

# UBI in Times of Crisis: The Net Basic Income Discussing the Case of Germany

Research Article

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**Abstract:** The measures taken to contain the Covid-19 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 (NBI) 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 Euros (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 NBI can be raised to a full participatory UBI as economic momentum increases. In step with this, rental, lease and capital services are to be paid again in full contract amount.

**Keywords:** Governance • Net Basic Income • COVID-19 • Crisis Management • Universal Basic Income • Economic Policy • Inequality • Social Policy

## 1. Introduction

The measures taken to contain the Covid-19 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. The extreme social consequences of the economic lockdown in the COVID-19 pandemic have led to a massive increase in social inequality. In Germany, for example, many workers have had to switch to short-time work. While smaller companies in

particular are facing bankruptcy, mini-jobbers are losing their livelihood. As a result of the countermeasures adopted, the crisis, triggered by the risk of infection with the Covid-19 coronavirus, 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.

Labor market policy, in particular, plays a decisive role in reducing this social inequality, especially at the national level. However, it is not only during crises that increasing automation and digitalization, combined with

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rising productivity lead to more precarious working conditions and thus to a growing need for taking steps that would guarantee better distribution of productivity gains and income security for all (OECD, 2020). Universal basic income could be such an approach.

There are numerous researchers which have called for and evaluated a universal basic income as a response to the Covid-19 pandemic and the subsequent economic crisis. Many researchers position a UBI as a suitable, possible, and equitable response to the lockdown-induced crisis. Espinoza (2020) argues for UBI as a response to the pandemic in Mexico, utilizing the pandemic as an opportunity to improve social policy. Similarly, Brasil et al (2021) analyze COVID-19 as a focusing event which has allowed for agenda-setting and policy formation in the context of basic income. Johnson and Roberto (2020) argue for an ongoing UBI which would allow “for a measure of uncertainty in a post COVID-19 pandemic changed world” (Johnson & Roberto 2020, p. 234). Segel et al (2021) call for a UBI in Canada with a focus on the (re)distributive effects of the crisis, and argue that previous changes in the Canadian social welfare system suggest that the implementation of UBI is possible. Moreno (2021) evaluates UBI as a policy response to COVID-19 in Latin American countries, concluding that it does not currently seem feasible given, among other things, the weak socioeconomic conditions of the countries in question. Prabhakar (2020) evaluates the feasibility of UBI, particularly focusing on opposition based on adequacy and opportunity cost. Ståhl and MacEachen (2021) analyze an emergency UBI and its relation to rehabilitation and return-to-work.

We are able to build on some of the existing literature in the field that offers similar, though not identical, perspectives. Spies-Butcher (2020) focusses on the distribution of risk, poverty, and prosperity, and notes that by “managing unstable incomes into stable outgoings, households have become the ‘shock absorbers’ of the monetary system” (Spies-Butcher 2020, p. 160). Similarly, Thompson (2020), in a policy briefing from the Haseltine Institute, identifies that UBI is at risk of being funneled to asset owners through rent and mortgage payments. De Wispelaere and Morales (2021) introduce an Emergency Basic Income (EBI) that should be funded not by general taxation, but by a solidarity levy, in line with their perspective that “pandemic solidarity policies are best captured through the idea of proportionate burden-sharing” (Thompson 2020, p. 252).

The objective of this paper is to present and discuss a net basic income approach that would have been equally suitable in place of current measures to address the monetary burden of the COVID-19 pandemic and,

in the authors’ view, would have been better suited to distributing the crisis-induced burden more equitably across different types of income. The approach builds on the existing literature by specifying a solidarity approach which distinguishes between performance related income and non-performance related (capital) income. Specifically, our net basic income approach suggests that the burden is shared by both individuals and households who lose their income, and capital owners, whose income from assets would be put on hold. In addition to the conceptual design of the NBI in general, a brief calculation example will illustrate that the concept presented here could even have been more favorable from a fiscal point of view.

