

# COLLECTIVE AGREEMENT

## FOR EMPLOYEES OF COMPANIES IN THE FIELD OF AUTOMATIC DATA PROCESSING AND INFORMATION TECHNOLOGY SERVICES

STATUS JANUARY 1, 2026

*This English text is not an authentic and, hence, not a legally binding version of the Collective Agreement of the Austrian IT sector but rather a working aid.*

*Solely the German version published by the Union GPA Austria is legally binding and authentic.*



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Solely the German version published by the Union GPA Austria is legally binding and authentic.

With regard to individual contractual relations both the collective agreement and the applicable labour legislation must be taken into consideration.

German version



<https://www.gpa.at/kollektivvertrag/information-und-consulting/it>

Translation: Übersetzungen [HOISS]



With the kind support of the Information Technology Commission of the AK Steiermark



**Dear Colleague,**

You are holding the updated new edition of your collective agreement in your hands. It sets out important entitlements arising from your employment relationship. These include those to which you are not legally entitled, such as holiday and Christmas bonuses.

A collective agreement

- creates the same minimum standards for pay and working conditions for all employees in an industry;
- prevents employees from being played off against each other to their disadvantage;
- creates a greater balance of power between employees and employers;
- ensures a level playing field between the companies in an industry.

Every year, the GPA trade union negotiates over 170 collective agreements with the relevant employers' associations. In order for a new collective agreement to be concluded or an existing one to be improved, an agreement must be reached on the content. This is often only possible after several rounds of negotiations, and sometimes as a trade union, we have to exert pressure, even going so far as to strike. As a trade union member, you make a decisive contribution to the strength with which we can push through demands in the interests of employees. We would therefore like to take this opportunity to thank you for your membership.

If you have any questions about your collective agreement or your employment relationship, please do not hesitate to contact us.

Yours sincerely,

Barbara Teiber, MA  
Chairwoman

Mario Ferrari  
Federal Managing Director

GPA Servicecenter:

Hotline: 05030121, [service@gpa.at](mailto:service@gpa.at), [www.gpa.at](http://www.gpa.at), facebook/gpa?

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*The imprint can be found on the last cover page*

# COLLECTIVE AGREEMENT

for employees of companies in the field of automatic data processing and information technology services

Status: 1 January, 2026

## § 1 Contractual partner

This collective agreement was concluded between the Association of Management Consultancy, Accounting and Information Technology of the Austrian Federal Economic Chamber, Wiedner Hauptstraße 63, 1045 Vienna, on the one hand, and the Austrian Trade Un-

ion Federation, Union of Private Employees, Printing, Journalism, Paper, Economic Sector Electrical, Electronics, IT, Telecommunications, 1030 Vienna, Alfred-Dallinger-Platz 1, on the other.

## § 2 Scope of application

(1) The collective agreement applies

a) **geographically:** for the territory of the Republic of Austria;

b) **professionally:** for all member companies of the Austrian Federal Economic Chamber's Professional Association for Management Consultancy, Accounting and Information Technology that are authorized to provide "services in automatic data processing and information technology";

c) **personally:** for all employees subject to the Salaried Employees Act (*Angestelltengesetz*) of the companies

listed under the professional scope of application as well as apprentices. Insofar as personal designations are only used in the masculine form in this collective agreement, they refer to women and men in the same way. When referring to specific persons, the respective gender-specific form is used.

(2) This collective agreement does not apply to board members of stock corporations and managing directors of limited liability companies, insofar as the aforementioned are not subject to the Chamber of Labour levy.

## § 3 Period of validity

(1) The collective agreement comes into force on **1 January, 2026** and is concluded for an indefinite period.

(2) The collective agreement may be terminated by either party by registered letter with three months' notice to the end of any month. During the notice period,

negotiations will be held regarding the renewal or amendment of the collective agreement.

(3) The provisions of the collective agreement on the amount of the minimum basic salary (Section 15) and the apprentices' income (Section 16) may be terminated by registered letter with one month's notice to the last day of each month.

## § 4 Working hours

### I. Normal working hours

(1) The normal working time is 38.5 hours per week and can be spread over a maximum of five working days.

(2) The provisions of the Federal Act on the Employment of Children and Young Persons (KJBG) apply to the working hours of employees under the age of 18 and apprentices under the age of 18. In accordance

with Section 11 (2) of the KJBG, the weekly working hours of young people may be adjusted to the daily working hours of adults in deviation from the provisions of Section 11 (1) of this Act, provided that this is in accordance with the Children and Youth Employment Act.

(3) Unless other working hours are required due to shift arrangements, normal working hours end at 12.00 noon on 24 December and 31 December. Should

it be necessary to work all day on one of these days for operational reasons, the employees concerned will be given time off on the other day.

## II. Distribution of normal working hours

(1) The distribution of normal weekly working hours over the individual working days, the introduction of flexible working hours including the notional normal daily working hours in the case of flexible working hours, the start and end of daily working hours, also in terms of digital and telephone availability, as well as the position of breaks will be determined on the basis of the above provisions, taking into account the respective company requirements, by works agreement or, in companies without a works council, by written agreement.

Individual agreement in accordance with the statutory provisions.

(2) The permitted normal weekly working time in individual weeks of the calculation period may be extended to the maximum in accordance with Section 4(6)(2) of the Working Hours Act and may be divided up over the individual working days in such a way that the normal daily working time does not exceed nine hours and the average weekly working time does not exceed 38.5 hours within a period of 12 months. In addition, in the case of a calculation period of up to eight weeks, the normal weekly working hours may be extended to the maximum in accordance with Section 4(6)(1) of the Working Hours Act.

(3) The normal daily working time may be extended to 10 hours

- a) if the total weekly working hours are regularly spread over four days;
- b) when applying flexible working hours;
- c) when applying the flexitime account model in accordance with § 4 IV;
- d) or for projects in which, in exceptional organisational cases, a timely completion of the project is to be ensured due to an increased work requirement on the part of the employees involved.

(4) In the case of continuous multi-shift work within the meaning of Section 4a of the Working Hours Act (AZG), the normal weekly working hours may be extended to 56 hours in individual weeks. The normal daily working time may be extended to 12 hours, subject to compliance with the other statutory provisions, if the occupational health of the employee is determined to be safe by an occupational physician.

(5) In exceptional cases pursuant to Section 20 AZG, the provisions of Section 4 II (1–4) do not apply.

## III. Rest periods

(1) An uninterrupted rest period of at least 11 hours must be granted after the end of the daily working time. The daily rest period may be reduced to 10 hours if this reduction is compensated within the next 10 calendar days by a corresponding extension of another daily or weekly rest period. The daily rest period may be reduced to nine hours if, in addition to the compensation, there are sufficient opportunities for rest within the next 10 calendar days and there are no demonstrable occupational health concerns to prevent the reduction.

(2) The daily rest period may be shortened to up to eight hours in the case of traveling times without sufficient opportunities for rest in accordance with Section 20b (4) AZG.

## IV. Flexitime account model

(1) Within a calculation period of 12 months, a plus balance equal to four times the normal weekly working hours (154 hours) can be built up in a flexitime account. The reference date for the calculation period is the starting date. This can be determined differently by company agreement or, in companies without a works council, by individual written agreement.

(2) A negative balance may not exceed half the normal weekly working hours. A negative balance must be reduced within the next three months at the employer's request. If the balance is not reduced, it can be offset against the payroll in the following month.

(3) From a plus balance equal to four times the normal weekly working hours, the employee may request payment of all extra hours credited or the employer may pay out extra hours credited. In any case, however, a surplus balance equal to half the normal weekly working hours may remain in the flexitime account.

The balance of the flexitime account can be transferred for a further maximum of 12 months after the end of the calculation period by company agreement or, in companies without a works council, by individual written agreement. Credit balances must be paid out after a total of 24 months if they are not used.

