

December 2024

**brw**

Starting into 2025



**Betriebsrat Wissenschaft - News**



Let's shape the future of  
our working world together!

**MONTAN  
UNIVERSITÄT  
LEOBEN**

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"In a candle, it is not the wax that is important, but the light" - Antoine de Saint-Exupéry

## Dear Colleagues!

An eventful year is coming to an end and I, on behalf of the Science Works Council, would like to review some central topics and briefly summarize our focus for the coming year.

Salary valorization was concluded this year, after a relatively short negotiation phase between the public service union and the umbrella organization of universities, for collective agreement employees at 3.8% from February 1, 2025, for civil servants at 3.5% from January 1, 2025. It's a solid deal that covers inflation. The topic of Christmas vouchers for academic university staff was the focus again this year, after last year, shortly before Christmas, the university management prohibited the issuing of vouchers for tax reasons. This year a solution was found that complies with the legal requirements, but can only be implemented at department level and from third-party funding.

The universities' collective agreement contains a number of proposed company agreements, which, without prejudice to legal authorizations, allow additional regulations to be made at the universities, including the requirements and modalities of a salary advance. This company agreement has been in force since July of this year and offers the possibility of an interest-free salary advance. As further regulations, the works council is striving for company agreements on the topics of part-time employment, educational leave, study leave and sabbaticals.

The new teleworking law will come into force from January 2025 and represents an expansion of previous home office regulations. In the home office, work is carried out at a fixed place of work (employee's apartment). When teleworking, employees are not limited to their home when it comes to choosing their place of work. This law creates the basis for flexible "working from anywhere". The aim of the Science Works Council is to integrate this new legal regulation into our previous home office regulations.

The topics of child care and company health promotion are to be promoted in the coming year. The BRW has prepared a comprehensive study that ex-

plains what options exist for implementing a child-care facility at the university and how this is done at other Austrian universities. The study was handed over to the Rectorate with a request to tackle this issue quickly.

At the beginning of December, the service agreements that our university concluded with the ministry were published in the newsletters. The performance agreements contain the projects and objectives of the Montanuniversität for the period 2025 to 2027.

This year, the Science Works Council launched the "Science 4 Technology @MUL" initiative, a poster exhibition that presents the outstanding achievements of scientists from all departments at the Montanuniversität on site and virtually. 239 posters show the excellence, diversity and importance of the scientific work at the Montanuniversität.



Enjoy reading and have a nice Christmas holiday  
Yours Eva Wegerer

# New to the BRW team



## Mag. Monika Gaiswinkler – Office Manager of the BRW

Mag. Monika Gaiswinkler has been strengthening the BRW team since July 2024. As office manager, she has a central role in supporting and organizing works council activities.



Mag. Monika Gaiswinkler

In the area of administration, she is responsible for the management and maintenance of all important records and documents of the works council. This includes preparing meetings, including creating agendas and protocols, as well as ensuring efficient proceedings by processing applications, emails and general administrative tasks. In addition, she ensures the careful handling of confidential information and supports the management of the works council budget.

The coordination includes planning and organizing appointments, meetings and events. She coordinates between the works council members, employees and external partners and ensures smooth communication both within the works council and with

other departments of the institution. She creates schedules and deadline overviews in order to optimally support the work of the works council.

As part of the project implementation, she is involved in the planning, organization and implementation of works council projects and initiatives. She monitors the progress of projects and ensures that schedules and resource plans are adhered to. She also proactively participates in the further development of works council processes, for example by introducing digital solutions or new organizational approaches. Finally, she ensures structured follow-up to projects, including documentation and evaluation.

Through this activity, the office manager forms the organizational backbone of the works council and makes a decisive contribution to ensuring that the work is carried out efficiently, professionally and in a targeted manner.

### Personal

After completing her psychology studies at the Karl-Franzens University in Graz, she initially worked in mobile care for people with mental disabilities. This was followed by several years in clinical-psychological diagnostics and consulting in the field of labor market policy before she switched to online marketing and finally to BRW at the Montanuniversität.

