

# WHAT YOU ABSOLUTELY SHOULD KNOW

What you absolutely  
need to know

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# What you absolutely need to know

**EDITION 2024**

**Media owner and publisher:** ÖGB, Organisation, Coordination, Service  
1020 Vienna, Johann-Böhm-Platz 1 **Manufacturer:**

Verlag des ÖGB GmbH, A-1020 Vienna, Johann-Böhm-Platz 1 **Graphics:** ÖGB-Verlag/Reinhard Schön

**Typesetting:** ÖGB-Verlag/Walter Schauer **Cover photo:** [stock.adobe.com/david](https://stock.adobe.com/david)

**ZVR number:** 576439352

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labor law provisions

## The employment relationship

### **justification of the employment relationship**

An employment relationship exists when a person (employee) makes his or her labor available and works under the direction of another person (employer or his or her representative) in a personally dependent manner. The personal dependence of the employees characterizes the employment relationship. For employees,

fundamentally a personal duty to work and they are bound by their employment relationship in terms of time, place and subject to instructions.

**Freelance service contract and work contract** These are types of contracts in which employees do not have the same rights as employees.

Such situations can only occur if the employees are self-employed or work without personal dependence.

### **Key differences**

In a **work contract**, a work or a result is owed, the risk of success lies with the contractor, he or she works with his or her own

resources and there is no personal work duty.

**Freelancers** undertake to provide a service for a specific or indefinite period of time (continuing obligation). They are not

ment, can organize their time freely and can also have someone stand in for them. The work equipment

is usually provided by the client.

However, the mere designation "freelance service contract" or "contract for work" when in reality it is dependent employment cannot eliminate employee rights. What is crucial is how the content of the contract is put into practice. The distinction between these types of contracts is often very difficult, so we recommend personal advice.

### **employment contract**

An employment contract is an agreement between an employer and an employee. The employee

undertakes to perform work, which the employer undertakes to pay a wage or salary.

It is fundamentally irrelevant whether an employment contract is concluded in writing or verbally (exception: apprenticeship contracts must be concluded in writing). It can also be concluded through a "conclusive act" when someone provides work and the other person accepts it.

### **service slip**

Immediately after the start of the employment relationship, the employer must provide the employee with a written record of the essential rights and obligations.

labor law provisions

The employment certificate must contain the following information: 1.

Name and address of the employer; 2. Name and address of the employee.

employee;

3. start of the employment relationship; 4. in the case of employment relationships for a fixed period of time, end of the employment relationship;

5. Duration of the notice period, termination date; 6. usual place of work/deployment, required if there is a reference to a changing place of work/deployment;

7. any classification in a general scheme; 8. intended use; 9. initial salary, basic salary/wage, other

remuneration components (special payments), due date of remuneration;

10. amount of annual vacation; 11. agreed daily and weekly normal working

hours; 12. description of any

applicable norms of collective justice

arrangement (collective agreement, statutes, minimum wage tariff, apprentice compensation, works agreement) and reference

to the room in the company where these are available for inspection; 13. Name and address of the

employee's company pension fund.

mers.



The information under points 5, 6 and 9 to 11 can also be provided by reference to the provisions contained in statutory provisions, collective agreements or works agreements.

If the employment relationship already existed on 1 January 1994, The employee is only entitled to his or her long – within two months – a service certificate must be handed over. If an employment relationship lasts for a maximum of one month or if a written employment contract contains

If the employment contract already contains all the required points, no employment certificate needs to be issued.

Freelancers are also entitled to a modified service to hand out a note.

**Danger:**

If an employee is to receive a payment from the employer

If you sign a written employment contract provided by your employer, you should read it carefully before signing. If this or the employment contract provided is unclear, you should seek advice from the relevant union.

The following points are of particular importance:

Provisions on the probationary period (maximum one Month);

Transferability, both place of work and service application;

overtime regulations;

All-in clause (basic wage/salary must be stated!);

labor law provisions

Non-compete clause (only permissible from € 4,040 gross per month);

notice periods and dates;

Obligation to reimburse training costs (commitment generally max. four years, mandatory monthly proration).

In principle, the rights of employees

employees to which they are entitled under statutory or collective bargaining provisions or under a works agreement are not reduced by the employment contract.

**Both the employment certificate and the employment contract are free of charge.**

## Written statements

Every employee is entitled to

At the end of the month a written wage/salary statement

invoice. As a minimum, this must contain the amount of the remuneration earned as well as the amount and composition of the deductions.

This claim can also be enforced under civil law.

## working hours, rest periods

normal working hours according to the Working Hours Act

40 hours per week, eight hours per day

(Conversion to the month:  $40 \times 4.33 = 173.2$  hours).

Various collective agreements contain provisions for shorter working hours.

(e.g. porters) longer working hours may be permitted by collective agreement or works agreement.

### **overtime**

Up to 20 hours of overtime are permitted per week. However, the working time may not exceed 12 hours per day. Within an observation period of 17 weeks, the weekly working hours may not exceed

However, the time must not exceed 48 hours.

For overtime, a surcharge of at least 50% in time or money. For the eleventh and twelfth hour

As well as for overtime beyond the 50th hour per week, the employee may choose whether compensation is to be paid in time or money.

### **breaks**

If the working time is more than six hours, the break must be at least 30 minutes. This does not count as working time.

For work that requires uninterrupted progress on weekdays and Sundays, employees working in rotating shifts must be granted short, paid breaks. For heavy night work,

At work, one of the paid short breaks must be at least ten minutes.

### **rest periods**

Between two working days an uninterrupted to grant a rest period of at least eleven hours

## labor law provisions

The collective agreement may shorten the daily rest period to up to eight hours.

At the weekend, an uninterrupted weekend rest period of 36 hours is due. Exceptions are

possible through collective agreements or regulations. In this case, a 36-hour weekly rest period is granted on working days in the calendar week in question.

In exceptional cases, work can be carried out on four weekends or on public holidays may also be permitted by a company agreement.

If the weekend rest (weekly rest) is interrupted within a period of 36 hours before the start of the next working week, a replacement rest period is due. The duration of this rest period corresponds to the working time performed within these 36 hours.

The right to compensatory rest does not affect the right to overtime compensation under the Working Hours Act or the collective agreement.

## location of working hours

The working hours must be agreed upon unless they are specified in a works agreement.

Unilateral changes to the situation by the employer are only permitted if:

1. the change is objectively justified and
2. the change was communicated at least two weeks in advance and
3. no interests of the employee worthy of consideration

oppose and

4. no agreement conflicts with this.

### **part-time work**

The amount of working time must be agreed upon, and any change to the amount of work must be made in writing. Constant exceedances of a lower amount that was only ostensibly agreed upon are to be regarded as a tacit fixation of the (average) higher amount. Part-time employees must not be discriminated against in terms of company social benefits, promotion, etc.

Part-time employees receive a 25 percent bonus for overtime. However, this does not apply if the extra hours are compensated within a quarter (or another specified period of three months) or, in the case of a flexitime arrangement, within the flexitime period.

Restrictions also apply if full-time employees have to work overtime per week without a surcharge (e.g. 1.5 hours without a surcharge in a 38.5-hour week). In this case, these hours are also exempt from surcharges for part-time employees.

### **Overtime is only permitted if:**

1. an obligation to do so by agreement or the duty of loyalty exists and
2. there is an increased need for work and
3. Considerable interests of the employee is not contradict.

In addition, many collective agreements stipulate that regularly performed overtime must be included in the calculation of special payments.

labor law provisions

In any case, overtime work beyond the 10th hour of the day and the 50th hour of the week may be refused without justification!

### **flexitime**

Flexitime is permitted if:

1. a written flexitime agreement – if there is a works council, a works agreement – is closed;
2. the flexitime framework (earliest start of work, latest end of work on a given day);
3. a flexitime period during which normal working hours may not be exceeded on average, is determined;
4. the number of credit or negative hours is determined which will not exceed the end of the flexitime period, and 5. a fictitious daily normal working time to delimit

The extent to which doctor's visits, etc. are to be considered working hours is agreed upon.

Normal working hours without surcharges are generally only possible up to the tenth hour per day. Up to twelve hours of normal working hours are only possible if the time credits can be used on whole days and in conjunction with the weekly rest period. Overtime beyond the tenth hour per day is, however, possible.

### **Other forms of flexible working hours**

These include:

shift work,

the incorporation of days off in connection with public holidays,  
calculation models.

The point here is that exceeding working hours can be compensated for by time off in lieu according to certain rules at a ratio of 1:1 and does not (have to) be paid as overtime.

In the case of shift work, these fluctuations must follow a regular cycle. Training must take place regularly and serves the employees' leisure interests. Calculation models to cover operational fluctuations in working hours are generally only available on the basis of a collective agreement.

contractual arrangement.

## **home office**

Home office work occurs when employees regularly perform work in their home, whereby home also includes second homes or the home of a close relative or partner, but not public places.

Home office cannot be ordered unilaterally by the employer, nor can it be implemented by the employee.

be initiated or enforced on one side. Homeoffice must always be agreed in writing.

This agreement can also be withdrawn for good cause by giving one month's notice to the last day of a calendar month.

In principle, the employer must provide the work equipment required for this purpose.

labor law provisions

However, it can also be agreed that the work means provided by the employee

In this case, the employee is entitled to reasonable reimbursement of costs, which can also be paid as a lump sum.

Basically, the same working time rules apply as those that apply elsewhere in the company. Deviations – where permissible – must be expressly agreed. For example, you only have to work at the agreed times.

Working hours for the employer:  
**be cash.**

It is important that the principles of ergonomic workplace design are also adhered to in the home office. If there is no possibility of setting up a desk and an office chair at home,

it is not advisable to agree to home office

In any case, the employer must explain what an ergonomic workplace should look like. Ideally, he or she must also provide the necessary equipment.

## continued payment of wages in case of illness

In the event of an inability to work due to illness, employers must continue to pay the employee's salary for a certain period of time.

pay.

