

EXPECTING A BABY

FROM PREGNANCY TO PARENTAL
PART-TIME WORK



SALZBURG

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Ihres AK-Beitrags möglich



„The Chamber of Labour serves the interests of employees in Austria. This publication provides an overview of your rights!”

A handwritten signature in black ink, reading 'Peter Eder'.

Peter Eder
AK-Präsident



www.ak-salzburg.at

EXPECTING A BABY

From pregnancy to parental
part-time work

Maternity protection, “Papamonat” (early one-month’s paternity leave), parental leave, childcare allowance, parental part-time work – when a new addition to the family is expected, you will inevitably have a lot of questions. This brochure gives you an initial overview of this topic.

Expecting the first child truly is an exciting time for parents-to-be. However, along with the joyful anticipation, pregnancy and birth also raise a multitude of questions:

What about protection against termination and dismissal, maternity allowance, parental leave or childcare allowance? You will find the most important information - from pregnancy to returning to work - in this brochure.

*You will also find information on who has to be notified about what and when. To help you navigate through the maze of deadlines and make sure you don't miss any important dates, our parents' calendar (Elternkalender) is now available at **[elternkalender.arbeiterkammer.at](https://kaernten.arbeiterkammer.at)**.*

In the appendix you will also find important contacts for more information and sample application forms. The Chamber of Labour wishes you all the best for you and your child.

Please note: All rates in this brochure refer to the year 2023 and are valorised annually. For current reference rates, please consult the website of the Carinthian Chamber of Labour:
<https://kaernten.arbeiterkammer.at>



ARBEITERKAMMER

ELTERNKALENDER



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Expecting a baby – what do I need to know?

Notification of your pregnancy

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Notification of your pregnancy

Notify your employer as soon as you are aware of your pregnancy, because from this point on the Maternity Protection Act applies to you with its protective provisions under employment law. However, if you announce your pregnancy later, there are no legal consequences.

TIPP

Are you still in your probationary period or on a fixed term employment contract? Then it is advisable not to report your pregnancy prematurely. You should direct any questions in this regard to your works council, the Chamber of Labour or your Union.

Prohibitions of employment for mothers-to-be

There are some prohibitions of employment for expecting mothers, e.g. an overtime ban: pregnant employees are not allowed to work for more than nine hours a day or 40 hours a week. There are also other prohibitions, such as the lifting and carrying of heavy loads.



In case of doubt, the Labour Inspectorate will decide whether a prohibition of employment applies or not. You can contact the Labour Inspectorate yourself if you need further information (www.arbeitsinspektion.gv.at).

Your work must not endanger your health or the health of your unborn child. Should this be the case, it must be ensured that you can transfer to another workplace where you can perform adequate work within the scope of your employment contract.

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If you transfer to another workplace or are granted a full leave of absence altogether, you will be paid the average earnings of the last 13 weeks or the last three months.

Eight weeks before and eight weeks after your estimated due date or the actual delivery, an absolute prohibition of employment applies as the so-called maternity protection period begins. During this time you will receive maternity allowance from your responsible health insurance provider.

- In case of multiple births, premature births and caesarean births, you are not allowed to work for at least 12 weeks after giving birth.
- If your child is born earlier than the estimated due date, the maternity protection period after the birth is extended by exactly this reduction, but to a maximum of 16 weeks



If there is a risk to the life and health of mother and child, regardless of the type of work, and if there is a medical condition, individual prohibition of employment is possible. You will need to obtain confirmation from a medical specialist/gynaecologist or approval from the public medical officer, and once this is obtained leave of absence can be commenced immediately. In this case your responsible health insurance provider will pay early maternity allowance.

Maternity protection and maternity allowance

During the time of prohibition of employment, your so-called maternity protection period, you will receive maternity allowance. If you have been granted early leave of absence on medical grounds, i.e. an individual prohibition of employment, you will receive an “early maternity allowance” for this period.

How much maternity allowance am I entitled to?

Maternity allowance is calculated based on the average net income of the last 13 weeks or the last three full calendar months before the commencement of maternity protection. Added to that, you will receive a premium payment for the special bonus payments (vacation and Christmas bonuses). This is 14% if the special bonus payment equals one month's salary per year, 17% if it equals two months' salary per year, and 21% if it equals more than two months' salary per year. In addition, regular overtime worked before notification of the pregnancy was given must also be taken into account when calculating the maternity allowance.

Who is paying my maternity allowance?