Monika Gaiswinkler finds leisure in the forests of her hometown Eisenerz, casually browsing through all kinds of books and occasionally being creative with color or AI.

„The future appears within uns, long before it happens“

*Rainer Maria Rilke*

## 5 Questions .....

### What do you value about Montanuniversität?

At Montanuniversität, I particularly appreciate the collegial interaction among employees and the professional collaboration. I was received very appreciatively from all sides. In addition, I experience the Montanuniversität as a structured organization whose processes are well defined and enable efficient work. I am also pleased to be able to work for an institution that is connected to the history of the Eisenstrasse and at the same time stands for pioneering research and development on an international level.

### What motivated you to work at BRW?

I wanted a position in which I could actively contribute to making a positive difference and the works council offers the opportunity to support and encourage employees. The members of the works council are very committed and are actively involved in representing the interests of employees. Working in the works council is an exciting field of activity with a wide range of opportunities to contribute existing skills. All of this contributes to me experiencing my work as meaningful and motivating.

### What do you see as opportunities in your work?

I see potential in the possibilities to continually improve the working conditions and the working atmosphere at MUL. The Science Works Council strives to inform and support scientific employees in all employment law matters. As a committee that is not subject to any instructions, the BRW has the prerequisites to represent the interests of its employees impartially.

### Which topics are of particular concern to you?

Projects in the areas of social and health are particularly close to my heart. Health is the prerequisite for productive and motivated work and social issues

such as childcare also affect the topic of work. Secure childcare makes everyday working life easier, reduces stress and therefore leads to a better work-life balance.

### Which projects would you like to implement?

I would like to participate in the development and implementation of company health promotion measures. The increase in work volume affects almost all industries and stress management is an ever-present topic. The numerous aspects of the topic of mental health offer an exciting field of activity and opportunities to work together to develop strategies to promote health well-being.

## Contact

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## Salary valorization

The salaries of the university's collective agreement employees will increase by 3.8% (at least by € 100) from February 1, 2025.

The salaries of civil servants will increase by 3.5% from January 1, 2025 (minimum by €82.40, maximum by €437.80).

### Improvement of the salary scheme B1

The last advancement in scheme B1 was increased by 250 euros and after 8 years at this level, a further salary level increasing by 500 euros was introduced from January 1st, 2025, valid for all colleagues already in service.

The union sees this as a partial success. The aim is to increase the starting salary and shorten the advancement period from 8 to 6 years. The union will continue to work towards moving the effective date of the salary adjustments back to January 1st. of the respective year, as it is not clear why different reference dates should apply to people in public service.

### Salary schedule B1 2024

Initial gross withdrawal: € 3,578.80.

a) after three years of activity: € 4,242.60

(Reduction in deadline for previous activity-related experience)

b) after eight years of employment / doctorate: € 4,752.30

c) after another eight years of activity: € 5,251.10

d) after another eight years of activity: € 5,519.40

### New salary scheme B1 from January 1st, 2025

Initial gross withdrawal: € 3,714.80.

a) after three years of activity: € 4,403.80

(Reduction in deadline if previous activity-related experience)

b) after eight years of employment / doctorate: € 4,932.90

c) after another eight years of activity: € 5,450.60

d) after another eight years of activity: € 5,969.60

e) after another eight years of activity: € 6,488.60

## Christmas vouchers

The distribution of Christmas vouchers to academic university staff has been a topic of discussion for years. Some chairs have issued these vouchers, paid for with third-party funds, to their research assistants, others have not. There was never a one-size-fits-all solution.

The Rectorate always clearly communicated that these vouchers were to be paid for using third-party funds. Last year, the issuing of vouchers was prohibited for tax reasons, on the grounds that academic staff do not represent a uniform group, as is the case with general university staff.

This year a possible solution was found: group formation at department level. This means that if every chair in a department agrees to pay out the vouchers financed from third-party funds to their academic employees, this is permitted by the university

management. If a chair in a department does not take part in the campaign, it will not be possible for the other chairs to issue these vouchers either.

On the part of the Science Works Council, we are calling for a uniform solution. The scientific university staff contributes to the university's added value and a small recognition at the end of the year would certainly be fair.