In case of illness, employees have a

**Entitlement to remuneration for at least six weeks. The entitlement increases to eight weeks after the first**



## labor law provisions

year of service, to ten weeks after 15 years of service and to twelve weeks after 25 years of service. This remuneration entitlement applies to all employees per year of service.

All employees have their own entitlement to work-related accidents or occupational diseases. This entitlement lasts for at least eight weeks per incident, regardless of the duration of the employment relationship.

## Duration of continued payment of wages: per working year

in the first year of service	6 weeks full height 4 weeks half height
from the 1st to the 15th year of service	8 weeks full height 4 weeks half height
from 16 to 25 years of service	10 weeks full height 4 weeks half height
from the 26th year of service	12 weeks full height 4 weeks half height

## apprentice (per apprenticeship year)

full apprentice salary	8 weeks
Difference between teaching income and sickness benefit for further	4 weeks

In the event of further illness within the same apprenticeship year, three days of full apprenticeship pay.

For a maximum of six additional weeks difference between

Apprenticeship income and sick pay.

labor law provisions

## Vacation

### vacation entitlement

up to a period of service of 25 years	<b>30 working days</b>
after completing the 25th year	<b>36 working days</b>

Working days are all days of the calendar week with  
excluding Sundays and public holidays.

### vacation year

It begins on the date of entry into the company. If there is an  
agreement that equates the holiday year with the calendar  
year, a new holiday year begins on January 1st.

### Calculation of service time

For the purpose of calculating the amount of holiday  
entitlement, periods of service with the same employer shall  
be taken into account, provided that the interruption is not  
longer than three months, unless the employment relationship  
was terminated by the employee's termination, by early  
resignation without good cause or by dismissal for reasons  
attributable to the employee.

The following must also be taken into account when calculating holiday  
entitlement:

- who are in another employment relationship in the country
- service time, provided that it is at least six
- lasted months;

School periods that go beyond compulsory schooling (AHS, HAK, HTL) and were spent at a domestic school. Under certain conditions, foreign school periods can also be credited;

the usual duration of a successfully completed university course of study;

Periods of self-employment spent in the country, provided that it lasted at least six months;

development aid periods;

periods of imprisonment under the Victims' Welfare Act;

Duration of the waiting period (§ 15f MSchG).

However, it should be noted that there are limitations in the recognition regulations. A maximum of seven years of previous service may be taken into account, and a maximum of twelve years in the case of a degree course.

**Full holiday entitlement/holiday compensation** The full holiday entitlement arises after six months or again from the second year of employment at the start of the working year.

Upon termination of an employment relationship, any vacation days outstanding in the current vacation year will be compensated pro rata (vacation replacement benefit).

The remaining vacation days from previous years will be paid in full.

labor law provisions

### **Holiday after the construction workers' holiday and Severance Pay Act**

An employee must have 52 qualifying weeks

within one calendar year in order to claim the full holiday entitlement (30 or 36 working days)

to be able to create.

The holiday entitlement is pro rata in relation to the number of weeks of employment completed within a calendar year. A new holiday year begins with the following calendar year.

**The holiday entitlement expires if the employee does not take the holiday by 31 March of the**

**third year following the calendar year in which the holiday entitlement arose. On the employee information**

on is reported individually for each calendar year.

**The amount of holiday entitlement depends on the number of weeks of employment accumulated. For 1,040 weeks of employment or more, the annual holiday entitlement is 36 working days; for fewer weeks of employment, the annual holiday entitlement is 30 working days.**



book + e-book

[sozialleistungen.at](http://sozialleistungen.at)

## Overview of social benefits in 2024

### Lexicon of Claims and Benefits Chamber of Workers and Employees for Vienna (ed.)

Guide / 25th edition 2023 / 504 pages / EUR 36.00 / ISBN 978-3-99046-673-5

Released in March 2024

Pre-order the 2024 edition of Labor Law + Collection of Standards for Business Practice now. You will then receive it immediately after publication.

This annually updated guide offers anyone interested easy access to the most important information about the main social benefits in Austria: from family allowances to old-age pensions, from the legal basis and financing of the respective benefits to eligibility requirements and practical tips on submitting applications. The book is characterized by a clear structure and the combination of benefit descriptions and additional social policy information.

The structure is based on the typical Life situations in which social benefits are regularly claimed:

- |                   |                      |
|-------------------|----------------------|
| › Children/Family | › Age                |
| › Unemployment    | › Illness/Disability |
| > Reside          | › need for care      |
| › Work accident   | › Supplementary      |
| > Education       | social benefits      |

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termination of the employment relationship

## notice periods/termination dates

### termination dates

As of October 1, 2021, the notice periods and dates for workers were aligned with those for employees. In principle, the employer can terminate the employment relationship by giving notice at the end of the quarter, subject to certain notice periods, whereby the 15th and last day of the month can also be agreed as the termination date. For workers, the

Collective agreements may stipulate different rules for sectors where seasonal operations predominate.

### notice periods

less than 2 years of service	6 weeks
from the 3rd to the 5th year of service	2 months
from the 6th to the 15th year of service	3 months
from the 16th to the 25th year of service	4 months
from the 26th year of service	5 months
in case of termination by the employee at the end of each month	1 month

### dismissal

**For the employees, the reasons for dismissal are**

for example (demonstratively) listed in Section 27 of the Employees Act.

Reasons for dismissal can therefore be:

Infidelity,

untrustworthiness,

long-term inability to work except due to illness or accident.

**For workers, the reasons for dismissal are** listed exhaustively (taxatively) in Section 82 of the Trade Code 1859. These include, for example: engaging in a detrimental side business (e.g.

botched job),

persistent neglect of his or her duties  
ten.

## Early legitimate exit

According to Section 26 of the Employees Act, the employee may resign early if there are important reasons.

An important reason can be:

if he or she is unable to continue working or cannot do so without harm to his or her health

can be continued;

if the employer unduly reduces or withholds the employee's salary, in kind

social benefits by providing unhealthy or inadequate food or unhealthy housing.

Almost the same reasons for leaving apply to workers.

## termination compensation

If an employment relationship is terminated by the employer, for example by non-compliance with the notice of termination

termination of the employment relationship

If the notice period, the termination date or an unjustified dismissal occurs, the employee is entitled to severance pay. This is the remuneration that is due as a result of the claim for damages due to the unlawful or untimely dismissal.

This claim also exists if the

The employee declares a justified early termination of employment, which was the fault of the employer. During the termination compensation or the holiday compensation, unemployment benefit and early retirement pension are suspended.

### **amicable dissolution**

In the case of a mutual termination, the employer and the employee come to terminate the employment relationship on a specific date finish.

## **Old Severance Pay Law**

Continues to apply to persons whose employment relationship already existed on 1.1.2003 and which is not – by means of

Individual agreement with the employer – have switched to the new severance pay law.

### **workers and employees**

The entitlement to severance pay under the old law arises after completion of an uninterrupted period of service of

3 years in the amount of

2 monthly salaries

5 years in the amount of

3 monthly salaries



10 years in the amount of	4 monthly salaries
15 years in the amount of	6 monthly salaries
20 years in the amount of	9 monthly salaries
25 years in the amount of	12 monthly salaries

and only in the following cases of termination of the employment relationship:

- termination by the employer;
- unfair and involuntary dismissal;
- justified early resignation of the employee;

- expiration of a fixed-term employment relationship

- (passage of time); amicable termination;

- in the event of termination by the employee

- Employee due to claiming an old-age pension or an early retirement pension, the

- pension corridor or the heavy work pension if the employment relationship has lasted at least ten years

- lasted;

- if the employee resigns voluntarily because he or she is claiming an occupational disability or invalidity pension, the period of notice may be as short as three years;

- if the employee has notified the employer of his or her intention to do so within three months before the end of the parental leave,

- Declared resignation and the employment relationship at least

- lasted at least five years. In this case, the severance payment amounts to half of the other entitlement, but not more than three months' salary.

termination of the employment relationship

More favourable provisions in collective agreements remain in place.

## **The provisions of the Construction Workers' Holiday and Severance Pay Act apply to construction workers.**

# New clearance

The new severance payment applies to all employment relationships concluded from 1 January 2003.

Construction workers for whom payments have already been made into the construction workers' holiday and severance pay fund will remain in the old system for the time being. This also applies to employees who, on the basis of a promise of re-entry, entered into an employment relationship with an employer with whom they were previously employed after December 31, 2002.

Employment relationships that began before 1 January

Contracts concluded in 2003 are still subject to the old severance pay law. However, all employees have the option of concluding an individual contract with their employer to switch to the new severance pay system. This means that both the employer and the employee must agree to the content

of the contract – neither party can force the other to switch to the new severance pay law (see Switching to the new system).

Since 1 January 2008, freelancers are also

and the self-employed are included in the new severance payment.

## **Amount of severance pay New**

If an employee is subject to the new severance payment, the employer must pay monthly contributions of 1.53 percent of the gross income to the ÖGK. The basis for the severance payment contribution is the salary subject to social insurance contributions including special payments. Remuneration components above the maximum contribution basis and below the marginal income limit are also subject to contributions. The ÖGK then transfers the funds paid in to the

company pension fund.

The final amount of the severance payment is calculated from the contributions paid by the employer into the company pension fund, plus interest and minus administration costs.

## **Waiting periods, civil and military service in the new severance payment**

Even during periods of military and civilian service, as well as

If you receive maternity and sick pay under the ASVG, your employer will continue to pay contributions based on the child care allowance.

In the case of maternity allowance, the assessment basis is the salary applicable for the calendar month before the maternity allowance; in the case of sickness benefit, it is half of the relevant salary.

For periods in which child care allowance is received (if there is entitlement to maternity allowance), contributions are made from the Family Burden Equalization Fund.

Contributions are also made from the Family Burden Equalization Fund for the duration of family hospice leave.

termination of the employment relationship

## Start of contribution payment of the New clearance

The first month of an employment relationship is exempt from contributions. From the beginning of the second month of employment, the employer must pay contributions. If someone enters into a new employment relationship with the same employer within one year of the termination of an employment relationship,

employer, the contributions must be paid immediately upon commencement of the new employment relationship.