To this end, the first section, chapter 2, explains the concept of crisis basic income as net basic income (NBI). Thereby, not only the general design of a NBI will be discussed, but also the possibility of a transition to a universal and unconditional basic income (UBI) as a reform approach of the social state system. The approach of social-state ex post governance will also be discussed. The NBI is furthermore considered in this section as a labor market policy measure and seen as a driver of innovation and creativity. Subsequently, the third and fourth chapters compare the NBI with the Covid-19 aid programs conceptually and fiscally. The fifth chapter provides an outlook and summarizes the key messages of the paper.

## 2. Basic Concept of a Crisis-Basic-Income

The lockdown has suspended gainful employment opportunities for millions of people and, at the same time, triggered a rent-seeking competition for Covid-19 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.

The discussion around a universal basic income is thus becoming more forceful as it puts forward a possible solution to the inequality problem, especially now, in a time of crisis (Kish et al. 2021, Neumärker, Schmidt & Blum 2020, Petition 108191 2020). This has been demonstrated, for example, by the introduction, from June 2020, of a variant of basic income for the poorest in Spain in response to the social effects of the COVID-19 pandemic measures (Arnold 2020).

| Measure  | Date     | Reference          |
|--|----------|--------------------|
| Protective shield for employees and companies                        | 13.03.20 | BMWl, 2020a        |
| Additional KfW special program 2020                                  | 23.03.20 | BMWl, 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 | BMWl, 2020c        |
| Corona special bonus 1,500 euros                                     | 03.04.20 | BMF, 2020e         |
| KfW fast loan  | 14.04.20 | BMWl, 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 | BMWl, 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 | BMWl, 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 | BMWl, 2020g        |
| Protective shield for supply chains                                  | 04.12.20 | BMWl, 2020h        |
| Corona participation fund incl. businesses 100 million euros         | 22.12.20 | BMAS, 2020c        |

Reference: Own illustration.

**Table 1:** Packages of measures (as of 31.12.2020)

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.

## 2.1 The Net Basic Income (NBI)

Considering a UBI as "an income paid by a political community to all its members on an individual basis, without a means test or the requirement to work" (van Parijs 2004, p. 8). Moreover, this income is "paid in cash, rather than in kind" (van Parijs 2004, p. 8) and "paid on a regular basis, rather than as a one-off endowment" (van Parijs 2004, p. 9). The beneficiaries of basic income could be citizens of a particular country or of the European Union. At this point, however, we do not want to deal in detail with the conceptual design of a UBI in general.

Let us take a closer look at the approach of a net (crisis) basic income (NBI) as put to the German Bundestag in petition 108191 (2020). The aforementioned NBI is composed of two elements. The first element is the payment of an unconditional basic income during the crisis. This NBI could be €550 for adults, and half that for minors.

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 Euros per month on private consumption in 2018 (Destatis 2020b). 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 expenditures for visits to restaurants, leisure and cultural activities as well as other goods & services<sup>1</sup>. If one limits the minimum protection to expenditures for food, clothing, housing, health and mobility, the need is reduced to 1,213 Euros for a single person. The costs of housing and energy are the most significant, averaging 662 Euros (Destatis 2020b). These costs decrease accordingly for multi-person households.

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.

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

<sup>1</sup> Defined according to the politically set lockdown and oriented to the listings of the Federal Statistical Office (Destatis 2020b).

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 element in the approach of the NBI. 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 lockdown 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<sup>2</sup>. 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 NBI system puts some stop to this risk of inequality through symmetric treatment with respect to lock-down market income loss and transfer income receipt.<sup>3</sup> 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.<sup>4</sup> The "Net" in

the NBI approach 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 NBI could now be reduced in its amount by the average expenses for rent payments and would thus still amount to 551 Euros 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.

Graphically, figure 1 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 1 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 NBI in figure 1 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 NBI 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.

