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The working world of today places high demands on us. I demand more respect for workers' achievements!

Renate Anderl

Chamber of Labour President

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GERECHTIGKEIT MUSS SEIN



“Fair working conditions and correct payment are not always a given. Only those who know their rights are able to stand up for them.”

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WOLFGANG KATZIAN, ÖGB PRESIDENT

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The employment relationship

Establishment of the employment relationship

An employment relationship exists when a person (employee) makes their labour available and works under the direction of another person (employer or their deputy) in personal dependence. The personal dependence of employees characterises the employment relationship. In principle, employees have a personal duty to work and are bound by time, place and instructions within the framework of their employment relationship.

Freelance services contract

Work contract

These are types of contracts where employees do not have the same rights as workers. Such contracts can only exist if the workers are self-employed or work without any personal dependency.

Key differences

In the case of a **work contract**, a work or a result is owed, the risk of success lies with the contractor, the contractor works using their own resources and there is no personal obligation to work.

Freelancers undertake to provide a service for a definite or indefinite period of time (continuing obligation). They are not bound by instructions, can organise their time freely and can also have themselves represented. The contracting party usually provides the work equipment.

The mere designation "free service contract" or "contract for work and services", where in reality employment is dependent, does not eliminate workers' rights. Decisive is how the content of the contract is lived out in practice. It is often very difficult to distinguish between these forms of contract, which is why we recommend getting personal advice. Flexpower offers such advice (appointments can be made by calling 01 534 44 39100).

Employment contract

An employment contract is an agreement between an employer and an employee. The employee undertakes to perform work, the employer to pay a wage or salary.

Whether an employment contract is concluded in writing or verbally is basically irrelevant (exception: apprenticeship contracts have to be concluded in writing). It can also be concluded by "conclusive action" if someone performs work, and the other person accepts it.

Position specification statement

Immediately after the employment relationship has commenced, the employer has to provide the employee with a written record of their essential rights and duties.

The position specification statement slip has to contain the following information:

1. Name and address of the employer;
2. Name and address of the employee;
3. Date on which the employment relationship commences;
4. In the case of employment relationships for a specific period of time, the date when the employment relationship ends;
5. Length of the period of notice, term of notice;
6. Usual place of work/employment, if applicable reference to a changing place of work/employment;
7. Possible classification into a general scheme;
8. Anticipated use;
9. Starting salary, basic salary/wage, other pay components (special payments), due date of pay;
10. Extent of annual leave;
11. Agreed standard daily and weekly working hours;
12. Designation of any applicable collective bargaining standards (collective agreement, statutes, minimum wage agreement, apprentice's wages, company agreement) and reference to the office in the company where these are available for viewing;
13. Name and address of the employee's company pension fund.

The information on items 5, 6 and 9 to 11 may also be provided by reference to the provisions contained in law, collective agreements or company agreements.

If the employment relationship already existed on 01.01.1994, the employee is only to be provided with a position specification statement at their request – within two months. A position specification statement does not have to be handed to the employee if an employment relationship exists for a maximum of one month or if a written employment contract already contains all the necessary points.

A modified position specification statement is also to be handed to freelancers.

Important note:

If a worker is to sign a written employment contract presented by the employer, they should read it carefully before signing it. If the contract or the position specification statement handed over is unclear, the worker should seek advice from their trade union.

The following points are of particular importance in relation:

- › Provisions concerning the probationary period (maximum one month);
- › Transferability, both of place of employment and employment assignment;
- › Overtime regulation;
- › All-in clause (basic wage/salary must be shown!);
- › Non-competition clause (only permissible from €3,900 gross per month);
- › Periods and terms of notice;
- › Obligation to reimburse training costs (commitment in principle max. 4 years, obligatory monthly factoring).

In no case is the employment contract allowed to diminish the rights of employees to which they are eligible by law, collective agreement or company agreement.

Both the position specification statement and employment contract are free of charge.

Written statements

A written wage/salary statement is to be issued to each employee at the end of the month. As a minimum requirement, this has to include the earnings amount as well as the amount for deductions and their composition. This claim can also be asserted under civil law.

Time spent working, resting

Normal working hours according to the Working Hours Act (ArbZG)

40 hours per week, eight hours a day (converted to the month: $40 \times 4.33 = 173.2$ hours).

Various collective agreements contain provisions with fewer working hours. In the case of standby duty (e.g. portering), collective agreements or company agreements may permit longer working hours.

Overtime

Up to 20 hours of overtime per week are permitted. However, the number of hours worked is not allowed to exceed 12 hours a day. During an observation period of 17 weeks, however, the number of hours worked a week may not exceed 48 hours.

In the case of overtime, an allowance of at least 50% in time or money is due. The worker can decide whether compensation is to be paid in time or money for the eleventh and twelfth hour as well as for overtime beyond the 50th hour per week.

Breaks

If the hours of work exceed six hours, the break has to be at least 30 minutes long. This is not to be deemed time spent working.

For work requiring uninterrupted activity on weekdays and Sundays, paid short breaks are to be granted to workers employed in alternating shifts. In the case of night work involving arduous labour, one of the paid short breaks must be at least 10 minutes long.

Rest periods

An uninterrupted rest period of at least eleven hours is to be granted between two working days, whereby the collective agreement can reduce 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 by collective agreement or regulation. In this case, a 36-hour weekly rest period on working days is due in the calendar week concerned.

In exceptional cases, work on four weekends or on public holidays can also be allowed by a company agreement.

If the weekend rest period (weekly rest) is interrupted during a period of 36 hours before the beginning of the next working week, a replacement rest period is due. The amount of the rest period here corresponds to the number of hours spent working during these 36 hours. The eligibility for substitute rest does not affect the eligibility for overtime compensation according to the Working Hours Act (ArbZG) or the collective agreement.

Working hours location

The location where the working hours are to be worked is to be agreed upon unless it is stipulated in a company agreement. Unilateral changes by the employer to the working hours are only permissible if:

1. The change is objectively justified and
2. The change was communicated at least two weeks in advance and
3. No employee interests exist that are worthy of consideration and
4. No agreement to the contrary exists.

Part-time work

The number of working hours is to be agreed upon; a change in the number of working hours has to be made in writing. Continuously exceeding a lower amount agreed only in presence is to be regarded as tacitly fixing the (average) higher amount. Part-time workers are not allowed to be disadvantaged when it comes to social benefits, promotion and similar. Part-time workers receive a 25 percent allowance for overtime. However, this does not apply if the overtime is compensated in one quarter (or another fixed period of three months) or, in the case of a flexitime agreement, within the flexitime period.

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

Overtime is only permitted if:

1. An obligation to do so exists by way of agreement or fiduciary duty and
2. An increased need for work exists and
3. No employee interests exist that are worthy of consideration.

In addition, many collective agreements stipulate that regularly worked overtime is to be included in the calculation for special payments.

Working overtime beyond the 10th hour per day and the 50th hour per week can in any case be refused even without justification!

Flexitime

Flexitime is allowed if:

1. A written flexitime agreement – if there is a works council, a company agreement – is concluded;
2. The flexitime framework (earliest work start, latest work end on a day) is set;
3. A flexitime period, in which the normal working hours are not allowed to be exceeded on average, is set;
4. The number of credit or debit hours that can be carried over beyond the end of the flexitime period is specified, and
5. A notional daily number of regular working hours is agreed upon to delimit the extent to which doctor's visits, etc. count as time spent working.

As a rule, regular working hours without extra pay are only possible up to the tenth hour per day. Up to twelve hours of regular working hours are only possible if the time credits can be used up in whole days and in connection with the weekly rest period. However, overtime beyond the tenth hour per day is also possible.

Other forms of flexible working hours

These include:

- › Shift work,
- › The incorporation of days off in connection with public holidays,
- › Calculation models.

This concerns the fact that working hours overruns can be compensated for by time off in lieu in accordance with certain rules in a ratio of 1:1 and are not/do not have to be paid as overtime.

With shift work, these fluctuations have to follow a regular cycle. The incorporation referred to above has to take place regularly and serves the free time interest of the workers. Settlement models to cover fluctuations in working hours caused by operational reasons only ever exist on the basis of a collective agreement.

Home office

Working in a home office is when the employee regularly performs work from home, whereby home also includes secondary residences or the home of a dependent or partner, but not public spaces.

Home office work cannot be unilaterally ordered by the employer, but also cannot be unilaterally initiated or enforced by the employee. Home office always has to be agreed in writing. It is also possible to withdraw from this agreement for good cause by giving one month's notice on the last day of a calendar month.

The employer generally has to provide the work equipment required. However, an agreement can also be reached that the employee provides the work equipment.

In any case, the employee is eligible for a reasonable reimbursement of costs, which can also be paid out in a lump sum.

As a general rule, the same working hours regulations apply as otherwise in the company. Departures from this – insofar as permissible – need to be agreed separately. For example, that you only have to be available for the employer during the agreed working hours.

It is important that the principles of ergonomic workplace design are also observed in the home office. That being the case, if there is no possibility of setting up a desk and office chair at home, it is not advisable to agree to a home office. In any event, the employer has to provide information on what form an ergonomic workplace should take. Ideally, the employer should also provide the requisite furnishings and equipment.

Continued payment in the case of illness

If illness prevents the employee from working, the employer is obliged to continue to pay the employee's wages for a certain period of time.

In the event of illness, employees are eligible to receive pay for at least six weeks. This eligibility increases to eight weeks after the first year of service, ten weeks after 15 years of service and 12 weeks after 25 years of service. This eligibility applies to all workers per year of service.

All workers have a separate eligibility for work-related accidents or occupational illness. This eligibility exists for at least 8 weeks per event/incident, irrespective of the duration of the employment relationship.