### **Payments of the new severance payment**

The prerequisite for payment is that there have been at least 36 months of payments and the termination of an employment relationship, whereby the 36 monthly payments can also come from different employers. There is no entitlement to payment in the event of voluntary termination, dismissal due to fault or unjustified early termination.

In these cases, the saved amount is not lost, but remains in the company

Pension fund, will continue to accrue interest and will be carried over into the next employment relationship. However, this only applies to employees who are subject to the new severance pay. Employees who remain under the old severance pay law lose their entitlement to severance pay if they resign of their own accord, leave early without justification or are dismissed for negligence.

## company pension fund

In companies with a works council, the selection of a company pension fund by means of an enforceable works agreement. In companies without a works council, the employer must inform all employees in writing of the intended selection.

If a third of the workforce objects in writing, the employer must enter into negotiations with the employees. At the same time,

The employees should submit the objection Demand that the union be involved, which will initiate further negotiations with the employer in the interests of the workforce.

## Expiry periods/Limitation periods

If you want to assert employment law claims, you must not miss the relevant deadlines, for example

Contesting the employee's dismissal before the Labour and Social Court: two weeks;

Filing a claim for compensation for severance pay at the Labour and Social Court: six months;

There is generally a three-year limitation period for wage claims.

However, collective agreements may provide for shorter expiry periods for certain wage and other monetary claims. In the case of a time-barred claim,

## Regulations for Parents and Children

If the debt is no longer enforced, but is paid anyway, it can no longer be reclaimed. However, if someone makes a payment in the case of a defaulted debt, they can reclaim it.

## military/community service

### **Notification obligations to the employer**

The employee who is called up for military/civil service is appointed (assigned), must inform the employer immediately.

### **protection against termination and dismissal**

From the time of notification of the delivery of the call-up order (assignment notice), the employee may only be terminated or dismissed by the employer with prior judicial approval. The protection against termination and dismissal ends one month after the end of the military/community service.

### **return to work**

The employee must report to his or her employer within six working days\* after being released from military, training or community service. If he or she does not do so, the employee will be giving grounds for dismissal.

\* **Attention!** Saturday is also a working day.

## Vacation

If periods of military/community service fall within the respective working year, holiday is only entitled to the pro rata amount that corresponds to the working year shortened by the military/community service. When calculating the amount of holiday, parts of working days are to be rounded up to full days. If the employee wants to avoid this "pro rata rule" and use up the full amount of holiday before starting military/community service,

, he or she must reach an agreement with his or her employer regarding the use of vacation time.

## holiday allowance, Christmas remuneration

The special payments (holiday allowance, Christmas remuneration, etc.) are due in the calendar year in which the military/community service is performed, only in the pro rata amount (i.e. per week of military/community service).

If you are performing community service, your entitlement to special payments is reduced by 1/52 ).

### **Our other tips:**

Unemployed after military/community service – information on page 52.

Don't give a single euro after the military/civil service – information on page 72.

Civil Service Service Agency – [www.zivildienst.gv.at](http://www.zivildienst.gv.at) Basic

Military Service – [www.oesterreich.gv.at/themen/](http://www.oesterreich.gv.at/themen/)

**young people**

# care leave

## care leave in case of illness

If an employee is demonstrably prevented from working due to the necessary care of a sick close relative or a person with whom he or she lives in the same household, he or she is entitled to continued payment of remuneration within one working year in proportion to his or her regular weekly working hours.

Relatives are: biological child, adopted or foster child, grandchildren, parents, grandparents, spouse, registered partner and life partner. A claim to care leave therefore exists for one's own child (adopted or foster child), even if this does not live in the same household. For the child of the other

However, the spouse, registered partner or life partner is only entitled to care leave if they live in the same household. In the case of inpatient care,

If the child is ill (adopted or foster child) or the biological child of the other spouse, registered partner or life partner living in the same household is in a hospital or nursing home, there is a right to exemption to accompany the child until his or her 10th birthday or even beyond the age of 10 if it is

medically necessary for the child's well-being.



## Extended care leave

If the employee has used up the care leave and is required to care for a sick child of their own under the age of twelve (adopted or foster child) or the biological child of the other spouse, registered partner or registered partner who lives in the same household,

If the parent or partner is again unable to work, they are entitled to a further week of care leave within a working year. The mother or father is entitled to this even if they do not share a household with the child (adopted or foster child).

## Unilateral vacation

If the options listed above have already been exhausted, leave can be taken unilaterally, i.e. without the employer's consent, to care for a sick child (adopted or foster child) under the age of twelve. Here, too, the mother or father is entitled to this even if they do not share a household with the child (adopted or foster child).

**Attention:** The Employees Act, the General  
The German Civil Code (ABGB) and various collective  
agreements provide for a further

## Regulations for Parents and Children

existing claim to continued payment of wages due to prevention of work for important reasons in the interest of reasons relating to the employee.

maternity protection and parental leave

## labor law

### **Forbidden Works**

Overtime work and work that is detrimental to health are prohibited, and the ban on night work and work on Sundays and public holidays applies with a few restrictions.

### **protection against termination and dismissal**

Special protection against termination and dismissal applies from the time the pregnancy is reported until four months after the birth. If a parental leave is taken, the protection is extended until four weeks after the end of the parental leave.

A termination or dismissal without the consent of the Labour and Social Court is illegal and therefore invalid. Termination during the probationary period is considered discrimination on the basis of gender and can therefore also be contested in the Labour and Social Court.

If a pregnant employee informs the employer of her pregnancy within five working days of the termination being announced or, in the case of a written termination, within five working days of its delivery, the termination becomes legally ineffective. If she only finds out about the pregnancy at a later date, she must inform the employer immediately so that the termination becomes legally ineffective.

In the case of split parental leave, protection against termination and dismissal for the parent who takes the second part of the parental leave begins at the earliest four months before the start of the second part of the parental leave.

Four weeks after a miscarriage, there is special protection against termination and dismissal.

If a termination occurs after this period has expired because the employer assumes that the employee will soon become pregnant again, this termination can be contested in court within 14 days of receipt of the termination on the basis of the Equal Treatment Act.

#### **fixed-term contracts**

Fixed-term employment relationships must be continued until the start of the protection period, unless there is an objective reason for the limitation.

**termination of the employment relationship and  
Severance pay – old severance pay law (see  
also page 24)**

The employment relationship, with a minimum duration of five or more years without a waiting period, can be terminated by leaving (or termination in the case of part-time employment) while maintaining the right to severance pay:

    during the protection period after birth (mother only),  
    in the case of parental leave, no later than three months  
    before the end of the parental leave (mother and father).

The employee maintains the claim  
half of the statutory severance payment, but not more  
than three months' salary.

**New severance pay (see also page 26)**

If an employment relationship is terminated at the above-mentioned dates by resignation due to the birth of a child, there is a right to payment if at least three years of contributions have been paid.

**protection period**

Expectant mothers are not allowed to  
    work before the expected date of birth

    be employed (protection period = absolute prohibition of  
    employment). The protection period after delivery is also  
    eight weeks (twelve weeks in the case of multiple births,  
    premature births and caesarean births). If the protection  
    period before delivery has been shortened (premature  
    birth), then the protection period is extended

after delivery to the same extent, but for a maximum of 16 weeks.

In the case of certain health risks, it is possible to be released early by a specialist doctor. During the protection period, you are entitled to maternity allowance, which you must apply for from your health insurance company.

### **daddy month/baby month**

Since 1 September 2019, fathers who have given birth to their child. If parents wish to interrupt their employment in order to care for their child, they have a legal right to be granted one month's leave from work by their employer (daddy month, baby month).

The employer does not have to pay any wages during this time. However, fathers can receive the family time bonus for one month during the daddy month.

(see details under Family Time Bonus page 48). During the Papamonat (babymonat) and the Family-Time Bonus. The term "working time bonus" is therefore a different claim.

In order to be able to claim the right to leave under labor law (daddy month, baby month) from the employer, the father must live in a shared household with the child.

In addition, he must adhere to the reporting deadlines

This means that the father must inform the employer of the expected date of birth at least three months before the expected date of birth.

beginning of the daddy month and the probable

## Regulations for Parents and Children

The father must notify the employer of the exact date of birth. After the birth, the father must inform the employer of the birth immediately. The actual start date of the daddy month must be announced no later than one week after the birth. The father can use the daddy month for a period of one month in the period after

the birth until the end of the mother's employment ban (also known as the protection period).

Fathers are protected against termination and dismissal from the time they give advance notice that they want to take advantage of the daddy month or the baby month, but no earlier than four months before the expected date of birth. The protection against termination and dismissal ends four weeks after the end of the daddy month or the baby month.

### **parental leave for mothers and fathers**

Mothers and fathers are entitled to parental leave if they  
are in an employment relationship and  
live in the same household as the child.

The parental leave begins after the protection period or after a period agreed after the protection period.

holiday or following the maternity leave of the other

If one parent does not have parental leave,

claim (because he or she is, for example, a student or self-employed),

the other person can extend the waiting period between the end of the protection period and the

second birthday of the child.

The leave can be divided into two parts (= three parts) and the parts must not be shorter than two months. For births from 1.11.2023, there is only

then a parental leave entitlement until the day before the child's 2nd birthday if the second parent takes at least two months of parental leave, exception: one parent can be on parental leave until the day before the child's 2nd birthday if he or she is a single parent.

or one parent is not entitled to maternity leave because he or she is self-employed, unemployed or still studying. If such a constellation does not exist, then for births from 1.11.2023, there is only an entitlement to maternity leave until the end of the child's 22nd month of life.

if only one parent takes parental leave.

When the two parents change care for the first time, one month of parental leave can be taken together. However, the parental leave only lasts until the end of the child's 23rd month of life.

Mothers and fathers can each save three months of the waiting period for later use (at the latest by the end of the child's seventh year).

