	(Handelsblatt, 2020)
Wage continuation payments to parents	05.06.20	(BRD, 2020b)
Second Corona Tax Relief Act	12.06.20	(BMF, 2020h)
Second supplemental budget 2020 passed	17.06.20	(BMF, 2020i)
First Corona Tax Relief Act	29.06.20	(BMF, 2020g)
Risk Reduction Act	29.07.20	(BMF, 2020j)
November Aid 2020	05.11.20	(BMWI, 2020f)
Compensation entitlement for parents	19.11.20	(LVR, 2020)
Employment Security Act	20.11.20	(Bundestag, 2020)
December Aid 2020	27.11.20	(BMF, 2020k)
Extension Start-up Package	04.12.20	(BMWI, 2020g)
Protective shield for supply chains	04.12.20	(BMWI, 2020h)
Corona participation fund inclusion businesses 100 million euros	22.12.20	(BMAS, 2020c)
[“Patchwork of ad hoc measures that can be improved”].		

Reference: Own illustration.

2.3 Definition of the minimum subsistence level

According to Lenk (1976) and others (e.g. (Werner, Eichhorn, & Friedrich, 2012)), the unconditional basic income in a society based on the division of labor should be oriented to the performance of the national economy and be above the subsistence minimum. In § 27a (1) SGB XII, the German legislator defines the minimum subsistence level as those resources that enable the individual to maintain his or her physical livelihood and, to a reasonable extent, to participate in socio-cultural needs.

To determine the material subsistence minimum, the legislator is obliged to apply a mixed index that reflects the national average development of the standard need.

For 2021, the Federal Ministry of Finance calculates a material subsistence minimum of € 9,744 for single persons (BMF, 2020a).

Compared with the total expenditure on social benefits in the Federal Republic of Germany in 2019 - 1,040.3 billion EURO (BMAS, 2020) - it can be seen that if income were transferred from this budget, distributed among each of the approximately 83 million citizens, each would be entitled to an unconditional basic income of €12,533 per year. At first glance, financing from the federal budget thus appears possible. However, this would mean a significant adjustment of the tax and contribution system. This is because the previous principles of the social market economy are based, among other things, on the equivalence, insurance and welfare principles, according to which social benefits are based on the contributions previously paid and, in particular, the tax-financed basic security of unemployed transfer recipients is provided by means-tested benefit recipients who are capable of working.

The tension between neediness and unconditionality of government transfers, especially measures for crisis management of the Covid 19 pandemic, needs to be evaluated on this basis.

3 UBI-related expenditures at federal and state level

In the following, the definitional basis of an Unconditional Basic Income is used and compared with the ad hoc crisis measures along the criteria defined in section 2.1 (1) periodic, (2) cash transfer, (3) individual, (4) universal and (5) unconditional. If a measure matches a clear majority of the criteria, that measure is declared a near-UBI expenditure and used for offsetting. Thus, UBI-near expenditures also refer to items of the social budget that are no longer necessary as social benefits with the payment of an NBI and would therefore be available as an amount for the NBI. An example should illustrate this:

With the classification of the March 11, 2020 Covid-19 disease as a pandemic (WHO, 2020), on March 13, 2020, the federal government approved the largest aid package in the history of the Federal Republic to date (BMF, 2020b). The purpose of the Corona Monetary Shield is to stabilize the economy, mobilize massive financial resources for employees, the self-employed, and businesses, and strengthen the health care system. In particular, since the onset of economic constraints due to the pandemic

measures, numerous fiscal bridging subsidies have been made available to businesses and solo self-employed persons, which should serve to secure business livelihoods ((BMF, 2021a); (BMWl, 2021)). If one compares the bridging assistance on the basis of the criteria for a basic income, it can be seen that a non-repayable cash transfer is provided for and is thus ultimately unconditional due to a non-obligation to continue business operations.¹⁴

