

Collective Agreement 2026

for

Employees of service providers in the field of
automatic
data processing and information technology

Remark:

This English text is not an authentic and, hence, not a legally binding version of the IT collective agreement but rather a working aid.

Solely the German version published by the Austrian Professional Association for Consulting and IT is legally binding and authentic.

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

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Collective Agreement

for

Employees of service providers in the field of automatic data processing and information technology

Art. 1 Contractual partners

- (1) This collective agreement has been concluded between the Austrian Professional Association of Management Consultancy, Accounting and Information Technology of the Austrian Economic Chambers, Wiedner Hauptstrasse 63, 1045 Vienna, Austria, on the one hand, and the Austrian Trade Union Federation, Union of Private Sector Employees, the economic sector Electrical and Electronics Industry, Telecommunication and IT, Alfred-Dallinger-Platz 1, 1030 Vienna, Austria, on the other hand.

Art. 2 Scope

- (1) The collective agreement is valid
 - a) geographically: for the area of the Republic of Austria;
 - b) technically: for all member businesses of the Austrian Professional Association of Management Consultancy, Accounting and IT of the Austrian Economic Chambers which have a trade license for services in the field of automatic data processing and information technology;
 - c) personally: for all employees subject to the Austrian Act on Salaried Employment who are employed by businesses covered by the aforementioned technical scope as well as apprentices. As far as personal references are made only in the male form in this collective agreement, both women and men are meant equally. If applied to an individual, the correct gendered form must be used.
- (2) This collective agreement does not apply to management board members of public limited companies (AG) and managing directors of private limited companies (GmbH) as long as these persons are not subject to Austrian Chamber of Labour contributions.

Art. 3 Validity period

- (1) The collective agreement will come into effect as of 1 January 2026 and will be concluded for an unlimited period.
- (2) The collective agreement may be terminated as of the last day of each month by both sides subject to a 3-month notice period. Notice of termination shall be sent via registered letter. During the notice period, negotiations should be conducted regarding the renewal or modification of the collective agreement.
- (3) The collective agreement's provisions concerning the minimum basic salaries (Art. 15) and wage levels for apprentices (Art. 16) may be terminated via registered letter as of the last day of each month subject to a 1-month notice period.

Article 4 Working hours

I. Normal working hours

- (1) Normal working hours are 38.5 hours per week and may be divided between a maximum of 5 working days.
- (2) Regarding the working hours of employees under the age of 18 and of apprentices under the age of 18, the provisions of the Austrian Federal Act on the Employment of Children and Adolescents (KJBG) apply. According to Art. 11 (2) of the KJBG, deviating from the provisions of Art. 11 (1) of the same law, adolescents' working hours per week may be adjusted to adults' daily working hours provided that this conforms with the Austrian Federal Act on the Employment of Children and Adolescents.
- (3) Unless other working hours are necessary due to shift work, normal working hours end at noon on 24 December and on 31 December. Should business operations require an employee to work full-time on one of these days, said employee must get the respective other day off.

II. Division of normal working hours

- (1) The division of normal weekly working hours between individual working days, the introduction of flexitime including fictitious daily normal working hours for flexitime, the start and end of the working day, including in terms of availability via digital communication channels and telephone, and the scheduling of breaks shall be determined according to the aforementioned provisions by company agreement or by written individual agreement in companies without a works council, taking into account the respective operational requirements and according to the legal provisions.
- (2) The admissible normal weekly working hours in individual weeks of the period used to calculate the average working hours may be extended to the maximum according to Art. 4 (6) 2 of the Austrian Working Hours Act, and may be divided between the separate working days in a way that the normal working hours per day do not exceed 9 hours and the average working hours per week within 12 months do not exceed 38.5 hours. In addition, the normal weekly working hours may be extended to the maximum according to Art. 4 (6) 1 of the Austrian Working Hours Act if the period used to calculate the average working hours is 8 weeks or less.
- (3) The normal daily working hours may be extended to 10 hours
 - a) if the total number of weekly working hours is regularly divided between 4 days,
 - b) if using flexitime,
 - c) if using the flexitime account model according to Art. 4 IV., or
 - d) for projects that – as an organizational exception – require additional working hours from the employees involved in order to guarantee on-time completion of the project.
- (4) In the event of continuous shift operations according to Art. 4a of the Austrian Working Hours Act (AZG), the normal weekly working hours may be extended to 56 hours in individual weeks. Subject to compliance with other legal provisions, the normal daily working hours may be extended to 12 hours if an occupational physician declares that this is safe from his point of view.
- (5) In exceptional cases according to Art. 20 AZG, the provisions of Art. 4 II. (1–4) do not apply.

III. Rest periods

- (1) Following the daily working hours, an uninterrupted rest period of at least 11 hours is to be granted. The daily rest period may be reduced to 10 hours if this reduction is balanced out with a corresponding extension of another daily or weekly rest period within the next 10 calendar days. The daily rest period may be reduced to 9 hours if – in

addition to the balancing out within the next 10 calendar days – there are sufficient opportunities to rest and the reduction is not opposed by verifiable concerns from an occupational medicine point of view.

- (2) In the event of travel time without sufficient opportunities to rest according to Art. 20b (4) AZG, the daily rest period can be reduced to as low as 8 hours.