# From home office to teleworking

## New law on teleworking from 1 January 2025

The new Teleworking Act will come into force in Austria on 1 January 2025 and will bring important changes for employees. The framework for location-independent work will be expanded and flexibility will be increased for everyone involved. In future, it will be possible to work from home in the sense of „working from anywhere“.

### Expansion to location-independent teleworking

Previously, the term "home office" was defined by the fact that only work activities in apartments were included. Telework, on the other hand, is defined as regular work performance, in particular using information and communication technology, in the employee's home or a location of his/her own choosing that is not part of the employer's company. One of the central changes is therefore that the concept of telework goes beyond the previous restriction to the employee's home or additionally specified locations (e.g. the partner's home). This means that working arrangements can be made that allow you to work from any location.

### Teleworking lump sum remains unchanged

The requirements for the tax-free granting of the teleworking allowance do not change. Employees can continue to receive up to 3 euros per day of teleworking only, but for a maximum of 100 days per calendar year. The maximum permissible flat rate therefore remains at 300 euros. If an employer pays a higher lump sum, the excess amount remains taxable and is subsequently taxed through the employee assessment. It is important that the teleworking days and the flat rate paid are shown on the pay slip or wage certificate to ensure tax exemption.

### Advertising costs for ergonomic furniture

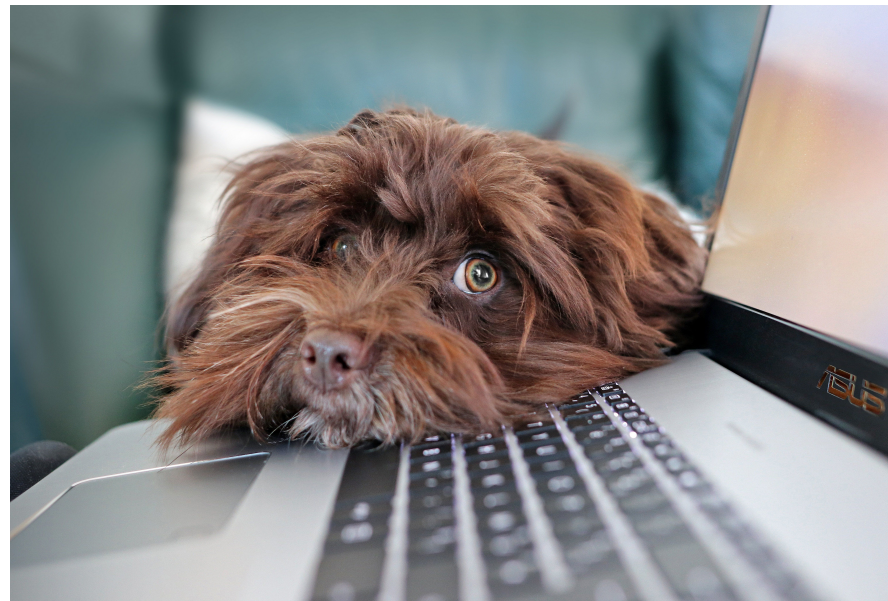
The regulation for claiming advertising costs for ergonomically suitable furniture remains unchanged. Employees can deduct corresponding expenses if

they do not have a tax-recognized office and the furniture was purchased for a workplace in the apartment. The prerequisite for this is at least 26 teleworking days per calendar year.

### Existing home office regulations

From a legal perspective, there is no need for the legally regulated expansion option at the operational level. The previous home office agreements can be continued unchanged. An adjustment is not mandatory.

The Science Works Council is committed to increasing flexibility in work through location independence. The new legal regulation offers advantages for both the employees and the university. Being independent of location means more autonomy and a better work-life balance. Flexibility and autonomy increases motivation and promotes productivity and innovation.



*Successful work needs no fixed location –  
only good connections."*

# Science 4 Technology @MUL



## We present the scientific excellence of MUL

Science 4 Technology @MUL was launched by the works council for scientific staff in order to present MUL's excellent research projects in all scientific disciplines in one format.