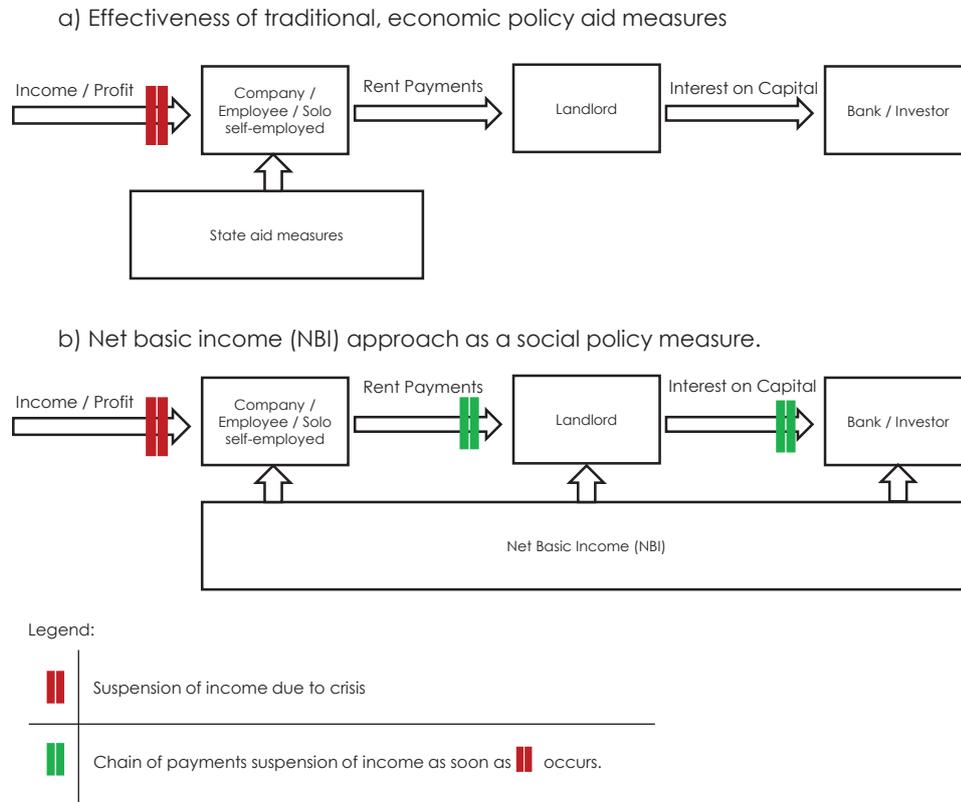
Through this mechanism, as mentioned above, performance-related income (e.g. labor market income) and non-performance-related income (e.g. capital income) are treated equally, thus distributing the burden among all market actors equally. This system is considered by the authors to be more effective than 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-performance-related income.

The following calculation cases call out the amounts of 550 Euros and 1,000 Euros for adults. The 550 Euros represents the lowest value the authors estimate for the NBI, the 1,000 Euros is a calculation case for an NBI

2 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.

3 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.

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



Reference: Own Illustration.

**Figure 1.** Comparison of the modes of action of traditional aid measures and NBI.

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.

## 2.2 Basic income implementation and reform concept

After the crisis, with the onset of economic momentum and increasing economic activities, the NBI can be successively increased to a full basic income in the sense of a participatory basic income of 1,000 Euros up to 1,500 Euros, and the lease, rental and debt service can be resumed in step up to the full contract amount (figure 2).

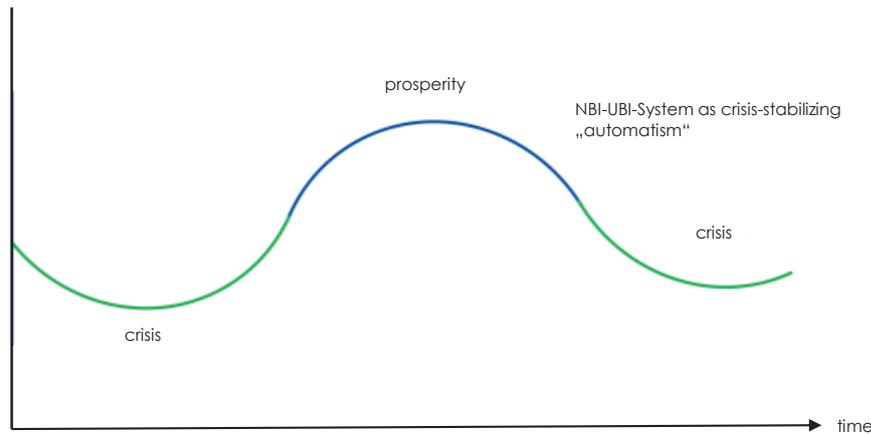
The NBI could thus be the starting point for an implementation mechanism leading to a fundamental basic income system that goes beyond the mere bridging function to stem asymmetric income losses in times of

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 NBI for social and economic policy management of the crisis will not be discussed. The only point to be made here is the crisis-induced opportunity for change. The way in which the financing of the full basic income will have to be organized will also be left aside here.