IV. Flexitime account model

- (1) Within a 12-month period used to calculate the average working hours, a positive balance amounting to 4 times the normal weekly working hours (154 hours) may be built up on a flexitime account. The effective date for the period used to calculate the average working hours is the entry date. The effective date may be determined differently by company agreement, or by written individual agreement in companies without a works council.
- (2) A negative balance may amount to no more than half the normal weekly working hours. A negative balance must be reduced within the following 3 months upon request from the employer. In the event of non-compliance, the account can be balanced out through the payroll in the following month.
- (3) Once a positive balance equals or exceeds the amount of 4 times the normal weekly working hours, the employee may demand payment of all credit hours, and the employer may pay all credit hours. In any case, a positive balance amounting to half the normal weekly working hours may remain on the flexitime account.

At the end of the period used to calculate the average working hours, the flexitime account's balance may be transferred for a maximum of another 12 months by company agreement, or by written individual agreement in companies without a works council. Positive balances must be paid after a total of 24 months in any case if not used.

For payment of credit hours, a standard surcharge of 65% is due except for travel times according to Art. 8 (4). The calculation basis is 1/143 of the monthly salary. Due to the 65% surcharge, allowances are not applied as long as the resulting surcharge is not below the legal minimum entitlement. The amount calculated in this manner covers all special payments exceeding 12 monthly salaries for the purpose of credit-hours remuneration.

- (4) Pay claims (e.g. holiday pay, public holiday pay, sick pay, etc.) from the flexitime account are calculated if credit hours were paid within a period of 12 months before the accounting month. The calculation basis for the pay is 1/12 of the paid amount.

- (5) Generally, operational requirements must be taken into consideration when reducing credit hours.

It is possible to reduce credit hours by the hour.

Within 1 calendar year, an employee may take up to 20 working days time off in lieu without the employer's consent but not more than 3 consecutive working days time off in lieu. The time off in lieu must be announced at least 1 week in advance.

Within 1 calendar year, the employer can order up to 20 working days time off in lieu if there are credit hours, but not more than 10 working days time off in lieu in a row. The time off in lieu must be announced at least 1 week in advance.

- (6) Those receiving a flat overtime allowance may participate in the flexitime account model. In this case, the agreed number of included monthly overtime hours is converted into equivalent normal working hours. During the accounting period, they are deducted monthly from the flexitime account. A possible negative balance will not be deducted from the salary.

- (7) **Longer continuous time off:**

The provision enables employees to accumulate a block of time off amounting to no more than 6 months including a maximum of 1 paid holiday entitlement. Participation must be mutually agreed between the employer and employee.

In order to accumulate longer continuous blocks of time off, a period used to calculate the average working hours of a maximum of 3 years with immediate subsequent use of time off can be agreed by voluntary company agreement or written individual agreement. The block of time off counts as a paid employment period in any case. Such agreements shall cover the following in particular:

- scope and validity period
- period used to calculate the average working hours and using up the accumulated time
- measures for reintegration after the end of the block of time off
- possibilities of withdrawal for the employer and employee or premature termination
- obligatory work reporting while accumulating time
- sick leave during the block of time off (subsequent time off or payment)

V. Time tracking

- (1) The employer must ensure all arrangements necessary for time tracking to provide for a comprehensible recording of work times and absence times subject to remuneration entitlements.

- (2) The company's working hours records shall be used to assert credit-hour claims.

Article 5 Overtime, Sunday and public-holiday work, excess hours for part-time employees

I. General provisions (independent from the working hours model)

- (1) Each working hour that has been expressly ordered exceeding the amount of the respective normal working hours according to the collective agreement (Art. 4 I. [1]) and under consideration of the fixed normal daily working hours from the provisions in Art. 4 II. is considered overtime. For part-time work, it is only considered overtime when the fixed amount of daily working hours for full-time employees is exceeded.

Overtime remuneration or compensation in the form of paid time off must be claimed within 4 months from the day the overtime was worked, otherwise the claim is forfeited. The company's working hours records shall be used to assert overtime or credit-hour claims.

- (2) In order to prevent an economic disadvantage as well as to secure employment, the parties to this collective agreement agree according to Art. 12 a of the Austrian Act on Rest Periods (ARG) that working on Sundays and public holidays is possible if need be for operational or client-specific reasons. In such exceptional cases, corresponding regulations, particularly compensatory measures, must be determined by company agreement or by written individual agreement in companies without a works council. Within the period used to calculate the average working hours (basis: 12 months), the employee may work on a maximum of 10 weekends.
- (3) Employees who work during their weekend rest according to their respective working hours schedule are entitled to an uninterrupted rest period of 36 hours (week rest) in each calendar week instead of the weekend rest. The week rest must include 1 entire weekday.
- (4) Compensation rest as defined by the ARG must be granted during normal working hours.
- (5) Should a flat overtime allowance or an all-inclusive agreement apply, the calculation of the monthly lump sums shall be based on the number of overtime hours worked on average; overtime surcharges shall also be included in the calculation.

In such agreements, the flat overtime allowance shall be disclosed as an amount of money or in the form of the number of hours.

- (6) Excess hours worked by part-time employees are not subject to surcharges if they are balanced out by time off in lieu at the rate of 1:1 within a period of 4 months from their accumulation, or in the case of flexitime or the application of the flexitime account model if the agreed working hours are not exceeded on average within the flexitime period or the period used to calculate the average working hours in the flexitime account model.

An employee works part-time work if the agreed weekly working hours are less than the agreed normal working hours according to the collective agreement.

II. Use of the flexitime account model

- (1) When using the flexitime account model according to Art. 4 IV., credit hours are credited to the flexitime account at a rate of 1:1 in order to spread out the normal working hours, regardless of when the plus hours were worked.