**Please note:** The entitlement to child care allowance ends on the 1063rd day (around 35 months) of the child's life at the latest. Find out more in the legal information from the ÖGB Women's "Baby Package". Request at [frauen@oegb.at](mailto:frauen@oegb.at) or download at [www.oegb.at/](http://www.oegb.at/)

**pregnant.**

## Regulations for Parents and Children

### reporting deadlines

Mothers must take their maternity leave until the end of the deadline to their employer.

The parent on leave must announce an extension or the other parent must announce their own leave at least three months before the end of the first part of the leave. However, if the leave lasts less than three months, the parent must announce at least two months before the end of the leave that he or she is extending the leave and when it will end. If the other parent is not entitled to leave, the planned start of the leave must be announced at least three months before the leave begins.

**Please note:** Protection against termination and dismissal begins for the other parent at the earliest four months before the start of the parental leave. We therefore do not recommend any earlier notification!

### right to information

The employer has the duty to inform employees on leave about important company events.

### crediting of the maternity leave

For births from 1 August 2019, periods of parental leave will be fully credited up to the child's 2nd birthday for claims based on length of service (e.g. determination of the notice period, duration of continued payment of wages in the event of illness, duration of holiday entitlement for the jump



from 25 to 30 working days, salary increases, anniversary bonuses).

#### parental part-time work

Parents can, if they meet the legal eligibility requirements (employment period of at least three years, employment in a

Company with at least 21 employees) for parental part-time notifications from 1 November 2023 until their child reaches the age of eight, but with

a maximum total period of seven years, part-time employment or a change in the arrangement of their working hours. Of these seven years, the periods of the employment ban after the birth and the waiting periods of

deducted from both parents for the same child.

Employees who are not entitled to "parental part-time work" because they do not meet one or both of the above criteria can, when registering parental part-time work from November 1, 2023, agree on part-time employment or a change in the working hours with their employer until the child reaches the age of eight at the latest.

#### **Protection against termination and dismissal during parental part-time work**

There is a special provision for parents on part-time parental leave.

This protection against termination and dismissal begins with the announcement

## Regulations for Parents and Children

of the part-time request, but no earlier than four months before the intended start of part-time employment.

It lasts up to a maximum of four weeks after the 4th

birthday of the child. If the end of parental part-time employment is agreed for an earlier date, the special protection against termination and dismissal ends

four weeks after the end of parental part-time employment.

The special protection against termination and dismissal applies both to mothers and fathers who are entitled to parental part-time work and to parents who, due to an agreement with the employer, are entitled to

are part-time parents.

Between the child's 4th and 8th birthdays, there is only protection against dismissal for motive reasons. This applies to those parents who are entitled to a dismissal on the basis of the maternity protection or paternity benefits.

The protection for termination based on motives states that an employee cannot be dismissed because of the use of parental part-time work.

that is allowed.

**Attention:** For parental part-time work, a working time bandwidth. This means that working hours are at least 20 percent of the normal weekly working hours time is reduced and at least twelve hours per week must be worked.

However, if between

Employer and employee reach an agreement

If the employment contract is outside this range, the protection against termination and dismissal under parental part-time work still applies.

The right to change the working hours without reducing the hours exists

however, continues.

Find out more in the legal information from the ÖGB Women's "Baby Package". Request at [frauen@oegb.at](mailto:frauen@oegb.at) or download at [www.oegb.at/schwanger](http://www.oegb.at/schwanger).

## performance law

**Childcare allowance** A parent is entitled to childcare allowance if the child is entitled to family allowance or a similar foreign benefit and he or she lives with the child in the same household and the relevant total amount of the parent's income in the calendar year does not exceed the limit amount depending on the model chosen.

There is the option to choose between the childcare allowance account and the income-dependent childcare allowance. The two models differ in the amount and duration of the

benefit and additional income limits.

### **maternity allowance and child care allowance**

While you are receiving maternity allowance, your child care allowance is suspended. However, if the maternity allowance is lower than the child care allowance, the difference will be paid in addition to the amount of the child care allowance.

### **child care allowance account**

If only one parent receives child care allowance, the total amount in the account is €14,355.45.

## Regulations for Parents and Children

If both parents claim child care allowance, the total amount increases to € 17,934.48.

If only one parent receives childcare allowance, the account can be freely set between a benefit period of 365 to 851 days including the day of the child's birth  
Both parents have childcare

If you claim trust benefit, the possible duration of receipt increases to 456 to 1063 days.

The amount of the daily rate in the child care allowance account depends on how long it is received (= benefit period). The longer the benefit period, the lower the daily rate. The daily amount changes

thus in proportion to the duration of the benefit.

If someone opts for the shortest duration of the benefit, the so-called basic benefit period, the daily rate is the highest possible at € 39.33. If only one parent receives child care allowance, the basic benefit period is 365 days (calendar days) including the day of the child's birth. If both parents share the child care allowance, the basic benefit period is 456 days (approx. 15 months). 20 percent of this is reserved for the second parent.

fourth and therefore not transferable.

The longest possible period of benefit for a parent is 851 days (approx. 28 months) including the day of birth. For the longest possible period of benefit, the daily rate is € 16.87. If the child care allowance is split between the parents,

The longest possible period of receipt in the account is 1,063 days (around 35 months). Here, too, 20 percent of the days are reserved for the second parent.

## **Income-related child care allowance**

The income-dependent childcare allowance offers the possibility for one parent to receive 80 percent of the last net income, up to a maximum of € 76.60 per day, up to the 365th day after the birth of the child. If both parents claim the allowance, the period of entitlement to the childcare allowance is extended to a maximum of 426 days after the birth of the child. The amount is also 80 percent of their last net income. In order to acquire entitlement to the income-dependent childcare allowance, it is necessary that the mother has a childcare allowance before the start of the protection period or the father has a childcare allowance immediately before the birth of the child.

gainful employment subject to sickness and pension benefits has been carried out for at least 182 days (= approximately six months), whereby an interruption of up to 14 days does not constitute a detriment.

## **Simultaneous receipt of child care allowance**

When the first change in benefits occurs, both parents can receive child care allowance at the same time for up to 31 days. This applies to both the account-to-model and the income-dependent child care allowance.

## Regulations for Parents and Children

### **partnership bonus**

Each parent receives a bonus of € 500 if both childcare allowance for at least 124 days and the duration of the benefit between the partners is in proportion

50/50 to 40/60. The application must be submitted no later than 124 days after the end of the last child care allowance payment. The partnership bonus also applies to both the account model and the income-dependent child care allowance.

### **additional income limit**

Childcare allowance is payable up to a set additional income limit. When drawing on the childcare allowance account, you are generally allowed to earn 60 percent of your last gross income.

If someone has opted for the account model and the 60 percent of the last income is less than € 18,000 per calendar year, up to € 18,000

extra money can be earned.

Recipients who have chosen the income-related child care allowance may earn a maximum of € 8,100 per year. These amounts must also include income from self-employment, from work contracts, from freelance contracts. With the additional income limit of € 18,000, the ÖGB women recommend not exceeding a monthly gross income of € 1,372. With the additional income limit of € 8,100, the ÖGB women recommend

en not to earn more than the marginal income limit per month (2024: € 518.44 per month).

**Attention:** If the income during the claim period exceeds the income limit, only the amount by which the additional income limit was exceeded.

#### **additional income during the maternity leave**

Maternity leave is the exemption from work under labor law without pay. Without losing protection against termination or dismissal, employment above the marginal employment threshold can be agreed with one's own employer for up to 13 weeks in a calendar year. With the consent of one's own employer, such employment can also be carried out with another employer.

#### **child care allowance**

Low-income families or single parents receive, upon application, a childcare allowance allowance of €6.06 per day (€181.80 per month). The allowance is only paid out for a maximum of 365 days and is tied to the simultaneous, actual receipt (no suspension) of childcare allowance.

The allowance only has to be repaid in full or in part if the additional income limits are exceeded. The recipient may earn an additional €8,100 per calendar year. The partner's income

## Regulations for Parents and Children

must not exceed the exemption limit of € 18,000 per year.

**Please note:** Recipients of income-dependent child care allowance are not entitled to child care allowance assistance.

### family time bonus

The family time bonus is a cash benefit. Fathers, adoptive fathers, long-term foster fathers and women in same-sex partnerships can claim it. To receive the family time bonus, the father must be directly

health and pension insurance before the start of the benefit has been in gainful employment for a minimum of 182 days (around six months) – with a maximum of 14 days of interruption. Furthermore, the child must be entitled to family allowance and this must also be received, the centre of life of both parents and the child must be in Austria, and parents and child must have a common main residence. The child must be registered within ten days of birth. In order to receive the family time bonus,

It is also necessary that the father confirms the is not in employment for 28 to 31 calendar days within 91 calendar days from the birth.

If the birth takes place in hospital, the family time bonus can be claimed from the day the child and mother are discharged from the hospital at the earliest.



There are the following exceptions to this rule: If the  
Child in hospital for medical reasons

The family time bonus is also available during  
of the hospital stay if the father and mother each personally look after  
and care for the child for an average of two hours a day. If the mother  
has to stay in the hospital for medical reasons,

ben, the family time bonus is available during the hospital stay if the  
father is present in the

Child's personal care and support of the  
mother for an average of at least two hours  
takes over daily.

**Please note:** The family time bonus is purely a cash benefit. The daddy  
month (baby month), on the other hand, is the entitlement to exemption  
from work under labor law vis-à-vis the employer (see page 37).

The family time bonus can be claimed for a period of between 28 and  
31 days. The daily rate is €52.46. The family time bonus can only be  
claimed if the employee is not working for a period of between 28 and  
31 days.

While receiving the family time bonus,  
you do not receive any other income. In addition

The employment must then be continued with the same employer.

The application for the family time bonus must be submitted to the  
responsible health insurance provider no later than 121 days after the  
birth of the child.