Duration of continued payment: Per working year

In the first year of service	6 weeks full amount 4 weeks half amount
From the 1st to the 15th year of service	8 weeks full amount 4 weeks half amount
From the 16th to the 25th year of service	10 weeks full amount 4 weeks half amount
From the 26th year of service	12 weeks full amount 4 weeks half amount

Apprentice (per apprenticeship year)

Full apprenticeship wage	8 weeks
Difference between apprentice wage and sick pay for another	4 weeks

In case of further illness in the same apprenticeship year, three days full apprenticeship wages. For a maximum of six more weeks, the difference between the apprentice's wage and sick pay.

Leave

Leave eligibility

Up to 25 years of service	30 working days
On completion of the 25th year of service	36 working days

Working days are considered to be all days of the calendar week with the exception of Sundays and public holidays.

Leave year

The period begins at the time when the worker joins the company. If an agreement exists which equates the leave year with the calendar year, a new leave year begins on 1 January of each year.

Calculating the length of service

When calculating the amount of leave, periods of service with the same employer are to be taken into account where there is no interruption of more than three months, unless the employment relationship was terminated by the worker resigning, by early exit without important cause or by dismissal for which the worker is responsible.

The following also needs to be taken into account when calculating leave:

- The period of service in another employment relationship in the country, provided that it has lasted at least six months;
- Periods of schooling beyond compulsory schooling (AHS, HAK, HTL) and spent at a school in Austria. Under certain conditions schooling abroad can also be credited;
- The normal duration of a successfully completed higher education course;
- Periods of self-employment in Austria, provided that they lasted at least 6 months;
- Periods spent working for development aid organisations;
- Periods of incarceration under the Victims' Welfare Act (Opferfürsorgegesetz);
- Duration of parental leave (Sec. 15f Maternity Protection Act – MSchG).

It is important to note, however, that there are limitations to the crediting provisions. A maximum of seven years of previous service can be credited, and a maximum of twelve years for studies.

Full leave eligibility/leave compensation

Full leave eligibility accrues after six months or again from the beginning of the second working year.

If an employment relationship is terminated, the outstanding leave in the current leave year is compensated on a factored basis (leave compensation payment). The remaining leave from previous years is compensated in full.

Leave under the Construction Workers' Leave and Severance Pay Act

An employee must complete 52 qualifying weeks in a calendar year in order to be entitled to the full leave eligibility (30 or 36 working days).

The leave eligibility accrues in proportion to the number of weeks of employment completed in a single calendar year. A new leave year begins with the subsequent calendar year.

The holiday leave eligibility lapses if the worker has not used up their holiday leave by 31 March of the third year following the calendar year in which the holiday leave eligibility originated. Each calendar year is shown individually on the employee information sheet. The scale of the leave eligibility depends on the accumulated weeks of employment. From 1,040 employment weeks, the annual leave eligibility is 36 working days, with fewer employment weeks, 30 working days.

Periods of notice/terms of notice

Terms of notice

As of 1 October 2021, periods and terms of notice for workers were brought into line with those for employees. In principle, the employer can terminate the employment relationship by giving notice at the end of a quarter, subject to certain deadlines, whereby the 15th and last day of the month can also be agreed as the termination date. For workers, the collective agreement can stipulate deviating regulations for sectors in which seasonal operations predominate.

Periods of notice

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 the event of termination by the employee at the end of the month	1 month

Dismissal

For employees, the grounds for dismissal are for example (demonstratively) listed in Sec 27 Employees Act (AngG). Reasons for dismissal can be:

- › Unreliability,
- › Breach of trust,
- › Long-term incapacity to work except in cases of illness or accident

For workers, the grounds for dismissal are

exhaustively enumerated in Sec. 82 Trade Regulation Act 1859 (GewO 1859). These are for example:

- › Committing a detrimental secondary business (e.g. undeclared work),
- › Persistent neglect of their duties.

Eligible early exit

The salaried employee can resign early in accordance with Sec. 26 Employees Act (AngG) if there are important reasons for doing so. An important reason can be:

- › If they are unable to continue work or work cannot be continued without harm to health;
- › if the employer unduly reduces or withholds the employee's salary, disadvantages them in terms of payment in kind by providing unhealthy or inadequate food or unhealthy housing.

Almost the same reasons for leaving apply to workers.

Compensation for termination of employment

If the employer terminates an employment relationship, for example, by failing to observe the notice period, termination date or by unfair dismissal, the employee is eligible for compensation for termination of employment. This is the payment that is due based on the claim for damages due to unlawful or untimely termination.

This eligibility also exists if the employee declares their justified premature resignation for which the employer is responsible. Unemployment benefit and early old-age pension are suspended during the termination payment or leave compensation period.

Amicable termination

In the event amicable termination, the employer and the employee agree to terminate the employment relationship on a certain date.

Old severance pay law

Continues to apply to persons whose employment relationship already existed on 1 January 2003 and who have not – by means of an individual agreement with the employer – switched to the scheme under the new severance pay law.

Workers and employees

The eligibility for severance pay according to the old law arises after completion of an uninterrupted period of service of

3 years in the amount of	2 months' pay
5 years in the amount of	3 months' pay
10 years in the amount of	4 months' pay
15 years in the amount of	6 months' pay
20 years in the amount of	9 months' pay
25 years in the amount of	12 months' pay

and only in the following cases of termination of employment:

- › Termination by the employer;
- › Unjustified dismissal through no fault of one's own;
- › Justified early resignation by the employee;
- › Expiry of a fixed-term employment relationship (expiry of time);
- › Amicable termination;
- › In the event that the employee terminates the employment relationship themselves on account of claiming an old-age pension or an early old-age pension, the pension corridor or heavy work pension, if the employment relationship has lasted at least ten years;
- › In the event that the employee terminates the employment relationship themselves on account of claiming an occupational disability or invalidity pension, however, after only three years;
- › If the employee states their resignation at the latest three months before the end of parental leave and the employment relationship has lasted at least five years. In this case, the severance payment amounts to half of the other eligibility, but not more than three months' pay.

More favourable provisions in collective agreements remain in place.

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

New severance pay scheme

The new severance pay scheme applies to all employment contracts concluded after 1 January 2003. Construction workers who have already paid into the Construction Workers' Leave and Severance Pay Fund remain in the old scheme for the time being. This also applies to employees who, on account of a re-entry pledge, entered into employment after 31 December 2002 with an employer with whom they were previously employed.

Employment contracts concluded before 1 January 2003 are still subject to the scheme under the old severance pay law in principle. However, each employee has the option of concluding an individual contract with the employer in order to switch to the new severance pay scheme. This means that both the employer and the employee must agree to the content of the contract - neither can force the other to switch to the new severance pay law (see "Switching to the new scheme").

Since 1 January 2008, freelancers and self-employed persons have also been included in the new severance pay scheme.

Amount under the new severance scheme

Amount under the new severance scheme If an employee is subject to the new severance pay scheme, the employer has to pay monthly contributions in the amount of 1.53 percent of gross income to the regional health insurance fund. The basis for the severance payment contribution is formed by the pay subject to social security contributions including special payments. Pay components above the maximum contribution basis and below the marginal earnings threshold are also subject to contributions. The regional health insurance fund then forwards the money paid in to the company pension fund.

The final amount of severance pay is determined by the contributions paid into the occupational pension fund by the employer, plus interest, minus administrative costs.

Qualifying periods, community service and military service in the new severance pay scheme

The employer continues to pay contributions based on the childcare allowance even during periods of military and community service and when weekly and sickness benefits are received under the General Social Insurance Act (ASVG). In the case of maternity allowance, the basis for assessment is formed by the relevant pay for the calendar month preceding the period of maternity allowance; in the case of sickness allowance, it is half of the relevant pay.

The Family Burdens Equalisation Fund pays the contributions for periods during which childcare allowance is received (if an eligibility for maternity allowance exists). The Family Burdens Equalisation Fund also pays the contributions for the duration of family hospice leave.

Beginning contribution payments into the new severance pay scheme

No contribution is due for the first month of employment. The employer has to pay contributions from the beginning of the second month of employment. If a person enters into a new employment relationship with the same employer within one year of the employment relationship being terminated, contributions are payable immediately from the beginning of the new employment relationship.

Disbursements under the new severance pay law scheme

Payment is subject to the completion of at least 36 months of payments and termination of an employment relationship, whereby the 36 months of payments can also stem from different employers. No pay out eligibility exists in the event of voluntary resignation, dismissal due to fault and unjustified early resignation. In these cases, however, the accumulated sum is not lost, but remains in the occupational pension fund, continues to earn interest and is carried over into the next employment relationship. However, this only applies to employees who are subject to the new severance pay scheme. Employees who remain under the scheme under the old severance pay law lose their eligibility for severance pay in the event of voluntary resignation, dismissal due to fault and unjustified early resignation.

Occupational pension fund

In companies with a works council, selection of a company pension fund has to take place by way of an enforceable company agreement. In companies with a works council, selection of a company pension fund is to take place by way of an enforceable company agreement.

If a third of the workforce objects in writing, the employer has to enter into negotiations with the workforce. At the same time as lodging an objection, workers should call for the involvement of the trade union, which will take up further negotiations with the employer in the interests of the workforce.

Expiry periods/statute of limitations

If someone wants to assert claims under labour law, they need to make sure they don't miss important deadlines, such as;

- The employee contesting their dismissal before the Labour and Social Court: two weeks;
- Bringing an action for compensation for dismissal before the Labour and Social Court: six months;
- A three-year limitation period generally applies to wage claims.