As a one-off payment, the Corona emergency aid measure is not periodic. Depending on the size of the company (1 to 10 employees), support amounting to €15 thousand was granted on average (BMF, 2021b). As the number of employees increases, the financial protection provided by the one-time payment is more short-lived and thus does not sustain the company's existence. The provision of a public but limited budget in terms of aid packages is also a scarce commodity among companies and solo self-employed workers. Particularly when aid can be claimed quickly, strategic precautions must be taken by companies. Due to the uncertainty about the development of the pandemic-induced crisis, an unforeseen threat to existence must be avoided at an early stage. The potential future need provokes strategic rent-seeking for scarce public funds. Since the application for public aid packages is open to all economic actors, this measure can be seen as universal for the aforementioned actors. The criterion of indigence in this case is not ad hoc addressed to the actual and acute need, but only to the expressed need for public assistance. However, numerous cases arise in which those affected need assistance, for example as self-employed persons, but are not covered by state measures and fall through the cracks. For example, people whose share of household income is relatively low thus lose their professional independence. Accordingly, the criterion of universality cannot be fully met. For comparability with the NGE approach, we thus classify this measure as a BGE-related expenditure (cf. table 2). Starting at the level of the federal government, the evaluations of the individual federal states on the respective measures of economic policy Covid 19 crisis management follow the same scheme. Due to the abundance of measures taken by the federal government and the federal states, this is presented in tabular form. Detailed information on the 16 federal states can be found in the appendix.¹⁵

¹⁴ In the author's view, an obligation to continue is understood as state coercion and conflicts with freedom under Article 12 (1) of the Basic Law.

¹⁵ The literature used is based on the sources of the respective public budgets, special funds and supplementary budgets. In the course of the research, however, it should be noted that the political working methods are not scientific

3.1 UBI- close to expenses at federal level

The additional spending volume of the Corona Shield decided in the supplementary budget (as of August 2020) amounts to around € 146.5 billion (BMF, 2020I). Following the criteria of BGE proximity, the individual measures add up to €156.4 billion in BGE-related spending.

Table 2: UBI-related expenditures at federal level (as of 31.01.2021)

UBI-related expenditures of federal measures	in € billion
Emergency aid for solo self-employed and & SMEs	18
Corona Bridging Aids I and II	25
November aids 2020	10
December aids 2020	22,5
Total	75,5
UBI-related increases in social safeguards.	
Social security and labor market policy	69,7
Energy and water management, trade, services	5,9
Compensation for reduced contributions Statutory	
Health Insurance SHI	5,3
Total	80,9
Total UBI-related expenses	156,4

Reference: Own calculations based on (BMF, 2020I), (BMF, 2021c), (BMWI, 2020i).

3.2 UBI-related expenditures by the federal states

Following the federal government's decision, most of the federal states immediately followed an economic crisis management strategy and budgeted a total volume of over €98 billion in supplementary budgets and special funds, which were approved and passed in the respective state parliaments (see table 3). To finance this, the state finance ministries were authorized to borrow around €97 billion. Following the criteria, UBI-related expenditures add up to a total of €17.4 billion.

in nature. Decisions of titles on appropriation can sometimes be found in detail in the budgets; elsewhere, appropriation is primarily accessible via free journalism.

Table 3: UBI-related expenditures of the federal states (as of 31.01.2021)

Federal state	Supplementary budget and special assets	thereof credit	UBI-related expenses
	in € billion	in € billion	in € billion
Baden-Württemberg	5	5	2,66
Bayern	20	20	3,163
Berlin	6	6	2,83
Brandenburg	2	2	0,012
Bremen	0,9	0,9	0,075
Hamburg	1,5	1,5	0,8
Hessen	12	12	0,312
Mecklenburg- Vorpommern	1,1	1,1	0,24
Niedersachsen	8,4	8,4	1,424
Nordrhein- Westfalen	25	25	2,33
Rheinland-Pfalz	3,453	3,453	1,26
Saarland	2,1	2,1	0,745
Sachsen	6,725	6	0
Sachsen-Anhalt	0,741	0,6	0,295
Schleswig-Holstein	1	1	0,865
Thüringen	2,77	1,8	0,362
Total	98,689	96,853	17,373

Reference: Own calculations see appendix A-P.