## family allowance and child tax credit

### amount of family allowance

age of the child	amount per month
From birth	€ 132.30
child from 3 years	€ 141.50
child from 10 years	€ 164.20
child aged 19 and over	€ 191.60

The total monthly amount increases by the sibling scale for each child if they

for 2 children, € 8.20 for each child.

The additional amount is then a total of € 16.40 for 3 children, € 20.20 for each child.

The additional amount will then be a total of € 60.60 for 4 children, € 30.70 for each child.

The additional amount will then be a total of € 122.80 for 5 children, € 37.20 for each child.

The additional amount will then be a total of € 186.00 for 6 children, at € 41.50 for each child.

The additional amount will then be a total of € 249.00 for 7 or more children, € 60.30 for each child.

For each severely disabled child, the Family allowance monthly at € 180.90. Together

With the family allowance, a child tax credit of € 67.80 is paid out for each child.

In principle, the mother is entitled to family allowance, but she can waive it in favor of the father. The mother can revoke this waiver at any time. Adult children can apply for the family allowance and child tax credit to be paid directly into their account at the tax office. However, this requires the consent of the parents, who must confirm this on the application form.

## parent-child pass examinations

The receipt of child care allowance in full is conditional on you fulfilling all the requirements of the parental allowance.

Have the examinations provided for in the child pass carried out in a timely manner and fill out the forms

the parent-child pass as proof before the

Send the application to the relevant health insurance provider by the end of the planned date (preferably registered). Otherwise, the child care allowance will be reduced by €1,300 for each parent.

Further information on topics such as "Equal treatment in the workplace" and "Baby package" can be found in the legal information provided by ÖGB-Frauen. Request at [frauen@oegb.at](mailto:frauen@oegb.at) or download at [www.oegb.at/frauen](http://www.oegb.at/frauen).

unemployment insurance

## unemployment benefit

The prerequisite for entitlement to unemployment benefit is that you

is available for employment, i.e. is unemployed, willing and able to work,  
the entitlement is fulfilled.

In principle, the **entitlement** to unemployment benefit is fulfilled if there are at least 52 weeks of employment subject to unemployment insurance within the last 24 months (framework period) before the claim is made.

For people who claim unemployment benefit before the age of 25, 26 weeks of employment subject to unemployment insurance within the last twelve months (framework period) is sufficient. However, if they have already received unemployment benefit or parental leave allowance once, 28 weeks of employment subject to unemployment insurance within the twelve-month framework period are required.

The stated framework periods of 24 or 12 months can be extended if certain circumstances specified in the law apply (framework period extension).

In general, any employment subject to unemployment insurance is considered to be

Employee and as a freelance or self-employed person

However, marginally employed persons are not subject to unemployment insurance.

If the termination of the employment relationship is voluntary and no reasons worthy of consideration can be given, there is a waiting period for the first four weeks, i.e. the unemployment benefit

Money is only due from the 29th day of unemployment.

The claim to unemployment benefit must be made in person at the responsible employment service (AMS). This should be done on the first day of unemployment if possible, as unemployment benefit is never granted retroactively. Of course, you can also contact the AMS during the notice period.

**The duration of the entitlement to unemployment benefit** depends on the duration of the previous periods of employment or the age of the unemployed person. The minimum

Minimum duration is 20 weeks. 30 weeks if within the last five years before the date of application

A total of 156 weeks (three years) of employment subject to unemployment insurance must be present before the claim is made. 39 weeks are due if the person has already completed 40 years of age at the time of the claim and in the last ten years before the claim

At least 312 weeks (six years) of employment subject to unemployment insurance must be present before the claim is made. 52 weeks of unemployment insurance contributions are payable if,

## unemployment insurance

at the time of making the claim, the age of 50 has been exceeded and in the last 15 years before the claim

At least 468 weeks (nine years) of employment subject to unemployment insurance must be available before the start of the unemployment insurance period, and finally, there is an entitlement to 78 weeks of benefits for persons who participate in a vocational rehabilitation measure under the statutory pension insurance scheme.

In assessing the duration of the benefit, the periods that were already taken into account when receiving unemployment benefit in the past are also taken into account.

The **amount of unemployment benefit** depends on the income of the last or penultimate calendar year.

year. This means that if unemployment occurs in the first half of the calendar year (1 January to 30 June), the penultimate calendar year is decisive; if unemployment occurs in the second half of the calendar year (1 July to 31 December), the last calendar year is decisive.

**Example:** Someone becomes unemployed on April 1, 2024 - the basis for unemployment benefit is the average income from 2022.

Only periods of employment are taken into account when calculating average income. Periods during which one did not receive full pay or no pay due to illness or unemployment

are excluded. This also applies to the receipt of apprenticeship allowance if it is more advantageous for the unemployed person, as well as to periods of childcare allowance or combined wage receipt and in the case of end-of-life care.

Unemployment benefit is calculated based on a “net replacement rate system” and has a basic amount of 55 percent of net earnings.

The basic amount of unemployment benefit is increased by a supplementary amount to the standard rate of compensation allowance (for 2024: € 1,217.96 per month) if the upper limits (for unemployed people with a family allowance, 80 percent of previous net earnings; without a family allowance, 60 percent) are above this standard rate. If these limits are below the standard rate, they form the upper limit.

The maximum possible unemployment benefit (without supplements) for 2024 is:

per calendar day	€ 72.01
per month (31 days)	€ 2,232.31

If an unemployed person has reached the age of 45, employment year, the remuneration used to determine entitlement to unemployment benefit must also be used for further entitlements to unemployment benefit until a higher relevant remuneration results (assessment basis protection).

unemployment insurance

## emergency aid

**If you have received unemployment benefit but the possible period of receipt has already expired, you can apply for so-called “emergency assistance”.**

However, you will only receive this benefit if you are in an emergency situation. You will receive emergency assistance for an unlimited period of time, but it will be approved for a maximum of 52 weeks. After that, you will have to submit a new application.

When determining whether an emergency situation exists, any other income that the person may have is taken into account. The income of parents, children or other relatives is not important, even if they share a household.

### **Danger!**

The income of a spouse or life partner is not taken into account!

### amount of emergency aid

If no income is taken into account, the emergency assistance amounts to 95% of the basic amount of unemployment benefit and 95% of the supplementary amount if the basic amount of unemployment benefit is below the compensation allowance standard rate of the ASVG.

The emergency assistance amounts to 92% of the basic amount of unemployment benefit if the basic amount of unemployment benefit is above the compensation allowance guideline rate.



In addition, there are **family allowances for certain people**, such as children who are entitled to family benefits.

### capping of emergency aid

After six months of receiving unemployment benefit, an upper limit is imposed on the amount of emergency assistance, corresponding to the duration of the unemployment benefit previously received. This is the so-called "capping".

If you have previously received **unemployment benefit for 20 weeks**, the emergency assistance will be capped with the compensation allowance (= 40.59 euros/day, as of 2024).

If you have previously received **unemployment benefit for 30 weeks**, the emergency assistance will be capped at the subsistence level (= 47.33 euros/day, as of 2024).

If you have already received **39 or 52 weeks of unemployment benefit** due to your age, the emergency assistance will not be capped.

Emergency aid is always granted for twelve months.

It may only be capped if it has actually been received for six months. An interruption after four months due to a two-month employment relationship may not lead to a loss of the remaining two months of "full" emergency assistance! For people aged 45 and over, more favorable rules may apply to the cap.

### Earning extra money for emergency aid

If you want to earn extra money to supplement your emergency aid, the same rules apply as

## unemployment insurance

for additional income to unemployment benefit. Additional income is possible up to the marginal income limit (2024: € 518.44 gross/month). However, any other income is also taken into account for emergency assistance. For example, income from renting and leasing or a widow's or widower's pension.  
widower's pension.

## pension advance

If you receive unemployment benefit or emergency assistance and apply for an invalidity or occupational disability pension or old-age pension while receiving this benefit, you must inform the Public Employment Service of this application.

and under certain conditions it will

The benefit can then be converted into a pension advance.

In principle, you must be entitled to unemployment benefit, emergency assistance or transitional allowance.

Furthermore, apart from your willingness, ability and willingness to work, you must

other requirements for the use

a performance requirement and it must be possible to expect the pension to be awarded.

### **Danger!**

However, the pension can only be granted if, on the one hand, the waiting period has been met and, in the case of an application for disability benefit,

or disability pension, a report assessing the ability to work was also prepared by the Pension Insurance Institute and, based on this report, it can be assumed that the ability to work is not present!

### **Danger!**

When applying for an old-age pension, you are only entitled to a pension advance if you have received confirmation from the pension insurance provider that it is unlikely that you will be required to make a payment within two months of the pension deadline. The pension advance will be paid to you as long as you could have received the benefit you received previously (unemployment benefit/emergency assistance) and the pension process is ongoing.

The pension advance is generally granted in the amount of unemployment benefit or emergency assistance. If there is confirmation from the pension insurance provider that the expected pension amount will be lower, the pension advance is limited to this amount.

### **Tip:**

To receive the pension advance, your

The employment relationship may not have ended. In this case it is sufficient that you are no longer entitled to any remuneration and that you have already exhausted your sick pay. In this case, until the report is available, it can be assumed that you are not fit to work and a pension advance can be granted.

unemployment insurance

**Tip:**

After receiving a rejection notice, you can

the pension insurance and, if the employment relationship is ongoing, apply for special sickness benefit.

The prerequisite for this is that the entitlement to sick pay has been exhausted (end of benefits) and there is no longer any entitlement to continued payment of wages and an action has been taken against the rejection of the pension.

The special sickness benefit ends with the conclusion of the pension procedure (court proceedings) or with the end of the sick leave.

The special sickness benefit is payable in the amount of the last sickness benefit received and must be applied for at the responsible Austrian Health Insurance Fund (ÖGK).

## family allowance

On unemployment insurance benefits

a family allowance of € 0.97 per person per day is due for children, grandchildren, stepchildren, adopted children and foster children as well as spouses (life partners, registered partners),

if the unemployed person is required to support this

persons who make a significant contribution and are entitled to family allowance.