A standard surcharge of 65 percent is due for the payment of extra hours credited, with the exception of traveling time in accordance with Section 8 (4). The basis for the calculation is 1/143 of the monthly salary. Allowances are not taken into account due to the 65 percent supplement, provided that the statutory minimum entitlement is not undercut as a result. When this calculation basis is determined, all special payments in excess of 12 monthly salaries are taken into account for the purposes of paying extra hours credited.

(4) Remuneration entitlements (e.g. holiday pay, public holiday pay and sick pay) from the flexitime account are calculated if the extra hours credited have been paid out in a period of 12 months prior to the payroll month.

The basis for calculating the remuneration is 1/12 of the amount paid out.

(5) In principle, operational requirements must be taken into account when reducing time credits.

It is possible to reduce extra hours credited by the hour.

Within a calendar year, the employee may take time off in lieu of up to 20 working days without the employer's consent, but no more than three working days per period of time off in lieu. The time off in lieu must be announced at least one week in advance.

Within a calendar year, the employer may order time off in lieu for up to 20 working days, provided there are extra hours credited, but not more than 10 working days per time off in lieu. The time off in lieu must be announced at least one week in advance.

(6) It is possible for recipients of overtime lump sums to participate in the flexitime account model. In this case, the monthly agreed flat-rate overtime is converted into equivalent normal working hours. These are deducted from the flexitime account each month during the payroll period. Any negative balance is not deducted from the salary.

(7) **Longer periods of free time:**

The scheme allows employees to save up a block of time off for a maximum of six months, including a

maximum of one holiday entitlement. Participation must be agreed between the employer and employee. In order to build up a longer period of continuous time off, a voluntary company agreement or individual written agreement can be used to agree on a working period of up to a maximum of three years with immediate subsequent consumption of time off. In any case, the block of time off counts as paid working time. Such agreements should regulate the following points in particular:

- Scope and period of validity;
- Calculation period and taking of saved time;
- Reintegration measures after the end of the leisure time taken;
- Cancellation options on the part of the employer and employee or early termination;
- Mandatory work record when saving up leisure time;
- Sick leave during taking of leisure time (taking of time subsequently or payout).

## V. Time recording

(1) The employer must ensure that the necessary precautions are taken to record attendance times and absences with entitlement to remuneration in a comprehensible manner.

(2) The company working time records are deemed to be the assertion of extra hours credited.

## § 5 Overtime, work on Sundays and public holidays, overtime for part-time employees

I. **General regulations (independent of the working time model):**

(1) Overtime is deemed to be every expressly ordered hour of work that exceeds the extent of the respective normal daily working time stipulated in the collective agreement (Section 4 I (1)) and taking into account the provisions of Section 4 II. In the case of part-time employees, overtime only exists if the extent of the normal daily working hours set for full-time employees is exceeded.

Overtime pay or compensation in the form of paid time off must be claimed within four months of the date on which the overtime was worked, otherwise the claim will lapse. The company's working time records are deemed to be the basis for claiming overtime or extra hours credited.

(2) In order to prevent an economic disadvantage and to safeguard employment, the parties to the collective agreement agree within the meaning of Section 12a of

the Austrian Rest Periods of Employment Act (ARG) that work on Sundays and public holidays is possible in the event of operational or customer-specific necessities. In such exceptional cases, appropriate regulations, in particular compensatory measures, must be laid down in a works agreement or, in companies without a works council, in a written individual agreement. Within the calculation period (basis of 12 months), the employee may work a maximum of 10 weekends.

(3) Employees who are employed during the period of weekend rest in accordance with the working time organisation applicable to them will be entitled to an uninterrupted rest period of 36 hours (weekly rest) in each calendar week instead of the weekend rest. The weekly rest period must include a whole weekday.

(4) Alternative rest within the meaning of the ARG will be granted during normal working hours.

(5) If a lump-sum overtime payment or an all-inclusive agreement is concluded, the monthly lump sums will be calculated on the principle that they correspond to the average number of overtime hours worked, whereby the overtime bonuses will also be included. In these agreements, the overtime allowance must be shown either as an amount or in the form of the number of hours.

(6) Overtime hours for part-time work are not subject to surcharges if they are compensated by time off in a ratio of 1:1 within a fixed period of four months in which they are incurred or, in the case of flexitime or the application of the flexitime account model, the agreed working time is not exceeded on average within the flexitime period or the calculation period in the flexitime account model.

## **II. Application of the flexitime account model:**

(1) If the flexitime account model pursuant to Section 4 IV. is applied, extra hours credited in terms of the distribution of normal working hours are credited 1:1 to the flexitime account regardless of when they are worked.

## **III Application of other working time models:**

(1) For overtime that does not fall between 8 p.m. and 6 a.m. or is not Sunday or public holiday overtime, a supplement of 50 percent is due. If the overtime falls between 8.00 p.m. and 6.00 a.m., a supplement of 100 percent is due.

(2) Overtime on Sundays will be remunerated with a surcharge of 100 percent.

(3) The provisions of the ARG 1983, Federal Law Gazette no. 144, apply to work on public holidays and for the remuneration thereof. If the work performed on a public holiday exceeds the normal working hours set for the weekday in question, a supplement of 100 percent will be paid for the overtime.

(4) The basic overtime pay and the basis for calculating overtime surcharges for work on Sundays and public holidays is 1/143 of the monthly salary. When determining these calculation bases, all special payments in excess of 12 monthly salaries are taken into account for the purposes of overtime, Sunday and public holiday pay.

(5) If several surcharges coincide, only the highest surcharge is due.

(6) Before overtime is worked, it may be agreed that the employee will receive paid time off of 1 1/2 hours for each hour of overtime worked and paid time off of two hours for each hour of overtime worked at night and on Sundays instead of overtime pay.

(7) If regular overtime in accordance with Section 2 (2) second sentence of the general collective agreement on the concept of holiday pay is to be taken into account when calculating holiday pay, overtime will be deemed regular if it has been worked in at least 7 of the last 12 months before the start of the holiday. The last 12 months must also be used to determine the average.

## **IV. Employment exclusively on weekends**

(1) In addition to the options under Section 5 I (2) and the ARG-VO, employment may take place during any weekend rest period for operational or customer-specific necessities under the following conditions if the employees concerned are employed exclusively on weekends (Saturday and Sunday):

a. The normal daily working time in these cases is a maximum of 8.5 hours in each case.

b. If work is performed on Saturday after 9.00 p.m. until 5.00 a.m. on Sunday, a surcharge of 50% is payable. For work performed on Sunday from 5.00 a.m. to 9.00 p.m., a surcharge of 25% is due and from 9.00 p.m. to midnight, a surcharge of 50% is due.

c. If there is a special need, work can be performed outside the weekend (Saturday and Sunday) up to a total of 8.5 hours on additional working days. A surcharge of 25% is payable for these hours.

d. The basis for calculating the bonuses is 1/167 of the monthly salary (the calculation for part-time employees is carried out as per Section 17, para. 1).

e. If an employee is employed in excess of the maximum normal daily working hours described above, this is deemed to be overtime and remuneration within the meaning of Section 5 III is due for each hour worked in this way.

f. If several surcharges coincide, only the highest surcharge is due.

g. Participation in the flexitime account model (Section 4 IV.) is excluded for employees who fall under the exception clause of this paragraph.

## § 6 Shift work

(1) In the case of work that requires uninterrupted continuity on weekdays and/or Sundays (fully continuous operations or operating departments) and in the case of multi-shift work in operations or operating departments, the shift schedule must be drawn up in such a way that the average normal weekly working time does not exceed 38.5 hours within the shift cycle. In the case of continuous multi-shift work, the overtime required to ensure continuous operation can be

agreed with the works council or, in companies without a works council, regulated by individual written agreement.

(2) The shift allowance for work from 10.00 p.m. to 6.00 a.m. is € 7.55 per hour, rounded up to a whole hour after a quarter of an hour has elapsed.