The initiative started this year with a poster exhibition as part of the Long Night of Research, which takes place every two years throughout Austria and attracts people interested in technology to universities and research institutions. The poster exhibition became a program item on the Long Night of Research at the Montanuniversität, with the current research projects being presented on a large scale to

an internal and external audience. The exhibition in the main building of the MUL, between the old and new rhythms and in the area of the Erzherzog-Johann-Auditorium, has brought together the Montanuniversität's outstanding and diverse research spectrum in one place.

The event brought scientists, students and external partners together and promoted scientific dialogue. The Science 4 Technology team was particularly proud and honored to be able to present 239 posters as part of the Long Night of Research. The next on-site exhibition on the Montanuniversität campus will take place on May 24, 2026.





In addition to an on-site poster exhibition, our intention is to install a permanent exhibition. The online poster exhibition was launched. In order to make this poster exhibition accessible to an international audience, all posters are written in English and didactically structured in such a way that the content presented is understandable even for a non-specialist audience. We offer a platform that is constantly being expanded. We will also carry out clustering according to key topics.

The online platform offers the opportunity to make scientific work permanently accessible. Posters can be submitted at any time. There is no limit.

The Science 4 Technology team is working to provide an ever-growing and extensive poster exhibition. This platform is intended to strengthen the exchange of knowledge in our scientific community.



By submitting your poster, you are actively shaping the Science 4 Technology @MUL platform. This not only increases the visibility of your own work, but also promotes interdisciplinary exchange and networking within the university. Together, a vivid picture of MUL's scientific excellence is created, which serves as a source of inspiration both internally and externally.

We present your research highlights:  
Please submit your poster at  
[sci4tech@unileoben.ac.at](mailto:sci4tech@unileoben.ac.at)

Information: [monika.gaiswinkler@unileoben.ac.at](mailto:monika.gaiswinkler@unileoben.ac.at)  
[www.unileoben.ac.at/science-4-technology](http://www.unileoben.ac.at/science-4-technology)



## Sustainability through Plastic – Free – Compost

Josef „Seppi“ Adam is conducting research on „Plastic-Free Compost,“ a circular-economy-oriented project aimed at the qualitative and quantitative improvement of compost.

The production of high-quality compost from biogenic household waste is a crucial pillar for a functioning circular economy. The goal of the composting process is to create a premium product from this biogenic waste fraction, which is used as a fertilizer and nutrient source.



Dipl.-Ing.(FH) Josef Adam, Vice Chairman of the Works Council

However, only fractions that meet certain defined quality standards and are largely free from contaminants, in compliance with legal requirements, are suitable as input material.

In this context, contamination, particularly from plastics, in biogenic waste is becoming increasingly significant. Conventional plastics, as well as glass, metals, or composite materials, cannot decompose during the rotting process and negatively impact compost quality.

Moreover, the material recycling of biogenic household waste is a vital tool for meeting the recycling quotas for municipal waste mandated by the European Union (EU).

It is recognized that bio-waste with a contaminant concentration exceeding 3% wet mass can no longer be mechanically processed into quality-assured compost (Kehres, 2017).

The draft of the new Austrian Compost Ordinance is expected to include a contaminant limit of 2% wet mass for biogenic waste handed over from collectors to composting facility operators, which must not be exceeded (BMK, 2024). This revised Compost Ordinance is set to come into effect in 2025.

Under the project title „Plastic-Free Compost,“ eight partners from academia, public institutions, and industry are currently working on the issue of contaminants, particularly plastics, which, when improperly disposed of, end up in the bio-waste bins and subsequently in the input fractions for composting.

The project partners are:

- Montanuniversität Leoben – Chair of Waste Processing Technology and Waste Management
- Wellacher Engineering
- Waste Management Association Leoben
- Waste Management Association Mürzverband
- Graz Holding Kommunale Dienstleistungen GmbH
- Binder+Co AG
- Komptech GmbH
- Poschacher Kompost

This project is funded by the Austrian Research Promotion Agency (FFG). The project duration is three years, having started in September 2022.

To ensure the future production of quality-assured compost, „Plastic-Free Compost“ addresses the different phases of the composting cycle, as illustrated in Figure 1.