Maternity allowance has to be applied for at the responsible health insurance provider. You need to provide confirmation from your doctor, as well as employment and salary confirmation from your employer.

Special cases regarding maternity leave

- You will also receive a maternity allowance if you are claiming unemployment benefit or social benefits before the start of maternity protection. For your maternity allowance this will be raised by 80%.
- If you are marginally employed, the following applies: You will only receive maternity allowance if you have made an application for self-insurance to your responsible health insurance provider. In this case, your maternity allowance amounts to Euro 10,35 per day.
- If you are self-employed, your maternity allowance will be calculated based on your earnings.

Papamonat and family time bonus upon the birth of a child

The Papamonat (early parental leave for fathers) consists of two elements:

- The legal entitlement to a leave of absence from work of one month (as of 1 September 2019)
- An allowance (family time bonus), which has to be applied for at your responsible health insurance provider.

When can the Papamonat be utilised?

The father or same-sex parent can utilise the Papamonat for the duration of one month during the time after the birth until the end of the mother's prohibition of employment period.

When does the employer have to be notified of the Papamonat?

- The father has to notify his employer three months before the estimated due date - four months at the earliest – of the intended start of his Papamonat (advance notice).
- The employer has to be notified of the birth immediately.
- The employer has to be notified of the actual commencement of the Papamonat one week after the birth at the latest.

Family time bonus

The family time bonus is intended as a cash benefit for the Papamonat. If you want to apply for the family time bonus at your responsible health insurance provider, the following conditions apply:

- You must be in receipt of family allowance
- Your joint household and main residence must be with the child and the other parent

- Your main place of residence must be in Austria
- During the last 182 days prior to the start of entitlement, you must have actually been in gainful employment subject to health and pension insurance in Austria and have interrupted this employment by taking family leave. Interruptions of 14 days during the period under review are irrelevant.
- You must resume work immediately after family time leave. You are not entitled to any other benefits during the family time period.

The family time bonus is limited to 28, 29, 30 or 31 consecutive calendar days. It must be applied for at the health insurance provider within the first 91 days after the birth, and must also be claimed during this period (at the earliest from the day of the child's discharge from hospital). You will receive Euro 23,91 per day from the responsible health insurance provider, which amounts to approximately Euro 717 for that month. During this time you are also covered by health and pension insurance.

NOTE

The family time bonus and the statutory Papamonat under employment law are different entitlements that do not completely coincide in terms of timing. When planning the Papamonat and determining the period of entitlement to the family time bonus, both entitlements must be exactly coordinated, otherwise there is no entitlement to the family time bonus.

When does protection against termination and dismissal apply?

Protection against termination and dismissal

Protection against termination and dismissal

For pregnant women and parents on parental leave or part-time parental work, or when taking advantage of the Papamonat, protection against termination and dismissal applies.

How long is the protection against termination and dismissal period?

Pregnancy

Your protection against termination and dismissal starts as soon as you notify your company of your pregnancy. It lasts until four months after the birth.

In the event of a miscarriage, the protection against termination and dismissal ends four weeks thereafter. In the case of a stillbirth, the protection against termination and dismissal ends four months thereafter. In the event of a dismissal following a miscarriage or stillbirth, you have the right to appeal or claim damages under the Equal Treatment Act.

Papamonat

When a father/the second parent takes the Papamonat, then protection against termination and dismissal starts with the notification and, at the earliest, four months before the estimated due date. It ends four weeks after the Papamonat.

Parental leave

If you take parental leave, the protection against termination and dismissal starts with the notification of parental leave but no earlier than four months before its commencement. For fathers, it starts from the date the child is born at the earliest. It ends four weeks after the end of the parental leave, but no later than four weeks after the child's second birthday.

Parental part-time work

In the case of parental part-time work, the protection against termination and dismissal essentially begins at the time of notification, but no earlier than four months before the commencement of parental part-time work. Due to the maternity leave, the mother normally has continuous protection. It is important to notify the employer in writing in good time prior to commencement within the specified time limit. This protection ends four weeks after the end of parental part-time work, but no later than four weeks after the child's fourth birthday.

Between the child's fourth and seventh birthday, a so-called protection against unfair dismissal (Motivkündigung) exists. This means that, if you are dismissed because of parental part-time work, you can take your employer to court. In addition, there may also be a case of discrimination under the Equal Treatment Act. In this case you should contact the Chamber of Labour immediately.

I have not notified my employer yet of my pregnancy und am being dismissed – what should I do?