III. Use of other working hours models

- (1) A surcharge of 50% applies to overtime hours that are not rendered between 8 pm and 6 am and/or that are not rendered on Sundays or public holidays. A surcharge of 100% applies to overtime hours rendered between 8 pm and 6 am.
- (2) A 100% surcharge applies to overtime hours on Sundays.
- (3) For work on public holidays and its remuneration, the provisions of ARG 1983, Federal Law Gazette (BGBl.) No. 144 apply. Should work rendered on a legal public holiday exceed the fixed normal working hours of the respective weekday, a surcharge of 100% applies to the overtime hours.
- (4) The basic overtime remuneration and the basis for the calculation of overtime surcharges and surcharges for Sunday and public holiday work is 1/143 of the monthly salary. The amount calculated in this manner covers all special payments exceeding 12 monthly salaries for the purpose of remuneration for overtime and work on Sundays and public holidays.
- (5) If several surcharges apply, only the highest surcharge is due.
- (6) Prior to rendering overtime, it may be agreed that the employee receives 1 ½ hours of paid time off for each overtime hour and 2 hours of paid time off for each overtime hour rendered at night or on Sundays instead of receiving overtime pay.
- (7) In the event that regular overtime hours must be considered in the calculation of the holiday pay according to Art. 2 (2) second sentence

of the general collective agreement on the definition of the term "holiday pay", overtime hours are considered regular if they are rendered in at least 7 of the last 12 months prior to the start of the holiday. The last 12 months shall be included in the calculation of the average.

IV. Work solely on weekends

- (1) In addition to the possibilities according to Art. 5 I. (2) and the ARG-VO, work can be agreed on every weekend rest period based on operational or customer-specific necessity under the following conditions if the employees work solely on the weekend (Saturday, Sunday):
- a. The maximum normal working hours per day in this case is 8.5 hours.
 - b. A surcharge of 50% shall apply to work performed between Saturday 9 pm and Sunday 5 am. A surcharge of 25% shall apply to work performed on Sunday from 5 am to 9 pm, and a surcharge of 50% to work performed from 9 pm to midnight.
 - c. In the event of special needs, work on days other than the weekend (Saturday, Sunday) can be performed up to a total of 8.5 hours on other working days. A surcharge of 25% shall apply to these hours.
 - d. The basis for calculating the surcharges is 1/167 of the monthly salary (the calculation for part-time employees is explained in Art. 17 [1]).
 - e. If an employee performs work beyond the maximum daily normal working hours specified above, this work shall count as overtime and shall be subject to the remuneration specified in Art. 5 III.
 - f. If several surcharges apply, only the highest surcharge is due.
 - g. Employees who fall under the exceptions in this paragraph are excluded from participation in the flexitime account model (Art. 4 IV.).

Article 6 Shift work

- (1) For work that requires uninterrupted progress on weekdays and/or Sundays (continuously operating companies and/or departments) as well as in the event of multi-shift work models in companies and/or departments, the shift schedule is to be organised in a way that the normal weekly working hours of 38.5 hours on average are not exceeded within a shift cycle.
In the event of continuous multi-shift work models, the overtime hours necessary for securing continuous operation may be agreed upon with the works council or by written individual agreement in companies without a works council.
- (2) The shift surcharge for work between 10 pm and 6 am is €7.55 per hour. After a quarter of an hour, it is rounded up to an entire hour.

Article 7 On-call duty

- (1) On-call duty is when an employee commits to being available outside of the normal working hours in order to immediately start working on request. A maximum of 10 on-call duties is allowed per month (up to a maximum of 168 hours). Within a 3-month period, on-call duty may only be agreed on 30 days. The lump sum for on-call duty is €5.71 per hour for the period of the agreed on-call duty. As soon as the on-call employee is called upon to work, working hours start. On-call duty must be agreed in writing in due time.

Weekend on-call duties of less than 5 hours must be remunerated with a lump sum of €28.55.

Weekday on-call duties starting between 10 pm and 6 am and lasting less than 2 hours must be remunerated with a lump sum of €11.42.

- (2) Exceptional expenditures in connection with on-call duty shall be reimbursed by the employer against proof thereof.

Article 8 Reimbursement for travel costs and expenses

(1) The terms "business journey" and "business trip":

- a) The place of employment as defined by this clause is an area within a radius of 12 kilometres by road from the city or municipal limits in which the company's permanent premises are located.
- b) A business journey is when employees are sent away on official business for which a stay at one or more places that are not identical with their place of employment is necessary.
- c) A business journey, if started at the permanent company premises, commences when the employee leaves the permanent company premises. In all other cases, the business journey starts with the departure from his residence as necessary to embark on the journey. A business journey ends when the employee returns to the permanent company premises or has made the return trip from the journey to his residence.
- d) A business trip is when work is carried out at the place of employment according to letter a).
- e) It may be agreed to start a business trip from the permanent company premises or from the employee's residence. The end of a business trip may be agreed as the return to the permanent company premises or to the employee's residence.
- f) The provisions of Art. 8 (1) a) to e) must be applied to the tasks listed in Art. 3 (1) 16 b of the Austrian Income Tax Act (EStG).

(2) Reimbursement of travel costs:

- a) If it is necessary to use means of transportation for a business journey/trip, the employer shall choose the means of transportation and reimburse the respective costs.
- b) The employer must give express consent for the use of the employee's private vehicle. A kilometre allowance will be granted to cover the expenses arising from having and using a vehicle. This kilometre allowance corresponds to the kilometre allowance stipulated in Art. 26 of the Austrian Income Tax Act (EStG) in the version from Federal Law Gazette I No. 144/2024. A logbook must be kept of the kilometres driven and must be presented when claiming the kilometre allowance (see also Annex I and II).¹

(3) Travel expense allowance:

- a) To cover the individual expenses for food and accommodation in connection with a business journey, the employee shall receive a

¹ The amounts legally amended as of January 1, 2025 must be applied to business trips starting from April 1, 2026.

travel expense allowance for each full calendar day. This consists of a daily allowance and an accommodation allowance.