## § 7 On-call duty

(1) On-call duty exists if the employee undertakes to be available outside normal working hours in order to take up work immediately upon request. A maximum of 10 on-call periods are permitted per month (up to a maximum total of 168 hours). On-call duty may only be agreed on 30 days within a period of three months. The flat rate for on-call duty is € 5.71 per hour for the duration of the agreed on-call time. As soon as the on-call duty is utilized, the working time begins. The duration of on-call duty must be agreed in writing in good time.

Weekend on-call services lasting less than five hours are to be remunerated at a flat rate of € 28,55. Workday standby duty that begins between 10 p.m. and 6 a.m. and lasts less than two hours is to be remunerated at a flat rate of € 11.42.

(2) Extraordinary expenses incurred in connection with on-call duty are reimbursed by the employer upon submission of supporting documentation.

## § 8 Travel expenses and travel expense allowances

(1) **Concept of business trip or business journey:**

- a) For the purposes of this provision, a place of employment is deemed to be an area of activity within a radius of 12 kilometres by road from the city or municipal boundary in which the permanent place of the business is located.
- b) A business trip is deemed to exist if the employee is sent to fulfil business assignments that involve a stay at one or more locations and are not identical to his or her place of work.
- c) If the business trip starts from the permanent place of work, it begins when the employee leaves the permanent place of work. In all other cases, the business trip begins when the employee leaves home for the purpose of traveling. The business trip ends with the return to the permanent place of work or with the return to the home for the purpose of traveling.
- d) A business trip is deemed to exist if the business trip takes place at the place of work in accordance with a).
- e) The start of a business trip can be agreed from the employee's permanent place of work or home. The end of the business trip can be agreed as the return

to the permanent place of work or the return to the home.

f) The provisions of Section 8 (1) a) to e) apply to the activities listed in Section 3 (1) no. 16 b EStG.

(2) **Compensation for travel expenses:**

- a) If a means of transport is to be used for a business trip, the employer must determine the means of transport and reimburse the costs thereof.
- b) The express consent of the employer is required for the use of the employee's private car. A kilometre allowance is granted to cover the expenses incurred for maintaining and using the vehicle. This kilometre allowance corresponds to the kilometre allowance in accordance with Section 26 of the Income Tax Act (EStG) as amended by Federal Law Gazette I no. 144/2024. A logbook must be kept of the kilometres driven, which must be submitted when the kilometre allowance is paid. (see Appendices I and II).\*)

(3) **Travel allowance:**

- a) To cover the additional personal expenses for meals and accommodation associated with the business trip, the employee receives a travel allowance for each full calendar day. This consists of the

daily allowance and the accommodation allowance.

- b) The travel allowance for business trips within Austria is set at the amounts recognized as tax-free in accordance with Section 26 EStG as amended on December 31, 2010 (see Appendix II).\*) The travel allowance for business trips abroad is set at the amounts recognized as tax-free in accordance with Section 26 EStG as amended on October 9, 2024 (see Appendix III). The foreign travel rates for federal employees are set out in the Federal Government Ordinance on the Determination of Travel Allowances for Business Trips Abroad as amended on 7 December, 2001.
- c) No daily allowance is payable for business trips lasting up to three hours in one calendar day. For business trips lasting more than three hours, the employee is entitled to one twelfth of the daily allowance for each hour or part thereof. In Austria, the daily allowance may be reduced by the following percentages if the following meals are provided to the employee by the employer or a third party or are reimbursed by the employer upon presentation of a receipt: Lunch, reduction in the daily allowance by 50%; dinner, reduction in the daily allowance by 50%.
- d) If a business trip requires an uninterrupted stay of more than 30 calendar days at one location, the daily allowance due is reduced by 25% from the 31st calendar day. The continuation of the 30-day period (uninterrupted stay) is suspended by periods that the employee does not spend at the location of the business trip due to holiday, absence from work, time off in lieu or operational necessities. (For

further information on business trips abroad lasting longer than one month, see Appendix V, page [27](#)).

- e) The overnight accommodation allowance does not apply if the business trip does not involve overnight accommodation, if accommodation is provided or if the employer pays for it upon presentation of the receipt.
- f) In the event of difficult geographical circumstances, appropriate allowances for business trips outside the city or municipal boundary, but within the one-way distance of up to 12 kilometres by road, must be agreed in a company agreement or, in companies without a works council, in a written individual agreement.

#### **(4) Business trips outside normal working hours:**

- a) Active traveling time: If employees drive the vehicle themselves on a business trip or business journey at the employer's request, this working time is compensated at a ratio of 1:1.
- b) Compensation for passive traveling time (passengers in cars, trains and planes, etc.) is regulated by a company agreement or, in companies without a works council, by an individual written agreement.

#### **(5) Expiry of claims:**

Claims within the meaning of Section 8 must be made at the latest within four months of the end of the business trip/work trip or the agreed or ordered submission of the logbook by submitting an invoice or the logbook to the employer, otherwise the claims expire.

*\*) The legally amended amounts as of 2025 are to be applied for business trips from 1 April 2026.*

## **9 Teleworking**

### **I. General information**

**(1)** *[deleted / 1.1. 2020]*

#### **(2) Term:**

Teleworking occurs when the employee, in agreement with the employer, regularly or temporarily performs parts of their working hours at a previously agreed location outside the permanent place of work. The location, accessibility, work equipment and allowances for teleworking must be agreed in writing in advance.

#### **(3) Prerequisites:**

A teleworking agreement is based on the principle of voluntariness on the part of both the employee and the employer. Participation is subject to the following conditions:

**a)** Individual personnel measures: Teleworking requires a written agreement between the employer and the employee that complies with the provisions of this collective agreement and any works agreement to be concluded. The participation rights of the works council must be observed.

**b)** Status of employees: The employee's status under labour law does not change by the written agreement on teleworking.

#### **(4) Existing company regulations:**

Existing company regulations should be applied unchanged or mutatis mutandis for employees who telework.

#### **(5) Employee liability:**

The Employee Liability Act is applied analogously to persons living in the employee's household at the teleworking location.

### **II. Working hours and business premises**

#### **(1) Scope of working time:**

The working hours to be worked correspond to Section 4 I (1). The availability of the employee for teleworking must be agreed.

#### **(2) Allocation of working time to the business premises:**

The division of working hours between the permanent place of business and the agreed place of teleworking must be agreed in writing (Appendix IV, page [22](#)).

#### **(3) Extra hours credited and overtime:**

All working hours in excess of the applicable normal working hours must be arranged in advance by the employer in accordance with the company regulations, irrespective of the place of work, in order to be recognized as such. Remuneration is paid in accordance with Sections 4 and 5.

The co-determination rights of the works council pursuant to Section 97 (1) no. 2 of the Labour Constitution Act (ArbVG) remain unaffected.

#### **(4) Travel times:**

Travel time between the permanent place of business and the agreed place of teleworking is deemed to be non-work-related and will not be taken into account, unless it concerns business trips/work journeys that are not justified by the division made between the permanent place of business and the agreed place of teleworking and that would have to be compensated on the basis of applicable company regulations. If an employee is requested to come to the permanent place of work during their off-site working hours, their working hours are not interrupted.

### **III. Time recording**

(1) The recording of working time must be harmonized with operational practice.

### **IV. Work equipment**

(1) The necessary IT and communication equipment for teleworking will be provided by the employer for the duration of the existence of this workplace. If, in exceptional cases, work equipment is provided by the employee in agreement with the employer, the costs will be reimbursed upon submission of supporting documentation.

### **V. Reimbursement of costs**

The employee will be reimbursed for all expenses incurred in connection with teleworking upon submission of supporting documentation. Lump-sum reimbursements may be agreed instead of the provision of supporting documentation.

### **VI. Travel expenses and expense allowances**

(1) Travel costs and expense allowances between the permanent place of business and the agreed place of teleworking will only be reimbursed if the deviation from the allocation made between the permanent place of business and the agreed place of teleworking results in business trips/business travel.