However, collective agreements can provide for shorter expiry periods for certain wage and other monetary claims. In the case of a time-barred claim, this can no longer be claimed, but if it is paid nevertheless, it can no longer be claimed back. In contrast, if someone makes a payment when a debt has expired, they can claim it back.

Military/community service

Obligation to notify the employer

Employees who are called up (assigned) to perform military/community service are to inform their employer without delay.

Protection against dismissal and redundancy

From the time call-up papers (assignment notice) are received, the employer can only dismiss or make employees redundant with a ruling to that effect by the courts. Protection against dismissal and redundancy ends one month after the military/community service has been completed.

Return to work

Employees are to report to their employer within six working days* of being discharged from compulsory military service, training or community service. Failure to do so constitutes grounds for the employee's dismissal.

* **Important note!** Saturday is also a working day.

Leave

If periods of military/community service fall within the respective working year, leave will only be granted to the proportional extent corresponding to the working year shortened by the period of military/civilian service. When calculating the amount of leave, fractions of working days are to be rounded up to full days. If the employee wants to avoid this "proportional rule" and use up the full amount of leave before commencing military/community service, they should reach an agreement with their employer on the use of leave.

Leave allowance, Christmas bonus

The special payments (leave allowance, Christmas bonus, etc.) are only due on a proportional basis in the calendar year in which the military/community service is performed (i.e. for each week of military/civilian service, the eligibility for special payments is reduced by $\frac{1}{52}$ of the total amount of the special payment).

Our other tips:

- › Unemployed after military/community service – info on page 30.
- › Don't waste a penny after military/community service – info on page 41.
- › Community service agency – www.zivildienst.gv.at (in German only)
- › Basic military service www.oesterreich.gv.at/themen/jugendliche (in German only)

Caregiver leave

Caregiver leave in case of illness

If an employee is demonstrably prevented from working due to the need to care for a dependent living in the same household who is sick (child or child from the spouse, registered partner or cohabiting partner: "patchwork families", grandchildren, parents, grandparents, spouse, registered partner, cohabiting partner), they are eligible for continued payment of their wages/salary equivalent to their regular weekly working hours for a period of one year of employment. An eligibility for care leave for one's own child (adopted or foster child) exists to the same extent, even if the child does not live in the same household. If an employee's own sick child (adopted or foster child) or the natural child of their spouse, registered partner or cohabiting partner living in the same household is confined to a sanatorium or nursing home, they are eligible for time off to accompany the child until its 10th birthday or beyond this age if this is in the best interests of the child from a medical viewpoint.

Extended care leave

If the employee has used up their care leave and is unable to work again on account of needing to care for a sick child under the age of twelve living in the same household (adopted or foster child) or a natural child of their spouse, registered partner or cohabiting partner, they are eligible for a further week's care leave during one year of employment. The mother/father are even eligible for this if they do not live in the same household as the child (adopted or foster child).

Unilateral leave

If the options mentioned 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. The father/mother is also eligible in this case even if they do not share a household with the child (adopted or foster child).

Important note:

The Employees Act (AngG), the General Civil Code (ABGB) and various collective agreements also provide for an eligibility for continued wage payment on account of being prevented from working for important reasons that are in the interest of the employee.

Maternity protection and parental leave

Labour law

Prohibited work

Overtime work and work that is detrimental to health are prohibited. Night work and work on Sundays and public holidays are also prohibited except for a few restrictions.

Protection against dismissal and redundancy

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

Termination or dismissal without a ruling to that effect by the Labour and Social Court is unlawful and therefore invalid. Termination during the probationary period is considered gender discrimination and can therefore also be challenged before the Labour and Social Court.

If a pregnant employee informs their employer of their pregnancy no later than five working days after giving notice or, in the case of written notice, no later than five working

days after it is served, the dismissal becomes legally invalid. If the employee learns of their pregnancy at a later date, they need to inform their employer immediately so that the dismissal becomes legally invalid.

In the case of shared parental leave, the protection against dismissal and redundancy for the parent taking the second period of parental leave commences at the earliest four months before the start of the second period of parental leave.

Special protection against termination and dismissal exists four weeks after a miscarriage has occurred. If dismissal takes place after this period because the employer assumes that the employee will soon become pregnant again, it can be challenged in court on the basis of the Equal Treatment Act (GBG) within fourteen days of receiving the notice of dismissal.

Time limits

Employment relationships with a fixed term are to be continued until the beginning of the maternity period, unless there is material justification for the fixed term.

Termination of the employment relationship and severance pay – scheme under the old severance pay law (also see page 16)

Where a minimum duration of five or more years without a qualifying period applies, the employment relationship can be terminated by resignation (or notice of termination in the case of part-time employment) while retaining an eligibility for severance pay:

- › During the maternity period following birth (mother only),
- › In the case of parental leave, no later than three months before the end of the (mother's and father's) parental leave.

The employee is eligible for half of the statutory severance pay, but not more than three months' pay.

New severance pay scheme (also see page 17)

If, due to the birth of a child, an employment relationship is terminated by resignation at the aforementioned points in time, a payment right exists if at least three years of contributions have been paid.

Maternity period

Expectant mothers are not allowed to be employed during the last eight weeks before the expected date of birth (maternity period = absolute ban on employment). The maternity period after childbirth is also eight weeks (twelve weeks for multiple, premature and caesarean births). If the maternity period prior to delivery is curtailed (premature birth), the maternity period after delivery is extended by the same amount, but to a maximum of 16 weeks.

If certain health risks exist, early release by a medical specialist is possible. Maternity allowance is due during the maternity period and an application needs to be submitted to the health insurance fund for this.

Paternal leave/baby month

As of 1 September 2019, fathers who want to interrupt their work on the occasion of the birth of their child have a legal eligibility vis-à-vis their employer to a one-month leave of absence (paternal leave, 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 paternal leave (more details under "Family time bonus" on page 28). Paternal leave (baby month) and the family time bonus therefore represent different rights.

In order to be able to assert the right to leave under labour law (paternal leave, baby month) against the employer, the father and child must live in the same household. The father also has to adhere to the notification deadlines. This means that the father has to inform his employer of the expected paternity leave start date and the probable birth date at least three months before the expected birth date. The father also has to inform the employer of the birth immediately afterwards. The employer is to be informed of the actual paternity leave start date no later than one week after the birth. The father can take advantage of the one-month period of paternity leave in the time after the birth until the end of the mother's ban on employment (also referred to as maternity leave).

Fathers are protected against termination and dismissal from the time they give advance notice of their intention to take the paternity leave or baby month, but no earlier than four months before the expected date of birth. Protection against dismissal and dismissal ends four weeks after the end of paternity leave.

Parental leave for mothers and fathers

Mothers and fathers are eligible for parental leave, if they:

- › Are in an employment relationship and
- › Live with the child in the same household.

Parental leave begins immediately after the maternity period or following a period of leave agreed after the maternity period or following the other parent's parental leave. If a parent is not eligible for parental leave (e.g. because they are a student or self-employed), the other parent can take parental leave between the end of the maternity period and the child's second birthday.

Parental leave can be split twice in total (= three periods) and the periods are not allowed to be shorter than two months. The maximum total period of parental leave is limited until the child's second birthday. When a changeover in caregiver takes place for the first time,

one month's parental leave can be taken together. However, parental leave then only lasts until the end of the 23rd month of the child's life.

Mothers/fathers can each set aside three months of the period of parental leave for later uptake (no later than the end of the child's seventh year).

Important note: Eligibility for childcare allowance ends at the latest on the 1063rd day (at about 35 months) of the child's life. Find out more in the "Baby Package" legal pack from "ÖGB Frauen" (in German only). Available from frauen@oegb.at or per download under www.oegb.at/schwanger (in German only).

Notification Deadlines

Mothers must inform their employer of their maternity leave by the end of the maternity period.

At the latest three months before the end of the first period of parental leave, the parent on parental leave or the other parent must give notice of their intention to extend their parental leave or take parental leave respectively. However, if the period of parental leave lasts less than three months, then at least two months before the end of the period of parental leave, the respective parent must give notice of the intention to extend the period of parental leave and the date on which it will end. If the other parent is not eligible for parental leave, the planned start of parental leave has to be announced at least three months in advance.

Important note:

For the other parent, protection against termination and dismissal begins four months before the start of parental leave at the earliest. We therefore recommend not providing earlier notification!

Right to be informed

The employer is obliged to inform employees who are on leave about important company events.

Crediting of parental leave

For births on or after 1 August 2019, periods of parental leave up to a maximum of the child's second birthday are credited in full for eligibility based on length of service (e.g. calculating the notice period, duration of continued payment in the event of illness, duration of leave for the jump from 25 to 30 working days, salary advancements, anniversary bonuses).

Parental part-time work

Provided that the legal requirements for eligibility are met (employment of at least three years, employment in a company with at least 21 employees), parents can claim part-time employment or a change in situation with their working hours until their child reaches the age of seven or until the child starts school at a later date.

Employees who are not eligible for "parental part-time work" because they do not meet one or both of the aforementioned criteria can agree on part-time employment with their employer until the child reaches the age of four at the latest.

Protection against dismissal and redundancy during parental part-time work

Parents in parental part-time work enjoy special protection against dismissal and redundancy. This protection against dismissal and redundancy begins upon notification of the wish to work part-time, but no earlier than four months before the intended start of part-time work. It lasts until a maximum of four weeks after the child's 4th birthday. If the end of parental part-time work is already agreed for an earlier date, the special protection against dismissal and redundancy ends four weeks after the end of the parental part-time work.

The special protection against dismissal and redundancy applies to both mothers and fathers who are eligible for parental part-time work and to parents who are on parental part-time work based on an agreement with the employer.