For the spouse (life partner, registered partner)

ners) are only entitled to a family allowance if  
if he or she does not have an income above the

Marginal income threshold (2024: € 518.44 per month), the unemployed  
person makes a significant contribution to his or her maintenance and,  
in addition, is granted a family allowance for at least one minor dependent  
or a family allowance for a disabled dependent.

## partial retirement

Subsidized partial retirement gives older employees the opportunity to  
reduce their working hours.

With the consent of the employer, a smooth transition into retirement is  
created.

Employees do not lose any pension

benefits nor claims to sick pay, severance pay or unemployment  
insurance.

Employees can **reduce their working hours** by

**40 to 60% reduction.**

In addition to the salary for their reduced working hours, they will also  
receive wage compensation

in the amount of 50% of the difference between the

previous salary (twelve monthly average) and the salary corresponding  
to the reduced working hours.

Employers will continue to pay **social security contributions** as  
before, i.e. the contribution

## unemployment insurance

basis before the reduction in working hours remains intact. The entitlement to severance pay is also preserved on the basis of the working hours before the reduction in working hours.

The term of partial retirement is generally **limited to limited to five years.**

Working time can be either **continuous** or in the form of a **block time model** .

In the case of "block models", a replacement worker must be hired at the latest at the beginning of the leisure phase become.



## full insurance

is compulsory insurance in the

accident insurance,

Health insurance,

pension insurance,

unemployment insurance.

The obligation to have full insurance is independent of the number of hours worked. The decisive factor is the level of earnings. Only employment for a salary that exceeds the marginal income limit is subject to compulsory insurance in all insurance branches.

## Marginal employment

**The marginal income threshold is 2024**

monthly

€ 518.44

Persons whose salary does not exceed the marginal employment limit (minor employees) are only insured against accidents. However, they must be registered with the ÖGK.

the.

### option for marginal employees

Marginally employed people are neither insured for health nor for pensions. There is the possibility to opt for health and pension insurance,

## General Social Insurance Act

This requires an application to be submitted to the ÖGK. The application can only be submitted for both insurance companies together.

Marginally employed people must pay the health and pension insurance contributions themselves. They are then compulsorily insured in health insurance and acquire periods of voluntary continued insurance in pension insurance. The monthly contribution is €73.20. If marginally employed people have opted for health and pension insurance, the sickness benefit from the ÖGK in the event of illness is €186.20 per month.

### **Several marginal jobs or those in addition to an employment subject to insurance contributions**

If an employee exercises in addition to one of the fully insured employment subject to insurance obligation also involves marginal employment or if he or she is involved in several marginal employments

he or she must report the employee at the end of the year

Employees must pay the additional health and pension insurance contributions prescribed by the ÖGK.

### **The maximum contribution base is 2024**

monthly	€ 6,060.00
for special payments	€ 12,120.00



## compensation allowance

There is no minimum pension in Austria. However, if the pensioner's total income is less than the compensation allowance, the difference is due. If someone is married, the net income of the spouse or registered partner is also included in the total income.

### compensatory allowance guideline rates 2024

for single people	€ 1,217.96
for married couples or registered partners	€ 1,921.46
These guideline rates – except for Recipients of a Witt-widower's pension – increase for each child whose net income	
€ 447.97 not reached to	€ 187.93

for orphans' pensions, each until the completion of year of life:

Half-orphans up to the age of 24	€ 447.97
Full orphans up to the age of 24	€ 672.64
Half-orphans over the age of 24	€ 796.06
Orphans over the age of 24	€ 1,217.96

## General Social Insurance Act

### compensatory allowances or pension bonus

Since 2020, there has been the compensation allowance or pension  
onsbonus. This means that pensioners

Pensioners who have worked for 30 or 40 years but still receive a low  
total monthly income will receive the compensation allowance or pension  
increased to the amounts listed below.

The required 30 or 40 working hours

A maximum of five years can be replaced by child-rearing periods and  
one year by military and civilian service.

Total income includes, for example,

Compensation allowance, pension and maintenance claims against the  
divorced spouse. If someone is married, the total income - as with the  
compensation allowance - is the net income of the spouse or registered  
partner.

### **compensation allowances or pension bonus guideline rates 2024**

For single people who receive their own pension  
and have at least 360 months of compulsory  
insurance contributions based on employment.

€ 1,325.24

For single people who own pension and have acquired at least 480 months of contributions to compulsory insurance on the basis of gainful employment.	€ 1,583.22
For married couples or those in a single supported partnership those who receive their own pension and have acquired at least 480 months of contributions to compulsory insurance on the basis of employment.	€ 2,137.04

## Voluntary continued insurance

### pension insurance

The monthly contribution (22.8 percent) depends on the previous earned income. It amounts to

at most	€ 1,611.96
at least	€ 216.69

People who care for a close relative at care level 3 or higher can take out pension insurance. This does not incur any costs for the insured person. The contributions are paid entirely from federal funds.

Persons who are required to care for a disabled person  
Child are not employed, can in the-

## General Social Insurance Act

Pension insurance can also be insured free of charge.

### health insurance

It is basically € 495.58 per month

Taking into account the economic circumstances, a reduction of up to € 69.13 is possible.

Unless there is free co-insurance with relatives, health insurance for students costs €69.13.

## Additional contribution for co-insurance in health insurance

An additional contribution must generally be paid for spouses, life partners and registered partners who are also covered by the health insurance.

In the following cases, persons are exempt from the obligation to pay contributions:

if children are raised in the household or have been cared for for at least four years (for this, living in the same household as the child is sufficient),

if the spouse or partner or registered partner of the insured person receives at least care allowance

who receives level 3,

## General Social Insurance Act

if the spouse or life partner or registered partner cares for the insured person who is entitled to level 3 care allowance.

If the household income in the partnership does not exceed the amount of € 1,921.46.

If there is no exception to the obligation to pay contributions, an additional contribution of 3.4 percent of the gross income of the spouse, life partner and registered partner is required for the co-insurance of the spouse.

insured person to pay to the health insurance company.

## care allowance

Nursing care allowance is payable if the conditions set out in the Federal Nursing Care Act apply upon request.

There are seven levels depending on the extent of care needs:

Level 1	€ 192.00
level 2	€ 354.00
level 3	€ 551.60
level 4	€ 827.10
level 5	€ 1,123.50
level 6	€ 1,568.90
level 7	€ 2,061.80

## Fees and Fee Exemptions

### fees

The prescription fee is € 7.10 per medication,  
the insured person's share of the costs for medical  
at least € 40.40

the insured person's share of the costs

Visual aids at least € 121.20 (for children under 15 years of age,  
no cost share for visual aids),

The service fee for the e-card is € 13.80 per year.

### fee exemptions

#### **Exemption from the prescription fee, the service fee for the e-card and the cost share for medical devices:**

##### **Without application:**

recipients of the compensatory allowance, the  
compensatory allowance or the pension bonus;

in the case of notifiable communicable diseases;

As soon as insured persons reach an amount of two percent of their  
annual net income through prescription fee payments, they are  
exempt from the prescription fee for the remainder of the year.

**Upon request:**

if the monthly net income

for single people	€ 1,217.96
for married couples or life partners	€ 1,921.46

not exceed;

if above-average expenses are proven as a result of suffering and disability and the monthly net income does not reach the following amounts:

for single people	€ 1,400.65
for married couples or life partners	€ 2,209.68

The limits listed increase for each  
Child for € 187.93.

tax regulations

## Tax Law for Employees

### **employee tax assessment**

The employee tax assessment must be applied for using form L1 at the tax office of your place of residence. You can get this form from any tax office. You can also do the employee tax assessment online (<https://finanzonline.bmf.gv.at>). In addition to form L1, form L1ab is provided for extraordinary expenses (e.g. medical expenses and in the case of disability), as well as form L1k for parents and, in special cases, form L1k-bF.

### **mandatory assessment**

If certain conditions are met, employees are obliged to submit an application for employee tax assessment to the tax office or are requested to do so by the tax office.

### **Employees are to be assessed in particular if**

they had two or more incomes subject to income tax at the same time at times during the calendar year;

the single earner or single parent

deduction taken into account during the year

was, but in fact was not granted;

the Family Bonus Plus was taken into account by the employer but was not due;

they receive benefits from statutory health insurance, benefits in the sense of the service voucher



Act, holiday pay from the Construction Workers' Holiday and Severance Pay Fund, insolvency pay from the Insolvency Pay Fund or certain remuneration for military exercises;

for the calendar year, an allowance was taken into account in the payroll calculation; an overall tax-free home office allowance that was too high was received;

an excessively high commuter allowance was taken into account; they have received other income not subject to income tax, the total amount of which exceeds € 730 (in which case an income tax return must be submitted by 30 June 2020).

April of the following year to the tax office.

If you make the declaration online, this deadline is extended until June 30th).

## application assessment

In all cases where there is no mandatory assessment, the assessment is based on an application. The deadline for the application assessment is five years.

**Important:** In the case of an application-based assessment, the application for employee tax assessment can be withdrawn by means of a complaint within one month of the delivery of the notice, even if the tax office requires a supplementary payment (this is not possible in the case of a mandatory assessment)!

## Automatic employee tax assessment

If the employee has not received the required medical certificate by 30 June has not carried out an employee assessment for the previous year, the tax office will carry out

tax regulations

an automatic employee assessment under the following conditions:

There are only income taxable  
income and

the assessment results in a credit of at least  
tens 5 € and

Based on the employee's previous assessment, there is a presumption

that no business expenses, special expenses, extraordinary burdens,  
exemptions or deductions are claimed.

If this presumption does not exist, the automatic employee assessment will  
only be carried out if the employee has been employed by the end of the

has not carried out an employee tax assessment in the calendar year after  
next.

**Important:** Expenses that are not taken into account in the automatic  
employee tax assessment can be submitted retrospectively for five years.

## legal remedy

### Complaint

The appeal period is one month from delivery

The complaint must be submitted in writing to

tax office or via Finanz-Online.