(2) Travel expenses and expense allowances between the permanent place of business and the agreed place of teleworking will not be reimbursed.

### **VII. Contact with the company**

(1) The social integration and communication of employees in the company or with the employer should be guaranteed despite teleworking.

(2) At company meetings, the involvement of employees with a teleworking agreement will be given special consideration. Participation in works meetings that take place during normal working hours must be guaranteed and counted as working time.

(3) Information and access to education and training will be ensured by appropriate measures.

### **VIII. Informing the works council**

(1) The works council is informed about all employees who have a teleworking agreement. The works council has the right to use the electronic communication facilities. The works council will be reimbursed for any costs it incurs in the course of providing extraordinary support to these employees.

### **IX. Cancellation of the teleworking agreement**

(1) Teleworking can be cancelled in writing by either party for good cause, subject to a notice period of one month.

(2) Valid reasons on the part of the employer are, for example, operational changes within the meaning of Section 109 ArbVG, and on the part of the employee, changes in the life situation that prevent further use of the teleworking workplace (e.g. change of residence or changes in the family). The employer must be informed immediately if the landlord cancels the contract for the use of the flat.

(3) After cancellation of the teleworking agreement, employment will continue at the company workplace.

## § 10 Entitlement in the event of absence from work

(1) Pursuant to Section 8 (3) AngG, the employee retains the right to remuneration if he is prevented from performing his duties for a relatively short period of time for other important reasons relating to his person through no fault of his own.

(2) In the event of notified and subsequently proven occurrence of the following family matters, each employee will be granted time off without reduction in his monthly remuneration to the following extent:

- on the death of the spouse or registered partner ..... 3 working days
- in the event of the death of the cohabiting partner if he (she) lived with the employee in the same household ..... 3 working days

- on the death of a parent ..... 3 working days
- on the death of a child ..... 3 working days
- on the death of siblings, parents-in-law and grandparents ..... 1 working day
- for own marriage and partnership 3 working days
- in the event of a change of residence if you already have your own household or if you are setting up your own household ..... 2 working days
- if siblings, children or parents marry or become partners ..... 1 working day
- in the event of confinement of the wife or partner or registered partner) ..... 1 working day
- the time required to visit the doctor or dentist, provided a medical certificate is presented.

## § 11 Recognition of secondary school studies when calculating the duration of leave

(1) If the employment relationship has lasted at least two years without interruption, three years will be credited to the employee who has completed studies at a secondary school or, according to the School Organisation Act 1962, at a secondary school with a

passed school-leaving examination (*Matura*), for the calculation of the duration of leave, provided that no betterment is given by Section 3, para. 3 UrlG. The prerequisite is that these studies were not completed alongside an employment relationship.

## § 12 Additional leave for beneficiaries with disabilities under the Disability Employment Act

(1) Beneficiaries with disabilities under the Disabled Persons Employment Act will receive an additional three working days' leave per year of service.

## § 13 Christmas bonus and holiday allowance, 13th and 14th monthly salaries

(1) All employees are entitled to a 13th and 14th monthly salary (Christmas bonus and holiday allowance) once per calendar year. Apprentices will receive a Christmas bonus and holiday allowance each in the amount of the monthly apprentice salary.

In the case of commission recipients who receive a monthly salary (fixed salary) in addition to commission, the calculation

The 13th and 14th monthly salaries are based on the fixed salary (at least the minimum basic salary).

Commission earners with whom only commission has been agreed are only entitled to the extent that their annual remuneration is less than fourteen times the minimum basic salary due to them under the collective agreement.

(2) The calculation of the 13th monthly salary will be based on the basic monthly salary or the apprentice's income or the fixed salary due in November. The calculation of the 14th monthly salary will be based on the basic monthly salary or the apprentice's income or the fixed salary due in the month of payment. In particular, the calculation of the decisive basic monthly salary does not take into account

- a) Any allowances;
- b) Overtime;
- c) Overtime flat rates;
- d) Other variable salary components, in particular premiums or bonuses.

(3) For employees who have completed their apprenticeship during the calendar year, the 13th and 14th monthly salaries consist of the aliquot part of the last monthly apprentice's income and the aliquot part of the employee's salary.

(4) In the event of changing working hours in the calendar year (e.g. change from full-time to part-time employment or vice versa and increase or decrease in part-time employment), the 13th and 14th monthly salaries will be calculated on a pro rata basis according to the normal working hours agreed in the calendar year (mixed calculation according to the average of normal working hours).

(5) If the 14th monthly salary (holiday allowance) was already paid before the change in working hours, a recalculation will be performed at the time of payment of the 13th monthly salary (Christmas bonus), whereby any difference will be paid in arrears or any excess amount received will be offset against the 13th monthly salary or repaid.

(6) Employees or apprentices who join or leave the company during the calendar year will be entitled to the aliquot part of the 13th and 14th monthly salaries in accordance with the period of service completed in the calendar year.

Employees who have already received the 13th or 14th monthly salaries but leave before the end of the calendar year will have the proportionate overpayment attributable to the remaining part of the calendar year deducted from the final payroll. Paragraphs 4 and 5 must be observed in the event of a change in working hours.

(7) The 13th monthly salary (Christmas bonus) will be paid by December 1 of each calendar year at the latest. The 14th monthly salary (holiday allowance) is due by 30 June of each calendar year at the latest. Other regulations can be made by company agreement or, in companies without a works council, by individual written agreement.

## § 14 Payroll accounting

(1) The employee has a legal entitlement to a clear statement of account that shows

- a) the salary;
- b) the billing month;
- c) overtime;
- d) any allowances;
- e) special payments;
- f) deductions and their assessment basis;
- g) contribution to the employee pension fund;

h) breakdown of the abbreviations and code numbers used.

(2) Where possible, the employee will be informed in writing or in a similar form of the difference between normal working hours and the hours actually worked on a monthly basis, but at least quarterly.

(3) If an employee joins and leaves the company during a month, the gross monthly salary due for the month in question will be divided by 30 and the result multiplied by the number of calendar days to determine the pro rata salary component.

## § 15 Job families, advancement levels and minimum basic salaries

### I. General conditions:

(1) The activities in the companies are categorized into central, general, specialized activities (ST1 and ST2) and management activities.

(2) The job families are described in Section II and represent binding categorisation criteria.

(3) The job profiles listed in the job families are examples.

(4) The employee will be categorized in the relevant job family on the basis of his or her activities. The pre-

dominant part of the activities performed will be decisive for classification in the job family.

(5) The employee will also be assigned to an advancement level. The advancement levels are divided into entry, standard and experienced levels.

(6) As of 1 January, 2005, the following rule applies to all employees regardless of the date of entry: The employee is to be promoted to the standard level within his/her job family after a maximum of three years in the entry level and to the experienced level after a maximum of four years in the standard level.

(7) The classification into the corresponding job family and advancement level will be carried out by the employer with the involvement of the works council.

(8) The employee will be notified of the classification in the job family, the advancement level including the years that have elapsed and the amount of the salary as well as all further changes that occur by means of a service record (for a sample service record see Appendix V, page 29).

(9) Proven periods of prior service completed in the last seven years before the start of the employment relationship (entry) in accordance with the respective job family will be taken into account to a maximum extent of five years when determining the advancement level.

(10) It is irrelevant for the crediting of such previous periods of service whether they were completed with one or different employers.

The prerequisite for crediting is that the employee provides evidence of these periods to the employer upon joining the company no later than two months after the start of the employment relationship, in the form of corresponding certificates or other work documents. The submission of the certificates or other work documents must be certified to the employee on the employment certificate. If such a certificate is not issued, the forfeiture period will not apply.