In this case you must act quickly. Make notification of your pregnancy within five days after receiving your notice of termination, failing which the termination becomes legally validated. Also attach a confirmation from your doctor. If you were unaware of your pregnancy at the time of dismissal, you must notify your employer immediately, i.e. on the same day you discover your pregnancy! The same applies here: attach confirmation from your doctor!



If you are terminated or dismissed during this protected period without the consent of the Labour and Social Court, the termination or dismissal is legally invalid! In exceptional cases, the employer may obtain the court's consent to the dismissal at a later date.

Protection against termination and dismissal for a fixed-term employment relationship

The notification of a pregnancy suspends the expiry of a fixed-term employment relationship until the beginning of the maternity protection period. This means that the employment relationship remains in force until the start of the maternity protection period.

Employment conditions in which the fixed term is provided for by law or for factual reasons are exempted from this suspension of expiry. This is the case, for example, in the event of a maternity cover, for vocational training purposes or for the duration of a seasonal work period. If, due to the required qualification, a longer trial period than the one stipulated by law or the collective agreement is necessary, the employment relationship also expires at the end of the fixed term and will not be extended.

Note: Exclusion of protection against termination and dismissal

No Protection against termination and dismissal exists in case of

- a probationary employment relationship
- employment agreements with foreign nationals who do not have a work permit
- permanent closure of the company

If the pregnancy is the reason for the termination during the probationary period, a court appeal or compensation claim under the Equal Treatment Act is possible. This also applies when a fixed-term employment contract is not changed to a permanent contract because of the pregnancy. In this case you should contact the Chamber of Labour immediately.

What does parental leave actually mean?

Commencement, duration and notification of parental leave

Working during parental leave

Commencement, duration and notification of parental leave

Parental leave is the entitlement under employment law to a leave of absence from work against loss of remuneration. There is a legal entitlement to parental leave. The employment contract is continuing, only the main duties are suspended.



The employer must be notified in writing of the parental leave; it is not to be confused with the time period during which you receive childcare allowance. Parental leave is possible until the child's second birthday at the most. Work must be resumed on the child's second birthday at the latest.

Regardless of the above, childcare allowance has to be applied for at your responsible health insurance provider.

Who is entitled to parental leave?

Employees, homeworkers, civil servants and contractual employees of the federal and provincial governments as well as apprentices are entitled to parental leave.



If you are not in an employment relationship, i.e. because you are self-employed, a student or unemployed, you are not entitled to parental leave. The same applies to freelancers / independent contractors.

Irrespective of this however, you are still entitled to childcare allowance.

Parental leave can be taken by either one parent or by both parents alternately. The parent taking parental leave must live in the same household as the child.

When does parental leave start and what is the duration?

Parental leave starts at the end of the maternity protection period after birth at the earliest. The maternity protection period is usually between eight and twelve weeks after birth, and immediately at the end of the protection period the mother can choose to take vacation time and start her parental leave thereafter.

NOTE

When taking vacation time please also take into account the additional earnings limit for childcare allowance!

When you take parental leave, the duration has to be at least two months. Parental leave ends with the child's second birthday at the latest. On this day you must return to work!

When do I have to notify my employer of my parental leave?

Your employer must be notified in writing of the length of your parental leave. The following deadlines apply:

- If parental leave is taken immediately at the end of the maternity protection period after the birth of the child, the employer must be notified within this time period (for fathers this is eight weeks after the birth).
- If the second parent takes parental leave at a later time, the employer must be notified three months before commencement of the same at the latest.
- If the parental leave is divided into three blocks, for instance (i.e. mother/father/mother), then notification of the third block of parental leave must be made no later than three months before commencement.

SPECIFICALLY

If one parent is not entitled to parental leave (i.e. if they are a student or self-employed), then the other parent can announce his or her intention to take parental leave at least three months before commencement.

You can also extend the parental leave once if you have not notified the company of the full two years of parental leave. Notify the company of the extension of the parental leave at least three months before the end of the reported parental leave.

How can parental leave be shared between the parents?

Parental leave can only be switched twice between the parents. This means that up to three parts of parental leave are possible (i.e. mother/father/mother), and each part must have a duration of at least two months. If both parents take parental leave, then this must take place consecutively.



When switching the first time, both parents can take one month of parental leave at the same time. In this case, the parental leave ends when the child reaches 23 months of age at the latest.