This cycle includes:

- the population,
- collection,
- pre-treatment,
- composting,
- post-treatment, and
- the final quality compost.

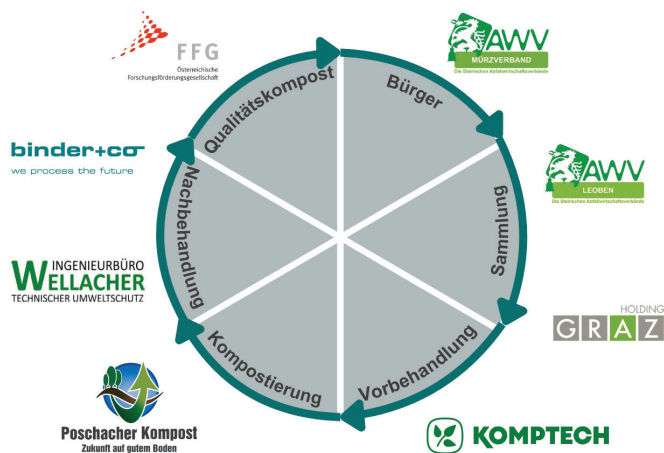


Fig.1. Composting cycle with project consortium

## FACTS & FIGURES

Budget: € 440.000

Duration: 3 years

8 Partners

1 Dissertation  
2 Master's theses  
2 Bachelor theses

120 kg BIO  
Fresh in the NIR  
Technical Centre

5 student  
employees

3 Prizes / Awards

173 t Material for pre-treatment

15 Machines used

37 t Material for spiking



# Permanent contracts for postdocs



## Minister Polaschek: „more permanent positions for postdocs“

The Federal Minister for Education, Science, and Research addressed the challenging professional situation of fixed-term postdocs at universities in an interview in August 2024, highlighting the need for more stable career paths:

„...Therefore, we are taking the first step where the need for action is greatest in Austria: with postdocs, the young scientists between the ages of 30 and 40 who have already begun their scientific careers and whose positions are funded by third-party resources. Almost all young people in this field hold temporary positions. Our goal is to convert 25% of these positions to permanent contracts by 2027. This means an increase of 452 permanent employment contracts.“  
 (Source: [www.bmbwf.gv.at/Ministerium/Presse/20240826.html](http://www.bmbwf.gv.at/Ministerium/Presse/20240826.html))

For the affected researchers, this is an important step toward greater planning security. Fixed-term contracts often last no longer than the duration of a research project. These postdocs constantly have to

secure their next source of funding, making it nearly impossible to make long-term professional or personal decisions.

The announced conversions to permanent contracts signal how important the contributions of these highly qualified researchers are to universities. Fixed-term contracts are not only a challenge for the affected employees but also for the universities themselves. Highly qualified researchers who lack future prospects when their contracts expire are forced to leave the university. This results in a loss of expertise, negatively impacting the universities' research quality and innovative capacity.

The works council for academic university staff considers permanent contracts essential, as they provide job security and planning certainty, strengthen motivation and commitment to the university, and ensure continuity in research performance within departments. Converting postdoc positions to permanent contracts contributes to a sustainable personnel policy.

