



**Uniform Business Travel Regulations
for Wage-Earning and Salaried
Employees (UBTR)**

May 2012

UBTR at a glance

The plant location is the **origin** of a business trip. As soon as an employee leaves the plant location for business-related purposes, the employee is considered to be on a business trip. It is also possible to determine that the domicile of the employee is the starting and terminal point of a business trip.

Per diem allowance (May 1st 2012) for business trips in

| | |
|--|--------------------------------------|
| - vicinity (domestic area of 10 km around the plant location): | € 23.20 / 24 hours |
| - other domestic area: | € 46.41 / 24 hours |
| - foreign country: | varying according to the destination |

Per diem allowance fractions for business trips in Austria and foreign countries taking

| | |
|-----------------------|-------------------------------|
| - more than 5 hours: | 1/3 of the per diem allowance |
| - more than 8 hours: | 2/3 of the per diem allowance |
| - more than 12 hours: | full per diem allowance |

Accommodation allowances (May 1st 2012):

| | |
|--------------------------|-----------------|
| - 1 to 7 calendar days: | € 25.74 / night |
| - after 7 calendar days: | € 15,64 / night |

For **passive travel time** (train, bus, plane, waiting times etc.) **beyond normal working hours** employees are entitled to a travel compensation equal to their hourly earnings (but only up to a maximum based on the basic level of employment group G), with a surcharge of 50% on Sundays and holidays.

For **driving time beyond normal working hours** employees are entitled to a driving compensation equal to their compensation for overtime work (but only up to a maximum based on the basic level of employment group H).

Transitional regulations for

- domestic per diem allowance,
- per diem and accommodation allowances in the countries which acceded to the EU on May 1st 2004 or January 1st 2007, and
- travel and driving compensation.

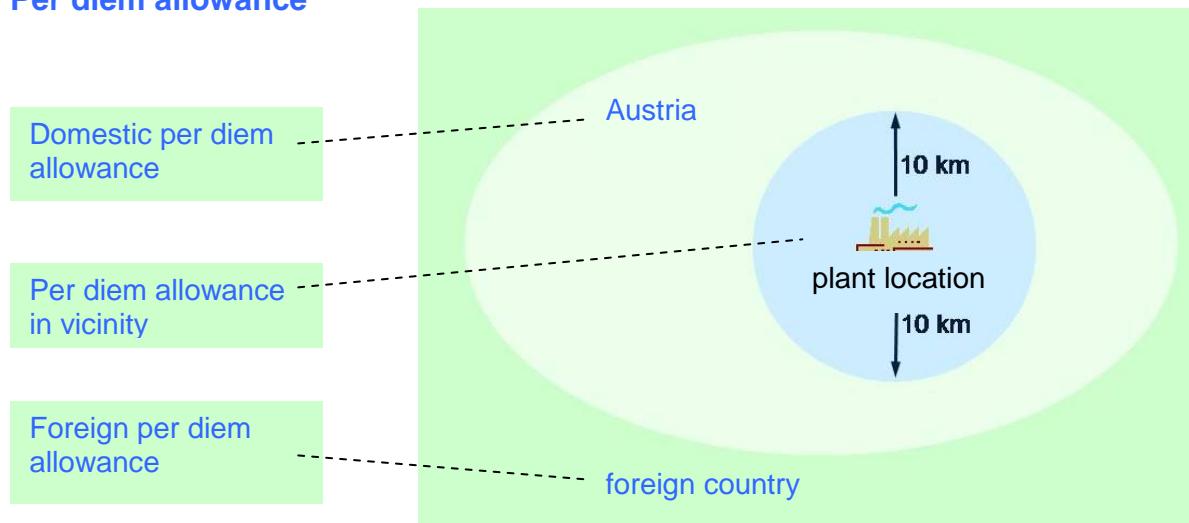
UNIFORM BUSINESS TRAVEL REGULATIONS FOR WHITE- AND BLUE-COLLAR WORKERS SINCE 2006.

Reimbursement for travel expenses

Per diem and accommodation allowances

Entitlement

Per diem allowance



Employees do not get a per diem allowance if a business trip lasts up to 5 hours.