Working during parental leave

You are allowed to work part-time during your parental leave. You have the following options:

- You can work for the same company on a marginal employment basis. However, the remuneration may not exceed the minimum earnings threshold (2023: Euro 500,91).
- You can only work on a marginal employment basis for another company during the parental leave if no prohibition of secondary employment clause is included in your employment contract.

When taking up marginal employment for another company, you must obtain the prior consent of your company if a prohibition of secondary employment and/or non-competition clause exists.

NOTE

Even with the same company, this marginal employment constitutes a separate employment relationship and can be terminated or entered into for a limited period of time!

During parental leave, you can also arrange with your company to work above the minimum earnings threshold - but only for a maximum of 13 weeks per calendar year. However, if your parental leave does not extend over a full calendar year, you are not allowed to work the full 13 weeks. The period is then adjusted aliquot to the maternity leave period.

52 weeks parental leave = 13 weeks work

24 weeks parental leave = 6 weeks work



The protection against termination and dismissal remains in force during this period. However, if you work longer than 13 weeks, the protection against termination and dismissal can be lost! This also applies to authorised temporary employment with another company which exceeds the minimum earnings threshold. If your actual employer has not consented to this secondary employment, the protection against termination and dismissal is lost immediately.

Please also consider the additional earnings limit when receiving childcare allowance!

Is the parental leave period counted towards my continuous service?

Yes, for births on or after 1 August 2019, parental leave (up to the child's second birthday at the most) is automatically taken into account for all service-related entitlements, e.g. salary increases.

For births before 31 July 2019, a maximum of ten months of the first parental leave is taken into account for the calculation of the notice period, for the duration of continued payment during sick leave and for the amount of annual leave. There are collective agreements or company agreements that contain more favourable regulations.

What is parental part-time work?

Your entitlement to parental part-time work

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Enforcement of entitlement to part-time parental leave

.....
Agreeing on parental part-time work

Your entitlement to parental part-time work

With parental part-time work, mothers as well as fathers get the chance of better managing family and job. They have the opportunity to work fewer hours following the birth of their child, and/or change the situation of their current working hours.

Who is entitled to parental part-time work?

You are entitled to parental part-time work if

- you work in a company with more than 20 regular employees
- you have continuously worked for the same company for more than three years, whereby parental leave is included here
- you live in the same household with your child or have custody of the child
- the second parent is not on parental leave at the same time.

SPECIFICALLY

If one parent is on parental leave for a second child then the other parent can utilise parental leave for the first child

Regarding the minimum period of employment, all periods worked at the same company are to be taken into account. This also includes an apprenticeship which directly precedes this employment period. Interrupted employment periods in the same company which were continued following a re-hiring assurance or re-hiring agreement, are also to be taken into account. Periods of statutory parental leave have to be included when calculating the minimum period of employment.



Parental part-time work can only be utilised once for each child. It is also possible for both parents to take parental part-time work at the same time for the same child. The same rules regarding parental part-time work apply for adoptive parents and foster parents.

When can I start parental part-time work?

You can start parental-part-time work immediately after maternity protection, following parental leave, or at a later time. You can utilise parental part-time work up to the child's seventh birthday or when the child starts school at the latest, and for a minimum duration of two months.

What notice periods are there?

If a mother wants to start parental part-time work immediately after maternity protection, she must notify her employer of this within this protective period. If the second parent wants to take parental part-time work after maternity protection, he must give notification within eight weeks after the birth. If you want to take parental part-time work at a later date, you must give written notification three months before starting parental part-time work at the latest.

How many hours do I have to work during parental part-time work?

The standard weekly working hours must be reduced by at least 20%. The minimum working hours must be 12 hours per week. In the case of a 40-hour week, the working hours during part-time parental work can therefore be between 12 and 32 hours per week.

The scheduling and extent of working hours must be agreed with the company, whereby the interests of both sides must be taken into account.



You can agree with your company on parental part-time work outside this range, provided both parties agree. The provisions of parental part-time work, such as protection against termination and dismissal, also apply in these cases.

I do not want to reduce my working hours, but only change the schedule of my working hours

If you only want to change the schedule of your working hours, this is also possible within the framework of parental part-time work. For instance, you will work from 9 a.m. to 5 p.m. instead of 8 a.m. to 4 p.m. during this time or, instead of rotating shifts, by agreement you will only work early shifts.

zB | Before the birth of her daughter, Mrs. X used to work Monday to Friday from 7 a.m. to 3 p.m. but, because the day nursery does not open until 7.30 a.m., her working hours during parental part-time work are 8 a.m. to 4 p.m.