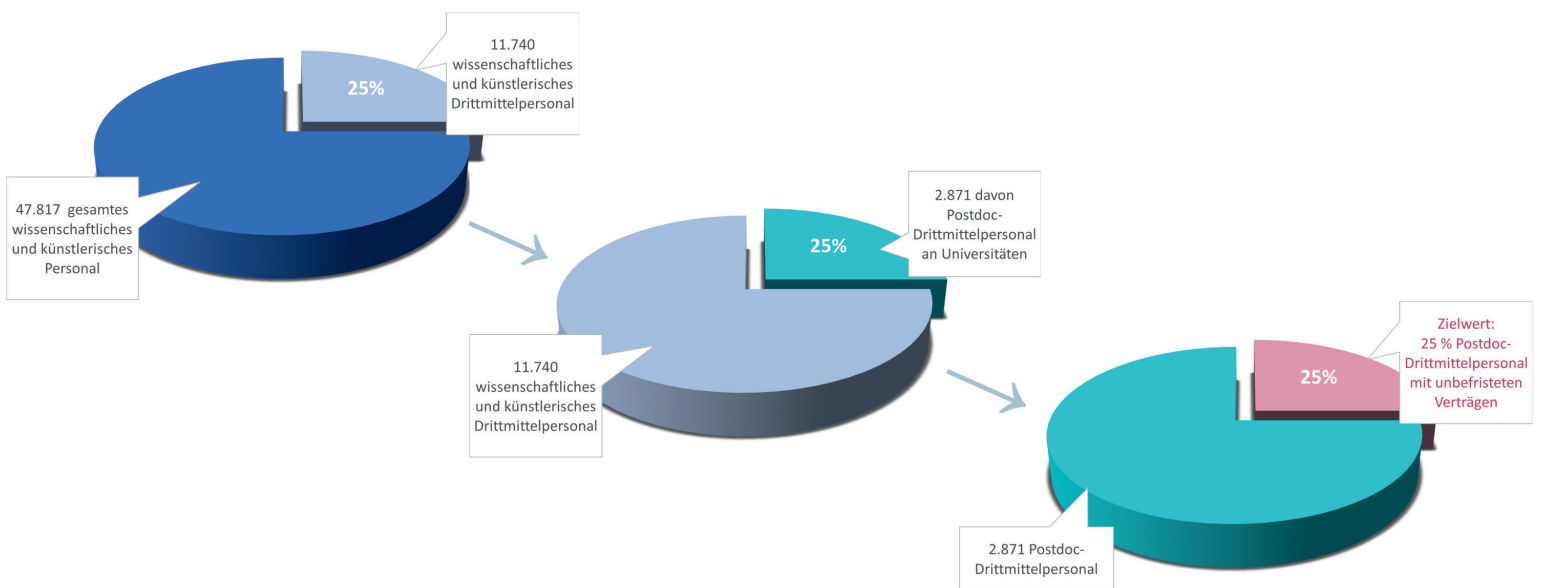


Fig.: Permanent employment for externally funded postdoc staff at Austrian universities

# Salary advance

## New operating agreement

For the granting of an interest-free salary advance in accordance with § 63 (2) Uni-KV, a works agreement was concluded this year between the works councils and the university management for an unlimited period of time.

### What is a salary advance granted for?

Generally for an emergency through no fault of your own or for reasons worthy of consideration, such as the purchase, expansion, conversion or renovation of a home. Funeral costs are also included or the purchase of an e-bike to promote health and save CO<sub>2</sub>.

### Amount of the salary advance

The salary advance can be requested up to a maximum amount of 7,300. The following regulations apply for repayment:

### What repayment terms apply?

- The advance payment will be repaid according to an agreed repayment plan, at the latest within 60 months. In the case of fixed-term employment relationships, repayment must be made before the end of the employment relationship.
- The installments are deducted from your salary every month, starting in the month following the payment. Even if there is no entitlement to remuneration (e.g. employment ban, MSchG, taking parental leave), repayment will be made; deferrals are possible in justified exceptional cases.
- If the employment relationship ends before the advance payment has been repaid in full, the entire outstanding amount becomes due and will be compensated for by the employee's outstanding claims. Any remaining amounts must be transferred within one month.

### How is the salary advance applied for?

- The application must be in direct temporal connection with the purchase or issue (no later than two months after payment by the employee), using a specified form and with appropriate receipts.
- After the advance payment has been made, proof of intended use must be provided.
- If the amounts are still outstanding, no new advance will be granted, but employees can apply again after early repayment.





# Copyright in university teaching

## Use of digital elements in teaching

In order to illustrate lessons and teaching, the copyright law provides for a wide-ranging possibility of using third-party works. For the purposes of supporting, enriching or supplementing one's own teaching, third-party works may therefore be used almost unrestricted in digital form in accordance with § 42g of the Copyright Act. The exempted "digital uses" essentially include:

- Providing accompanying content (reviews, in-depth studies, examples, exercises, etc.) on digital learning platforms such as Moodle;
- Sharing protected content in the "virtual lecture hall" via a communication platform as part of digital-synchronous or hybrid teaching (e.g. webinar);
- The reproduction (showing, playing, etc.) of copyrighted Internet sources (e.g. websites, platform or streaming offers, content from media

libraries) using a screen or projector in the lecture hall or other locations, provided that the teaching takes place outside the university premises (e.g. excursions).