4 Summary and comparison

As can be seen from table 4, the crisis measures taken by the federal government and the federal states from the supplementary budgets with special funds add up to €245 billion. In particular, the Federal Ministry of Finance was authorized to borrow €217.8 billion, bringing the total to €314.45 billion. UBI-related spending on thus adds up to €173.8 billion for 2020.

Table 4: Summary of federal government and states (as of Jan. 31, 2021)

	Supplementary budget and special funds (in € billion)	Credit (in € billion)	UBI-related expenditures (in € billion)
Federal Government	146,5	217,8	156,4
Federal States	98,7	96,85	17,4
Total	245,2	314,65	173,8

Reference: Own calculations see Table 2 and Table 3.

5 (Differential) Costs of an Unconditional Basic Income

With a population of (rounded) 83 million (Destatis, 2020) and a tightly measured monthly NBI of €550 for adults and €275 for children and youth, the costs add up to €503 billion per year. An NBI measured toward participation of €1,000 for adults and €500 for children and youth is equivalent to €914.58 billion. It has already been noted that the introduction of a basic income will also entail an adjustment of the existing tax system. Expenditures from the social budget will therefore be subject to the UBI-related expenditure review and, in the positive case, will be credited to the NBI.

The term social budget refers to the totality of all direct and indirect social benefits in a given period, including the administrative costs incurred. In particular, benefits are broken down by benefit type and function, which also makes it possible for the evaluation to calculate different immediate and reform measures by way of example (BMAS, 2020). Three measures are therefore calculated in table 5 below.

For the year 2019, the federal government calculated a social budget in the amount of € 1,070.948 billion. Starting with the first calculation for an NGE in the sense of an NBI emergency aid, this includes in particular the items: Public service systems; Parity contribution rate of pension insurance without state subsidies; the benefits in kind of health insurance, long-term care insurance and accident insurance are deducted from the social budget, since these are not UBI-related and thus cannot be replaced by the BGE. Deducting the aforementioned items from the social budget leaves a UBI-near social budget of €483.324 billion. Adding the Corona pandemic aid of €156.4 billion evaluated in the previous section, the BGE-near expenditures amount to €639.724 billion. The difference between the UBI-related social budget plus Corona pandemic relief measures and a low NBI amount results in a positive amount of €136.408 billion.

Table 5: Cost calculation of a net basic income (as at 31.01.2021)

NBI Crisis Approach		
Cost of net basic income per year		
monthly amount for adults	550	€
monthly amount for children and teenagers	275	€
Cost adults per year	458,172	Mrd. €
Cost children and teenagers per year	45,144	Mrd. €
Total cost NBI per year	503,316	Mrd. €
UBI close social budget (base 2019)		
Total social budget 2019 (preliminary)	1070,948	Mrd. €
Items not to be imputed		
• Public service systems	84,512	Mrd. €
• Parity pension insurance contribution rate without state subsidies	223,074	Mrd. €
• Health insurance benefits in kind	223,251	Mrd. €
• Long-term care insurance	42,405	Mrd. €
• Accident insurance	14,382	Mrd. €
Remaining social budget close to UBI	483,324	Mrd. €
Close to UBI Corona Aid Expenditures	156,4	Mrd. €
Difference	136,408	Mrd. €

Reference: Own calculations see also appendix A-P.

Note: For calculation purposes, the population at the end of 2019 was assumed to be 83.17 million people. This includes 69.42 million people adults (≥18 years), 13.68 million people children and youth (<18 years). At the time of writing, current population statistics and social budgets from 2020 are not available, so these calculations may differ from actual figures. However, these deviations are immaterial for the logic of the argument and its tendential impact in the numerical comparison.