Apprentices are not entitled to reduced working hours or to change the schedule of their working hours. However, they can negotiate such a solution, at least for a limited period of time. This depends on the goodwill of the company.

Can I change parental part-time work?

You may request a change in parental part-time work (change, extent or scheduling of hours) as well as an early termination of the parental part-time work only once. You must give written notice of this at least three months before the intended change.

For information on protection against termination and dismissal, see page 11.

Enforcement of entitlement to part-time parental leave

If you are unable to reach an agreement on the start, duration, extent or scheduling of hours of part-time employment, you have the option of involving the works council in the negotiations. If no agreement is reached within two weeks of notification, the statutory interest representatives can be called in by mutual consent.



If you experience problems with being allowed to utilise your parental part-time work, you should contact a member of your works council or obtain legal advice.

Agreeing on parental part-time work

Does your company employ fewer than 21 people and/or you have not yet worked for the same company for three years? If this is the case, you have the option to agree on parental part-time work with your employer.



In this case, you can agree on part-time work up to your child's fourth birthday.

If you are unable to reach an agreement with the company within two weeks of notification, you have the option of bringing a claim for consent to part-time employment.

How is childcare allowance regulated?

General information on childcare allowance

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Flat-rate childcare allowance account

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The income-related childcare allowance

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Provisions applicable to both options

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Social legal framework conditions

General information on childcare allowance

There are new regulations in place for births after 1 March 2017. The following two systems are available:

Parents can choose between the flat-rate childcare allowance account (Kinderbetreuungsgeldkonto) or the income-based childcare allowance. In addition, there is a partnership bonus for parents who are splitting the childcare allowance more or less equally between them.

NOTE

The childcare allowance is a family benefit. This cash benefit is independent of parental leave under employment law.

You receive the income-related childcare allowance until your child's first birthday, but you still have the option of taking parental leave under the Maternity Protection Act until the child's second birthday. However, it makes sense, especially in the case of the flat-rate childcare allowance, to coordinate the duration of receipt of the childcare allowance with the duration of parental leave under employment law.

If you claim childcare allowance, you must meet the following requirements:

- You must receive family allowance for the child
- You must live in a shared household with the child and are registered at the same main residence
- The separated parent must have joint custody of the child and receive family allowance himself/herself
- The main place of residence of the parent applying for childcare allowance and that of the child must be in Austria
- You must attend the required prenatal and postnatal examinations indicated in the mother-child-booklet and submit the proof to the responsible health insurance provider
- You must comply with the additional earnings limit per calendar year
- If you are from a foreign country, you must be legally resident in Austria or meet certain requirements under asylum law (card for residence according to the Settlement and Residence Act)

The choice between the flat-rate childcare allowance and income-related childcare allowance must be made when the application is submitted and is also binding for the second parent. A modification is only possible within 14 calendar days from this initial application.

Where do I have to apply for childcare allowance?

The health insurance provider from whom you have received maternity allowance is responsible. Childcare allowance can be claimed retrospectively for up to six months. If the parents alternate in receiving childcare allowance, the second parent must also submit a separate application to the responsible health insurance provider.

The flat-rate childcare allowance account

For births after 1 March 2017, there is a so-called flat-rate childcare allowance account (Kinderbetreuungsgeldkonto) in addition to the income-related childcare allowance. If only one parent chooses the account, the amount is Euro 13.085,25. If both parents choose the flat-rate childcare allowance, the total is Euro 16.347,60, whereby the second parent is entitled to an amount of Euro 3.262,35. This amount is non-transferrable. Depending on how long you receive the childcare allowance, the daily rate is between Euro 15,38 (approx. Euro 461,60 per month) and Euro 35,85 (approx. Euro 1.075,50 per month).

The duration for entitlement to childcare allowance is flexible:

- between 365 days and a maximum of 851 days from the birth of the child, if only one parent receives childcare allowance (approx. from the child's 12th month to the child's 28th month)

- between 456 days and a maximum of 1,063 days from the birth of the child, if the parents share the childcare allowance (approximately from the child's 15th month to the child's 35th month)

The principle applies: the longer the entitlement period the lower the daily amount

For instance, if you choose the entitlement period until the child's second birthday (730 days), you will receive Euro 17,93 per day or a monthly payment of Euro 537,90.

Do I have to calculate the amount for the account myself?