After the child's 4th birthday plus four weeks, the only protection that still exists is against dismissal on the grounds of motive applies. This protection applies to parents who work part-time until the child's 7th birthday at the latest or until the child starts school at a later date on the basis of the Maternity Protection Act or the Paternity Leave Act. Protection against dismissal on the grounds of motive means that an employee cannot be dismissed because of their part-time employment.

Important note:

A range of working hours applies to parental part-time work. This means that working hours have to be reduced by at least twenty per cent of the regular weekly working hours and at least twelve hours have to be worked per week. However, if the employer and the employee reach an agreement outside this range, the protection against dismissal and redundancy under parental part-time work still applies. However, the right to change the situation regarding working hours without a reduction in hours continues to exist.

Find out more in the "Baby Package" legal pack from "ÖGB Frauen" (in German only). Available from frauen@oegb.at or per download under www.oegb.at/schwanger (in German only).

Benefit rights

Childcare allowance

A parent is eligible for childcare allowance if the child is eligible for family allowance or a similar third-country benefit and they live with the child in the same household and the decisive total amount of the parent's income in the calendar year does not exceed the threshold, depending on the model chosen.

There is an option to choose between the childcare allowance account and the income-dependent childcare allowance. The two models differ as regards the amount and duration of the benefit and the supplementary earnings limits.

Maternity allowance and childcare allowance

Childcare allowance is suspended while maternity allowance is being drawn. However, if the maternity allowance is lower than the childcare allowance, the difference is paid out in addition to the childcare allowance.

Childcare allowance account

If only one parent receives childcare allowance, the total amount of the account is €13,085.25. If both parents claim childcare allowance, the total amount increases to €16,347.60.

If only one parent receives childcare allowance, the account can be used to freely choose between an eligibility period of 365 up to 851 days including the day of the child's birth. If both parents claim childcare allowance, the possible eligibility period increases to 456 up to 1063 days.

The daily rate in the childcare allowance account depends on how long it is received (= eligibility period). The longer the eligibility period, the lower the daily rate. The daily amount therefore changes in proportion to the period of eligibility.

If someone opts for the shortest eligibility period, i.e. the basic eligibility period, the daily rate of €35.85 is the highest amount possible. If only one parent receives childcare allowance, the basic eligibility period is 365 days (calendar days) including the day the child is born. If both parents share the childcare allowance, the basic eligibility period is 456 days (approx. 15 months). Of this, 20 per cent is reserved for the second parent and is therefore non-transferable.

The longest possible eligibility period for one parent in the account is 851 days (approx. 28 months) including the day of the child's birth. For the maximum possible period of eligibility, the daily rate is €15.38. If the childcare allowance is divided between the parents, the longest possible eligibility period in the account is 1063 days (approx. 35 months). Here, too, 20 percent of the days are reserved for the second parent.

Income-dependent childcare allowance

Income-dependent childcare allowance provides the possibility for one parent to receive 80 per cent of their last net income up to the 365th day from the day the child is born, up to a maximum of €69.83 per day. If both parents claim childcare allowance, the eligibility period is extended to a maximum of 426 days after the birth of the child. The amount is also 80 percent of their last net salary. In order to be eligible for income-dependent childcare allowance, the mother must have been gainfully employed for at least 182 days (= approx. 6 months) before the start of the maternity period and the father for at least 182 days (= approx. 6 months) immediately before the birth of the child, whereby an interruption of up to 14 days is not prejudicial.

Simultaneous receipt of childcare allowance

When changing benefits for the first time, both parents can receive childcare allowance for up to 31 days at the same time. This applies to both the account model and income-dependent childcare allowance.

Partnership bonus

Each parent receives a bonus of €500 if both have claimed childcare allowance for at least 124 days and the eligibility period was divided between the partners in a ratio of 50/50 to 40/60. The application needs to be submitted no later than 124 days after the end of the last period of eligibility for childcare allowance. The partnership bonus also applies to both the account model and income-dependent childcare allowance.

Supplementary earnings limit

Childcare allowance is paid up to a fixed supplementary earnings limit. When drawing on the childcare allowance account, the recipient is generally allowed to earn an additional 60 per cent of their last gross income. If someone has opted for the account model and 60 percent of the last income is less than €18,000 per calendar year, however, they can earn up to €18,000 in addition.

Recipients who have chosen the income-dependent childcare allowance can earn a maximum of €7,800 per year in addition. Income from self-employment, contracts for work and services and freelance contracts also have to be included in these amounts. With regard to the supplementary earnings limit of €18,000, ÖGB Frauen recommend not exceeding a gross monthly income of €1,372. With regard to the supplementary earnings limit of €7,800, ÖGB Frauen recommend not earning more than the marginal earnings limit per month (2023: €500.91 per month).

Important note: If the income for the claim period exceeds the income limit, only the amount by which the supplementary earnings limit was exceeded needs to be repaid.

Supplementary earnings during parental leave

Parental leave refers to leave of absence from work under labour law with loss of pay. Without losing protection against dismissal and redundancy, employment above the marginal earnings threshold can be agreed with the individual employer for up to 13 weeks in a calendar year. With the consent of the individual employer, this kind of employment can also be taken up with another employer.

Supplementary childcare allowance

Low income families or single parents can apply for supplementary childcare allowance amounting to €6.06 per day (€181.80 per month). The supplementary allowance is only paid out for a maximum of 365 days and is linked to the simultaneous, actual receipt (no suspension) of childcare allowance. The supplementary allowance only has to be paid back in full or in part if the supplementary earnings limits are exceeded. The recipient is allowed to earn an additional €7,800 per calendar year. The partner's income is not allowed to exceed the exemption limit of €18,000/year.

Important note: Recipients of income-dependent childcare allowance are not eligible for supplementary childcare allowance.

Supplementary childcare allowance

The family time bonus represents a cash benefit. Fathers, adoptive fathers, permanent foster fathers and women in same-sex partnerships can take advantage of this. In order to be eligible for the family time bonus, the father must have been gainfully employed for a minimum of 182 days (approx. 6 months) – with a maximum interruption of 14 days – immediately prior to the start of the eligibility period and subject to compulsory health and pension insurance. Furthermore, the child has to be eligible for and receive family allowance, the focus of life of both parents and the child has to be in Austria, and parents and child have to share a main residence. The child has to be registered within 10 days of birth. In order to receive the family time bonus, the father also needs to refrain from gainful employment for 28 to 31 calendar days during 91 calendar days from the date of birth. If birth takes place in hospital, the family time bonus can be claimed at the earliest from the day when the child and mother are discharged from the hospital. An exception to this rule exists: If the child has to remain in hospital for medical reasons, the family time bonus is also available during the hospital stay if the father and mother each personally take care of the child for an average of four hours a day.

Important note: The family time bonus is purely a cash benefit. Paternity leave (baby month), on the other hand, entitles the father to take time off from work in accordance with labour law (see page 23).

The eligibility period for the family time bonus is between 28 and 31 days. The daily allowance is €23.91. The family time bonus can only be claimed if gainful employment is not pursued for exactly 28 to 31 days continuously.

No other income is allowed to be earned while receiving the family time bonus. In addition, employment has to be continued with the same employer afterwards.

The application for the family time bonus has to be submitted to the relevant health insurance provider no later than 91 days after the birth of the child.

Family allowance and child tax credit

Amount of family allowance

Child's Age	Monthly Amount
From birth	€120.60
From 3 years	€129.00
From 10 years	€149.70
From 19 years	€174.70

For each child based on the sliding scale for siblings:

- › the total monthly amount increases by €7.50 for each child if granted for 2 children. The additional amount is then a total of €15.00.
- › the total monthly amount increases by €18.40 for each child if granted for 3 children. The additional amount is then a total of €55.20.
- › the total monthly amount increases by €28 for each child if granted for 4 children. The additional amount is then a total of €112,-.
- › the total monthly amount increases by €33.90 for each child if granted for 5 children. The additional amount is then a total of €169.50.
- › the total monthly amount increases by €37.80 for each child if granted for 6 children. The additional amount is then a total of €226.80.
- › the total monthly amount increases by €55 for each child if granted for 7 or more children.

Family allowance increases monthly by €164.90 for each significantly disabled child.

A child tax credit of €61.80 is paid out for each child together with the family allowance. In principle, the mother is eligible for family allowance, however she can waive it in favour of the father. The mother can retract this waiver at any time.

Children of full age can apply for direct payment of family allowance and the child tax credit to their bank account at the tax office. However, this requires the consent of the parents, who have to confirm this on the application form

Pregnancy passport examinations

In order to receive the full amount of childcare allowance, the mother needs to undergo all the examinations required in the pregnancy passport on time and send the forms from the passport as proof of this to her health insurance provider before the end of the stipulated time (preferably by registered mail). Otherwise, childcare allowance can be reduced by €1,300 for each parent.

Further information on topics including "Equal treatment in the working world" and "Baby Package" can be found in the legal information from ÖGB Frauen. Available from frauen@oegb.at or per download under www.oegb.at/frauen (in German only).

Unemployment benefit

The requirement for eligibility for unemployment benefit is that you are

- › Available for work, i.e. unemployed, willing and able to work, and that
- › You meet the eligibility criteria

The **eligibility** for unemployment benefit is generally fulfilled if the claimant has been in employment subject to compulsory insurance for at least 52 weeks within the last 24 months (framework period) before the claim is made.

For those claiming unemployment benefit before the age of 25, it suffices if they have been in employment subject to unemployment insurance for 26 weeks within the last twelve months (framework period). However, if they have already received unemployment benefit or maternity benefit once, 28 weeks of employment subject to unemployment insurance are required during the twelve-month framework period.

