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Homeoffice regulations Austria



Home office Regulation

The new rules affect:
✓ Labor law
✓ Accident insurance
✓ Income taxation

Labor and social security law
The changes will enter into force on 1 April 2021. The main point is that home office remains a voluntary thing. Thus, employees **will not have a legal claim to work from home** in the future. On the other hand, employers cannot unilaterally demand that work will be conducted from home. **A mutual agreement** is therefore still required. Further provisions of collective agreement may apply.

A home office agreement should at least contain the following points:
✓ Place of work
✓ Working hours or possibly fixed agreement on home office day(s)
✓ Advance notice and consent/rejection rules of availability
✓ ,,Call-in" on fixed days
✓ Conduct in the home office
✓ Determination of activities in the home office
✓ Confidentiality provision
✓ Technical requirements

Accident insurance
An accident in connection with professional activities in the home office is considered as an accident at work.

Home office allowance
Free of any taxes and other levies (limited until 2023):

max. € 3,- per home office day for max. 100 days per year = max. € 300,-.

1. possibility
The employer may pay employees a tax-free allowance for a maximum of 100 home office days (per calendar year).

2. possibility
If the employee does not receive a home office allowance from the employer or the € 3 per day is not used up, the balance can be claimed in the employee's individual tax return.

Requirements

1. a written agreement "Agreement on home office according to § 2h AVRAG" between the employer and the employee is required.

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2. the home office days must be entered in the respective wage account even if the employer does not pay a home office allowance. The reason for this is that these days are (must be) listed on the annual wage slip L16 - in order to be able to claim the possible € 3,- per day in the employee's individual tax return.

Definition of home office day:
"....a day on which the employee carries out his/her professional activity exclusively at home on the basis of an agreement made with the employer (“home office day").

Meaning:
✓ On this day, you may not (also) be in the office at the company,
✓ If you only work at home for a few hours and you are on a business trip for the rest of the day, for example, this does not constitute a home office day.

Home = private residence of an employee
The term also includes a home in a secondary residence or the home of a close relative or cohabitant. Parks or other public spaces, restaurants or cafés, clubhouses, etc. are not included.

What information do we need from you?
✓ the days spent in the home office retroactively since 01.01.2021 for all employees
✓ at the end of the year, the total of these days will appear on the annual pay slip
✓ Do you plan to pay a home office allowance?

We will be happy to provide you with a written template for the home office agreement.

Your Auditorea team