For the second approach (table 6) of a minimum NBI as a reform approach, a reallocation of the social budget takes place through the elimination of statutory pension benefits, since these were financed on a pay-as-you-go basis and move to the tax transfer system as close to UBI.

Table 6: Cost calculation of a net basic income in the reform approach (as of 01/31/2021)

NBI Reform Approach		
Cost of net basic income per year	Minimum approach	NBI reform Participatory NBI Reform Approach
monthly amount for adults	550 €	1000 €
monthly amount for children and teenagers (up to 18 years)	275 €	500 €
Cost adults per year	458,172 Mrd. €	833,04 Mrd. €
Cost children and teenagers per year	45,144 Mrd. €	82,08 Mrd. €
Total cost NBI per year	503,316 Mrd. €	915,12 Mrd. €
UBI-close social budget (base 2019)		
Total social budet 2019 (preliminary)	1070,948 Mrd. €	1070,948 Mrd. €
Items not to be imputed		
•Public service systems	84,512 Mrd. €	84,512 Mrd. €
•Parity contribution rate pension insurance without state subsidies	-	-
•Health insurance benefits in kind	223,251 Mrd. €	223,251 Mrd. €
•Long-term care insurance	42,405 Mrd. €	42,405 Mrd. €
•Accident insurance	14,382 Mrd. €	14,382 Mrd. €
Remaining social budget close to UBI	706,398 Mrd. €	706,398 Mrd. €
Close to UBI Corona Aid Expenditures	156,4 Mrd. €	156,4 Mrd. €
Difference	359,842 Mrd. €	-52,322 Mrd. €

Reference: Own calculations see also appendix A-P.

Note: For calculation purposes, the population at the end of 2019 was assumed to be 83.17 million people. This includes 69.42 million people adults (≥18 years), 13.68 million people children and youth (<18 years). At the time of writing, current population statistics and social budgets from 2020 are not available, so these calculations may differ from actual figures. However, these deviations are immaterial for the logic of the argument and its tendential impact in the numerical comparison.

Deducting employer schemes, which in the reform approach can be used either as private supplementary insurance or as public supplementary pensions, results in a UBI-near social budget of €706.398 billion. The difference in this reform approach from the UBI-near social budget plus UBI-near Corona pandemic relief gives a positive amount of about €359.842 billion. For a higher participation-near NBI in the NBI reform approach as the third approach (table 6) and equal reform changes from the second approach, a financing deficit of €-52.322 billion is calculated.

6 Further arguments and outlook

Finally, in addition to this impressive result, other benefits from the difference can be pointed out. First, the relative savings of the NBI-UBI system could be used for the politically urged budget consolidation of the municipalities. Moreover, in addition to the differential psychic costs of citizens under the assistance program in a Hartz IV world, there would still be an amount of non-repayable assistance loans to be factored in, which would ultimately also have cash transfer character as loan cancellations or "debt cuts." The avoidance of rent-seeking around government aid pots and strategic-manipulative exhaustion and maintenance of aid measures, which dissolve some targeted measures, as well as burgeoning redistribution through permanent servicing of various interest income, also provide economic and political costs and disadvantages of the current system that should not be underestimated. The discussion about "zombie companies" illustrates this strategic vulnerability of some aid pacts. An NBI-UBI system demonstrates both economic, political-economic, and psychological resilience to such temptations. It may even be speculated further whether it is not only through this that market-economy processes are maintained both in consumption and in production. Finally, the expected strengthening of the care economy, which is so essential for a health crisis, for example in the area of care and services for the corona patient, should not be ignored. In the roller coaster between crisis and prosperity, the care economy, which tends to be characterized by cooperative and solidarity-based attitudes, must be strengthened in interaction, but also in comparison, with the competitive market economy, especially for prevention in times of crisis. Taking a critical look at debt-financed crisis management, one could then examine which NBI level allows such a relative saving of public debt that debt management yields fiscal sustainability. However, new monetary theory considerations such as Modern Monetary Theory and Sovereign Money cast doubt on the "accounting" approach to fiscal sustainability. Finally, as a reform approach, NBI offers a special opportunity to shift from the "workfare approach" of the current welfare state system to an unconditional basic income as a sustainable component of a retreaded social market economy in times of digitalization. However, further research on the effects and normative foundations of an NBI is needed to discuss these questions in detail.