- b) The travel expense allowance for national business journeys is set at those amounts that are recognised as tax-free (see Annex II) according to Art. 26 EStG in the version from 9 October 2024.²

The travel expense allowance for international business journeys is set at those amounts that are recognised as tax-free (see Annex III) according to Art. 26 EStG in the version from 31 December 2010. The applicable rates for international business journeys of federal employees result from the federal government's regulation on determining travel allowances for working abroad in the version from 7 December 2001.

- c) No daily allowance is due for business journeys that last up to 3 hours on a single calendar day. For business journeys that last longer than 3 hours, 1/12 of the daily allowance is due for each commenced hour.

For business journeys within Austria, the daily allowance can be reduced by the following percentages when the following meals are provided by the employer or a third party or are reimbursed by the employer against the submission of the receipts:
Lunch: reduction of the daily allowance by 50%;
Dinner: reduction of the daily allowance by 50%.

- d) If it is necessary on a business journey to continuously stay more than 30 calendar days at one place, the due daily allowance is reduced by 25% starting on the 31st calendar day. The continuance of the 30-day period (uninterrupted stay) is interrupted by periods that the employee does not spend at the place of the business journey due to holiday, inability to work, time off in lieu, or operational necessities (for further information, see Annex V).
- e) There is no accommodation allowance if the business journey does not involve an overnight stay, if accommodation is provided, or the costs are reimbursed by the employer upon presentation of receipts.
- f) In the event of difficult geographical conditions, adequate surcharges for business trips outside of the city and/or municipal limits but within 12 kilometres by road in one direction must be agreed in a company agreement or by written individual agreement in companies without a works council.

² The amounts legally amended as of January 1, 2025 must be applied to business trips starting from April 1, 2026.

(4) Business journeys outside of normal working hours:

- a) Active travel time: If employees drive a vehicle themselves on a business journey/trip at the request of the employer, these working hours are paid at a rate of 1:1.
- b) Allowances for passive travel time (passenger in motor vehicle, train, plane, etc.) are managed by company agreement or by written individual agreement in companies without a works council.

(5) Expiration of claims:

Claims as defined by Art. 8 must be asserted by no later than 4 months after the end of the business journey/trip and the agreed or ordered presentation of the logbook by submitting the receipts and logbook to the employer; otherwise the claims shall expire.

Article 9 Remote work

I. General

(1) [Stricken]

(2) Term:

Remote work shall apply when the employee temporarily or regularly performs part of his working time at a previously agreed location outside of the permanent company premises in agreement with the employer. The location, availability, work equipment, and reimbursement of expenses for remote work must be agreed in advance in writing.

(3) Prerequisites:

A remote work agreement is voluntary, both on the part of the employee and the employer. Participation is subject to the following prerequisites:

a) Individual personnel measures:

Remote work requires a written agreement between the employer and the employee. Said written agreement must abide by the provisions of this collective agreement and any applicable company agreements. The works council's consultation rights must be adhered to.

b) Employee status:

The employee's legal status under labour law is not modified by the written agreement on a remote workplace.

(4) Existing company regulations:

Existing company regulations must be applied to employees who perform remote work without modification as far as possible.

(5) Employee liability:

The Austrian Employee Liability Act is analogously applied to people living in the employee's household at the remote workplace.

II. Working hours and workplace

(1) Amount of working hours:

The amount of working hours corresponds to Art. 4 I. (1). The employee's availability when performing remote work must be agreed upon.

(2) Distribution of working hours between the workplaces:

The distribution of working hours between the permanent company premises and the agreed remote workplace is to be agreed in writing (Annex IV).

(3) Credit hours and overtime:

All working hours exceeding the prevailing normal working hours must be previously ordered by the employer to be recognised as such, regardless of the workplace. Compensation is effected according to Art. 4 and 5.

The work council's consultation rights according to Art. 97 (1) 2 of the Austrian Labour Constitution Act (ArbVG) remain unaffected.

(4) Commute times:

Commute times between the permanent company premises and agreed remote workplace are not considered operational and are not credited unless they are business journeys/trips that are not caused by the agreed division between the permanent company premises and agreed remote workplace and that would have to be paid due to current company regulations. If an employee is ordered to come to the permanent company premises during his external working hours, his working hours are not interrupted.

III. Time tracking

(1) Time tracking must match the operational practice.

IV. Work equipment

(1) All necessary computing and communication equipment for remote work shall be provided by the employer as long as this workplace exists. Should an employee provide work equipment in exceptional cases in agreement with the employer, his expenses shall be reimbursed against proof thereof.

V. Reimbursement

(1) The employee must be reimbursed for all expenses originating from his remote work against proof thereof. Instead of such proof, lump-sum reimbursement may be agreed upon.

VI. Travel cost and expense allowances

(1) Travel cost and expense allowances between the permanent company premises and agreed remote workplace are only reimbursed if there are business journeys/trips due to a variance of the determined division between permanent company premises and agreed remote workplace.

(2) Travel cost and expense allowances shall not be provided between the permanent company premises and agreed remote workplace.

VII. Contact with the company

(1) Social integration and the employee's communication with the company and employer should be guaranteed in spite of remote work.

(2) At operational meetings, the inclusion of employees performing remote work should be taken into particular consideration. Participation in general meetings taking place during normal working hours must be guaranteed and be credited as working hours.

