

## ASSISTANCE WITH DECLARATIONS

### EMPLOYEE INFORMATION

Each quarter the Construction Workers' Annual Leave and Severance Pay Fund (BUAK) will send you information about your acquired entitlements over the past 3 months.

#### Personal information

Among other things, this section will include your banking details if we have saved your account information before. If we do not have any of your data, please send an original and completed bank confirmation document signed and stamped by the bank (including a copy of your official photo identification document).

#### Periods of employment since start of year

This section includes all registered employment relationships from the given year.

Supplement calculations are made per day. This means that your company has to pay a supplement to BUAK for each day (Monday to Friday) that you work for them. If there are no working hours on a given day, no supplement is paid for you to BUAK, and so these days are not taken into account in the supplement calculation for your holiday.

If you were employed in a company with different operational fields, the employee information lists the days reported by the company as employment in a field not subject to the BUAG. These working hours do not give rise to eligible weeks for the holiday and winter holiday regulation, but these employment periods are taken into account for the severance pay calculation.

If piecework labour is reported, this means that your employer has reported and paid an increased supplement to BUAK based on a piecework agreement.

If the collectively agreed wage changes during the employment relationship, the employee information will contain the collectively agreed wage last registered.

Employment periods derived from postings to the Austrian construction industry are subject to the leave pay fund procedure of BUAK and are labelled "employment period at a posting company".

If unused holiday is claimed after an employment relationship subject to the BUAG, the reference period is stated. The selection of regional health insurance fund for the payment of social security contributions is based on the previous employment relationship. The termination reason is identical to the previous termination reason.

#### Leave entitlement

Leave entitlement can be structured into three different periods in chronological order. The last row contains the current holiday period / holiday year.

In brackets the number of acquired working weeks in the respective year is indicated.

<b>Situation</b>	<b>Explanation</b>
Leave taken, settled	BUAK has the leave request (=report) and the company has submitted for the leave pay (= BUAK has already accounted the leave pay).
Leave taken, not settled	BUAK has the leave request (=report) but the employer has not yet submitted for the leave pay (= BUAK has not accounted the leave pay).
Leave not taken, settled	BUAK does not have the leave request (=report) but the company has already submitted for the leave pay (= BUAK has already accounted the leave pay).
Leave not taken, not settled	BUAK does not have the leave request (=report) nor has the employer submitted for the leave pay (= BUAK has not accounted the leave pay).

The figures are gross figures. The gross amount calculated was either transferred to your company for settlement, in which case your company is responsible for paying you the net amount, or the net amount was paid directly to you by BUAK.

Additional leave days are acquired in the event of shift work. These are listed separately.

The entitlements as of the creation date provide information on the number of leave days you can use and how much the gross amount available to you for your holiday is.  
The gross amounts listed are **not** payment entitlements.

With regard to the payout of leave pay, the only time considered is the time spent at posting companies for which payments were made to BUAK. Therefore, the period of employment at a posting company covered by payments determines the leave entitlement vis-à-vis BUAK and hence also the number of leave days permitted.

The number of employment weeks relates to the number of whole weeks you were employed in construction.

If the employment period reaches a minimum of 1,150 entitlement weeks, your leave entitlement of 25 days (corresponding to 30 working days) rises to 30 leave days (or 36 working days).

#### **Situation according to §7 (6) BUAG - Expiry**

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In this situation it is clear how many days and what amounts expire at what time.

It is important to ensure that your company submits in good time to BUAK for the leave days in question and that you were actually on holiday.

What follows are exceptions and mean there is no expiry or the expiry date is later:

- Leave periods that include posting periods currently do not expire.
- Leave periods that include employment according to § 4a BUAG (neutral time) currently do not expire.
- According to § 7 (6) BUAG, the expiry deadline of leave periods affected by maternity protection/leave is extended by the length of the maternity protection period/maternity leave.
- (various reasons): holiday periods not listed currently do not expire.
- (BUAG definition): leave periods including time that must be legally clarified (BUAG obligation disputed) do not expire until the final decision is reached.
- employee dies before the expiry date

#### **Severance pay as per BUAG (old scheme)**

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If you acquired entitlement requirements for old-scheme severance pay up to 31 December 2005, your right to severance pay is subject to the provisions of "old-scheme severance" under the Act on Construction Workers' Annual Leave and Severance Pay (BUAG).

The severance pay entitlement amounts to

2 months' pay after	156 employment weeks
3 months' pay after	260 employment weeks
4 months' pay after	520 employment weeks
6 months' pay after	780 employment weeks
9 months' pay after	1040 employment weeks
12 months' pay after	1300 employment weeks

If claims are asserted several times, the maximum claim of twelve months pay overall may not be exceeded.