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Appendix

A) Baden-Württemberg	
	in Bn. €
Corona Pandemic Special Fund	5
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for solo self-employed & SMEs	2240
Livelihood protection gastronomy and tourism	330
Structural protection of associations	50
Structural protection culture	40
UBI-related expenditures	2660

Quelle: Own calculations from (Landtag Baden-Württemberg, 2020), (Statistik BW, 2020).

B) Bayern	
	in Bn. €
Corona Pandemic Special Fund	20
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for solo self-employed & SMEs	2230
Corona protective umbrella loan	618
LfA fast loan	168
Acute credit	28
Universal credit	119
UBI-related expenditures	3163

Quelle: Own calculations from (Landtag Bayern, 2020), (Freistaat Bayern, 2020).

C) Berlin	
	in Bn. €
Supplementary budget Corona Pandemic	6
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for solo self-employed & SMEs	2700
Loans and other financial instruments to UN for emergency assistance	100
Self-insurance benefits	32,8
Structural protection culture	40
UBI-related expenditures	2832,8

Quelle: Own calculations from (Landtag Berlin, 2020), (Haushaltsgesetz Berlin, 2020).

D) Brandenburg	
	in Bn. €
Corona Pandemic	2
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for solo self-employed & SMEs	9,7
Allocations to school boards and booster clubs for reimbursement of costs to parents	0,59
UBI-related expenditures	10,29

Quelle: Own calculations from (Landtag Brandenburg, 2020), (Haushaltsplan Brandenburg, 2020).

E) Bremen	
	in Bn. €
Bremen Fonds	0,9
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for solo self-employed & SMEs	75
UBI-related expenditures	75

Quelle: Own calculations from (Landtag Bremen, 2020).

F) Hamburg	
	in Bn. €
Supplementary budget Corona Pandemic	1,5
In particular, measures are foreseen in the following areas	in Mio. €
Consumer spending and emergency aid for solo self-employed & SMEs	800
UBI-related expenditures	800

Quelle: Own calculations from (Landtag Hamburg, 2020).

G) Hessen	
	in Bn. €
Securing Hesse's bright future	12
In particular, measures are planned in the following areas	in Mio. €
Youth and future, training programs and emergency aid for students	65
Bridging loans microliquidity (additional)	200
Care bonus	40
Protection against violence against children and women in crisis situations	3
Support program for youth hostels and food banks	3,75
UBI-related expenditures	311,75

Quelle: Own calculations from (Landtag Hessen, 2020).

H) Mecklenburg-Vorpommern	
	in Bn. €
Mecklenburg-Vorpommern Protection Fund	1,1
In particular, measures are planned in the following areas	in Mio. €
MV Protection Fund Culture	20
MV Protection Fund Social Fund	20
MV Protection Fund Emergency aid for SMEs	125
MV Protection Fund Wage Continuation Payments in Accordance with the Infection Protection Act	70
MV Protection Fund for Volunteers and Non-Profit Institutions	5
UBI-related expenditures	240

Quelle: Own calculations from (Landtag Mecklenburg-Vorpommern, 2020).

I) Niedersachsen	
	in Bn. €
Special assets Corona Pandemic	8,4
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for the self-employed and SMEs	825
Emergency aid for the film and media industry	1
Corona care bonus for elderly care	32,8
Special program for tourism and gastronomy	40
Compensation benefits under the Infection Protection Act, e.g. continued payment of wages	250
Support for social sectors (community service, art, culture)	29,5
Support program for youth hostels, etc.	28
EU support for e.g. promotion of women	20
UBI-related expenditures	1423,5

Quelle: Own calculations from (Landtag Niedersachsen, 2020) und (NRD, 2020).