The framework periods of 24 or twelve months can be extended under certain circumstances specified by law (extension of the framework period).

In general, employment subject to unemployment insurance is considered to be any employment as an employee and as a freelancer/independent contractor. Marginally employed persons, however, are not subject to compulsory unemployment insurance.

If the employment relationship is terminated voluntarily and no reasons worthy of consideration can be asserted, a qualifying period applies for the first four weeks, i.e. unemployment benefit is only due from the 29th day of unemployment.

Eligibility for unemployment benefit must be claimed in person at the relevant Job Centre (AMS). If possible, this should take place on the first day of unemployment, because unemployment benefits are never granted in arrears. The Job Centre can also be contacted during the notice period of course.

The **duration of eligibility for unemployment benefit** depends on the duration of the previous periods of employment or the unemployed person's age. The minimum duration is 20 weeks. 30 weeks are due if the person has been in employment subject to unemployment insurance for a total of 156 weeks (three years) within the last five years before the claim is made. 39 weeks are payable if the claimant has already reached the age of 40 and has been employed for at least 312 weeks (six years) in the ten years preceding the claim. 52 weeks are due if the claimant is over 50 years of age and has been employed for at least 468 weeks (nine years) during the 15 years preceding the claim, and finally, 78 weeks eligibility are due to persons participating in a vocational rehabilitation measure under the statutory pension insurance scheme.

When assessing the eligibility period, periods which were previously taken into account when unemployment benefits were received in the past are also taken into account.

The **amount of unemployment benefit** depends on the income in the last or penultimate calendar year. This means that if the person becomes unemployed in the first half of the calendar year (01/01 to 30/06), the penultimate calendar year is decisive, and if the person becomes unemployed in the second half of the calendar year (01/07 to 31/12), the last calendar year is decisive.

Example: A person becomes unemployed on 01/04/2023 – the basis for unemployment benefit is formed by the average income from the year 2021.

Only periods of employment are taken into account for calculating the average income. Periods during which a person did not receive full pay or no pay at all due to illness or unemployment are excluded. This also applies to the receipt of an apprenticeship wage if it is more favourable for the unemployed person, as well as to periods of childcare allowan-

ce or combined wages as well as in the case of end-of-life care. Unemployment benefit is determined on the basis of a "net replacement rate system" and features a basic amount of 55 per cent of net earnings.

The basic amount of unemployment benefit is topped up by a supplementary amount on top of the complementary allowance reference rate (for 2023: €1,110.26 per month) if the upper limits (for unemployed persons with family allowance 80 per cent of previous net earnings; without family allowance 60 per cent) exceed this reference rate. If these limits are below the reference rate, they form the upper limit.

The highest possible amount of unemployment benefit (without supplements) for 2023 is:

Per calendar day	€61.33
Per month (31 days)	€1,901.23

If an unemployed person has reached the age of 45, the income referenced for claiming unemployment benefit will also be taken into account for further claims to unemployment benefit until a higher relevant income is obtained (protection of the assessment basis).

Social benefits

If you have been receiving unemployment benefits but have already exhausted the possible period of eligibility, you can apply for what are referred to as 'social benefits'.

However, you will only receive these benefits if there is an emergency. You receive social benefits for an unlimited period of time, but they are only granted for a maximum period of 52 weeks at a time. After that, you have to submit a new application.

When examining whether an emergency situation exists, any income of your own that would otherwise be available is taken into account. Income from your parents, children or other relatives is not relevant, even if you share a household.

Important note!

Income from a spouse or life partner is not taken into account!

Amount of social benefits

- ▶ If no income is taken into account, social benefits amount 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 complementary allowance reference rate under the General Social Insurance Act (ASVG).
- ▶ The social benefits amount to 92% of the basic amount of unemployment benefit if the basic amount of unemployment benefit is higher than the complementary allowance reference rate.

- › In addition, **family supplements** for certain persons exist, such as children who are eligible for family allowance.

Cap on social benefits

After a 6-month eligibility period, a cap is placed on the amount of social benefits corresponding to the duration of unemployment benefit previously received. This is what is known as the "cap".

- › If you previously received **20 weeks of unemployment benefit**, the social benefits are capped by the compensatory supplement (= 37 euro/day, as of 2023).
- › If you previously received **30 weeks of unemployment benefit**, the social benefits are capped by the subsistence minimum (= 43.16 euro/day, as of 2023).
- › If you have already received **39 or 52 weeks of unemployment benefit** on account of your age, the social benefits are not capped.

Social benefits are always granted for 12 months. They can only be capped if they have actually been received for 6 months. An interruption after 4 months on account of a two-month employment relationship is not allowed to lead to a loss of the remaining 2 months of "full" social benefits! More favourable regulations can apply to the cap for persons over the age of 45.

Supplementary income on top of social benefits

If you want to earn additional income on top of your social benefits, the same provisions apply as for additional income in addition to unemployment benefit. Additional earnings are permitted up to the amount of the marginal earnings threshold (2023: €500.91 gross/month). However, any other income is also taken into account for social benefits. For example, income from renting and leasing or a widow's or widower's pension.

Pension advance

If you receive unemployment benefit or social benefits and apply for a disability or occupational disability pension or an old-age pension while receiving these benefits, you have to inform the Job Centre (AMS) about your application and, under certain conditions, the benefit will subsequently be changed into to a pension advance.

In principle, you must be eligible for unemployment benefit, social benefits or transitional benefits. Furthermore, apart from the willingness to work, the ability to work and the readiness to work, you have to fulfil the other requirements for claiming a benefit and you must be able to expect the pension to be awarded.

Important note!

However, the pension can only be granted if the qualifying period has been completed and, in the case of an application for a disability or incapacity pension, the federal pension fund has drawn up an expert opinion assessing the ability to work, and it can be assumed on its basis that the person is unable work!

Important note!

When applying for an old-age pension, an advance on the pension will only be due if the federal pension fund confirms that an obligation to pay benefits cannot be established on the merits within two months of the reference date for the pension. The pension advance will be paid to you as long as you could have received the previously received benefit (unemployment benefit/social benefits) and the pension procedure is ongoing. The pension advance is generally granted in line with the amount of unemployment benefit or social benefits. If the federal pension insurer confirms that the pension amount to be expected will be lower, the pension advance will be limited to this amount.

Tip:

Your employment relationship does not have to have been terminated for you to receive the pension advance. In this case, it suffices that you are no longer eligible for pay and that your sickness benefit has already been exhausted. In this case, it is to be assumed that you are no longer fit for work until the expert opinion is presented, and a pension advance can be granted.

Tip:

You can apply for a special sickness benefit after receiving a negative decision from the federal pension insurer and if you are still employed.

The requirement for this is that your eligibility for sickness benefit has been exhausted (paid to you) and that you are no longer eligible for continued payment of wages and that an appeal has been filed against the negative pension decision.

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

The special sickness benefit is due in line with the sickness benefit amount last received and has to be applied for from the appropriate Austrian health insurance fund (ÖGK).

Family allowance

In addition to benefits from unemployment insurance, a family supplement of €0.97 per day is due for children, grandchildren, stepchildren, adopted children and foster children, as well as spouses (cohabitants, registered partners) per person, if the unemployed person makes a significant contribution to the maintenance of these persons and if they are eligible for family allowance.

Spouses (life partners, registered partners) are only eligible for family allowance if they do not earn an income above the marginal earnings threshold (2022: €485.85 per month), if the unemployed person makes a substantial contribution to their maintenance and if, in addition, family allowance is granted for at least one minor dependent or family allowance is granted for a disabled dependent.

Partial retirement

Subsidised partial retirement gives older workers the chance to reduce their working hours. This creates a smooth transition to retirement with the consent of the employer. Employees neither lose their pension benefits nor their eligibility for sick pay, severance pay or entitlements from unemployment insurance.

- › Workers can reduce their **working hours by 40% to 60%**.
- › In addition to receiving pay for their reduced working hours, they also receive wage compensation amounting to 50% of the difference between their previous pay (12-month average) and their pay corresponding to the reduced working hours.
- › Employers continue to pay **social security contributions** as before, i.e. the contribution basis before the reduction in working hours is maintained. The eligibility for severance pay is also maintained on the basis of the number of hours worked before the reduction.
- › The period of partial retirement is generally **limited to five years**.
- › Working hours can be either reduced **continuously** or in the form of a **block time model**. With "block models", a replacement worker needs to be recruited at the beginning of the time-off phase at the latest.

Short-time work or short-time work with qualification

Short-time work refers to a temporary reduction in regular working hours based on an agreement under labour and wage law (social partner agreement). The aim of short-time work is to secure employment in the event of unforeseeable and temporary economic difficulties.

Short-time work can be used to bridge a temporary bottleneck caused by a temporary loss of orders or supplies or operating resources and can be used for further qualification of the workers concerned. Instead of earnings, workers receive short-time work support or qualification support from the employer for each hour of lost work (for qualification purposes). The subsidy provided by the Job Centre (AMS) reimburses the employer for the costs incurred for short-time work or qualification support in the amount of the flat rates fixed per hour of absence.

In spring 2020, when the labour market experienced its greatest crisis ever in the Second Republic on account of the Covid-19 pandemic, the "Covid-19 short-time work" scheme was established specifically for this extraordinary situation on the initiative of the Austrian Trade Union Federation (ÖGB). The most important change compared to the previous scheme for short-time work: Workers receive up to 90% of their pay and can be completely exempted from work for some time. Some adjustments were made by the end of 2021, which also became necessary due to further lockdowns.

