

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.

Annex II

to the collective agreement for employees of service providers in the field of automatic data processing and information technology

Benefits from the employer that do NOT fall under income from employment according to the Austrian Income Tax Act

Article 26: Income from employment does not include:

Item 4: Amounts paid in relation to a business journey to compensate for travel expenses (reimbursement for transportation costs, kilometre allowances) and as a daily allowance and accommodation allowance:

A **business journey** is when an employee on orders from his employer leaves his place of employment (office, facility, plant grounds, warehouse, etc.) to perform work duties or when he works so far from his permanent residence (family domicile) that it would not be reasonable for him to return to his permanent residence (family domicile) every day. For employees who embark upon their business journey from their residence, the residence shall be considered as the place of employment (apartment, habitual residence, family domicile).

- a) **Kilometre allowances** apply by no more than then maximum amounts to which federal employees are entitled. Transportation cost reimbursements (kilometre allowances) are also costs paid by the employer for no more than one journey per week to the permanent residence (family domicile) for days off when daily return would not be reasonable and no tax-free daily allowance is paid for the days off. If the majority of the journeys to a place of work performance are begun directly at the residence during a single calendar month, these journeys shall be considered journeys between the residence and place of employment starting in the next month.
- b) The **daily allowance** for **domestic business journeys** may be up to €26.40 per day. If a business journey lasts longer than 3 hours, 1/12 may be applied for every hour commenced. The full daily allowance shall apply to a period of 24 hours. If the daily allowance is settled by calendar days, the daily allowance shall apply per calendar day.
- c) If no higher costs for accommodation can be substantiated during a domestic business journey, an **accommodation allowance** including costs for breakfast of up to €15 can be applied.
- d) The daily allowance for international business journeys can be as high as the highest daily rate for international travel for federal employees. If a business journey lasts longer than 3 hours, 1/12 may be applied for every hour commenced. The full daily allowance shall apply to a period of 24 hours. If the daily allowance is settled by calendar days, the daily allowance shall apply per calendar day.
- e) If no higher costs for accommodation including the costs for breakfast can be substantiated during an international business journey, the highest accommodation allowance to which federal employees are entitled can be applied.

If the employer pays higher amounts, the amounts above the specified limits are taxable income.

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.

(Business) journeys and reimbursement for transportation costs
(Art. 26 item 4 EStG; Art. 4 (5) EStG; Art. 16 (1) item 9 EStG)

Transportation cost reimbursements for business journeys with public transportation are exempt from taxes and social security contributions.

Domestic business journeys are exempt from taxes and social security contributions as outlined below.

- Daily allowance €26.40
- Substantiation of actual costs not permitted
- Accommodation allowance without substantiation €15
- Accommodation allowance with substantiation of actual costs permitted

Daily allowance	€26.40
1/12	€2.20
4/12	€8.80
5/12	€11.00
6/12	€13.20
7/12	€15.40
8/12	€17.60
9/12	€19.80
10/12	€22.00
11/12	€24.20

Accommodation allowance: €15.00

The legally stipulated **rates for daily allowances** must always be applied, even when the actual expenses are substantiated. The **daily allowance for domestic journeys** may be no more than **€26.40** per day. If a business journey lasts longer than 3 hours, 1/12 may be applied for every hour commenced. This means that the minimum daily allowance is **€8.80**. The **full daily allowance** shall apply for **24 hours**, but from a (business) journey duration of 12 hours - unless a wage-determining regulation in the sense of Art. 68 (5) 1 to 6 EStG specifies settlement by calendar day; in this case, the daily allowance for the calendar day shall apply. The daily allowance is uniform and does not depend on the amount of annual income or profit.

If the **actual accommodation costs** are not substantiated, only the **legal rate of €15** is tax exempt for domestic overnight stays and can be claimed as business or professional expenses.

The parties to the collective agreement agree the following as of 24 October 2005:

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%.