You are entitled to severance compensation amounting to your acquired entitlements if you have not been in an employment relationship subject to the Act on Construction Workers' Annual Leave and Severance Pay for at least twelve months.

There is no vesting period for your payment entitlement, and it is payable as soon as you have been awarded a pension in accordance with the provisions of the General Social Security Act.

### **Severance pay as per BMSVG (new scheme)**

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If you did not acquire entitlement requirements for BUAG severance pay up to 31 December 2005, your right to severance pay is subject to the provisions of the "new-scheme severance" under the Austrian Occupational Pension Plan Act (BMSVG).

### **Winter holiday regulation**

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Winter holidays are 24 December, 25 December, 26 December, 31 December, 1 January and 6 January, provided these days fall on a working day, i.e. from Monday to Friday.

Only if you were not employed on these days can you acquire an alternative entitlement to winter holiday compensation.

Your company must be subject to the winter holiday regulation (building trade and building industry) for you to be able to acquire entitlement weeks for the winter holiday arrangement:

14 to 19 entitlement weeks result in 50% of the winter holiday compensation,

20 to 25 entitlement weeks result in 75% of the winter holiday compensation, and

26+ entitlement weeks result in 100% of the winter holiday compensation.

If you still have unsettled entitlements from previous years, these are displayed on the employee information. Automatic payments of outstanding entitlements are made during the year if BUAK has saved your account information.

Please note that winter holiday entitlements expire three years after the payment date (entitlement from 2015/2016 expires on 31 March 2019).

### **Bad weather regulation**

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All workers employed at companies subject to the Construction Workers' Bad Weather Compensation Act (BschEG) can apply for a wage refund.

If you were employed for at least one day in the given quarter at a company subject to the BschEG, you can find out in the employee information whether bad weather hours have been applied for.

### **Complaints regarding underpay**

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To prevent companies undercutting the Austrian minimum wage set in the collective agreement and thereby to guarantee Austrian wages for all those working on the Austrian labour market, checks are carried out by BUAK field representatives. If it is found that you have not been paid in accordance with Austrian collective agreement provisions, a complaint shall be filed against the given company at the competent district administrative authority. Please note that only the court can decide on the existence or otherwise of labour-law entitlements.

### **Bridging allowance as of >creation date<**

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Since 1 January 2015 it has been possible for workers aged 58 or above to draw a bridging allowance once they have reached 520 employment weeks subject to the BUAG, after their fortieth year. The weeks of employment must be subject to the Austrian social insurance system and at least 30 weeks of employment must be acquired upon reaching the age of 56 in one/several employment contract(s) subject to BUAG. There must be an entitlement to old-age pension (old-age, corridor or heavy labour pension) following the drawing of the bridging allowance.

### **Bridging settlement**

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Every employee born in 1957 or later and who, although meeting all application requirements for the bridging allowance, does not (fully) make use of it, but rather continues to remain in an employment relationship subject to BUAG, is entitled to apply for a type of bonus in the form of a bridging settlement upon retirement. This amounts to 35% for the employee or 20% for the employer of the bridging allowance to which the employee is otherwise entitled.

### **Severance**

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You are entitled to severance compensation amounting to your acquired entitlements or part thereof if you have not been in an employment relationship subject to the Act on Construction Workers' Annual Leave and Severance Pay for at least six months.

There is no vesting period for your payment entitlement, and it is payable as soon as you have been awarded a pension in accordance with the provisions of the General Social Security Act.

**Inspection of your data as of creation date**

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Since 1 October 2008, employees at Gewerkschaft Bau-Holz (GBH) have offered you the opportunity to query statements of the information stored at BUAK, such as address, leave entitlements, severance entitlements or winter holiday entitlements.

Information on all of your employment periods saved by BUAK can also be inspected.

To give you control over the queries of your data, we list the accesses of your employee information (ANI) by GBH employees on your behalf under "Inspection".

We have summarised the following areas:

- Master data: this area includes information on address, date of birth, nationality, bank details and employment weeks eligible for leave calculations
- Employment periods: this point lists all of the employment relationships saved at BUAK
- Severance entitlements: provides information on whether you are subject to severance in accordance with BUAG (old severance scheme) or in accordance with BMSVG (new severance scheme) as well as the size of the monthly payments if you fall under the scope of the BUAG
- Entitlements at BUAK: in this area you can ask GBH employees whether they have any outstanding entitlements at BUAK and if so how much