



Information for clients No.

Austria
January 2018

Due to increased inspection activity of the regional health insurance company we would like to notify you once again of some important provisions of the amendment to the 2008 Act on Working Time.

Under § 26 of the Act on Working Time (AZG) the employer shall keep a record of hours worked by employees at all business premises. This duty can be delegated to employees.

The records must contain the following information:

- start and end of daily working times;
- place and length of breaks;
- time off in lieu if applicable;
- work at weekends, during holidays, during time off in lieu or on public holidays.

A sample of the Working Time Record provided by the Labour Inspectorate or Chamber of Commerce is annexed to this document.

Retention period is seven years

In the case of non-observance of the duty to keep working time records the Labour Inspectorate may submit a proposal to the area authority to fine the employer.

Penalty is 72 EUR to 1,815 EUR per employee

If such records are not available for GPLA (Integrated inspection of all income payments) the insurance company may make an estimated assessment. This means that social insurance contributions will be assessed based upon the salary for the employee for the estimated working time.

Extra pay for work above workload

A part-time job is work with an agreed weekly workload below the limit of standard working hours defined by the collective employment contract.

From 1 January 2008, the employee is entitled to an extra payment rate for working above the contracted workload (work above workload) in the amount of 25%. Regular hours above the workload must be considered in the calculation of special bonuses and also in calculations of the average salary in the case of holidays, sickness and public holidays.

There is no claim for extra pay for work above the workload:

- If hours above the workload are compensated 1:1 by time off in lieu within the calendar quarter or another fixed period of three months.
- If the employer and employee agree on an increase of the employee's workload in the employment contract due to an expected increase in tasks required to prevent work above the workload in the future.
- If an uneven distribution of the part-time workload is arranged in advance (an individual written agreement on the compensatory period).

Compensation for overtime on regular workloads

Overtime occurs if the maximum allowed weekly workload or regular daily working hours, which are calculated as a proportion of weekly working hours are exceeded.



If you require flexible working hours from your employees, i.e. they work longer hours on one day in the week and shorter hours on other days (in further weeks), The Act on Working Time allows for the distribution of standard working hours within the so-called compensatory period. This compensation is still dependant on express approval stated in the collective contract and is subject to written agreement (a group agreement within the company or individual).

Overtime in the case of utilization of time off in lieu occurs only if:

- the maximum allowed number of hours worked per day with standard working hours is exceeded;
- the maximum allowed number of hours worked per week with standard working hours is exceeded;
- there is an excess of overtime hours at the end of the compensatory period.



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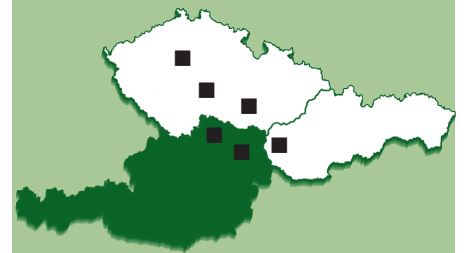
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