(3) Information and access to further professional training shall be guaranteed by appropriate measures.

VIII. Works council information

(1) The works council must be informed about all employees with whom a remote work agreement has been concluded. The works council is entitled to use the electronic communication facilities. The works council must be reimbursed for the costs arising from attending to employees performing remote work.

IX. Termination of the remote work agreement

- (1) Remote work can be terminated by both sides for valid reasons in written form subject to a notice period of 1 month.
- (2) Valid reasons for the employer include operational changes as defined by Art. 109 of the ArbVG; for the employee changes in life situation that would come into conflict with the further use of the remote workplace (such as relocation or changes in the family). The employer must be informed immediately of the cancellation of the apartment tenancy agreement.
- (3) After termination of remote work, employment is continued at the company workplace.

Article 10 Entitlement during inability to work

(1) According to Art. 8 (3) of the Austrian Act on Salaried Employment (AngG), the employee shall remain entitled to his remuneration if he is prevented from working by important personal circumstances during a relatively short period of time when these circumstances are not caused by the employee.

(2) If the following family matters occur and this is reported and later verified, every employee must be granted time off as specified without reducing his monthly remuneration:

- on the death of his/her spouse, registered partner 3 working days
- on the death of his/her partner if he/she lived in the same household as the employee 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 his/her own marriage and civil union 3 working days
- when relocating an already existing household of his own or when forming his own household 2 working days
- for the marriage or civil union of siblings, children, or parents 1 working day
- when the spouse, partner, or registered partner gives birth 1 working day
- the time necessary to visit a doctor or dentist, provided that a certificate from a compulsory health insurance doctor is presented.

Article 11 Consideration of secondary school education for the calculation of holiday length

(1) When the employment relationship has continued for at least 2 years without interruption, employees who completed secondary education ("Mittelschule") or secondary education (other secondary school) with school leaving certification ("Matura") according to the Austrian School Organisation Act of 1962 shall be credited 3 years for the calculation of their holiday length, provided that Art. 3 (3) of the Austrian Holiday Act (UrlG) does not result in a more favourable entitlement. This education may not have been acquired during employment for this to apply.

Article 12 Additional holiday for registered disabled persons according to the Austrian Disability Employment Act

(1) Disabled persons registered according to the Austrian Disability Employment Act shall receive additional holiday leave of 3 working days per employment year.

Art. 13 Christmas allowance and holiday allowance, 13th and 14th monthly salary

(1) All employees are entitled to a 13th and 14th monthly salary each year (Christmas allowance and holiday allowance). Apprentices receive the amount of their monthly apprentice wages as a Christmas allowance and as a holiday allowance.

For those receiving commissions who additionally receive a monthly salary (fixed salary), the calculation of the 13th and 14th monthly salary is based on the fixed salary (at least the minimum salary).

Those solely receiving commissions are only entitled to a 13th and 14th monthly salary if their annual salary is less than 14 times the respective minimum salary according to the collective agreement.

(2) The calculation of the 13th monthly salary is based on the basic salary and/or the apprentice wages or fixed salary for November. The calculation of the 14th monthly salary is based on the basic salary and/or the apprentice wages or fixed salary for the month in which the 14th salary is paid.

The following items, in particular, shall not be included in the calculation of the relevant monthly basic salary:

- a) possible surcharges,
- b) overtime,
- c) flat overtime allowances, and
- d) other variable salary components, in particular bonuses.

- (3) For employees who completed their apprenticeship during a calendar year, the 13th and 14th monthly salary is composed of a proportionate part of the last monthly apprentice wages and a proportionate part of the employee salary.
- (4) When the working hours vary over the course of the year (such as a change from full-time to part-time employment or vice-versa, or increase or decrease in the number of part-time hours), the 13th and 14th monthly salary shall be calculated proportionately on the basis of the normal working hours agreed in the year (mixed calculation according to the average of the normal working hours).
- (5) If the 14th salary (holiday allowance) was already paid before the change in the number of working hours, an adjustment must be calculated when the 13th monthly salary (Christmas allowance) is calculated. Any difference must be paid out in addition to the Christmas allowance, or any excess amount that was paid out must be offset against the Christmas allowance or paid back.
- (6) Employees or apprentices who join or leave the company during a calendar year are entitled to the proportionate part of the 13th and 14th monthly salary corresponding to the employment period completed during this calendar year.

When employees who have already received the 13th or 14th monthly salary leave the company before the end of the calendar year, the excess amount that was paid out that would apply to the rest of the calendar year must be deducted from their final salary. Paragraphs 4 and 5 apply when changing the number of working hours.

- (7) The 13th monthly salary (Christmas allowance) must be paid on 1 December of each calendar year at the latest. The 14th monthly salary (holiday allowance) must be paid on 30 June of each calendar year at the latest.

Other regulations may be agreed by company agreement or by written individual agreement in companies without a works council.

Article 14 Payslip

- (1) Employees are legally entitled to a clear payslip that shows:
 - a) the salary,
 - b) the accounting month,
 - c) overtime,
 - d) possible surcharges,
 - e) special payments,
 - f) deductions and their basis for assessment,
 - g) contribution to the severance fund,
 - h) list of used abbreviations and code numbers.
- (2) The employee must be informed about the difference between the normal working hours and actually rendered working hours in writing or similar form, if possible once a month, however at least quarterly.
- (3) If an employee joins or leaves a company during a month, the proportionate salary is calculated as follows: the gross monthly salary of this month is divided by 30 and the result is multiplied by the number of calendar days.