The focus of this paper is to discuss the basic concept of an NBI and the potential to implement a full UBI through this crisis-approach. 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 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 socio-political effect.<sup>5</sup>

<sup>5</sup> Purely health policy and purely economic policy (shares of) support services must be factored out / estimated.

NBI, UBI



Reference: Own Illustration.

**Figure 2.** NBI and UBI in times of crisis and prosperity.

### 2.3 NBI and social-state ex post governance

The aforementioned measures of the NBI 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”<sup>6</sup> in the course of events, effects and behavioral adjustments that are difficult to calculate.<sup>7</sup> The goal is a stable and resilient welfare state regulatory and transfer framework under which citizens have little fear<sup>8</sup> of

- the fall into the stigmatization of the Hartz IV system with the consequence of non-claiming described, e.g., 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-, need- and incentive-planned instead of universal and unconditional cash transfers.<sup>9</sup>

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, e.g., to specify and offset the system relevance of IT companies in the Covid-19-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.

6 See also Williamson (1990, 1999).

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

8 For example, mental stress and disorders and their costs

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

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.

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

The Covid-19 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, e.g., 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.<sup>10</sup> The Covid-19 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.

<sup>10</sup> 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.

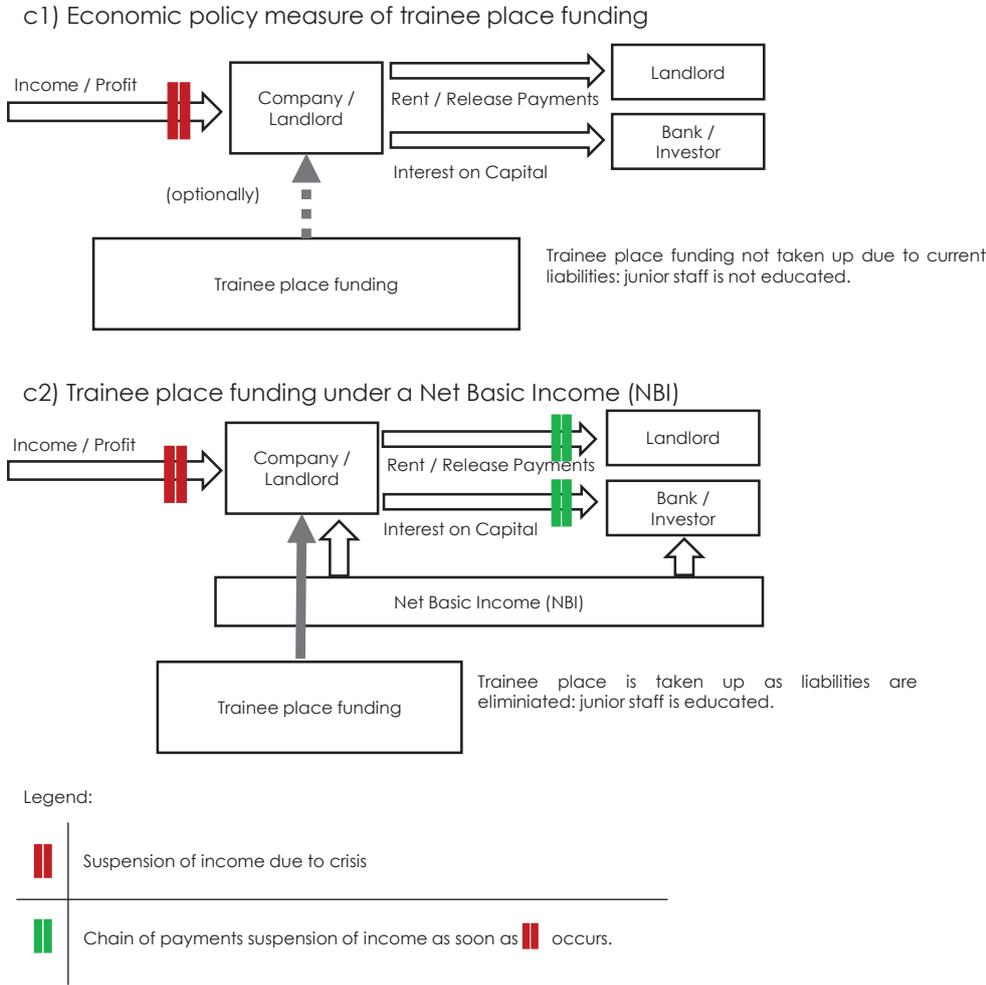
But traits of the traditional world of work are also supported by the NBI during the crisis. One example is the newly launched apprenticeship subsidy, which aims to provide an incentive to maintain apprenticeships in companies during the crisis and its aftermath. Figure 3 illustrates the NBI's impact 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 NBI 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.