(11) In the job families "General Activities" (AT) and "Specialized Activities" (ST1), the minimum basic salary in the entry level of the collective agreement for employees without relevant professional experience can be reduced by up to 5% during the first 12 months of professional practice (e.g. on-the-job training). Proven periods of practical experience in equivalent work are recognized in accordance with Section 15 (10).

The periods of service spent in this way are part of the maximum three-year retention period in the entry level.\*)

(12) Any leave taken within the employment relationship (parental leave) within the meaning of the MSchG or VKG as well as hospice leave (Sections 14a and 14b AVRAG) that begins after 31 December, 2018 will be taken into account from 1 January, 2019 for a maximum total of 22 months when calculating the amount of leave, notice periods, continued payment of remuneration in the event of illness (accident) and advancement.

Waiting periods that were already credited in the current employment relationship before 1 January, 2019 will be taken into account when calculating the maximum period of 22 months and are therefore not additionally entitled.

For births from 1 August, 2019, periods of parental leave are credited to all entitlements, dependent on the length of service, for each child in full up to the maximum duration in accordance with the MSchG (as amended by Federal Law Gazette I no. 68/2019) or VKG.

## II Activity families:

### Centralized activities (ZT):

Commissioned service and/or service activities to support and/or maintain the entire organisation. All activities are carried out according to general instructions.

Archive/tape management  
Data acquisition/coding  
Office worker  
Reception/front desk /telephone  
Mailroom/dispatch/warehouse  
Manipulation/printing and copying centre /DP post-processing  
Building services  
Service/cleaning/buffet  
Vehicle fleet  
Data collection for problem acceptance  
Simple operating (*simple activities according to predefined work steps, which are carried out according to general instructions and after a short onboarding period and do not include ICT activities (ICT = information and communication technology) within the meaning of the "General activities (AT)" family of activities.*)

### General activities (AT):

General administrative, commercial, technical and simple ICT activities.

Hardware installation/support  
Help desk/support  
Operating  
Work preparation  
Secretariat/office organisation  
Processing: administration/finance/personnel/building  
Accounting  
Cost accounting/invoicing  
HR department/payroll accounting  
Assistance: service management, marketing,  
Training, purchasing, sales, human resources, legal department  
Training  
Web design  
Simple software implementation  
Telesales

**Specialized activities (ST1):**

Specialized administrative, commercial, technical and ICT activities that require qualification and/or responsibility and are carried out independently. ICT activities with subject-specific vocational training (higher vocational school, university of applied sciences, or university) or practical experience corresponding to this training, provided that they do not represent simple ICT activities within the meaning of the general activities

- Software development
- Application support/system support/ICT support with higher complexity
- System operating
- Network technology
- Administration/finance/human resources/legal department/building/purchasing and sales
- Assistant management

**Specialized activities (ST2):**

Specialized commercial, technical and ICT activities

- a) which require special qualifications or special responsibility and are carried out independently;
- b) which include technical or personnel management tasks.

Employees who have less than 36 months of relevant professional experience within the meaning of the

ST1 or ST2 job description may be classified as ST1. After a total of 36 months at the latest (taking into account relevant previous periods of service), it must be determined whether a reclassification to ST2 is to be carried out as a result of the predominant activities within the meaning of the ST2 job description.

- ICT activities
- Organisation: application/system
  - Planning: system/information
  - Analysis: application/system/database
  - Software development/system development
  - Design: software/databases/job control
  - Application support/system support
  - Consultancy: IDP/application/technology
  - Administration: network/databases
  - Network technology/system technology
  - Sales (key account)
  - Methodology/software engineering
  - Quality management/control/audit
  - System operating

- Other:*
- Accounting/controlling/auditing/personnel
  - Lawyers/legal department
  - Personnel development

**Management (LT)**  
 Employees with extensive knowledge and experience in managerial positions who have a decisive influence on the company in their areas of activity.

**III. Minimum basic salaries:**

**(1) Job family/advancement level**

The minimum basic salaries will be from 1 January, 2026:

	Central ZT	General AT	Specialized1 ST 1	Specialized2 ST 2	LT management
<b>Career starters according to Section 15 I (11)</b>					
Entry level	2.236,00	2.547,00	3.267,00	4.061,00	5.301,00
Standard stage	2.459,00	3.155,00	3.954,00	4.611,00	6.059,00
Experienced level	3.057,00	3.819,00	4.476,00	5.444,00	6.781,00

**(1a)** In deviation from paragraph 1, the minimum basic salaries of marginally employed persons are to be increased as of 1 April 2026. If an employment relationship exists on 1 April, the difference in pay for the period 1 January – 31 March 2026, arising from the subsequent increase, is to be compensated by way of time off in lieu. Alternatively, the employer can increase the minimum salary of marginally employed persons retrospectively as of 1 January 2026, provided this does not result in the marginality threshold being exceeded.

**(2)** Salaries for periods of training as (compulsory) interns and holiday workers

**a. Mandatory interns:**  
 Mandatory interns are employees who are temporarily employed for the purpose of vocational (technical, commercial or administrative) preparation and training in accordance with public study regulations or a public curriculum. Mandatory interns may be employed for a total of six months regardless of the prescribed duration of the manda-

tory internship, provided this is necessary for the purposes of the training regulations or a related project completion. Employment beyond six months is possible if this is provided for in the study regulations or the curriculum. During the first six months, mandatory interns receive the amount of the apprentice income in the first year of apprenticeship\*\*). For the period beyond this, from the seventh month onwards, the apprentice income of the second year of apprenticeship\*\*) is due.

**b. Student interns:**

Students who are not required to complete a mandatory internship may be employed as interns for up to six months per calendar year for the purpose of their education. Employment as a student intern is limited to a maximum of 18 months in the same company. A training plan must be agreed with the employer for the duration of the internship. Study interns receive 50% of the applicable entry level of the minimum basic salary pursuant to Section 15 III, para. 1 as salary during the first 12 months in the company. A total of 75% of the applicable entry level of the minimum basic salary pursuant to Section 15 III, para. 1 is due from the 13th month in the same company.

**c. Holiday temporary workers:**

Holiday temporary workers are employees who are employed for a maximum of four months in a calendar year as technical, commercial or administrative temporary workers. Holiday temps receive a salary of 50% of the applicable entry level of the minimum basic salary pursuant to Section 15 III (1).

**d.** Periods of an internship as defined in a) and b) or as a holiday temp are not counted as prior service. Periods of an internship within the meaning of letters a) and b) reduce the length of stay in the regulation for young professionals (Section 15 I, para 11).

**IV. Procedure for advancements and reclassifications**

**(1)** If an advancement occurs within the same job family, the minimum basic salary of the higher advancement level is due on the first of the month of advancement.

**(2)** If the employee is reclassified to a higher job family from an entry level, the minimum basic salary of the higher entry level is due from the first of the month of reclassification. If the actual salary at the time of reclassification is higher than the minimum basic salary of the higher advancement step, at least the previous actual salary is due.

**(3)** If the employee is reclassified to a higher job family from a standard level to the entry level or from the experience level to the standard level, the further quali-

fication bonus is due. The further qualification bonus is the difference between the minimum basic salaries between which the reclassification takes place. This difference is added to the existing actual salary at the time of reclassification.

As of 1 January, 2011, the following applies: When reclassifying from the Specialized Activities (ST1) job family to the Specialized Activities (ST2) job family, the further qualification bonus of 75 percent is applied. If the actual salary calculated in this way is below the new minimum basic salary, this new minimum basic salary applies.

As of 1 July, 2003, the following applies: When reclassifying from the Specialized Activities (ST2) job family to the Management (LT) job family, the further qualification bonus of 50 percent is applied.

If the actual salary determined in this way is below the new minimum basic salary, this new minimum basic salary applies.

**(4)** In the case of reclassifications to a higher job family, the employee always starts in the first year of the respective advancement level. Advancements correspond to Section 15 I (6).

**(5)** When transferring from one job family to the next higher job family, it is not possible to transfer from the experienced level to the entry level; the employee is transferred to the standard level.