However, a mandatory requirement is that access is restricted to the (approved) participants of the respective course offering, which requires a secure electronic environment, particularly when sharing content via the Internet. However, the (actual or potential) number of participants does not play a role, which is why Section 42g UrhG not only applies to seminars and exercises with limited numbers, but also applies equally to university mass events (such as introductory lectures) or elective subjects and additional offers open to all fields of study.

Clemens Bernsteiner, „Urheberrecht in der universitären Lehre – ein Praxisleitfaden für Lehrende“, UNILEX 2024.

## Provident fund - APK Vorsorgekasse

The new severance payment applies to employment relationships that began after December 31, 2002. The employer makes a contribution of 1.53% of the gross salary to the social insurance provider, which passes this amount on to the APK pension fund.

In terms of earnings development, APK has an average investment result of 2.4% from 2019 to 2023, which is above the market average of 1.4% and was named the best pension fund in Austria in 2023. The portfolio also includes sustainable investments.

A claim to disposal exists upon retirement and upon termination of the employment relationship if there are at least 36 months of contributions in the new severance package and the employment relationship was not terminated by self-termination. The entitlement can also be disposed of if no contribution has been paid to the pension fund for 5 years. In the

event of death, the payment is made to the surviving dependents.

As soon as you have a claim to disposal, the APK will inform you by post.

You can check the current status of your severance pay entitlement in the APK online portal or via the APK Vorsorgekasse app (available in app stores). The access data for registration can be found on the welcome letter from APK, which is sent approx. 3 months after starting work.

Information:

[www.apk-vk.at](http://www.apk-vk.at)

[www.kontostand.at](http://www.kontostand.at)



# Performance agreements 2025 - 2027

## Plans and objectives for the next three years

The service agreement is a public law contract between the university and the federal government for three years. It regulates which services are provided by the Montanuniversität on behalf of the federal government and which services the federal government provides for this purpose. The service agreement contains plans and objectives for strategic goals, profile building, university development,

research, knowledge/technology transfer, teaching and other service areas. The service agreement also contains an overview of the university budget.

Tables 1 and 2 show the social objectives and goals for the personnel structure/development of the Montanuniversität for the next three years.

[www.unileoben.ac.at/universitaet/mitteilungsblaetter](http://www.unileoben.ac.at/universitaet/mitteilungsblaetter)

## Extract from the performance agreements:

Table 1: A2.2.2. Goals related to general social objectives

Goals	Indicator	Initial value 2023	Target value		
			2025	2026	2027
Student marketing	Number of school and trade fair visits as well as information events per year	90	100	110	120
Scholarship program	Number of students per year who are awarded a scholarship	0	100	150	200

Table 2: A4.3. Goals for personnel structure/development

Goals	Indicator	Initial value 2023	Target value		
			2025	2026	2027
Setting up one Staff Office for Diversity management	Number of diversity management staff positions cumulative	0	1	1	1
Number of women with Employment relationship in the structured Doctoral training	Number of female doctoral students with employment at the university of at least 30 hours per week per year	29	30	31	35
Linguistic education	Target group-specific language courses per year	2	3	4	4
Increasing the number of Doctoral students in a structured doctorate with an employment level of at least 30 hours per week	Intellectual capital balance (WB)-Indicator 2.B.1 cumulated	283	285	287	289

# Childcare at MUL



## Compatibility of work and family life

The compatibility of family and career is a key issue in the modern working world. The Science Works Council has carried out extensive research to analyse the possibilities and current challenges of establishing childcare facilities in order to promote the implementation of childcare at Montanuniversität.

### Variety of childcare options

From crèches and kindergartens to childminders – the research sheds light on the different childcare options and the requirements for staff, premises and play areas. In particular, the flexibility of childcare times and the ability to adapt to the needs of users are crucial to making parents' everyday lives easier.



