

This addendum has been drawn up in German. Translations into other languages shall serve informational purposes only. Only the German version shall be binding, also for questions of interpretation.

18th Addendum to the Collective Bargaining Agreement (27th March 2024)

1. Article 4 *item (23) is added:*

23. Disbursement of an employee bonus in accordance with Section 124b (447) EStG or Section 49 (3) (30) ASVG (Article 70a).

2. Article 70a *including heading is added:*

Employee bonus 2024

Article 70a. By plant agreement as defined in Section 68 (5) (5) EStG 1988 may be created the legal basis at those medical universities which, pursuant to Article VI (8) of the Federal Finance Act 2024, Federal Law Gazette I no. 148/2023, have received additional funds for non-estimable increases in the salaries of their employees and have not made any changes to the salary scheme or will do so in 2024, for paying employees of the university concerned an employee bonus for the calendar year 2024 in accordance with Section 124b (447) EStG or Section 49 (3) (30) ASVG up to a maximum amount of EUR 3,000 free of tax and duties. The conditions and modalities as well as the amount of the bonus must be defined in the plant agreement, whereby the payment must be made according to objective and comprehensible criteria. In any case, these must be additional payments that have not usually been granted in the past.

3. Article 81 *the following Article 24 is added:*

(24) The provisions of the 18th Addendum shall enter into force on 1.1.2024 with retroactive effect and shall enter out of force on 31.12.2024.

Vienna, on 27th March 2024

Austrian Trade Union Federation
Union of Public Services

Umbrella Organisation
of the universities