The per diem allowance is also not paid for business trips in the vicinity (i.e. within a domestic area of 10 km around the plant location) for

- employees in higher employment groups (H to K);
- business trips primarily involving consultation, procurement and sales, software development, official matters with the authorities etc.;
- business trips between 2 plant locations of the employer.

If the portion of the business trip which occurs in a foreign country lasts up to 5 hours only, the entire trip is classified as domestic travel.

Accommodation allowance

If it is necessary for the employee to seek accommodation in the course of a business trip, the employer must either provide such accommodation for free or reimburse the costs. Only if the employee seeks accommodation privately she or he is entitled to an accommodation allowance.

3 TYPES OF PER DIEM ALLOWANCES: DOMESTIC VICINITY – OTHER DOMESTIC AREA – FOREIGN COUNTRY.

Reimbursement for travel expenses

Per diem and accommodation allowances

Amount

Per diem allowance

The amount of the per diem allowance depends on the duration of the business trip and the destination.

| Duration of the trip (hours) | € (May 1 st 2012) | | |
|------------------------------|------------------------------|----------------------|-------------------|
| | Austria Vicinity (V) | Other domestic area* | Foreign country** |
| up to 5 | 0 | 0 | 0 |
| more than 5 | 11.20 | 15.47 (1/3) | 1/3 |
| more than 8 | 14.05 | 30.94 (2/3) | 2/3 |
| more than 12 (V: 11) | 23.20 / 24 hr | 46.41 / 24 hr | x / 24 hr |

* Please mind transitional regulations.

** Values for Austrian civil servants, salary category 3.

Accommodation allowance

The full amount of the accommodation allowance must be paid for the first 7 calendar days of the business trip. Then a reduced allowance must be paid.

| Duration of the trip | € / night (May 1 st 2012) |
|--------------------------|--------------------------------------|
| calendar day 1 – 7 | 25.74 |
| calendar day 8 and later | 15.64 |

Foreign country

For business trips to foreign countries, employees are entitled to the per diem and accommodation allowances applicable for civil servants (salary category 3). These allowances vary from country to country. For business trips to "old" EU member countries, as a minimum the Austrian per diem and accommodation allowance must be paid. For trips to "new" member countries (joining 2004 or 2007) the per diem and accommodation allowances shall be increased by € 3 per year until the levels payable for domestic business trips are reached.

3 FACTORS FOR DETERMINING AMOUNTS: DURATION OF THE BUSINESS TRIP – DISTANCE FROM THE PLANT LOCATION – COUNTRY OF DESTINATION.

Reimbursement for travel expenses

Per diem and accommodation allowances

Reductions

Meals

If the employee is provided with a meal (food and beverages) free of charge or if the costs incurred for a meal are reimbursed, the **per diem allowance** may be reduced.

| Free meal | ➡ Reduction in % | | | |
|-----------|------------------|--------------------|----------------------|-----------------|
| | Austria vicinity | | Other do-mestic area | Foreign country |
| | up to 11 hours | more than 11 hours | | |
| Breakfast | - | - | - | 15 |
| Lunch | 100 | 50 | 30 | 30 |
| Dinner | 100 | 50 | 30 | 30 |

Training events

For training events the employer may reduce the amount of the **per diem allowance** for business trips in Austria as well as in foreign countries by 90%, provided that the time of event is paid for and the employer bears the costs for all meals and supplement services.

Lodging, sleeping car, first class and business class flights

The **accommodation allowance** is not paid, if

- the employer pays for or reimburses the employee for the costs of a hotel room or other suitable lodging;
- the business trip lasts at least 3 hours between 10:00 p.m. and 6:00 a.m. and the employee uses a sleeping car or a first class or business class flight.

PER DIEM AND ACCOMMODATION ALLOWANCES CAN BE REDUCED IF THE EMPLOYER PAYS FOR MEALS AND LODGING RESPECTIVELY.

Compensation for travelling beyond normal working hours

Travel and driving compensation

Working hours during business trips

Overtime hours in the course of business trips must also be remunerated. However, there are special compensation-regulations for driving, flying and waiting times beyond normal working hours:

Travel compensation

Travel times beyond normal working hours must be paid similar to working time (calculation based on the number of minutes: monthly salary : 167 : 60). A surcharge of 50% must be paid on Sundays and holidays. The basis of the travel compensation is limited to the amount for the basic level of employment group G.*

Driving compensation

If an employee on a business trip is driving a car beyond normal working hours, this must be paid as overtime (monthly salary : 143 : 60 plus 50% or 100% surcharge depending on the time of the day). The basis of the driving compensation is limited to the amount for the basic level of employment group H.*



Vicinity

If an employee travels between plant locations of the employer which are located in the vicinity (10 km) of the employee's workplace, the employee is not entitled to travel or driving compensation.