Another example of mitigating the income crisis are 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 NBI 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 4). 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.

Income from gainful employment or from entrepreneurship or solo self-employment had ceased as a result of health policy measures for the landlord. 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



Reference: Own Illustration.

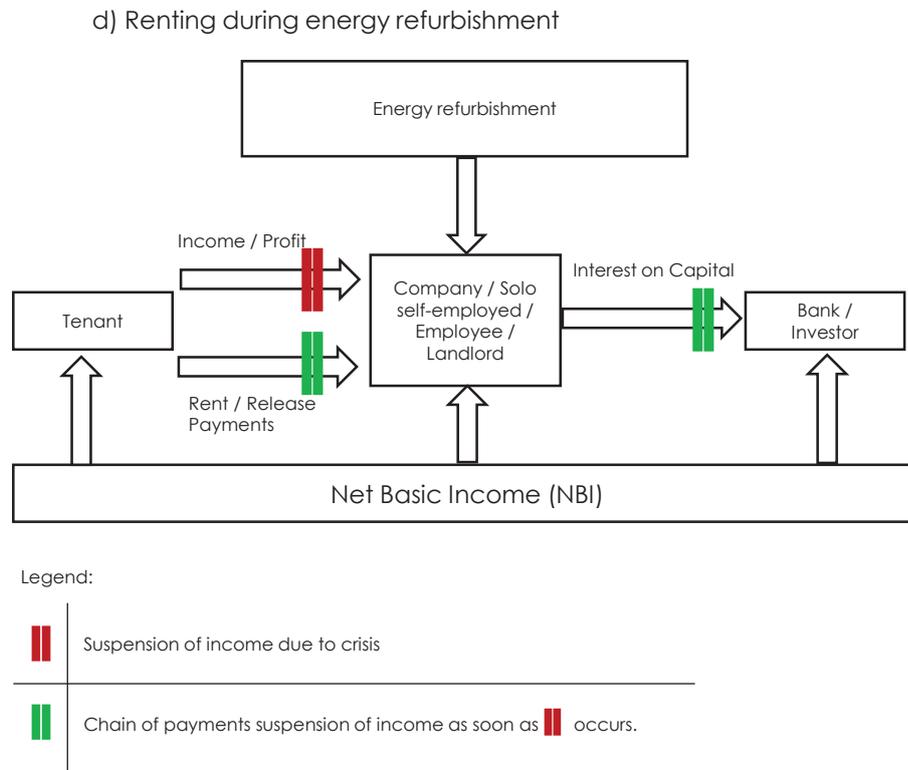
**Figure 3.** Training place funding with and without NBI.

for landlords, entrepreneurs, solo self-employed persons or employees now take effect in the crisis, the redeveloper's substance is at risk. Under NBI, 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 NBI were expanded to a full or emancipatory basic income after the crisis, this UBI could also be scaled back to an NBI in the event of a renewed crisis



Reference: Own Illustration.

**Figure 4.** Renting during energy refurbishment in crisis under NBI.

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.