**V. Actual increase**

**(1)** A company's total of the contractual monthly basic salaries according to paragraph 2 must be increased as a whole by 2.75% as of 1 July 2026 at the latest. Individual increases in monthly basic salaries are incumbent on the employer, under consideration of the minimum basic salaries according to Art. 15 and the provisions of paragraphs 4 and 5. The employer must ensure payment of the respective minimum basic salaries as defined by Art. 15 III. (1). The minimum basic salaries must be increased by 1 January 2026\*\*\*) in any case.

**(2)** In order to determine the actual increase of the monthly basic salaries, the sum of all employees' monthly basic salaries from July 2026 at the latest shall be compared with the salary sum of the same employees from October 2025. Company-specific reductions of the observation period are possible. Monthly basic salaries of employees as defined by paragraphs 4 and 5 are not included.

**(3)** The monthly basic salary must be calculated according to Art. 13 (2).

**(4)** Up to 10% of all employees who are employed at the company in July 2026 or at the earlier reference date as defined in paragraph 2 may be excluded from

an individual increase of the monthly basic salary. Regardless of the result of the percentage calculation, up to 9 employees may be excluded from the increase of the monthly basic salary.

(5) Another 15% of the employees may receive a single payment of at least half the percentage rate according to paragraph 1 (this is equivalent to 1.375%) of the annual salary (14 times the monthly basic salary as defined by Art 13 [2]) instead of a sustained increase, paid with the salary for July 2026 at the latest. The works council must be informed about this.

(6) In companies with a works council, other agreements may be concluded if necessary for economic reasons; however, the social partners must be immediately informed about the provisions and the reasoning. In companies without a works council, the arbitration board as defined by Art. 20 of the IT collective

agreement may permit a variance due to economic necessities.

(7) The works council must be informed about the implementation of the salary increase and the salary sum increase by 10 October 2026 at the latest (including the base list from October 2025). In the event that the entire calculated salary sum has not yet been distributed by this deadline (10 October 2026), the deficit must be distributed linearly among those employees as defined by paragraph 2. These increases are valid as of 1 July 2026.

*\*) For information on the duration of mandatory and academic placements, please refer to the regulation on periods of internship according to Section 15 III Paragraph 2d*

*\*\*\*) Applicable to new contracts concluded from 1 April 2026*

*\*\*\*) The regulation for marginal employees in accordance with Section 15 III Paragraph 1a must be observed*

## § 16 Apprenticeship income

(1) The monthly apprenticeship income is from January 1, 2026:

in the 1st year of apprenticeship: .....	€ 960,00
in the 2nd year of apprenticeship: .....	€ 1.210,00
in the 3rd year of apprenticeship: .....	€ 1.410,00
in the 4th year of apprenticeship: .....	€ 1.750,00

(2) Apprentices who are not entitled to advance to the next higher school level due to unsatisfactory performance (but not due to illness or accident) will only be entitled to the apprenticeship income of the pre-

vious apprenticeship year in the following apprenticeship year. If the apprentice is entitled to promotion in this apprenticeship year, then, in the following apprenticeship year, the apprentice's income corresponding to the duration of the apprenticeship is due again.

(3) After completion of the apprenticeship period, apprentices will be categorized during the retention period in accordance with their professional qualifications in the job family provided for this purpose.

## § 17 Determination of the minimum basic salaries for part-time employees under collective agreements

(1) In the case of part-time employees, the minimum basic salary to which they are entitled under the collective agreement for full normal working hours will be divided by 167 and the value thus determined will be multiplied by the figure resulting from the agreed number of hours (monthly hours and weekly hours times 4.33).

(2) In the case of entitlements that are calculated according to the extent of working hours, in particular when calculating special payments, the regular overtime worked must be taken into account. Overtime is deemed to be regular if it has been worked in at least 7 of the last 12 months prior to the payroll

month. The last 12 months must also be used to determine the average.

(3) Other agreements may be reached by works agreement or, in companies without a works council, by individual written agreement with regard to the regularity and calculation of the average.

(4) When participating in the flexitime account model (Section 4 IV), the inclusion of overtime is calculated if overtime hours have been paid out in a period of 12 months prior to the payroll month. The calculation basis is 1/12 of the amount paid out.

## § 18 Service inventions

(1) The employer will be entitled to offer a service invention made by an employee during the employment relationship within the meaning of Section 7 (3) of the Austrian Patent Act. The employer must comment on this within a period of four months from the date of the offer and declare whether it wishes to claim the service invention for itself; the employer is obliged to maintain absolute secrecy about the invention until the patent rights are applied for. If the invention is

claimed, the employer must pay the compensation provided for by law to the inventor and pay all accrued patent fees. At the employee's request, the inventor must be named in the patent register, even if the employer appears as the applicant. In all other respects, the provisions of the Austrian Patent Act and the individual agreements concluded in accordance with this Act apply.

## § 19 Severance pay

(1) If the employer and employee agree to transfer from the severance pay law of the Salaried Employees Act/Workers Severance Pay Act to that of the BMVG (Company Employee Benefits Act), the employee and the employer are entitled to withdraw from the transfer agreement within one month of signing it without

giving reasons. This does not apply if the content of the transfer agreement is determined by a works agreement pursuant to Section 97, para. 1, no. 26 ArbVG (definition of framework conditions for the transfer to the severance pay law of the BMVG).

## § 19a Contributions to pension funds

(1) Pursuant to Section 26, no. 7 EStG, employers may, in agreement with the employees, make contributions for employees to pension funds instead of a portion of the salary paid to date or the salary increases to which they are entitled.

to the employer contributions to pension funds. Contribution payments as a result of salary conversion or salary increases must be immediately vested for the beneficiary.

(2) In this context, it must be ensured that the minimum basic salaries stipulated in Sections 15ff of the collective agreement (including the annual collective agreement increases) must be paid out in addition

(3) In companies with a works council, a works agreement must be concluded in accordance with Section 97 (1) 18a ArbVG. In companies without a works council, a written individual agreement may be concluded.

## § 20 Arbitration of collective disputes

(1) The settlement of overall disputes arising from the interpretation of this collective agreement and matters pursuant to Section 21 (3) will be dealt with by a committee composed equally of three representatives of each of the contracting organisations, the members of which will be appointed as far as possible from

among the parties involved in the negotiations on this collective agreement, before recourse is made to the Federal Conciliation Office or an arbitration board.

(2) The first convening will take place when this collective agreement comes into force.

## 21 Final and transitional provisions

The final and transitional provisions refer to the introduction of this collective agreement on 1 January, 2001

service in the company will be taken into account in the reallocation within the meaning of Section 15 I (9).

(1) All employees who are subject to the scope of this collective agreement will be reassigned to the job families and advancement levels in accordance with Section 15 by 31 March, 2001 at the latest. Periods of

(2) This reallocation will not increase actual salaries if they are higher than the new minimum basic salaries pursuant to Section 15 III.

(3) If this actual salary corresponds to the minimum basic salary of the collective agreement for employees

in the industry and the minimum basic salary pursuant to Section 15 III is lower, the existing salary will be deemed to be the minimum guaranteed salary. This existing guaranteed salary is not subject to valorisation as long as the minimum basic salary pursuant to Section 15 III is equal to or higher.

Employees who are remunerated according to the collective agreement for white-collar workers according to the minimum basic salary as of 12/31/2000, who were classified equal to/greater than 12 of the years

on the job group and who could expect to be promoted within a job group by 12/31/2002, will receive a one-off salary increase of € 109.01 (ATS 1,500.00) as of 01/01/2001.

If the actual gross salary before the date of reclassification is higher than that of the collective agreement for employees in the trade, the one-off salary increase (difference) is up to € 109.01 (ATS 1,500) overpayment.

If the actual salary is equal to or higher than € 109.01 (ATS 1,500), this increase does not apply.