### referral request

If the tax office issues a preliminary decision on the complaint,

enactment, there is the possibility of opposing it

to request that the complaint be submitted to the tax authority of the second instance.

### **annulment of the decision**

An application for annulment of the decision can be made within of a year if the verdict of the decision is not correct, i.e. the content is incorrect.

### **What can employees do when tax office?**

- a) Single earner allowance
- b) Single parent tax allowance
- c) Multiple child supplement
- d) Family Bonus Plus or additional child allowance for low income
- e) maintenance allowance
- .f) Special expenses
- g) Advertising expenses
- h) Extraordinary burdens

### **single-earner tax allowance**

The sole earner is someone who

more than six months in a calendar year with a spouse, registered partner or life partner

lives and

during this period for at least one child seven

received family benefits for months.

The income of the spouse, registered partner or life partner

tax regulations

ten (with at least one child) may not exceed € 6,312 per calendar year (2023). Child care allowance, unemployment benefit and emergency assistance are not included in income, but maternity allowance is taken into account.

### **single parent tax allowance**

A single parent is someone who

has received family allowance for at least one child for seven months and during this period more than six months in the calendar does not live in a community with a (spouse) partner during the year.

### **The single earner/single parent allowance**

**stake amount is:**

in a child	€ 520,- annually
with two children	€ 704,- annually

For each additional child, it increases by € 232 per calendar year.

### **Negative tax (tax credit) for single earners/single parents**

The single earner/single parent allowance

The taxable amount is independent of the income level.

It is due even if there is no taxable income at all.

### multiple child allowance

For the third and each additional child for whom family allowance is received, there is an entitlement to a multiple child supplement of € 21.20 per month. This supplement depends on the family income in the calendar year preceding the calendar year for which the application is made.

The family income must not exceed € 55,000.

The multiple child allowance is applied for as part of the employee tax assessment.

### maintenance allowance

Anyone who can prove that they are providing statutory or written maintenance for a child who is not part of the household is entitled to the maintenance allowance. The maintenance allowance is also available if maintenance is provided in kind. This is staggered according to the number of children, namely for:

1st child € 31.00 per month	€ 372.00 annually
2nd child € 47.00 per month	€ 564.00 annually
3rd child € 62.00 per month	€ 744.00 annually

For each additional child, a tax credit of €62.00 per month is available.

tax regulations

### **Family Bonus Plus:**

The Family Bonus Plus is a tax credit.

Children up to the age of 18 are entitled to €166.68 per month. After the age of 18, the Family Bonus Plus is €54.18 per month.

The Family Bonus Plus can be fully claimed by one parent or split in half, then only half of the Family Bonus Plus is to be claimed.

(€ 83.34 or € 27.09).

If you pay child support for your child, you also have if entitled to the Family Bonus Plus. In this case, half the family bonus is to be taken into account, unless they agree that one parent receives the full family bonus.

The Family Bonus Plus can be claimed from the employer employer (Form E 30) – then it will be included in the current payroll calculation.

taken into account in the income tax return – or by the tax office in the course of the employee tax assessment.

The Family Bonus Plus replaces the previous child allowances.

### **Child allowance:**

If the Family Bonus Plus does not have an effect because the If the income is too low, a child allowance of € 550 per

child to:

1. Is the sole earner or single parent

If you are entitled to the child tax credit, you can apply for the additional child allowance if you have either worked for at least 30 days or have received child care allowance all year round (or care leave allowance all year round; but this probably doesn't play a special role).

2. Neither single earner nor single

If the child allowance is paid, the person entitled to family allowance can apply for the additional child allowance if the family bonus is also paid to the partner. ner has no effect.

## special editions

Special expenses with a maximum limit that can only be quarters are taken into account:

### **(special pot editions):**

These expenses are no longer deductible since 2021!

### **Special expenses without a maximum limit:**

Contributions for voluntary continued insurance in the statutory pension insurance scheme;  
Purchase of additional school and study time;  
certain pensions and permanent burdens;  
tax consulting costs.

tax regulations

### **special expenses with a maximum limit**

Church contributions up to a maximum of € 400 per year;  
private donations to eligible recipients (up to ten percent of the previous year's income).

The donations and church contributions are from the organisations to the tax office. An entry  
The declaration is no longer required.

## **advertising expenses**

Business expenses are expenses or expenditures for the acquisition, securing or maintenance of income.  
They must be professionally motivated, i.e. in connection with related to employment.

### **Business expenses that are automatically taken into account by the employer:**

Compulsory contributions to statutory social insurance and the service fee for the e-Card;  
repayment of wages;  
Union contribution if it is already deducted by the employer.

Individual payers can claim the union contribution through their employee tax assessment.

### **Business expenses that can be taken into account to reduce income tax upon application by employees:**



## commuter allowance and commuter euro

The commuter allowance and commuter euro are  
Commuter calculator on the website of the Ministry of Finance  
ums ([www.bmf.gv.at/pendlerrechner/](http://www.bmf.gv.at/pendlerrechner/)).

The result of the commuter calculator is generally binding.

### Small commuter allowance

You are entitled to the small commuter allowance if there is a means of public transport between your home and your place of work and the use of this means of transport is possible and reasonable.

The small commuter allowance is:

up to 20 km	€ 0,- per month
from 20 km	€ 58,- per month
from 40 km	€ 113,- per month
from 60 km	€ 168,- per month

### Large commuter allowance

You are entitled to the large commuter allowance if there is no public transport between your home and your place of work or if the use of this means of transport is unreasonable.

The large commuter allowance is:

from 2 km	€ 31,- per month
from 20 km	€ 123,- per month
from 40 km	€ 214,- per month
from 60 km	€ 306,- per month

tax regulations

### **commuter euro**

If you are entitled to the commuter allowance, you are entitled to a commuter allowance of two euros per kilometre of the one-way journey between your home and your workplace (annually).

**Attention:** in the months May 2022 to June 2023, the commuter allowance will increase by 50% and the commuter euro by 300%.

## **social security contributions**

**Compulsory contributions due to marginal employment**

**Compulsory contributions for co-insured relatives**

**Self-paid social security contributions**

### **home office flat rate**

The employer must report the number of home office days to the tax office with the annual pay slip. This will then be taken into account automatically.

The flat rate is €3 per home office day, maximum times 300 € per year.

The home office flat rate covers the costs of the digital work equipment (PC, Internet ...).

If the actual costs are higher (e.g. purchase of a PC), the excess amount will be taken into account additionally, taking into account the flat rate for business expenses.

If the employer pays a tax-free home office allowance, this will also be offset.

## **furniture**

In addition to the home office allowance, expenses for ergonomically suitable furniture (e.g. desk, swivel chair, lighting) can be claimed.

This is limited to €300 per year; however, you should still enter the full amount, as any excess will automatically be carried over to the following year.

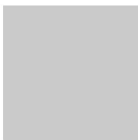
The prerequisite for claiming the furniture is that you have been working from home for at least 26 days in 2023.

## **Advertising expenses that are credited against the advertising allowance and must be claimed from the tax office**

The following business expenses only become effective if they exceed the flat rate for business expenses of € 132 per year. There is a special flat rate for business expenses for certain professional groups (e.g. artists, musicians, forestry workers, foresters, caretakers).

politicians, representatives, journalists

and journalists, home workers, etc.), which depends on the level of income.



tax regulations

## works council levy

### work clothes

It must be work clothing typical for the profession. This includes a porter's uniform, a metalworker's suit, a painter's suit, a fitter's suit, and a work coat.

Clothing that can also be worn privately is not deductible (e.g. suits).

### tools and work equipment

These are deductible if they are used for professional purposes and are necessary for the exercise of the profession.

Tools and work equipment that cost less than € 1,000 are deducted in the calendar year in which they were purchased. If their useful life exceeds one year and the acquisition costs are higher than € 1,000, they can only be deducted over the

normal useful life (depreciation).

For computers, the tax office sets a private share of at least 40 percent.

#### **Example:**

Cost of the computer: € 2,000

Service life: 3 years

Private share (40%): € 800,-

Professional portion (60%): € 1,200

Annual depreciation therefore € 400,-

## **Internet**

If it is not possible to make a precise distinction from the private part, a breakdown into professional and private costs must be made by way of an estimate. A pro rata provider fee and the pro rata line costs (online fees) or the pro rata costs for flat-rate billing (e.g. package solution for internet access, telephone charges, etc.) are deductible as professional costs.

Expenses for special professional applications (e.g. fees for using a legal information system) that are incurred in addition to the Internet fee are fully deductible.

The costs for the Internet (as an annual amount) are deductible as a work tool.

## **specialist literature, newspapers and magazines**

Technical books must clearly belong to the professional sphere  
General educational works such as lexicons  
ka or reference works are not technical literature and therefore not deductible.

## **training and retraining costs**

Expenses for training and further education measures in connection with the professional activity carried out or a related professional activity are deductible as business expenses. In addition, retraining costs for learning a (new) profession can be claimed.

tax regulations

## **Family trips home and dual household management**

If you have a second home at your place of employment for professional reasons, the costs for trips home to your family and maintaining two households (rent, operating costs, furnishing your home at your place of employment) can be claimed as business expenses. The costs for trips home to your family

For single people, the allowance is for a period of six months (once a month), in partnerships for a period of two years (once a week), unless the partner has an income of more than €6,312 per year, or if the relocation of relatives in need of care is unreasonable or if the relocation of the entire family with children who are obliged to pay maintenance is unreasonable for economic reasons. In these cases, the time limit does not apply.

In the case of constantly changing jobs (e.g. construction workers, temporary workers) or if the external activity is limited from the outset to a maximum of five years, a longer period is also granted.

## **study**

A home office located in the same apartment is only deductible if it is the center of the entire business and professional activity. For home workers and teleworkers

it will usually be deductible.

