

# News Kurzarbeit Austria



## **The amendments for the third phase of the short-time work/Kurzarbeit**

The government has imposed official closures to prevent the spread of the coronavirus presumably until 6 December 2020. In order to secure jobs, there is an adjustment of the current (= from October 1) short-time work model ("Phase 3").

### **Retroactive application**

Applications for short-time work from November 1, 2020 do not have to be filed immediately, but can be submitted retroactively until the end of the current lockdown (presumably December 6, 2020).

### **The minimum working hours**

In the third phase of short-time work, the minimum working time should account for 30%. A special regulation was created for companies affected by an official closure. For these companies, the working hours may be reduced to 0% for the duration of the official closure (presumably until 6.12.2020). Therefore, the average working time in these companies may be reduced below the minimum working time of 30% (or 10%) of the normal working time even during the entire short-time work period.

The reduction of the working time up to 0% of the normal working time is also possible retroactively, given the affected company already applied for the short-time work per October 1, 2020.

## **The economic rationale**

In the third phase, economic justification is generally required and must also be provided by companies influenced by a governmental closure.

However, in order to enable companies affected by an official lockdown to submit their application more quickly and less bureaucratic, there is no necessity to have the application certified by a tax lawyer, an auditor or accountant. The same applies to companies, which are not directly affected, given the short-time work is applied solely for November.

### **Tip regulation**

Employees of an officially closed company will receive a replacement amount of € 100.00 net per month for the duration of the official closure (presumably until the end of November) in addition to the reduced remuneration. An employer settles this amount and receives it back as a refund.

This information is continuously updated.

*Your Auditorea team*