You do not have to do your own calculation! You can find an online calculator on the website of the Austrian Federal Ministry for Family Affairs and Youth on www.bmj.gv.at

Can the father choose a different daily amount to the mother?

The daily amount for the mother and the father is always the same and is determined on the basis of the period of entitlement chosen by the first applicant parent. By choosing the period of entitlement, you also choose the daily amount (this choice is also binding for the second parent).

How can the parents split the childcare allowance?

Parents may switch twice at the most, so there may be a maximum of three blocks. Each parent's entitlement block must be for at least of 61 days continuously. Each parent is entitled to a non-transferable 91 days (up to 212 days, depending on the total entitlement period selected). Unclaimed days will be forfeited without exception.

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Mrs. X receives childcare allowance up to the 540th day from the birth of the child. $13.085,25 / 540 = \text{Euro } 24,23$ per day. This amounts to approximately Euro 727,00 per month. If Mr. X wants to use up the remaining balance of Euro 3.262,35, he would have to receive 134 days of childcare allowance ($3.262,35 / 24,23 = 134$ days). However, it is also possible for Mr. X to only draw 61 days. But the daily rate remains the same and the balance is forfeited.

Can I change the entitlement period?

You can change the entitlement period once for each child. If you do, you must submit the relevant application no later than 91 days before the expiry of the original entitlement period! The childcare allowance is then recalculated. If necessary, there will be a claim for back payment or an obligation to repay. The extension/reduction may be useful when another child is born.

What changes in the case of multiple births?

In the case of multiple births, the childcare allowance for the second and each additional child increases by 50% of the amount you have chosen. If you do not provide proof of the required prenatal and postnatal examinations indicated in the mother-child booklet, the childcare allowance will be reduced by Euro 650 per additional multiple.

Am I allowed additional earnings on top of the flat-rate childcare allowance?

While you are receiving the flat-rate childcare allowance, you are allowed to earn an additional Euro 18.000 per calendar year. If you are employed, this corresponds to a gross salary of Euro 1.350 per month (= Euro 1.164 income tax assessment basis).

There is also an individual additional earnings limit, which is relevant for those who earned a higher income before the birth of their child. With the individual additional earnings limit, you can earn 60% of the income from the calendar year before the birth of the child in which no childcare allowance was received (counting back three years at the most).

When you apply for the flat-rate childcare allowance account, your health insurance carrier will notify you of the child care allowance you have applied for. As an additional service, this letter then also states the amount of the individual additional earnings limit. This is determined automatically, provided that the income tax declaration for the year in question is available. (www.finanze.at).

How is the individual additional earnings limit calculated?

The following earnings from the tax return are relevant:

- Income from non-independent work according to the income tax assessment is increased by 30% after the deduction of income-related expenses. There is a flat-rate allowance for income-related expenses in the amount of Euro 132.
- Unemployment benefits and emergency assistance are increased by 15%.

60% of the final amount calculated above then results in the annual individual additional earnings limit

NOTE If the parents alternate in receiving the childcare allowance, a separate individual additional earnings limit applies to each parent.

If no income tax return is submitted within three years of the start of claiming childcare allowance, then the maximum amount of Euro 18.000 is applied as the additional earnings limit and not the individual additional earnings limit! Important: File an income tax return for the calendar year in question!

How is the current actual additional income calculated?

Only taxable income according to the Income Tax Act as well as all benefits from unemployment insurance (unemployment benefit, emergency assistance, continuing education benefit, etc...) count as additional income. Additional earnings are:

- Earnings from non-self-employed work
- Earnings from a business
- Earnings from self-employed work
- Earnings from agriculture and forestry

Additional income does not include, for example, alimony, family allowance, childcare allowance, severance pay, maternity allowance, 13th and 14th salary (income according to section 67 of the Income Tax Act), nursing allowance, scholarships according to the Student Support Act, etc.

SPECIFICALLY

There is no monthly additional earnings limit. The taxable income during the reference period in the calendar year is decisive. The additional earnings limit only applies to the parent who receives childcare allowance.

If childcare allowance is not drawn on all days of a calendar month, this month does not count as a month of entitlement and it is completely irrelevant how much is earned in this month.

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Mrs. X receives the flat-rate childcare allowance option from 1 January to 20 September of a calendar year and, in addition, earns a gross salary of Euro 1.350 per month for part-time work (permissible additional earnings). On 1 September, she increases her working hours and earns a gross salary of Euro 3,000 per month. This is possible because September is no longer considered an entitlement month, as childcare allowance is not claimed on all days.