### 3. Comparing NBI with Covid-19 Aid Pact Programs

In this context, the goal of the following calculation for Covid-19 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.<sup>11</sup>

In the course of the paper, 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, we firstly present the definition, terminology and key features of basic income. Following on from the definitional foundations,

<sup>11</sup> To transition the NBI to a participatory UBI in times of prosperity away from public debt financing, the approaches of Walkobinger, Dreer, Schneider & Neumärker (2020) and Spermann (2019) suggest themselves. The transition between such systems, however, requires in-depth research.

we then summarize existing special funds and supplementary budgets and compares them. This is followed by a comparison of government aid measures in the Covid-19 pandemic with the basic income approach proposed here.

#### 3.1 Defining an Unconditional Basic Income

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 (UBI) as it is understood and also advocated by definition from the Basic Income Earth Network (BIEN).<sup>12</sup>

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

1. Periodic: It is paid at regular intervals (for example, every month) rather than as a one-time grant.
2. 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.

<sup>12</sup> 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.

3. Individual: It is paid directly to each individual.
4. Universal: An Unconditional Basic Income is open to the entire population, without means testing.
5. 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.

On the basis of these five criteria, the following section (chapter 4) should identify the government items of the social budget and the Covid-19 assistance measures that could be designated as UBI-related and thus replaced by an NBI. In addition, Haagh (2019) calls for lifetime coverage (permanence) as status security. 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. Although permanence is not a criterion used to identify the UBI-relatedness 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.

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 Euros 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 Euros (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 Euros 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.

### 3.2 UBI-related expenditures at federal and state level

In this section, the definitional basis of an Unconditional Basic Income is used and compared with the ad hoc crisis measures along the criteria defined in section 3.1 (1) periodic, (2) cash transfer, (3) individual, (4) universal and (5) unconditional. We therefore evaluate the covid-19 aid measures and some items of the social budget to assess UBI-relatedness using Table 2.

If a measure matches a clear majority of the criteria (at least 3 of 5), that measure is declared a UBI-related expenditure and used for offsetting. Thus, UBI-related 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.

The following 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 Covid-19 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, BMWI 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

|               | Measure 1 | Measure 2 | Measure 3 | ... |
|---------------|-----------|-----------|-----------|-----|
| Periodic      | yes       | no        | yes       | ... |
| Cash Transfer | yes       | yes       | yes       | ... |
| Individual    | yes       | yes       | no        | ... |
| Universal     | no        | yes       | yes       | ... |
| Unconditional | no        | yes       | yes       | ... |

Reference: Own illustration.

**Table 2.** Evaluation criteria for UBI-relatedness.

non-obligation to continue business operations.<sup>13</sup> As a one-off payment, the Covid-19 emergency aid measure is not periodic. Depending on the size of the company (1 to 10 employees), support amounting to 15 thousand Euros 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 additional help, 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 NBI approach, we thus classify this measure as a UBI-related expenditure (cf. Table 3). 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.<sup>14</sup>

### 3.3 UBI-relatedness to expenses at federal level

The additional spending volume of the Covid-19 Shield decided in the supplementary budget (as of August

<sup>13</sup> 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.

<sup>14</sup> 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 in nature. Decisions of titles on appropriation can sometimes be found in detail in the budgets; elsewhere, appropriation is primarily accessible via free journalism.

| 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).

**Table 3.** UBI-related expenditures at federal level (as of 31.01.2021)

2020) amounts to around 146.5 billion Euros (BMF 2020I). Following the criteria of UBI relatedness, the individual measures add up to 156.4 billion Euros in UBI-related spending.

### 3.4 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 Euros 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 Euros. Following the criteria, UBI-related expenditures add up to a total of 17.4 billion Euros.

### 3.5 Summary and comparison

As can be seen from Tables 3 and 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 Euros. In particular, the Federal Ministry of Finance was authorized to borrow 217.8 billion Euros, bringing the total to 314.45 billion Euros. UBI-related spending on thus adds up to 173.8 billion Euros for 2020.