J) Nordrhein-Westfalen	
	in Bn. €
NRW Rescue parachute	25
In particular, measures are planned in the following areas	in Mio. €
NRW Emergency Aid for Solo Self-Employed & SMEs	2330
UBI-related expenditures	2330

Quelle: Own calculations from (Landtag Nordrhein-Westphalen, 2020).

K) Rheinland-Pfalz	
	in Bn. €
Protective shield for Rheinland-Pfalz	3,453
In particular, measures are planned in the following areas	in Mio. €
Future Fund Strong Economy Rhineland-Palatinate	1000
Stabilization of the Rhineland-Palatinate economy	250
Support for social sectors (community benefit, art, culture)	10
UBI-related expenditures	1260

Quelle: Own calculations from (Landtag Rheinland-Pfalz, 2020).

L) Saarland	
	in Bn. €
Saarland Future Package	2,1
In particular, measures are planned in the following areas	in Mio. €
Program livelihood 2020	350
Program livelihood 2021-2022	395
UBI-related expenditures	745

Quelle: Own calculations from (Landtag Saarland, 2020a) und (Landtag Saarland, 2020b).

M) Sachsen	
	in Bn. €
Sachsen Stabilization Fund	6,725
UBI-related expenditures	0

Quelle: Own calculations from (Landtag Sachsen, 2020a) und (Stadt Aken, 2020).

N) Sachsen-Anhalt	
	in Bn. €
From the state budget	0,141
Net borrowing	0,5
Commitment appropriation	0,1
Sum	0,741
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for the self-employed & SMEs	150
Kitage fees	15
Compensation benefits under the Infection Protection Act, including continued wage payments	60
Facilitation of social benefits	70
UBI-related expenditures	295

Quelle: Own calculations from (Landtag Sachsen-Anhalt, 2020) und (MRD, 2020a).

O) Schleswig-Holstein	
	in Bn. €
Corona aid funds from the first and second supplementary budget	1
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for solo self-employed persons & SMEs	150
Grant programs for cultural, educational and social institutions as well as institutions for nature and environmental protection and the sustainable development of minorities and ethnic groups, sports and digitization projects	80
Care bonus	40
Compensation for loss of contributions to sponsors of schools for open all-day care (2 months)	20
Medium-sized business security fund	300
Relief for parents in the event of the state assuming responsibility for daycare and all-day care contributions	105
Health and infection control, including loss of earnings due to childcare or quarantine measures	120
Compensation for loss of revenue from daycare contributions to municipalities (2 months)	50
UBI-related expenditures	295

Quelle: Own calculations from (Landtag Schleswig-Holstein, 2020).

P) Thüringen	
	in Bn. €
Corona aids	2,1
In particular, measures are planned in the following areas	in Mio. €
Emergency aid for solo self-employed & SMEs	350
Special fund of the Thuringian Volunteer Foundation "Associations in Need	0,5
Pandemic aid for Thuringian broadcasters	2
Special program for family recreation	0,3
Granting of emergency aid for supra-regionally active non-profit organizations in the field of child and youth welfare	6,5
Granting of emergency aid to boarding schools that are not subject to school supervision	3
Granting of emergency aid to professional and elite sports clubs and the State Sports Federation of Thuringia	6,5
UBI-related expenditures	362,3

Quelle: Own calculations from (Landtag Thüringen, 2020) und (MRD, 2020b).

University of Freiburg

Freiburg Institute for Basic Income Studies (FRIBIS)

Albert-Ludwigs-Universität Freiburg
Rempartstr. 10
79085 Freiburg
Germany

www.fribis.uni-freiburg.de/en

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