The pandemic also impacted 2022 and consequently the Covid-19 short-time work scheme. All information on this can be found on the Austrian Trade Union Federation (ÖGB) and Chamber of Labour (CoL) website under www.jobundcorona.at (in German only).

Full insurance

refers to compulsory insurance in the

- › Accident insurance,
- › Health insurance,
- › Pension insurance,
- › Unemployment insurance funds.

The obligation to pay full insurance does not depend on the number of hours worked. The amount earned is the decisive factor. Only employment in return for pay that exceeds the marginal earnings threshold is also subject to compulsory insurance in all insurance classes.

Marginal employment

The marginal earnings limit in 2023 is

monthly	€500.91
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Persons whose pay does not exceed the marginal earnings threshold (marginal workers) are only insured against accidents. However, they have to be registered with the health insurance fund.

Potential option for marginal workers

Marginal workers are not covered by health or pension insurance. However, it is possible for them to opt into health and pension insurance; this involves submitting an application to the health insurance fund. The application can only be made for both insurance classes together.

Marginal workers have to pay the health and pension insurance contribution themselves. They are then compulsorily insured under the health insurance scheme and acquire periods of voluntary continued insurance under the pension insurance scheme. The contribution amounts to €70.72 per month. If marginally employed persons have opted into the health and pension scheme, the sickness benefit from the health insurance fund amounts to €179.90 per month in the event of illness.

Several minor jobs or jobs in addition to a job subject to compulsory insurance

If an employee pursues a minor job in addition to a job subject to compulsory insurance or if they pursue several minor jobs, they are obliged to pay the employee's contribution to health and pension insurance stipulated by the health insurance fund at the end of the year.

The maximum contribution basis in 2023 is

monthly	€5,850
for special payments	€11,700

Compensatory allowance

There is no minimum pension in Austria. However, if the pensioner's total income is less than the compensatory 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.

Complementary allowance reference rates in 2023:

For single persons	€1,110.26
For married couples or registered partners	€1,751.56
These reference rates - except for recipients of a widow's/widower's pension - are raised by €408.36 for orphan's pensions for each child whose net income does not exceed	€171.31

in each case until the child reaches the age of majority:

Half-orphans up to the age of 24.	€408.36
Orphans up to the age of 24.	€613.16
Half-orphans over the age of 24.	€725.67
Orphans over the age of 24.	€1,110.26

Compensatory allowances or pension bonus

The compensatory allowances or pension bonus has been in place since 2020. For pensioners who have worked for 30 or 40 years, but still receive only a low total monthly income, it means that the compensatory allowance or pension is topped up to the amounts listed below. For the 30 or 40 years of work required, a maximum of 5 years can be replaced by periods spent raising children and one year by periods of military or community service.

The total income includes, for example, the compensatory allowance, and pension and maintenance claims against the divorced spouse. If someone is married, the net income from the spouse or registered partner is added to the total income - as is the case with the compensatory allowance.

Compensatory allowances or pension bonus reference rates in 2023:

For single persons who draw their own pension and have accumulated at least 360 months of compulsory insurance contributions on account of gainful employment.	€1,208.06
For single persons who draw their own pension and have accumulated at least 480 months of compulsory insurance contributions on account of gainful employment.	€1,443.23
For married couples or persons living in a registered partnership who receive their own pension and have accumulated at least 480 months of compulsory insurance contributions on account of gainful employment.	€1,948.08

Voluntary continued insurance

Pension insurance

The monthly contribution (22.8 percent) depends on your previous income. At most

it amounts to	€1,556.10
at least to	€209.37

People who care for a dependent from Care Level 3 can take out pension insurance. Not costs are incurred by the insured person as a result. The contributions are paid entirely from federal funds. Persons who do not work, because they care for a disabled child, can also insure themselves free of charge under the pension insurance scheme.

Health insurance

- › In principle, it amounts to €478.82
- › per month, however, a reduction of up to €66.79 is possible subject to financial circumstances.
- › If no non-contributory co-insurance with dependants exist, the health insurance for students costs €66.79

Additional contribution for co-insurance in the health insurance policy

An additional contribution is generally payable for spouses, life partners and registered partners who are co-insured in the health insurance policy.

Persons are exempt from the obligation to pay contributions in the following cases:

- › If children are brought up in the household or have been cared for for at least four years (living in domestic community with the child is sufficient for this purpose),
- › If the spouse or partner or registered partner of the insured person receives at least Care Level 3,
- › If the spouse or partner or registered partner cares for the insured person with eligibility for Care Level 3,
- › If the household income in the partnership does not exceed the amount of €1,751.56.

If no exemption from the obligation to pay contributions exists, an additional contribution of 3.4 per cent of the insured person's gross income has to be paid to the health insurance fund for co-insuring spouses, life partners and registered partners.

Care allowance

Long-term care allowance is payable upon application if the care needs specified in the Federal Long-Term Care Act (BPGG) apply.

Seven care levels exist:

Level 1	€175.00
Level 2	€322.70
Level 3	€502.80
Level 4	€754.00
Level 5	€1,024.20
Level 6	€1,430.20
Level 7	€1,879.50

Fees

- › The prescription fee is €6.85 per medication,
- › The share of the costs for the insured person for therapeutic aids is at least €39.00,
- › The share of costs of the insured person for visual aids is at least €117 (no share of costs for visual aids for children who have not yet reached the age of 15),
- › The service fee for the e-card is €13.35 per year.

Fee waivers

Exemption from the prescription fee, service fee for the e-card and share of the costs for medical aids:

Without applying:

- › Recipients of the compensatory allowance, the compensatory allowance bonus or pension bonus;
- › For notifiable communicable diseases;
- › Once insured persons reach an aggregate two percent of their annual net income by making prescription fee payments, they become exempt from paying prescription fees for the remainder of the year.

By applying:

- › if the monthly net income

For single persons does not exceed	€1,110.26
For married couples or life partners does not exceed	€1,751.56

- › If above-average outgoings are proven as a result of ailments and infirmities and the monthly net income does not reach the following amounts:

For single persons	€1,276.80
For married couples or life partners does not exceed	€2,014.29

The marginal amounts stated increase by €171.31 for each child.

Tax law for workers**Employee tax assessment**

You can apply to make your employee tax assessment at your local tax office using form L1. You can get this form from any tax office. You can also submit your employee tax assessment online (<https://finanzonline.bmf.gv.at>) (in German only). In addition to form L1, form L1ab is provided for extraordinary expenses (e.g. medical expenses and for disability) and form L1k for parents and L1k-bF in special cases.

Compulsory assessment

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

Employees are in particular to be assessed if

- › they earned two or more incomes subject to income tax at the same time during the calendar year;
- › The single-earner or single-parent deduction was applied during the year, but this was not actually due;
- › The employer took the Family Bonus Plus into consideration, but it was not due;

- › They received emoluments from the statutory health insurance fund, emoluments pursuant to the Service Cheques Act, holiday pay from the Construction Workers' Holiday and Severance Pay Fund, insolvency pay from the Insolvency Pay Fund or certain emoluments for military exercises;
- › An exemption notice was taken into account in the payroll accounting for the calendar year;
- › a tax-free home office allowance that was too high overall was received;
- › An excessively high commuting allowance was taken into account;
- › They received other income not subject to income tax, the total amount of which exceeds €730.00 (then an income tax return needs to be submitted to the tax office by 30 April of the following year. If the declaration is made online, this deadline is extended to 30 June).

Application assessment

An application assessment takes place in all cases where there is no compulsory assessment. The time limit for the application assessment is five years.

Important: With an application assessment, the application for an employee assessment can be withdrawn by way of appeal within one month of being notified of the assessment, even if the tax office imposes an additional payment (this is not possible in the case of a compulsory assessment)!

Automatic employee tax assessment

If the employee has not submitted an employee tax assessment for the previous year by 30 June, the tax office will carry out an automatic employee tax assessment if the following conditions are met:

- › The only income is subject to income tax and
- › the assessment results in a credit of at least €5.0 and,
- › based on the previous employee assessment, the tax office presumes that no income-related expenses, special expenses, extraordinary burdens, exemptions or deductions will be claimed.

If this presumption does not exist, the automatic employee assessment is only performed if the employee fails to submit an employee assessment by the end of the next calendar year.

Important: Expenses not taken into account in the automatic employee tax assessment can be submitted retrospectively for a period of five years.

Legal remedy

Appeal

The appeal deadline is one month from the date the decision is delivered. The appeal is to be submitted in writing to the tax office or via Finanz-Online.

Submission request

If the tax office issues a preliminary decision on an appeal, there is the possibility to request that the appeal be submitted to next higher tax authority court.

Annulment

An application for annulling a decision can be submitted within a year if the decision is not correct, i.e. its contents are not correct.

What can employees claim from the tax office?

- a) Sole earner tax credit
- b) Single parent tax credit
- c) Multiple child supplement
- d) Family Bonus Plus or child allowance where a low income applies
- e) Alimony tax credit
- f) Extraordinary expenses
- g) Income-related expenses
- h) Exceptional costs

Sole earner tax credit

A sole earner is someone who:

- › Lives with a spouse, registered partner or cohabiting partner for more than six months in a calendar year and
- › has received family allowance for at least one child for seven months during this period.
- › The income earned by the spouse, registered partner or cohabiting partner (with at least one child) is not allowed to exceed €6,000 per calendar year. Childcare allowance, unemployment benefit and social benefits do not count as income, but maternity allowance is taken into account.

Single parent tax credit

A single parent is someone who:

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

The sole earner/single parent tax credit amounts to:

With one child	€494 annual
With two children	€669 annual

For each additional child it increases by €220 per calendar year.