Article 15 Task groups, advancement levels and minimum basic salaries

I. General provisions

- (1) The tasks in the companies are generally grouped in central, general, specific (ST1 and ST2), and management tasks.
- (2) The task groups are described in section II. and are binding classification criteria.
- (3) The job profiles in the task groups serve as examples.
- (4) Employees must be assigned to the corresponding task groups based on their tasks. The majority of the tasks performed is relevant for the classification in a task group.
- (5) The employee must also be assigned to an advancement level. The advancement levels are categorised as entry level, standard level, and experienced level.
- (6) From 1 January 2005, the following regulation applies to all employees independent of their entry date: The employee must be advanced to the standard level within his task group after a maximum of 3 years at the entry level and must be advanced to the experienced level within his task group after a maximum of 4 years at the standard level.

- (7) The employer undertakes assignment to the corresponding task group and advancement level in collaboration with the works council.
- (8) The employee must be informed about the classification in the task group, advancement level including the past years, the amount of the salary, and all further changes by means of a notice of employment.
- (9) Previous periods of service in the respective task group within the last 7 years before the beginning of the employment relationship (entry) shall be taken into account in assignment to an advancement level up to a maximum of 5 years.
- (10) Such previous employment periods must be credited regardless of whether they were accrued with one or multiple employers.

In order to credit these periods, the employee must prove these periods to the employer when entering the company or by no later than 2 months after the start of employment by providing certificates or other work papers. The submission of certificates or other work papers must be certified for the employee on the notice of employment. Should this notice not be issued, the expiry period shall not commence.

- (11) In the task groups "General Tasks" (AT) and "Specific Tasks" (ST1), the minimum basic salary according to the collective agreement may be reduced by up to 5% in the entry level during the first 12 months of employment (e.g. on the job training, etc.) for employees who do not have relevant professional experience. Proven periods of practical experience with equivalent tasks are credited according to Art. 15 (10).

Employment periods spent in this manner are part of the maximum 3-year entry level period.³

³ See the crediting rules in Article 15 III. (2) d with regard to times for apprenticeships

- (12) Parental leave according to the MSchG or VKG and hospice leave (Art. 14a and 14b AVRAG) taken during the employment relationship and starting after 31 December 2018 will be credited up to a maximum of 22 months for the calculation of the holiday entitlement, the notice periods, the continuation of remuneration (in the event of illness or accident), and advancement starting on 1 January 2019.

Leave periods that were already credited in the current employment relationship before 1 January 2019 shall be included in determining the maximum of 22 months and shall therefore not be accounted additionally.

For births on or after 1 August 2019, parental leave times shall be taken into account in full for each child for all entitlements that are based on time of service up to the maximum duration according to the MSchG (as amended by Federal Law Gazette I No. 68/2019) or the VKG.

II. Task groups

Central Tasks (ZT):

Ordered service tasks to support and/or maintain the entire company. All tasks are performed on general instruction.

- Archive, magnetic tape administration
- Data entry, coding
- Data entry for the acceptance of problems
- Office workers
- Reception, telephone
- Post room, dispatch, storage
- Manipulation, print and copy room, data post-processing
- Utilities management
- Food services, cleaning, buffet
- Vehicle fleet
- Simple operating

General Tasks (AT):

General administrative, commercial, technical tasks, and simple ICT tasks

- Hardware installation and support
- Help desk, support
- Operating
- Work preparation
- Secretarial, office organisation
- General: administration, finances, human resources, building
- Accounting
- Costing, invoicing
- HR department, payroll accounting
- Assistance: service management, marketing, training, purchasing, sales, human resources, legal department
- Training
- Web design
- Simple software implementation
- Telesales

Specific Tasks (ST1):

Specific administrative, commercial, technical, and ICT (information and communications technology) tasks that require specific qualifications and/or responsibility and are performed independently.

- ICT tasks with technical vocational training (technical secondary school, university of applied science, academic university) or corresponding practical experience equivalent to this training as long as they are not simple ICT tasks as defined in the General Tasks
- Software development
- Application support, system support, ICT support with high complexity
- System operating
- Network technology
- General: administration, finances, human resources, legal department, building utilities, purchasing, and sales
- Management assistance

Specific Tasks (ST2):

Specific commercial, technical, or ICT tasks

- a) that require special qualifications or particular responsibility and are performed independently, or
- b) that include technical or personnel management tasks.

Employees who have less than 36 months of relevant professional experience as defined by the task description according to ST1 or ST2 may be assigned to ST1. At the latest after a total of 36 months (including relevant previous employment periods), it must be determined whether assignment to ST2 is necessary due to the main tasks as defined by the ST2 task description.

ICT tasks:

- Organisation: application, system
- Planning: system, information
- Analysis: application, system, database
- Software development, system development
- Design: software, databases, job control
- Application support, system support
- Advice: integrated data processing, application, technology
- Administration: network, databases
- Network technology, system technology
- Methodology, software engineering
- Quality management, control, auditing
- System operating

Other:

- Balance sheet accounting, controlling, internal auditing, human resources

- Legal department
- Sales (key account)

Management (LT)

Employees with comprehensive know-how and experience in management positions who have a decisive impact on the company in their fields.

III. Minimum basic salaries

(1) Minimum basic salaries in task groups and advancement levels

As of 1 January 2026, the minimum basic salaries are:

2026	ZT	AT	ST1	ST2	LT
Young professionals according to Art. 15 I. (11)		2,420	3,104		
Entry level	2,236	2,547	3,267	4,061	5,301
Standard level	2,459	3,155	3,954	4,611	6,059
Experienced level	3,057	3,819	4,476	5,444	6,781

(1a) The minimum basic salaries of marginally employed persons must, in deviation from paragraph 1, be increased as of April 1, 2026. The remuneration-related difference for the period from January 1 to March 31, 2026 must be compensated in time due to the later increase, provided that an active employment relationship exists on April 1.