### Childcare at universities – a comparison

A comparison with other Austrian and Styrian universities shows that some universities have already established innovative childcare models. Institutions such as the University of Graz or Graz University of Technology offer flexible forms of childcare and funding,

### Support and funding opportunities

Funding remains one of the biggest challenges. However, subsidies from the Province of Styria, such as contributions to staff costs, social scales and building subsidies, offer important starting points. The Works Council is committed to utilising these funds. The aim is to establish an optimised support concept at the university.

### The next steps

The Works Council plans to initiate a needs assessment at the Montanuniversität on the basis of the data collected and to develop concrete proposals for the expansion of childcare at the Montanuniversität. The aim is to create a family-friendly infrastructure that meets the needs of employees and students and promotes the compatibility of family, studies and work.

Childcare is an important basis for equal opportunities and a modern university environment. We are actively working on this topic and look forward to feedback and experience reports.

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# Occupational health care

## Promoting health in 2025 with MUL-aktiv

Promoting the health of university employees is a major concern for the works councils at Montanuniversität.

Measures have already been implemented in recent years with the MUL-aktiv initiative. This initiative is to be expanded in the coming year. University Sport offers a wide range of practical courses, which are to be expanded to include online courses on the topics of fitness, regeneration and stress equalisation. Initiatives such as the Health Day with the Health Street, immunisation campaigns, early detection opportunities for illnesses and measures for mental health support have already been implemented and have met with great acceptance.

Online surveys, which will be carried out regularly from 2025 as part of MUL-aktiv, serve as a planning basis for the further development of measures and for evaluating initiatives that have already been implemented.



# Educational and study leave

## From the university collective agreement § 11, § 33

The Works Council for Science aims to promote the use of educational leave and study leave and strives for company agreements.

### Educational leave

According to the university collective agreement, after seven years of uninterrupted employment at the university, university employees can be granted leave in the form of educational leave with or without continued payment of salary for further education purposes for a maximum of two months at a time, whereby the time, duration and objectives of the leave are agreed.

### Study leave

University professors, assistant professors, associate professors, senior scientists, senior artists and senior lecturers are entitled to a leave of absence from work for teaching or research purposes of up to six months after seven years of uninterrupted employment at the university, provided there is no important official reason to the contrary. In the case of study leave, the time, duration and objectives of the teaching and research activities or further training during the leave of absence are also agreed with the university.

# Employee assessment



## Get your taxes back

Applications for employee assessments (Arbeitnehmer:innenveranlagung, ANV) can be submitted up to five years after the end of the respective calendar year. If you have not yet done the tax equalization for 2019 – it is still possible for a short time.

The easiest and fastest way to submit the ANV is via the finanzonline portal.

The log is done either by logging in with ID Austria or logging in with a user name (can be used if a unique user name has already been set in FinanzOnline) and logging in with participant identification.

<https://finanzonline.bmf.gv.at/fon/login.do>

Video instructions from the Chamber of Labor on how to submit the ANV via finanzonline are available under

<https://www.youtube.com/watch?v=bdMwhIWE3U8>

The following list contains examples of advertising costs that are relevant for academic university staff:

- work equipment (e.g. technical devices such as cell phones, monitors, other devices for use in teaching or research, etc.) that are primarily used for professional activities and are not provided by the employer
- ongoing costs such as internet or cell phone contract (if the employer does not offer a company cell phone)
- licenses for software
- fees for online access to relevant specialist literature
- union dues
- other contributions to interest groups and professional associations
- membership fees (e.g. membership fee of the university teachers' association)
- tax regulations for home offices
- privately covered costs for business-related trips
- training and further education costs / language courses

The ANV only applies to income from employment. However, academic employees can also carry out independent activities, such as lecturing.

There is an assessment allowance of EUR 730 per calendar year for additional self-employed activities. Fees for self-employment, for example as freelancers or contractors, as well as fees for lectures are tax-free as long as they do not exceed the income limit of EUR 730.





**MERRY CHRISTMAS  
&  
A HAPPY NEW YEAR**

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