## 4. (Differential) Costs of an Net Basic Income

With a population of (rounded) 83 million (Destatis, 2020a) and a tightly measured monthly NBI of 550 Euros for adults and 275 Euros for children and youth,

| Federal state          | Supplementary budget and special assets in billion Euros | thereof credit in billion Euros | UBI-related expenses in billion Euros |
|------------------------|--|---------------------------------|---------------------------------------|
| Baden-Württemberg      | 5  | 5                               | 2,66                                  |
| Bavaria                | 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                                   |
| Hesse                  | 12   | 12                              | 0,312                                 |
| Mecklenburg-Vorpommern | 1,1  | 1,1                             | 0,24                                  |
| Lower Saxony           | 8,4  | 8,4                             | 1,424                                 |
| North Rhine-Westphalia | 25   | 25                              | 2,33                                  |
| Rhineland Palatinate   | 3,453  | 3,453                           | 1,26                                  |
| Saarland               | 2,1  | 2,1                             | 0,745                                 |
| Saxony                 | 6,725  | 6                               | 0                                     |
| Saxony-Anhalt          | 0,741  | 0,6                             | 0,295                                 |
| Schleswig-Holstein     | 1  | 1                               | 0,865                                 |
| Thuringia              | 2,77   | 1,8                             | 0,362                                 |
| Total                  | 98,689   | 96,853                          | 17,373                                |

Reference: Own calculations see appendix A-P.

**Table 4:** UBI-related expenditures of the federal states (as of 31.01.2021)

|                    | 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 3 and Table 4.

**Table 5:** Summary of federal government and states (as of Jan. 31, 2021).

the costs add up to 503 billion Euros per year. An NBI measured toward participation of 1,000 Euros for adults and 500 Euros for children and youth is equivalent to 914.58 billion Euros. 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 will be credited to the NBI, if they are UBI-related.

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 6 below.

For the year 2019, the federal government calculated a social budget in the amount of 1,070.948 billion Euros. Starting with the first calculation for an NBI

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 UBI. Deducting the aforementioned items from the social budget leaves a UBI-related social budget of 483.324 billion Euros. Adding the Covid-19 pandemic aid of 156.4 billion Euros evaluated in the previous section, the UBI-related expenditures amount to 639.724 billion Euros. The difference between the UBI-related social budget plus Covid-19 pandemic relief measures and a low NBI amount results in a positive amount of 136.408 billion Euros.

For the second approach (Table 7) 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

| NBI Crisis Approach  |                |
|--|----------------|
| Cost of NBI 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.€  |
| 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.€   |
| UBI-related social budget  | 483,324 Mrd.€  |
| UBI-related Covid-19 Aid Expenditures                                | 156,4 Mrd.€    |
| Difference   | 136,408 Mrd.€  |

Reference: Own calculations see also appendix A-P.

**Table 6:** Cost calculation of a net basic income (as at 31.01.2021)

basis and move to the tax transfer system as close to UBI.

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-related social budget of 706.398 billion Euros. The difference in this reform approach from the UBI-related social budget plus UBI-related Covid-19 pandemic relief gives a positive amount of about 359.842 billion Euros. For a participatory NBI in the NBI reform approach as the third approach (Table 7) and equal reform changes from the second approach, a financing deficit of -52.322 billion Euros is calculated.

## 5. 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

| NBI Reform Approach  |                             |                                   |
|--|-----------------------------|-----------------------------------|
| Cost of NBI per year   | Minimum NBI reform approach | 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.€                      |
| Total social budet 2019 (preliminary)                                | 1070,948 Mrd.€              | 1070,948 Mrd.€                    |
| Items <u>not to be imputed</u>                                       |                             |                                   |
| • 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.€                      |
| UBI-related social budget  | 706,398 Mrd.€               | 706,398 Mrd.€                     |
| UBI-related Covid-19 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 ( $\geq 18$  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.

**Table 7:** Cost calculation of a net basic income in the reform approach (as of 01/31/2021).

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 covid-19 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) Bavaria   |           |
|--|-----------|
|  | 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) Hesse  |           |
|---|-----------|
|   | 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) Lower Saxony   |           |
|---|-----------|
|   | 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, NDR 2020).

| J) North Rhine-Westphalia                                  |           |
|--|-----------|
|  | 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-Westfalen 2020).

| K) Rhineland-Palatinate                                      |           |
|--|-----------|
|  | in Bn. €  |
| Protective shield for Rhineland-Palatinate                   | 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, Landtag Saarland 2020b).

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

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

| N) Saxony-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, MDR 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) Thuringia   |           |
|--|-----------|
|  | 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, MDR 2020b).