How are the permissible additional earnings calculated?

- As a first step, determine the number of months in a calendar year in which you receive childcare allowance. The only months taken into account are those in which you receive childcare allowance on all calendar days (entitlement months).
- Then determine the income tax base (excluding special payments) for each month of entitlement and add up the amounts for these months.
- This total amount is then divided by the number of months of entitlement and multiplied by 12. The income-related expenses, or at least the flat-rate income-related expenses allowance of Euro 132, are deducted from this. Then the amount is increased by 30%. In the case of unemployment benefits and emergency assistance, the amount is increased by 15%.

If this amount is below Euro 18.000 or below the higher individual additional earnings limit, the entitlement to childcare allowance is determined, provided there are no other earnings.

TIPP

For continuous additional earnings, you can use the online calculator on the Department's website on www.bmwfj.gv.at

If you regularly earn the same monthly gross income from an employment relationship of no more than Euro 1.350 (this corresponds to an income tax assessment basis of Euro 1.164) and have no additional earnings from self-employment or employment, you do not exceed the additional earnings limit of Euro 18.000. A higher individual additional earnings limit may apply.

What happens when I exceed the additional earnings limit?

In this case, you will only have to pay back the amount of the excess. This is the amount that exceeds the additional earnings limit. Your income will only be reviewed by the health insurance provider retrospectively.

Additional assistance on top of the flat-rate childcare allowance

If you only earn a small salary, you can apply for additional aid on top of the flat-rate childcare allowance in the amount of Euro 6,06 per day or Euro 180 per month. This additional assistance is paid for a maximum of one year (365 days) concurrent with the childcare allowance.

Note: Do not apply for additional assistance until after you have received the maternity allowance!

Who is entitled to additional assistance?

- Single parents who are entitled to childcare allowance and earn no more than Euro 7.800 per calendar year. This is equivalent to an approximate gross income of Euro 500,91 per entitlement month.
- Parents who are married or living in a partnership, if the parent receiving childcare allowance earns no more than Euro 7.800 per calendar year. The second parent must not earn more than Euro 18.000 per calendar year. This corresponds to a gross income of Euro 1.350 per entitlement month.



If the permissible earnings limit is only marginally exceeded, the excess amount must be repaid. 15% is considered to be marginal. If the amount exceeds the 15%, the entire additional assistance must be repaid.

The income-related childcare allowance

Income-related childcare allowance allows parents who were earning a gross monthly income of more than Euro 1.500 before the birth of the child to receive a higher childcare allowance than in the flat-rate option.

Caution: However, it may still be better to opt for the flat-rate childcare allowance (weekly allowance for an additional child, insurance coverage for single parents, multiple births, additional earnings limit, etc.).

How long can I claim income-related childcare allowance?

You can receive income-related childcare allowance for a maximum of 365 days from the birth of the child (until the child is 12 months old). If the parents split the childcare allowance, it can be claimed for up to 426 days from the birth of the child (until the child is about 14 months old).

In order to receive the income-related childcare allowance, the following additional requirements are necessary in addition to the general requirements (see page 27):

- The mother must have been in gainful employment subject to compulsory health and pension insurance in Austria without interruption for the last 182 days before maternity leave, and the father must have been gainfully employed for 182 days before the child's birth (above the low-income limit of Euro 500,91).
- The employment relationship must be in place at the time of birth.

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Interruptions to the employment of up to a maximum of 14 calendar days are irrelevant within the assessment period!

CAUTION: Educational leave, unpaid sick leave, voluntary leave, etc. exceeding 14 days at the beginning, during or at the end of the assessment period will result in not being able to receive income-related childcare allowance. If unemployment benefit is claimed even for just one day during the assessment period, there is no entitlement to income-related childcare allowance.

There are periods that do not constitute an interruption of employment:

- vacation paid by the company
- sick leave paid by the company or paid absences from work
- compensatory time off paid by the company



Maternity protection and statutory parental leave (up to the child's second birthday at the most) are considered gainful employment if you have worked for at least six months immediately prior to this. The employment relationship must be in place.

How is childcare allowance calculated?

- 1**
 - If you receive maternity allowance, the income-related childcare allowance is calculated on the basis of 80% of the maternity allowance to which you are entitled
 - For fathers, the following applies: 80% of a notionally calculated weekly allowance (average daily net earnings of the last three full calendar months before the start of the eight-week period before the birth of the child, including a supplement for special payments).