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

The single-earner/single-parent deduction is granted regardless of the income level. It is granted even if there is absolutely no taxable income.

Multiple child supplement

Eligibility for a multi-child supplement of €20 per month exists for the third and each further child for whom family allowance is received. This supplement depends on the family income in the calendar year preceding the calendar year in which the application is made. The family income may not exceed €55,000. The multiple child supplement is applied for as part of the employee tax assessment.

Child allowance (up to and including 2018)

In the assessment, €440 per child (for whom family allowance is received for more than six months per year) can be claimed annually as an allowance. If both partners claim the allowance, it amounts to €300 per year.

If the parents live separately, the child allowance of €300 per year can be claimed by the person providing maintenance in the assessment. In this case, the other parent is also eligible for the child allowance of €300.

Alimony tax credit

Anyone who demonstrably pays the legally or officially specified maintenance for a child who does not belong to their household is eligible for the maintenance deduction. The maintenance deduction is also to be granted where payment of maintenance in kind is made. This is staggered according to the number of children, as follows for the:

1st child €29.20 per month	€350.40 annual
2nd child €43.80 per month	€525.60 annual
3rd child €58.40 per month	€700.80 annual

A tax credit of €58.40 per month is then available for each additional child.

Family Bonus Plus (from 01/01/2019)

The Family Bonus Plus is a tax credit.

Children up to the age of 18 are eligible for €166.68 per month. After reaching the age of 18, the Family Bonus Plus amounts to €54.18 per month.

One parent can claim the Family Bonus Plus in full or split it in half, in which case only half of the Family Bonus Plus is taken into account (€83.34 or €27.09).

You are eligible for the Family Bonus Plus if you pay maintenance for your child. In this case, half of the family bonus is taken into account, unless you agree that one parent receives the full family bonus.

The Family Bonus Plus can be claimed from your employer (form E 30) – in which case it is automatically included in the ongoing payroll accounting – or by the tax office in the course of the employee tax assessment.

The Family Bonus Plus replaces the previous child allowance.

Extraordinary expenses

Extraordinary expenses with a maximum limit, only a quarter of which are taken into account:

(Top-up expenses):

These expenses have no longer been deductible since 2021!

Extraordinary expenses without maximum limit:

- Contributions for voluntary continued insurance in the statutory pension insurance scheme;
- Later purchase of school and study periods;
- Certain pensions and permanent encumbrances;
- Tax advisory fees.

Extraordinary expenses with maximum limit:

- › Church rates up to a maximum of €400 per year;
- › Private donations to beneficiaries (up to ten percent of the previous year's income).

Donations and church rates are to be reported to the tax office by the respective organisations. These no longer need to be entered in the tax return.

Income-related expenses

Income-related expenses are expenses or disbursements for acquiring, securing or maintaining income. They must be work-related, i.e. related to your employment.

Income-related expenses, which are automatically taken into account by your employer:

- › Compulsory contributions to statutory social security and the service fee for your e-card;
- › Repayment of wages;
- › Union dues if already deducted by your employer.

Individual payers can claim the union dues in their employee tax assessment.

Income-related expenses that employees can claim to reduce their income tax:

Commuting allowance and commuter euro

The commuting allowance and commuter euro can be calculated using the commuter calculator on the Ministry of Finance website (www.bmf.gv.at/pendlerrechner/) (in German only). The results are generally binding.

> Short commute allowance

You are eligible for the fixed short commute allowance if public transport runs between your home and place of work and using this mode of transport is both possible and reasonable.

The fixed short commute allowance:

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

> Long commute allowance

You are eligible for the long commute allowance if no public transport runs between your home and place of work or you cannot be reasonably expected to use this mode of transport.

The long commute 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

> Commuter euro

You are eligible for a commuter euro allowance of two euro per kilometre of one-way travel between your home and place of work (annually) if you are eligible for the commuting allowance.

Important note: The commuting allowance increases by 50% and the commuter euro by 300% (i.e. to €8 per kilometre per year) in the months between May 2022 and June 2023.

Social security contributions:

- > Compulsory contributions for marginal employment
- > Compulsory contributions for co-insured dependants
- > Self-paid SI contributions

Home office allowance

The employer is required to report the number of days spent working from a home office to the tax office along with the annual payslip. This is then taken into account automatically.

The allowance is €3 per home office day, up to a maximum of €300 per year.

The home office allowance covers the expenses for digital work equipment (PC, Internet, etc.).

If the actual costs are higher (e.g. purchase of a PC), the excess amount is taken into account separately by offsetting the flat-rate deduction for income-related expenses.

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

Furniture

Expenses for ergonomically appropriate furniture can also be claimed in addition to the home office allowance (e.g. desk, swivel chair, lighting).

This is limited to €300 per year; nevertheless, you should enter the full amount, since the excess amount will automatically be carried over into the following year.

The requirement for claiming this is that you have used the home office for at least 26 days in 2022.

Income-related expenses that count towards the flat-rate deduction for income-related expenses and have to be claimed from the tax office

The income-related expenses below can only be claimed if they exceed the flat-rate deduction for income-related expenses of €132 per year. There is a special flat-rate deduction for income-related expenses for certain occupational groups (e.g. artists, musicians, forestry workers, foresters, caretakers, politicians, representatives, journalists, home workers, etc.), which depends on the amount of earnings.

Works council levy

Workwear

This must be typical work clothing. This include, for example, a porter's uniform, fitter's suit, painter's suit, mechanic's suit, work jacket. Clothing that can also be worn privately cannot be deducted (e.g. suits).

Tools and work equipment

These items can be deducted if they are used professionally and are required for exercising the profession.

Tools and work equipment that cost less than €800 are deducted in the calendar year in which they were acquired. If their useful life exceeds one year and the acquisition costs are higher than €800, they can only be deducted spread over the normal useful life (allowance for depreciation). For computers, the tax office assumes a private share of at least 40 per cent.

Example:

Cost of the computer: €2,000

Useful life: 3 years

Private share (40%): €800

Professional share (60%): €1,200

The annual allowance for depreciation is therefore €400

Internet

If a precise distinction between the private part is not possible, a split into work-related and private costs has to be made by means of an estimate. A pro rata provider fee as well as the pro rata line costs (online charges) or the pro rata costs for flat-rate charges (e.g. package solution for Internet access, telephone charge, etc.) are deductible as professional costs.

Expenses for professionally occasioned special areas of use (e.g. fee for the use of a legal information system), which are incurred in addition to the Internet charge, are deductible in full. The costs for use of the Internet are to be deducted (as an annual amount) as work equipment.

Specialist literature, newspapers and magazines

Specialist books must be clearly attributable to the professional sphere. General educational works such as dictionaries or reference works are not specialist literature and therefore cannot be deducted.

Training and further training as well as retraining costs

Expenses for training and further training measures in connection with the professional activity exercised or a related professional activity can be deducted as income-related expenses. Furthermore, retraining costs for learning a (new) profession can also be claimed.

Trips home to family and double housekeeping

If you have a second residence at your place of employment for professional reasons, the expenses for trips home to your family and double housekeeping (rent, operating costs, furnishing the residence at the place of employment) can be claimed as income-related expenses. The costs for family trips home are recognised for a period of six months (once a month) for single persons, for a period of two years (once a week) for partnerships, unless the partner has an income of more than €6,000 per year, or if relocating dependants in need of care is unreasonable or if relocating the entire family with dependent children is unreasonable for economic reasons. The time limit does not apply in these cases.

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

Workroom

A workroom located in a residential association can only be deducted if it forms the centre of the entire business and professional activity. For home workers and teleworkers, it is generally deductible.

Travel expenses

Daily allowances

Duration of the business trip of more than:

3 hours	€8.80
4 hours	€11.00
5 hours	€13.20
6 hours	€15.40
7 hours	€17.60
8 hours	€19.80
9 hours	€22.00
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 there continuously for more than five days, once a week and for more than five days or recurrently but not regularly for more than 15 days in one place. The centre of activity can not only be a static place of work, but also a vehicle.

Overnight allowance (Austria)

For overnight stays in Austria, you can claim the actual costs of the overnight stay including breakfast or an allowance of €15. If employees are provided with accommodation for overnight stays (e.g. sleeping cabins for truck drivers), either the actual expenses (e.g. breakfast or use of a bathroom at motorway service stations) or a flat rate of €4.40 per overnight stay in Austria and €5.85 abroad can be deducted.

Daily allowances abroad

The maximum allowance for federal employees can be taken into account for the foreign travel allowances. The full daily allowances apply in each case to a 24-hour period (e.g. 7 o'clock to 7 o'clock). If the business trip lasts longer than three hours, one twelfth of the respective foreign travel allowance is due for each hour.

Overnight allowance (abroad)

For overnight stays abroad, the actual costs of the overnight stay including breakfast can also be claimed as income-related expenses. In the absence of documentary evidence, the flat rates for the maximum allowance for foreign travel allowances for federal employees are taken into account.

Travel costs

If employees make a business trip, they can claim the actual travel costs or, if they travel by private car, the official kilometre allowance. However, if the business trips exceed 30,000 km per year, the official kilometre allowance is only taken into account for 30,000 km. However, the actual costs of the car (service, petrol, repairs, insurance, etc.) including the acquisition costs (spread over eight years) can also be claimed. This has to be divided into a professional and a private share (an accurate logbook needs to be kept!).

Official kilometre allowance per km driven:

Car	€0.42
Motor-assisted bicycle, mopeds and motorcycles	€0.24
For each person passenger	€0.05

The kilometre allowance covers all costs (acquisition costs, service costs, repairs, insurance, vignette as well as tollbooth costs and parking fees).