* Please mind transitional regulations.

TRAVEL AND DRIVING TIMES BEYOND NORMAL WORKING HOURS ARE COMPENSATED.

Compensation for travelling beyond normal working hours

Travel and driving compensation

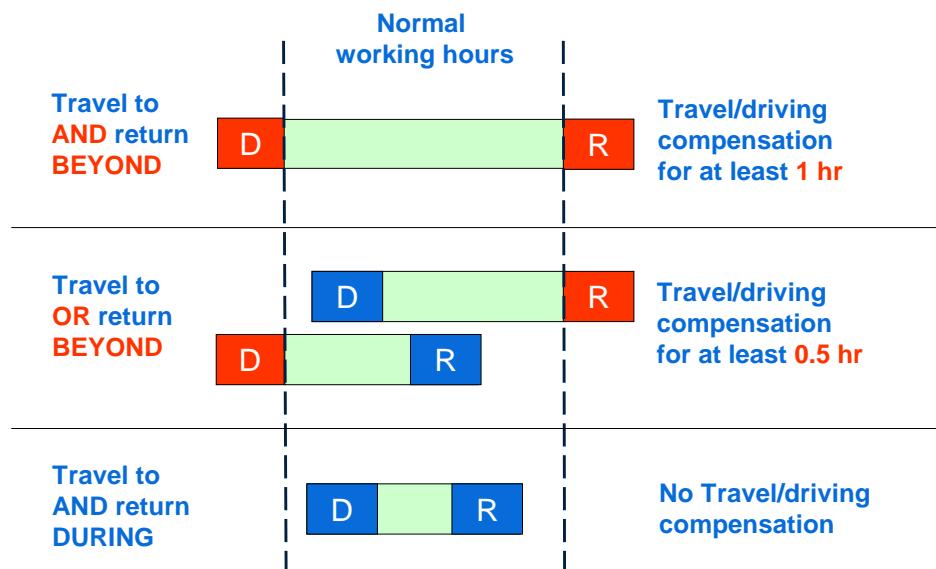
Minimum and maximum times

Minimum time outside of vicinity

For travel time beyond normal working hours an employee is entitled to travel/driving compensation respectively for half an hour or a full hour even if the total time required to travel to and return from the destination is shorter.

If the total time required to travel to and return from the destination is longer, the compensation can be calculated based on the number of minutes.

If the employee travels to and returns from the destination within the normal working hours, no compensation must be paid.



Maximum time in vicinity

Employees travelling in the vicinity of the plant location beyond normal working hours are entitled to a compensation for an hour as a maximum even if the total time required to travel to and return from the destination is longer.

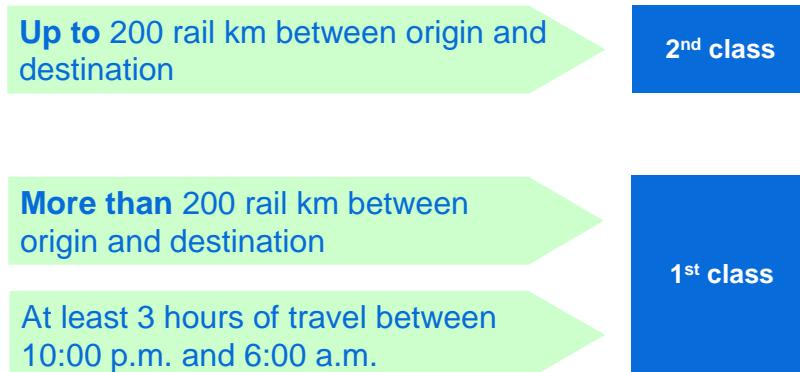
TAKE INTO ACCOUNT MINIMUM AND MAXIMUM TIMES WHEN CALCULATING TRAVEL AND DRIVING COMPENSATION RESPECTIVELY.