- 2**

HOWEVER, AT LEAST 80% of the average earnings in the year before the birth of the child.

The basis in this case is the income tax assessment. For employees, relevant earnings for employees are earnings from non-self employed work in accordance with Section 25 of the Income Tax Act. However,

income from pensions, unemployment benefit, emergency assistance and maternity allowance are excluded.

BUT NO MORE THAN EURO 69,83 PER DAY

Comparative calculation:

The responsible health insurance provider always carries out a comparative calculation. The more favourable option produces the income-related childcare allowance (the prerequisite is the provision of an income tax statement).



If only one parent meets the requirements for income-related childcare allowance, the first applicant parent must also apply for income-related childcare allowance in order to enable the second parent, who does not meet the requirements, to receive income-related childcare allowance! The parent who does not meet the requirements receives a special contribution of Euro 35,85 per day.

Provisions applicable to both options

Partnership bonus:

Parents must receive childcare allowance for the same child for approximately the same amount of time, i.e. at a ratio of 40 to 60 to 50. However, each parent must receive childcare allowance for at least 124 days, so that each parent is entitled to a one-time payment of Euro 500 for the partnership bonus. The application must be submitted in good time within the given time frame, but no later than 124 days from the end of the last payment.



Only the actual payment periods are relevant. Periods of maternity allowance are only taken into account if childcare allowance is also received from the time of birth (e.g. childcare allowance higher than payable maternity allowance).

End of entitlement:

Childcare allowance ends at the end of the maximum possible period of entitlement or on the day of the birth of another child. A new application for childcare allowance must be submitted each time a new child is born.

Sharing childcare allowance:

Parents may switch twice when receiving childcare allowance. This means that there can be a maximum of three blocks, more in cases of hardship. The minimum duration of one block must be 61 days.

Simultaneous entitlement:

At the first switch, parents may receive up to 31 days of childcare allowance at the same time. The entitlement period is then reduced by these days.

Suspension of childcare allowance:

The childcare allowance ends for the mother when the weekly allowance for another child begins. The same does not apply to the father. He is entitled to childcare allowance up to the child's birth (note: minimum entitlement 61 days).

If the weekly allowance after the child's birth is lower than the childcare allowance you are entitled to the difference. In this case you have to submit an application for childcare allowance from the day of your child's birth! However, the time of receiving a weekly allowance does not extend the period of entitlement for childcare allowance.

Medical examinations indicated in mother-child-booklet:

In order to receive the full childcare allowance, the expectant mother must undergo five health examinations and the child must undergo five health examinations.

Additional earnings limit:

For the additional earnings limit, only the calendar months during which you receive childcare allowance are relevant.

Social legal framework conditions

Health insurance:

While you are receiving childcare allowance, you and your child are automatically covered by health insurance.

Pension insurance:

The first four years after the birth of your child count as insurance periods in your pension insurance. In the case of multiples, the first five years are taken into account. If there is a new birth before the end of the period, the periods for the older child are limited by this new birth. For the next child, the time periods start anew. In 2023, the contribution basis for these child-raising periods is Euro 2.090,61 per month. If you return to work during the child-raising period, your earned income is added to the contribution basis for child-raising. This increases your pension account.

Important contacts for additional information:

- Family Service Hotline: 0800 240 262
- Childcare allowance calculator and additional earnings limit calculation: Website of the Austrian Federal Ministry of Family Affairs and Youth
- Current additional income:
www.sozialversicherung.at/kgbOnlineRechner/
- Relevant labour inspectorate
- The Chamber of Labour's digital parents' calendar (AK Elternkalender)

Labour inspectorate: www.arbeitsinspektion.gv.at

Letter templates on the Chamber of Labour website

Glossary

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| Family time bonus | Familienzeitbonus |
| Flat-rate childcare allowance account | Kinderbetreuungsgeldkonto (KBG-Konto) |
| Maternity allowance | Wochengeld |
| Maternity leave | Karenz (Mutter) |
| Maternity protection | Mutterschutz |
| Mother-Child-Booklet (contains the compulsory medical examinations of the Mother-Child-Programme, which are carried out during pregnancy and until the child reaches the age of five) | Mutter-Kind-Pass |
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| Works council | Gewerkschaft |
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#deine Stimme

hilft dir in ganz Salzburg



Beschäftigte, Lehrlinge, Arbeitslose und Menschen in Karenz können das Service der AK in 5 Beratungsstellen im Bundesland Salzburg nutzen.



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