Minimum logbook information

- › Vehicle used
- › Travel date
- › Travel duration with departure and arrival time
- › Number of kilometres driven (odometer)
- › Starting point and destination
- › Purpose of business trip
- › Signature

Financial losses incurred in the course of professional activity

Financial losses incurred in the course of professional activity attributable as income-related expenses (e.g. road accident on a business trip if not the result of gross negligence).

Exceptional costs

Extraordinary costs taking the deductible into account:

- › Medical expenses,
- › Cure costs,
- › Hospital costs,
- › Prostheses,
- › Visual and hearing aids (e.g. glasses, hearing aids),
- › Childcare costs (kindergarten, after-school care), for single parents,
- › Medical expenses for dependants,
- › Costs of a funeral and a gravestone, if not covered by the estate (maximum €20,000)

The tax office calculates a deductible for these costs. Only expenses that exceed this deductible are tax deductible.

Extraordinary costs without taking the deductible into account

- › Costs of compulsory vocational training away from home for the child (flat rate of €110 per month), if there is no similar training opportunity in the catchment area where the child lives.
- › Additional expenses for children who receive increased family allowance (flat rate of €262 per month). The actual costs (with supporting receipts) can also be claimed. Care allowance reduces the lump sum, however.
- › Additional expenses for children (without increased family allowance) if there is a reduction in earning capacity of at least 25 per cent.
- › Costs occasioned by an illness if there is a reduction in earning capacity of at least 25 per cent (official certificate required).
- › Expenditure for repairing catastrophic damage if the damage is not covered by insurance.

There are flat-rate allowances for reduced earning capacity, just as there are for the need for dietary meals. Instead of the flat rates, the actual costs of the disability can also be claimed. In addition to the flat-rate amounts listed above, expenses for non-regular aids (e.g. wheelchair, hearing aid) and costs incurred for medical treatment (e.g. doctor's fees, hospital costs, spa costs, medication costs, travel costs for medical treatment, ambulance costs) are deductible).

Negative tax/tax credit

With low income – from which social security contributions are paid (this also applies to social security contributions paid by the employee), but no or little income tax is paid – contributions are refunded by the tax office:

For workers: 70% of the contributions. Maximum of €1,550. If you are eligible for a commuting allowance, the reimbursement increases to a maximum of €1,610.

For pensioners: 100% of the contributions. Maximum of €1,050 (however, the one-off payment of up to €500 received in September 2022 will be taken into account)

The works council

- › Negotiates company agreements,
- › Ensures compliance with collective agreements and company agreements,
- › Makes suggestions for improving working conditions and safety,
- › Has a say in the design of the workplace,
- › Is eligible to have a say in matters relating to personnel and the business,
- › Is eligible to comment on dismissals and redundancies and challenge them in court,
- › Can prevent transfers (under certain circumstances),
- › Has to be informed of all matters affecting workers.

The works council needs your support

The basis for strong representation is formed by the roughly 1.2 million unionised workers. This also applies to the works council. The more members are organised in the company, the stronger its position.

Election of the works council

All workers, irrespective of nationality, who have reached the age of 16 and are employed in the company on the day the election committee is elected and on the day the works council is elected are eligible to vote.

Passive election right

Workers who have reached the age of 18 and have been employed:

- › In the company for at least six months
- › (with the exception of newly established companies and seasonal companies) are eligible for election to the works council).

Establishment of the works council

If a company permanently employs at least five workers (excluding the boss), the legal requirement for establishing a works council is met.

The business owner may neither restrict nor disadvantage the workers in their actions.

Special protection against dismissal exists for:

- › Members of the electoral board,
- › Candidates in works council elections,
- › Elected works council members.

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

- › A works meeting to elect the election
- › committee (which holds the election),
- › The election notice (when and where to vote),
- › The secret ballot and count,
- › And the works council can start its work.

The Austrian Trade Union Federation (ÖGB) and the trade unions provide information and help in the election and also support the works council later in exercising its function..

Consultative council for young people

The 'consultative council for young people' is an important point of contact for apprentices and acts as a mediator between the concerns of trainees and apprentices and the management of a company. Only when the consultative council members – usually in cooperation with the works council – become involved in decisions concerning young people and put forward the viewpoint of trainees and apprentices, do many questions finally become resolved in a way that is acceptable to them. If a company employs at least five workers who have not yet reached the age of 18 or trainees or apprentices who have not yet reached the age of 21, they can elect a consultative council for young people to represent their special interests. The term of office for a consultative council member is two years.

The following persons can be elected to the consultative council:

- › Anyone who has not yet reached the age of 23 on the day the election is announced,
- › Anyone who has been employed in the company for at least six months on the day of the election.

All young workers at the company are eligible to vote who:

- › Have not yet reached the age of 18 on the day the election is announced,
- › Are in a current apprenticeship relationship on the day the election is announced and have not yet reached the age of 21,
- › Are employed at the company on the day the election is announced and on the day of the election.

The most important tasks and powers of the consultative council are:

- › To safeguard the economic, social, health and cultural interests of young workers;
- › To ensure that the regulations that apply to the employment or apprenticeship relationship of young workers are observed;
- › To demand measures to remedy existing deficiencies or prevent any deficiencies that might arise in future;
- › To Participate in the meetings of the works council in an advisory capacity;
- › To make proposals in matters concerning vocational training and continuing vocational training.

The rights and duties of the members of the consultative council correspond in substance to those of the members of the works council:

- › Freedom from instruction,
- › Prohibition of limitation and discrimination,
- › Protection against dismissal and redundancy.

The 'consultative council for young people' is eligible for two weeks' educational leave per term of office. If a company does not have a consultative council, the youth departments in the trade unions will provide information and help with the election and with the council's work later.

Other representations

Central works council

An undertaking can be made up of several companies or places of employment of equal status. If these form a commercial unit and are managed centrally by the undertaking, a central works council is to be established. The central works council represents the joint interests of the employees at all companies or places of employment.

Group works council

If legally independent undertakings are under the same commercial management, they form a group of undertakings. In a group with works councils in more than one undertaking, a group representative body can be established to represent the workers employed within the group.

European works council

A European works council is to be established for companies and groups with locations in several European countries.

Disability representative

A disabled persons' representative is to be elected if at least five disabled workers with special needs are permanently employed at a company. Together with the works council, this representative looks after the special interests and needs of this group of workers.

Safety steward

From eleven employees upwards, a safety steward is to be appointed. Safety stewards point out where more needs to be done in the interest of workers' health and safety.

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FULL THROTTLE

WHAT DOES THE CoL DO?

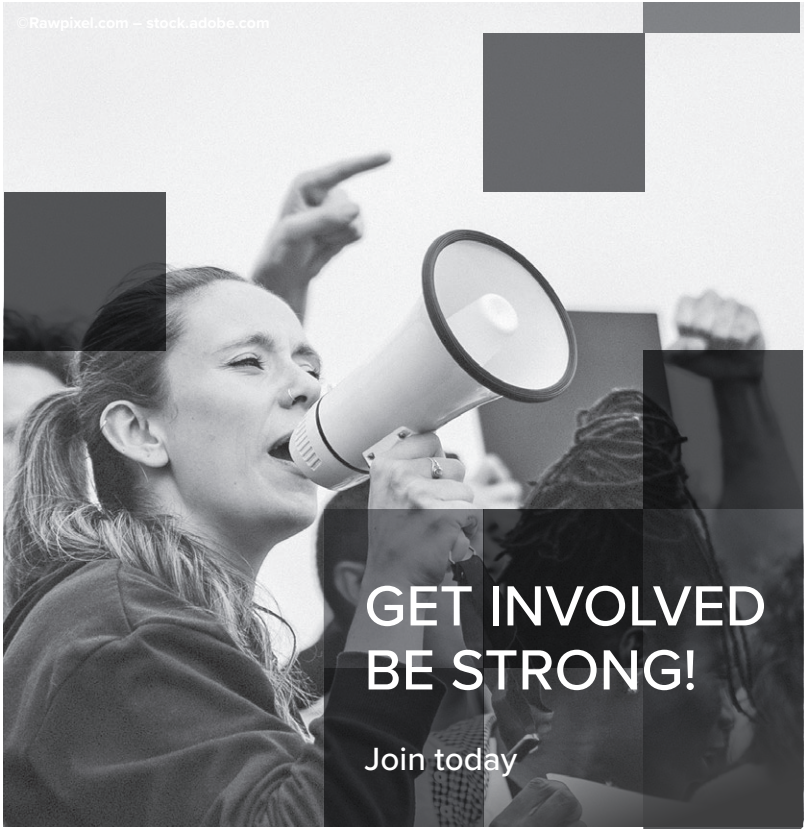
Help and advice with problems on the job, when your employer goes bust, with your apprenticeship, when you are subjected to abuse by your employer and with tenancy agreements. And we take a close look at laws to ensure that workers' interests are not neglected.

wien.arbeiterkammer.at/immernah

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BE STRONG!**

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**The Austrian Trade Union Confederation –
ÖGB is there for you**

During the crisis and afterwards. For you and your family. For equal opportunities. For strong participation. For healthy working conditions. For a fair income. And a great deal more.

For a good life for everyone.
That is why we are here!

ogb.at/mitgliedwerden (in German only)

ÖGB

WHAT YOU DEFINITELY NEED TO KNOW!

In this brochure, the Austrian Trade Union
Federation – ÖGB provides information on:

- » **Provisions under labour law**
- » **Termination of the employment relationship**
- » Provisions for **parents and children**
- » **Unemployment insurance**
- » General Social Insurance Act (ASVG)
- » **Tax regulations**
- » **Workers' representation** in the company

A good life for everyone!

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