Miscellaneous

Means of transportation

Train

For short business trips by train, employees must travel 2nd class; for long trips or for travelling during the night, employees may travel 1st class.



Private car

If an employee is allowed to use a private car for business trips she or he is entitled to a kilometer allowance. For the first 15,000 km per year the employee receives the full kilometer allowance and a reduced allowance for every kilometre thereafter.

| km / year | Kilometer allowance € / km |
|------------------|-------------------------------|
| up to 15,000 | 0.420 |
| more than 15,000 | 0.395 |

The kilometer allowance compensates the costs related to the use of the private car for business trips.

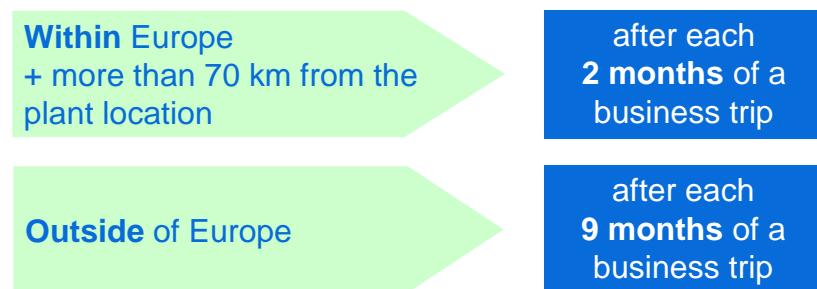
THE EMPLOYER CHOOSES THE MEANS OF TRANSPORTATION AND BEARS THE COSTS.

Miscellaneous

Home visits and travel expenses allowance

Home visits during long business trips

During long business trips employees may return to their permanent domestic residence at certain intervals at the employer's costs. They are entitled to per diem and accommodation allowances, travel or driving compensation and reimbursement for costs of transportation or a kilometer allowance.



Home visits under special circumstances

In case an employee must return home due to urgent personal matters, she or he is also entitled to per diem and accommodation allowances, travel or driving compensation and reimbursement for costs of transportation or a kilometre allowance. Urgent personal matters are listed in the collective agreement:

| | |
|-----------------------|---|
| Employee | takes at least one week vacation time |
| | falls ill and doctor recommends to return |
| Close relative | falls seriously ill |
| | dies |

Travel expenses allowance

After the first month of a long domestic business trip in Austria with a destination more than 70 km away from the plant location the employee is entitled to a travel expenses allowance for public transport (train 2nd class) for months without a paid home visit.

DURING LONG BUSINESS TRIPS HOME VISITS ARE PAID.

Transitional regulations

Transitional regulations for white-collar workers

Fixed domestic per diem allowance for white-collar workers in higher employment groups

| Employment group | Fixed domestic per diem allowance (outside of vicinity) until the standard UBTR amount is higher (€ / 24 hours) |
|--|---|
| classified in K, prior to May 1 st 2006 | 52.24 |

Ceiling for driving compensation

For driving beyond normal business hours the maximum basis of calculation is € 3,061.49 per month (until it is exceeded by the minimum salary for the basic level of employment group H in the course of the annual collective agreement increases).

Transitional regulations

Transitional regulations for blue-collar workers

Ceiling for travel compensation

For employees continuously employed by the company at least since April 30th 2006, earning more than € 2761.75 in April 2006, this wage level must be taken as the basis for calculation until it is exceeded by the minimum wages of employment group G, basic level.

To staff employed by the company after April 30th 2006 the regular regulations apply. (The basis of the travel compensation is limited to the amount of the basic level of employment group G; 1.5.2012: € 2761.75.)

Ceiling for driving compensation

For staff continuously employed by the company at least since April 30th 2006, earning more than € 3029.37 in April 2006, this wage level must be taken as the basis for calculation until it is exceeded by the minimum wages of employment group H, basic level.

To blue-collar workers employed by the company after April 30th 2006 the regular regulations apply. (The basis of the travel compensation is limited to the amount of the basic level of employment group H; 1.5.2012: € 3029.37.)



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For detailed information on the compensation system and the collective agreements of the Austrian Electrical and Electronics Industries please check: [> Kollektivverträge](http://www.feei.at).

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All references to persons in this brochure mean to include both genders.

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