## 22 Special agreements

(1) The provisions of this collective agreement, insofar as they regulate the legal relationship between employer and employee, can neither be cancelled nor restricted by a works agreement or, in companies without a works council, by an individual written agreement. Special agreements are only valid insofar as they are more favourable to the employee or concern matters that are not regulated in the collective agreement. Existing agreements that are more favourable to the employee remain unaffected.

(2) Company agreements concerning matters that are not regulated in this collective agreement remain unaffected.

(3) Voluntary agreements can only concern improvements compared to the collective agreement regulations.

(4) In the case of existing enforceable works agreements (Section 97 (1) Z 1–6a ArbVG), which concern regulations in the collective agreement, the employer and works council will reach a new solution by mutual agreement. If no amicable solution is reached by 31 December, 2001, the committee pursuant to Section 19 of this collective agreement may be called upon for arbitration until this date.

## 23

*(canceled as of 1 January, 2018)*

## § 24 Appendix

Appendix I: Table for mileage allowance in accordance with the Travel Fee Regulation 1955, Federal Law Gazette no. 133/1955 as amended by Federal Law Gazette no. 144/2024 and no. 26/2005

Appendix II: Domestic allowances pursuant to Section 26 (4) letter b) EStG (daily allowance) from 10.9.2024 and pursuant to Section 26 (4) letter c) EStG (overnight allowance) from 10.9.2024

Appendix III: Expatriation allowances pursuant to the Federal Government Ordinance on the Determination of Travel Allowances for Service Abroad, Federal Law Gazette no. 434/2001

Appendix IV: Teleworking agreement

Appendix V: Information sheet for business trips

Vienna, 10. 3. 2026

## APPENDIX I

### to the collective agreement for employees of companies in the field of automatic data processing and information technology services

The following figures result from BGBl no. 133/1955 as amended by BGBl I no. 26/2025 (travel fee regulation):

**§ 10 (1)** The use of means of transport which are not means of mass transport within the meaning of Section 6 (1) is permitted if the place of work can only be reached on time and the purpose of the duty fulfilled by using this means of transport. In this case, unless otherwise provided for in the following paragraphs, the civil servant will be entitled to reimbursement of the costs actually incurred. If several civil servants are traveling together in such a case, they will use the means of transport together in accordance with the number of seats available.

**(2)** The civil servant will only receive special compensation for the use of his own motor vehicle instead of the otherwise applicable travel allowance if the superior department confirms that the use of his own motor vehicle is in the interests of work. If the requirements of the first sentence are not met, the civil servant will be entitled to reimbursement of travel expenses in the amount specified in Section 7 or reimbursement of the fare of another means of mass transport.

**(3)** The special compensation pursuant to para 2 is:

1. for motorbikes and motorbikes per kilometre travelled ..... € 0.25,
2. for passenger cars and station wagons per kilometre driven ..... € 0.50.

**(4)** A surcharge of € 0.15 per kilometre is payable for each person whose transportation is necessary for business purposes.

**(5)** When using one's own bicycle, the provisions on the kilometre allowance (Section 11) apply, subject to a rate of € 0.25 per kilometre travelled.

**(6)** No travel allowance is payable for the use of a motor vehicle made available to the official free of charge.

**(7)** *Not applicable as of 1 January, 2011*

**(8)** Patrols and tours of duty by law enforcement officers and guards and other supervisory and protective bodies as well as delivery rounds of any kind will not give rise to any entitlement to compensation under subsections 2 to 7.

**§ 11. (1)** If, in the absence of a means of mass transport or other means of transport, distances have to be covered on foot during a business trip, the civil servant will be entitled to a kilometre allowance.

The kilometre allowance for distances travelled in this way is € 0.38 per kilometre

The shortest viable route is decisive for determining the length of the journey for which the kilometre allowance is due. If the length of the distance travelled for which the kilometre allowance is due cannot be determined, an allowance equal to the kilometre allowance for one kilometre will be paid for each quarter of an hour of travel.

**(2)** The kilometre allowance is also paid if a means of mass transport is available but cannot be used due to the circumstances or if the duration of the business trip is significantly shortened by covering the relevant distance without using a means of mass transport.

**(3)** The provisions of Section 10 (8) will apply mutatis mutandis to the kilometre allowance.

**(4)** For mountain ascents, the distance of one kilometre corresponds to a difference in altitude of 75 meters in ascent or descent.

**(5)** If, in the course of official duties, it is necessary to walk in the field, remuneration will be paid for each half hour of movement in the amount of the kilometre allowance pursuant to para 1, no. 1.

**(6)** If the inspection of pits is necessary in the course of official duties, a payment of € 1.67 will be paid for each day and each operation site instead of the kilometre allowance.

## APPENDIX II

to the collective agreement for employees of companies in the field of services in automatic data processing and information technology

### **BENEFITS PAID BY THE EMPLOYER WHICH, ACCORDING TO THE INCOME TAX ACT, DO NOT FALL UNDER INCOME FROM EMPLOYMENT.**

#### **§ 26: Income from non-self-employed labour does not include:**

**No. 4:** Amounts paid on the occasion of a business trip as travel allowances (travel expenses and kilometre allowances) and as daily allowances and overnight allowances:

A **business trip** is deemed to exist if an employee leaves his place of work (office, business premises, factory premises, warehouse, etc.) on behalf of the employer to carry out business activities or works so far away from his permanent place of residence (family residence) that he cannot reasonably be expected to return to his permanent place of residence (family residence) every day. For employees who start their business trip from their place of residence, the place of business is replaced by the place of residence (home, habitual residence, family residence).

**a) Mileage allowances** will not exceed the rates to which federal employees are entitled. Travel allowances (mileage allowances) are also costs paid by the employer for a maximum of one trip per week to the permanent place of residence (family residence) for non-working days, if a daily return cannot reasonably be expected and no tax-free daily allowance is paid for the non-working days. If trips to a place of work in a calendar month are predominantly made directly from the place of residence, this place of work is deemed to be a trip between home and work from the following month onwards.

**b) The daily allowance for domestic business trips** may be up to € 30,00 per day. If a business trip lasts longer than three hours, one twelfth can be calculated for each hour or part thereof. The full daily allowance is due for 24 hours. If the daily allowance is calculated according to calendar days, the daily allowance is due for the calendar day.

**c) If no higher costs for overnight accommodation** can be proven for a domestic business trip, an amount of up to € 17 can be taken into account as an overnight accommodation allowance including the cost of breakfast.

**d) The daily allowance for business trips abroad** may be up to the maximum daily rate of the foreign travel rates for federal employees. If a business trip lasts longer than three hours, one twelfth may be calculated for each hour or part thereof. The full daily allowance is due for 24 hours. If the daily allowance is calculated according to calendar days, the daily allowance is due for the calendar day.

**e) If no higher costs for overnight accommodation, including the cost of breakfast, are proven for a business trip abroad, the maximum overnight accommodation allowance to which federal employees are entitled can be taken into account. If the employer pays higher amounts, the amounts in excess of the specified limits are taxable wages.**

## (BUSINESS) TRAVEL AND REIMBURSEMENT OF TRAVEL EXPENSES

(Section 26 no. 4 EStG; Section, 4, para. 5 EStG; and Section 16, para. 1, no. 9 EStG)

Reimbursement of travel expenses for business trips by public transport are tax- and contribution-free.