Alternatively, the employer may apply the increase in the minimum salaries of marginally employed persons retroactively as of January 1, 2026, provided that this does not result in exceeding the marginal earnings threshold.

(2) Salaries for training time during (mandatory) internships and holiday employment

a. Mandatory interns

Mandatory interns are employees who are temporarily employed for the purposes of vocational (technical, commercial, or administrative) training under an official or public educational curriculum. Regardless of the required duration of the internship, mandatory interns may be

employed for a maximum of 6 months in total if this is required by the training curriculum or an associated project. Employment for longer than 6 months is possible if this is specified in the curriculum. Mandatory interns are paid in the amount of the apprentice wages for the 1st year of training⁴ during the first 6 months. They receive the same wages as an apprentice in the 2nd year of training⁵ for any time beyond this starting in the 7th month.

b. Voluntary interns

Students who are not required to complete an internship can be employed as interns for a total of 6 months per calendar year for the purposes of their education. Employment as a voluntary intern is limited to a maximum of 18 months in a single company. The employer shall set a training plan for the duration of the internship. Voluntary interns shall receive a salary in the amount of 50% of the applicable entry level minimum basic salary according to Art. 15 III (1) for the first 12 months. Starting in the 13th month in the same company, the intern shall receive 75% of the applicable entry level minimum basic salary according to Art. 15 III. (1).

c. Holiday temps

Holiday temps are employees who are employed as technical, commercial, or administrative personnel for a maximum of 4 months per calendar year. Holiday temps shall receive 50% of the applicable entry level minimum basic salary according to Art. 15 III. (1).

d. Periods of work in an internship as defined in letters a and b or as a holiday temp are not credited as previous employment periods. Periods of work in an internship as defined in letters a and b or as a holiday temp reduce the time spent in the category of young professional (Art. 15 I. [1]).

IV. Procedure for advancements and reassignments

- (1) In the event of advancement within the same task group, the higher advancement level's minimum basic salary is due from the 1st of the advancement month.
- (2) In the event of reassignment to a higher task group from an entry level, the higher entry level's minimum basic salary is due from the 1st of the reassignment month. Should the actual salary at the time of reassignment be higher than the higher advancement level's minimum basic salary, at least the previous actual salary is due.

⁴ Valid for contracts newly concluded from April 1st 2026.

⁵ Valid for contracts newly concluded from April 1st 2026.

- (3) In the event of reassignment to a higher task group from a standard level to an entry level or from an experienced level to a standard level, a further qualification bonus is due. The further qualification bonus is the difference between the minimum basic salaries of the previous task group/level and the new task group/level. This difference is added to the actual salary at the time of reassignment.

Valid from 1 January 2011: In the event of reassignment from the task group "Specific Tasks (ST1)" to the task group "Specific Tasks (ST2)", a further qualification bonus of 75% applies. Should the actual salary calculated in this manner be less than the new minimum basic salary, the new minimum basic salary applies.

Valid from 1 July 2003: In the event of reassignment from the task group "Specific Tasks (ST2)" to the task group "Management (LT)", a further qualification bonus of 50% applies. Should the actual salary calculated in this manner be less than the new minimum basic salary, the new minimum basic salary applies.

- (4) In the event of reassignment to a higher task group, the employee always starts in the first year of the respective advancement level. Advancements correspond to Art. 15 I. (6).
- (5) In the event of a change from one task group to the next higher one, reassignment from the experienced level to the entry level is not possible; the employee is assigned 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 2026⁶ 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.

⁶ The provision for marginally employed pursuant to Article 15 III para. 1a must be observed.

- (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.

Article 16 Apprentice wages

- (1) As of 1 January 2026, the monthly apprentice wages are:

in the 1 st year of apprenticeship: 960.00
in the 2 nd year of apprenticeship: 1,210.00
in the 3 rd year of apprenticeship: 1,410.00
in the 4 th year of apprenticeship: 1,750.00

- (2) Apprentices who are not entitled to proceed to the next higher school level due to insufficient performance (but not due to illness or accident) are only entitled to the apprentice wages of the previous year of apprenticeship for the following year of apprenticeship. If he is entitled to proceed to the next higher school level in this year of apprenticeship, he is again entitled to the respective apprentice wages corresponding to the length of the apprenticeship in the following year of apprenticeship.
- (3) After the end of the apprenticeship, apprentices must be assigned to the designated task group according to their professional qualifications during the retention period.

Article 17 Calculation of the minimum basic salaries for part-time employees according to the collective agreement

- (1) In the case of part-time employees, the minimum basic salary according to the collective agreement for full normal working hours according to the collective agreement must be divided by 167, and the result must be multiplied by the number resulting from the agreed number of hours (monthly hours, weekly hours multiplied by 4.33).
- (2) Regarding claims that are calculated based on the effected working hours, and in particular regarding the calculation of special payments, regularly rendered overtime must be considered.

Overtime is considered regular if it was rendered in at least 7 of the last 12 months prior to the accounting month. The last 12 months shall be included in the calculation of the average.

- (3) Other agreements regarding regularity and calculation of the average may be agreed by company agreement or by written individual agreement in companies without a works council.
- (4) If the employee participates in the flexitime account model (Art. 4 IV.), overtime is considered in the calculation if overtime hours were paid within a period of 12 months prior to the accounting month. The calculation basis is 1/12 of the paid amount.