## travel expenses

daily allowances

Duration of the business trip exceeding:

3 hours	€ 8.80
4 hours	€ 11,-
5 hours	€ 13.20
6 hours	€ 15.40
7 hours	€ 17.60
8 hours	€ 19.80
9 hours	€ 22,-
10 hours	€ 24.20
11 hours	€ 26.40

Daily allowances are only deductible if you leave the vicinity of your place of work (25 km) and no new place of work is established. A new place of work is established if you work continuously for more than five days, once a week for more than five days, or repeatedly but not regularly for more than 15 days at one location. The centre of activity cannot be

only be a static place of work, but also a

Vehicle.

### overnight allowances (domestic)

For overnight stays in Germany, the actual cost of the overnight stay including breakfast or a flat rate of € 15 can be claimed. If employees have accommodation available for the overnight stay (e.g. sleeping cabin for truck drivers), either the actual cost of the overnight stay or the flat rate of € 15 can be claimed.

tax regulations

expenses (e.g. breakfast or use of a bathroom at motorway stations) or a flat rate of € 4.40 per night within Germany and € 5.85 abroad.

### **daily allowances abroad**

These can be covered by the maximum rate of foreign travel rates of federal employees are taken into account.

The full daily allowance applies to a 24-hour period (e.g. 7 a.m. to 7 p.m.). If the business trip lasts longer than four hours, one twelfth of the respective foreign travel fee is due for each hour.

### **overnight allowances (abroad)**

For overnight stays abroad, the actual cost of the overnight stay, including breakfast, can also be claimed as business expenses. Without documentary evidence, the flat rates of the highest level of foreign travel allowance will be applied.

compensation for federal employees.

### **travel costs**

If employees undertake a business trip,

They can claim the actual travel costs or, if they drive a private car, claim the official mileage allowance. However, if the business trips exceed 30,000 km per year, the official mileage allowance is only taken into account for 30,000 km. However, it is also possible to claim the actual costs of the car (service, petrol, repairs, insurance, etc.) including the purchase costs (divided over eight years). It is to be divided into a business and

a private share (keep a precise logbook!).



## Official mileage allowance per km driven:

cars	€ 0.42
motorbikes and motorcycles	€ 0.24
for each person carried	€ 0.05

The mileage allowance covers all costs (purchase costs, costs for service, repairs, insurance, vignettes as well as toll and parking fees).

### Minimum information in the logbook

The vehicle used

date of the trip

travel duration with departure and arrival times

number of kilometers driven (mileage)

starting and destination point of the journey

purpose of the business trip

Signature

### Financial losses caused by professional activity

Financial losses arising from the exercise of the profession are business expenses (e.g. a traffic accident during a business trip, if it was not caused by gross negligence).

## Extraordinary burdens

Extraordinary burdens taking into account the deductible:

medical expenses,

costs of a spa treatment,

hospital costs,

tax regulations

prostheses,

Visual and hearing aids (e.g. glasses, hearing aids),

Childcare costs (kindergarten, daycare), for single parents,

Medical expenses for close relatives,

Costs of a funeral and a gravestone if they are not covered by the estate (maximum € 20,000),

For these costs, the tax office calculates a

Deductible. Only expenses that exceed this deductible are tax deductible.

## **Extraordinary burdens without consideration of the deductible**

Costs of compulsory vocational training for the child outside of the home (flat rate of €110 per month) if no similar training opportunity exists in the catchment area of the child's place of residence.

Additional expenses for children for whom increased family allowance is received (flat rate €262 per month). The actual costs can also be claimed (with receipts). However, care allowance reduces the flat rate.

Additional expenses for children (without increased family allowance) if there is a reduction in earning capacity of at least 25 percent.

Costs caused by illness

if there is a reduction in earning capacity of at least 25 percent (official certificate required).

Expenses for the repair of disaster damage if the damage is not covered by insurance.

There are flat-rate allowances in the case of reduced earning capacity, as well as in the case of the need for dietary meals. Instead of the lump sums, the actual costs of the disability can also be claimed. In addition to the lump sums listed above, expenses for aids that are not required on a regular basis (e.g. wheelchair, hearing aid) and costs of medical treatment (e.g. doctor's fees, hospital costs, spa costs, costs for medication, travel costs) are also to be claimed.

medical treatment, medical transport costs) are deductible.

## negative tax (tax credit)

In the case of low incomes – from which social security contributions are paid (this also applies to self-paid social security contributions), but little or no income tax – contributions are refunded by the tax office:

**for employees:** 55% of the contributions, maximum € 1,105. If you are entitled to a commuter allowance, the reimbursement increases to a maximum of € 1,250.

**for pensioners:** 80% of the maximum of € 579.00.



employee representation

## The works council

negotiates company agreements,  
ensures compliance with collective agreements and the  
company agreements,  
makes suggestions for improving working conditions  
and safety,  
has a say in the design of workplaces, has the right to  
have  
a say in personnel and economic matters,

has the right to terminate and dismiss  
to comment and challenge it in court,  
can prevent transfers (under certain conditions),

must have all the information concerning the employees  
matters.

### **The works council needs your support**

The strength of an effective representation of interests lies in the approximately 1.2 million unionised employees. This is especially true for the works council, whose position is determined by the number of the members organized in the company are strengthened.

### **On the election of the works council**

All employees, regardless of nationality, who have reached the age of 16 and are employed in the company on the day of the election of the electoral board and on the day of the works council election are entitled to vote.

## Passive right to vote

Employees who can be elected to the works council are

- have reached the age of 18,
- have been employed in the company for at least six months (excluding newly established companies and seasonal businesses).

## establishment of a works council

If a company permanently has at least five elective

If eligible employees (excluding the boss) are employed, the legal requirement to establish a works council is met.

The business owner may notify the workers involved employees in their actions neither nor disadvantage others.

There is **special protection against dismissal** for

- members of the electoral board,
- Candidates for the works council election,
- elected works council members.

It only takes a few steps to establish a to initiate a works council:

1. Works meeting to elect the electoral board: At a works meeting, an electoral board is elected, which is responsible for conducting the election.
2. Election announcement: The dates and locations of the election will be announced to ensure transparency.

employee representation

3. Secret ballot and counting: The actual ballot is secret and the votes are counted after the electoral process is completed.

4. Commencement of works council activities: After successful completion of the election process, the elected works council can begin its work.

The Austrian Trade Union Confederation (ÖGB) and the trade unions are providing support.

They not only provide information about the election process, but also offer assistance during the process

and support the works council in the exercise of its functions.

## Youth Advisory Council

The Youth Advisory Council is a central contact point for apprentices and mediates between the concerns of the apprentices and the management. The Youth Advisory Council, often in cooperation with the

works council, actively contributes to finding solutions for decisions that affect the interests of the apprentices.

If a company has at least five employees

If employees are under 18 years of age or apprentices under 21 years of age, they can elect a youth advisory council to represent their special interests. The term of office of the youth advisory council is two years.

Anyone who can be elected to the youth advisory council:

on the day of the election announcement the 23rd year of life has not yet completed

has been employed in the company for at least six months on the day of the election.

All young employees are **entitled to vote** .

employees of the company who:

have not yet reached the age of 18 on the day of the election announcement,

are in an ongoing apprenticeship on the day the election is announced and have not yet reached the age of 21,

are employed in the company on the day the election is announced and on the day of the election.

The **main tasks and powers** of the Youth Advisory Council are:

to safeguard the economic, social, health and cultural interests of young workers;

to ensure that the regulations applicable to the employment or apprenticeship relationship of young workers are observed;

to demand measures to eliminate existing defects or to prevent any future defects;

at the meetings of the works council with advisory vote;

To put forward proposals on issues of vocational training and continuing professional development.

The **rights and duties** of the members of the Youth Advisory Council correspond essentially to those of the

employee representation

Works council members:

freedom from instructions,  
prohibition of restrictions and discrimination,  
protection against termination and dismissal.

The Youth Advisory Council is responsible for educational leave, for a period of two weeks per term of office.

If a company does not have a youth council, the youth council will support and inform

gender departments of the unions both at the

Election and during the activity of the youth association trust council.

## Other representations

### Central Works Council

A company can comprise several businesses or equivalent workplaces.

If these form an economic unit and are controlled by the company

be managed centrally, then a central operating

The Central Works Council shall take the common interests of employees of all businesses or workplaces.

### Group Works Council

If legally independent companies are under a single economic management, they form a group. In a group in which more than

If a company has works councils, a group representation body can be set up to represent the employees employed in that group.



## **European Works Council**

For companies and corporations whose locations are located in several European countries, a European Works Council must be established.

## **disability representative**

If there are at least five permanent employees in a company,

If the company employs disabled employees, a representative for disabled people must be elected.

Together with the works council, this takes the special specific interests and needs of these employees

mer:innengruppe true.

## **safety representative**

A safety representative must be appointed for companies with eleven or more employees. Safety representatives show where more needs to be done for the health and safety of employees in the interests of the employees.

personal protection must be done.

addresses

### **AUSTRIAN TRADE UNION FEDERATION**

1020 Vienna, Johann-Böhm-Platz 1

Telephone: (01) 534 44 39

ÖGB-Service: (01) 534 44 39 100 E-Mail:

[oegb@oegb.at](mailto:oegb@oegb.at) [www.oegb.at](http://www.oegb.at)

[www.mitgliederservice.at](http://www.mitgliederservice.at)

[www.betriebsraete.at](http://www.betriebsraete.at)

## **TRADE UNIONS**

### **GPA UNION**

1030 Vienna, Alfred-Dallinger-Platz 1

Phone: 05 03 01 301

Email: [service@gpa.at](mailto:service@gpa.at)

[www.gpa.at](http://www.gpa.at)

### **PUBLIC SERVICE UNION**

1010 Vienna, Teinfaltstraße 7

Phone: (01) 534 54

Email: [goed@goed.at](mailto:goed@goed.at)

[www.goed.at](http://www.goed.at)

### **YOUNION \_ THE EXISTENCE UNION**

1090 Vienna, Maria-Theresien-Straße 11

Telephone (01) 313 16 8300

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**Marion Chwojka, Thomas Kallab,  
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