Domestic business trips are exempt from tax and contributions within the framework of the following overview

- Daily allowance ..... € 30,00
- Proof of actual costs ..... not possible
- Overnight stay allowance without proof... € 17,00
- Overnight stay allowance possible with proof of actual costs..... possible

Daily allowance .....	€ 30.00
1/12 .....	€ 2.50
4/12 .....	€ 10.00
5/12 .....	€ 12.50
6/12 .....	€ 15.00
7/12 .....	€ 17.50
8/12 .....	€ 20.00
9/12 .....	€ 22.50
10/12 .....	€ 25.00
11/12 .....	€ 27.50
Overnight stay allowance .....	€ 17.00

The statutory flat rates for daily allowances must always be applied, even if supporting documentation is provided for the actual expenses. The daily allowance for domestic business trips may be up to € 30.00 per day. If a business trip lasts longer than three hours, one twelfth can be calculated for each

hour or part thereof. The minimum amount of daily allowance is therefore € 10.00. The full daily allowance is due for 24 hours, but already from a (business) trip duration of 12 hours, unless a wage-determining regulation within the meaning of Section 68, para. 5, nos. 1 to 6 EStG provides for settlement according to calendar days; in this case, the daily allowance is due for the calendar day. The daily allowance is standardized and independent of the amount of the annual income or profit.

If the actual overnight accommodation costs are not documented, only the statutory lump sum of € 17 can remain exempt from income tax or be claimed as business expenses or income-related expenses for overnight stays in Austria.

**In addition, on 24 October, 2005, the parties to the collective agreement stipulate the following:**

The daily allowance may be reduced by the following percentages if the following meals are provided to the employee by the employer or a third party or are reimbursed by the employer upon presentation of the receipt:

- Lunch: Reduction in the daily allowance by 50%;
- Dinner: Reduction in the daily allowance by 50%.

With regard to the reduction in daily allowance for business trips abroad, please refer to LStR 2002, margin note 729, which provides for a reduction of two-thirds where two meals are provided.

## APPENDIX III

Section 26, no. 4 EStG, as amended on 31 December 2010, and the Ordinance of the Federal Government, Federal Law Gazette 483/1993 (as amended by Federal Law Gazette II no. 434/2001), apply to the calculation of travel allowances for business trips abroad, available at: <https://www.ris.bka.gv.at>

RIS - Determination of travel allowances for business trips abroad, - consolidated federal law, version dated 31 December 2024  
Reduction in accordance with tax regulations

# APPENDIX IV

## SUPPLEMENTARY AGREEMENT FOR TELEWORKING

### TELEWORKING AGREEMENT

1. **Between the company**

.....  
(employer)

**and Mr/Mrs**

.....  
(employee)

teleworking is agreed at an external workplace within the meaning of Section 9 of the collective agreement for employees of companies in the field of services in automatic data processing and information technology.

Location of the external workplace:

.....

2. **Normal working hours**

- a) The number of normal working hours is based on the company's normal working hours.
- b) In deviation from the company's normal working hours, the following number of normal working hours is agreed:

.....

*Note:* Within the framework of the provisions of the Working Hours Act, a different distribution of normal working hours is also possible. The co-determination rights of the works council remain in force.

- c) Deviating agreement on the performance of normal working hours in accordance with Section 4 of the collective agreement:

.....

*Note:* Self-determined normal working hours can be agreed if the daily framework of normal working hours, the duration and maximum extent of carry-over options and the duration and position of notional normal working hours are regulated and the provisions of the Working Hours Act are otherwise complied with.

- d) The normal working time is divided as follows between operational and non-operational working time:

**Overtime:**

Overtime and overtime at the external workplace are only remunerated if they are expressly ordered.

**Working time records:**

All hours worked must be recorded by the employee, insofar as the working time is determined by the employee. Interruptions to working hours for private reasons must be recorded. The employee must adjust the records to company practice.

**3. The following activities are performed remotely:**

.....  
.....

*As detailed a description as possible of the activities to be performed by the employee.*

**4. Work equipment:**

The following work equipment, which is necessary to perform the work and complies with ergonomic and safety standards, is provided by the employer for the period of work at the external workplace:

.....  
This work equipment is installed and maintained by the employer.

The employee is obliged to use this work equipment only within the scope of the agreed teleworking and to exclude its use by third parties.

The work equipment provided must be returned to the employer by the employee immediately upon termination of teleworking or at the employer's request, or the employee must be given the opportunity to take over the work equipment.

**5. Reimbursement of expenses:**

a) The employee is reimbursed for the following expenses necessitated by the external workplace:

.....

b) The reimbursement of expenses is calculated as a lump sum as follows:

.....

**6. Liability:**

The employee is obliged to store the work equipment provided in such a way that damage by third parties is excluded as far as possible.

The protection of data and information must be observed and ensured in the same way as is intended for the company. Confidential data, information and passwords must be protected in such a way that third parties cannot view or access them.

The employee will be liable for any damage caused to the employer in connection with the operation of the external workplace in accordance with the provisions of the Employee Liability Act. This also applies to persons living in the same household as the employee.

**7. Contact with the company:**

The employer is obliged to provide teleworkers with company information regarding training and further education programs. The employer is also obliged to allow employees to participate in an existing joint company information system.

**8. Termination options for teleworking (only applies in cases where teleworking is agreed during an ongoing employment relationship in the company and the employee provides the premises for the external workplace):**

Teleworking can be terminated by either party subject to three months' notice if the employment relationship continues. For important reasons, such as loss of the home before this time, the notice period is shortened accordingly.

**9. Other agreements:**

.....

....., at .....

## APPENDIX V

### to the collective agreement for employees of companies in the field of services in automatic data processing and information technology

#### INFORMATION SHEET FOR BUSINESS TRIPS LASTING LONGER THAN ONE MONTH

For work abroad lasting longer than one month, the employee must be informed of the organisational details of the work abroad, in accordance with Section 2 (3) of the Employment Contract Law Amendment Act, BGBl. no. 459/1993, last amended by BGBl. I no. 11/2024.

The parties to the Collective Agreement recommend that the employees concerned be informed in particular by means of a service record or by equivalent means.

#### Section 2 (3) AVRAG stipulates the following:

(3) In the event of an employee being deployed to work abroad for a period exceeding one month, the service record or written employment contract to be issued prior to departure must also include the following information:

1. The country in which the work is to be performed and its expected duration.
2. The currency in which the remuneration is to be paid.
3. Any conditions for repatriation to Austria.
4. Any additional remuneration for work abroad, including a higher minimum wage in accordance with the labour law provisions of the country in which the work is performed.
5. Any reimbursement of expenses in accordance with the applicable Austrian provisions and the provisions of the country in which the work is performed.
6. A reference to the website of the country in which the work is performed, in accordance with Article 5 Section 2 of Directive 2014/67/EU on the enforcement of Directive 96/71/EC concerning the posting of workers in the framework of the provision of services and amending Regulation (EU) no. 1024/2012 on administrative cooperation through the Internal Market Information System, OJ no. L 159, 28.5.2014, p. 11.

# NOTICES

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# NOTICES

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# GPA UNION IN AUSTRIA

Service-Hotline: +43 (0)5 0301-301

E-Mail: [service@gpa.at](mailto:service@gpa.at)

GPA Service-Center  
1030 Wien, Alfred-Dallinger-Platz 1

GPA Landesstelle Wien  
1030 Wien, Alfred-Dallinger-Platz 1

GPA Landesstelle Niederösterreich  
3100 St. Pölten, Gewerkschaftsplatz 1

GPA Landesstelle Burgenland  
7000 Eisenstadt, Wiener Straße 7

GPA Landesstelle Steiermark  
8020 Graz, Karl-Morre-Straße 32

GPA Landesstelle Kärnten  
9020 Klagenfurt, Bahnhofstraße 44/4

GPA Landesstelle Oberösterreich  
4020 Linz, Volksgartenstraße 40

GPA Landesstelle Salzburg  
5020 Salzburg, Markus-Sittikus-Straße 10

GPA Landesstelle Tirol  
6020 Innsbruck, Südtiroler Platz 14-16

GPA Landesstelle Vorarlberg  
6901 Bregenz, Reutegasse 11



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1030 Wien, Alfred-Dallinger-Platz 1, Telefon +43 (0)5 0301-301, Fax +43 (0)5 0301-300  
[www.gpa.at](http://www.gpa.at) - E-Mail: [service@gpa.at](mailto:service@gpa.at)