Article 18 Employee inventions

- (1) The employer is entitled to be offered an invention by an employee during employment as defined by Art. 7 (3) of the Austrian Patent Act. The employer must respond to the offer within 4 months from the day of the offer and declare if he wants to claim the employee invention; the employer is sworn to full confidentiality until the patent application is filed. Should the employer claim the patent, he must pay the compensation as provided for by law to the inventor plus all incurred patent fees. On the employee's demand, the inventor must be named in the entry into the patent register, even if the employer appears as applicant. Furthermore, the provisions of the Austrian Patent Act and the individual agreements concluded according to this act apply.

Article 19 Redundancy payment

- (1) In the event that the employer and employee agree on transferring from the redundancy payment provisions of the Austrian Act on Salaried Employment/Redundancy Payment Act to the BMVG (Company Employee Severance Funds Act), both the employer and

the employee are entitled to withdraw from the transfer agreement within one month from the signing of the agreement without providing any reasons. This does not apply if the transfer agreement is governed by a company agreement according to Art. 97 (1) 26 of the Austrian Labour Constitution Act (ArbVG) (determination of framework conditions for the transfer to the redundancy payment provisions of the BMVG).

Article 19a Contributions to pension funds

- (1) According to Art. 26 (7) of the Austrian Income Tax Act (EstG), employers may agree with employees to pay contributions to pension funds for employees instead of part of the hitherto paid salary or instead of salary increases that the employees are entitled to.
- (2) In this case, it must be ensured that the minimum basic salary as determined in Art. 15 et seq. of the collective agreement (including the annual increases according to the collective agreement) is paid in any case alongside the employer's contributions to the pension funds. Payment of contributions as a consequence of salary conversion or salary increase must be immediately vested for the prospective beneficiaries.
- (3) In companies with a works council, a company agreement must be concluded according to Art. 97 (1) 18a of the Austrian Labour Constitution Act (ArbVG). In companies without a works council, an individual written agreement may be concluded.

Article 20 Arbitration of trade disputes

- (1) A committee must deal with settling trade disputes that arise from the interpretation of this collective agreement as well as from matters according to Art. 21 (3) before calling on the Federal Arbitration Board or another arbitration board. This committee must be composed of 3 representatives each of the contractual organisations whose members should as far as possible have been involved in the negotiation of this collective agreement.
- (2) The committee is first constituted upon the coming into effect of this collective agreement.

Article 21 Final and transitory provisions

The final and transitory provisions refer to the implementation of this collective agreement as of 1 January 2001.

- (1) All employees who are subject to the scope of this collective agreement must be assigned to the task groups and advancement

levels according to Art. 15 by 31 March 2001 at the latest. Employment periods in the company must be considered in the new classification as defined by Art. 15 I. (9).

- (2) Actual salaries are not increased by this new assignment provided that they are higher than the new minimum basic salaries according to Art. 15 III.
- (3) If this actual salary corresponds to the minimum basic salary of the collective agreement for trade employees and the minimum basic salary according to Art. 15 III. is lower, the actual salary is a guaranteed minimum. This existing, guaranteed salary is not subject to any valorisation as long as the minimum basic salary according to Art. 15 III. is the same or higher.

Employees who are paid the minimum basic salary on 31 December 2000 according to the collective agreement for trade employees, who were classified during 12 or more of the job category years, and who can expect an advancement within the job category by 31 December 2002, receive a one-time salary increase of EUR 109.01 (ATS 1,500) as of 1 January 2001. If the actual gross salary prior to the new classification is higher than the one according to the collective agreement for trade employees, there is a one-time salary increase (difference) of up to EUR 109.01 (ATS 1,500) overpayment. If the actual salary is the same as or higher than EUR 109.01 (ATS 1,500), this increase does not apply.

Article 22 Special agreements

- (1) The provisions of this collective agreement may neither be revoked nor limited by company agreement or by written individual agreement in companies without a works council so far as they govern the legal relationship between the employer and employee. Special agreements are only effective if they are more favourable for the employee or if they concern matters that are not regulated in the collective agreement. Existing agreements that are more favourable for the employee remain unaffected.
- (2) Company agreements that concern matters that are not governed by this collective agreement remain unaffected.
- (3) Voluntary agreements may only concern improvements compared with the provisions of the collective agreement.

- (4) For existing enforceable company agreements (Art. 97 [1] 1–6a of the Austrian Labour Constitution Act [ArbVG]) that concern provisions in the collective agreement, the employer and the works council should find a new solution by mutual agreement. Should a solution by mutual agreement not be found by 31 December 2001, the committee according to Art. 20 of this collective agreement can be called upon at this time for arbitration.

Art. 23 (stricken)

[Does not apply]

Art. 24 Annexes

- Annex I: Table for kilometre allowance according to the Provisions for Journey Fees 1955, Federal Law Gazette No. 1955/133 in the version of Federal Law Gazette No. 144/2024 and No. 26/2025
- Annex II: Domestic allowances according to Art. 26 (4) b of the Austrian Income Tax Act (EStG) 1988 in the version of 9 October 2024 (daily allowance) and according to Art. 26 (4) c of the Austrian Income Tax Act (EStG) 1988 in the version of 9 October 2024 (accommodation allowance)
- Annex III: Foreign allowances according to the Federal Government's regulation on determining travel allowances for working abroad, Federal Law Gazette No. 434/2001
- Annex IV: Telework agreement
- Annex V: Information sheet for business journeys that last longer than one month