



TWING PROJECT

Austria:

Desk Research Report

FORBA



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1. Introduction

1.1 Prevalence

Over the last years, the most important series of data is the “Microcensus Labour Force Survey/Housing Survey” carried out by the national statistics agency “Statistics Austria”, which crucially includes additional questions on both home office and on telework since the second quarter of 2020. More information on these statistics and the prevalence of home office and telework in Austria is detailed below. Three other publications on home office and telework in recent years include:

Bachmayer, W., & Klotz, J. (2021). *Homeoffice: Verbreitung, Gestaltung, Meinungsbild und Zukunft*, published by the Ministry for Labour and Economy. This publication includes a survey with n>1500 on the prevalence of home office in Austria from March to November 2020 and is a good addition to the quarterly data published in the Labour Force Survey.

Bock-Schappelwein, J., Firgo, M., & Kügler, A. (2020). *Digitalisierung in Österreich: Fortschritt und Home-Office-Potential*. This publication does not come with survey data but is helpful in establishing how widespread home office and telework respectively were pre-COVID-19.

The third noteworthy publication on home office during COVID-19 is the Austrian Corona Panel Project and specifically two blog-post entries by Kalleitner, F. and Partheymüller, J. (2021)¹ and by Schlögl, L., Kalleitner, F. and Bobzien, L. (2022)² in which the share of persons working from home is depicted for selected economic sectors between March 2020 and May 2021 and March 2020 to February 2022, respectively. In total, the Austrian Corona Panel carried out 34 survey-waves from March 2020 to February 2023 (latest) with n < 1.500 in each wave.³

According to Eurostat’s statistics on employed persons working from home as a percentage of the total employment (LFSA_EHOMP)⁴ the prevalence of home office in Austria prior to COVID-19 was consistently around 10% between the years 2012 and 2019. In 2020 and 2021,

¹ <https://viecer.univie.ac.at/corona-blog/corona-blog-beitraege/blog121/>

² <https://woco.univie.ac.at/2022/03/09/kurzarbeit-und-home-office-wer-in-der-pandemie-wie-arbeitete/>

³ <https://viecer.univie.ac.at/coronapanel/austrian-corona-panel-data/method-report/>

⁴ <https://ec.europa.eu/eurostat/databrowser/bookmark/b98db0d1-ebec-4e4a-9e93-a56d200b9057?lang=en>

these shares jumped to 18.1 and 15.9%, respectively. In contrast, the Labour Force Survey (see Figure 1) puts work from home at 30.6% as a share of employed persons for the second quarter in 2020. It is important to note that in the Labour Force Survey, respondents can only answer questions regarding working from home and telework if they first, worked during the reference week and second, worked from home during the past four weeks and thus these two data sets can not be compared directly.⁵

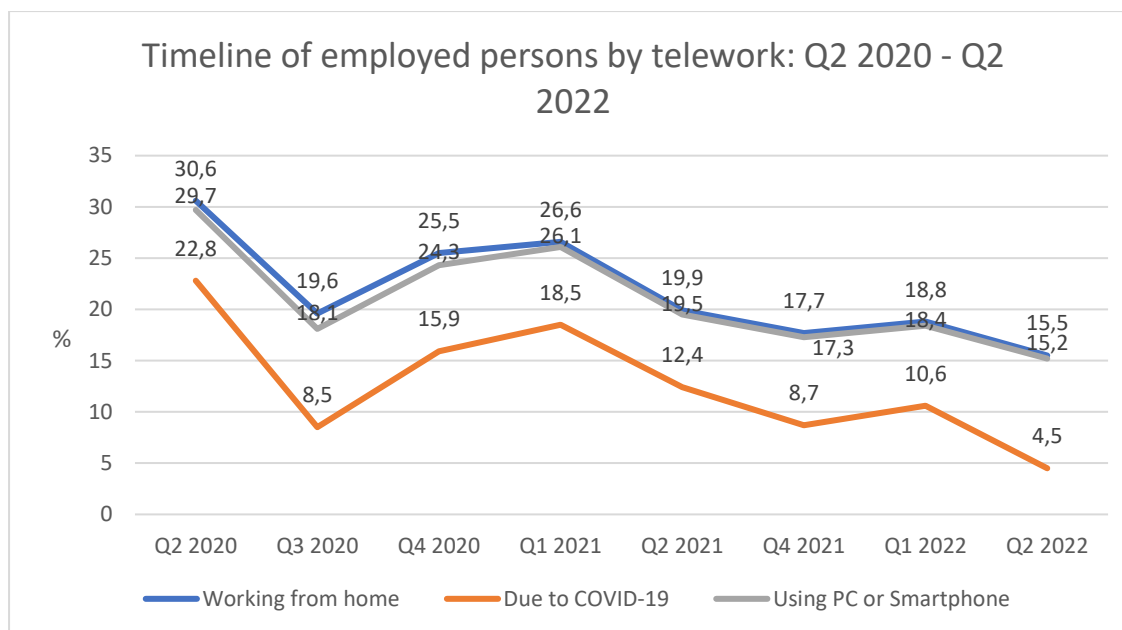


Figure 1 Statistics Austria, 2020-2022, "Microcensus Labour Force Survey / Housing Survey 2021 (SUF edition)", [https://doi.org/10.11587/AROIHY, AUSSDA, V8, UNF:6:GDBZSreel6i3PgOKMN3I7A== \[fileUNF\]](https://doi.org/10.11587/AROIHY, AUSSDA, V8, UNF:6:GDBZSreel6i3PgOKMN3I7A== [fileUNF]), own calculations

This initial selection is followed by three questions: (1) if the pandemic was the main reason for working at home, (2) if a computer and (3) if a smartphone is needed to work from home. The shares of people working from home and also using a computer or smartphone are very similar throughout the years 2020 to 2022. It would thus be fair to assume that working from home, at least during the pandemic, also meant to carry out telework.

During the surveyed timespan, the share of employed persons doing telework parallels the phases when the Austrian government declared lockdowns. The highest share of persons doing telework (29,7%) during the observed timespan corresponds to the first lockdown in March 2020 and then declines during summertime and falls to only 18.1%, when lockdown

⁵ It is also important to note that in 2021 there was a change in the data collection methodology, therefore, a direct comparison with results prior to 2021 is only possible to a limited extent. This applies to all Labour Force Survey data used in this desk research.

policies were eased. In November and December 2020, the second and third lockdowns were enforced in short succession, which again corresponds with a rising teleworking population in Q4 2020 and Q1 2021. From Q2 2021 onwards, the trend in telework points down continuously, reaching the lowest share of employed persons in telework in Q2 2022 (15,2%). Consequently, after the very high home office shares at the beginning of the pandemic, we see a relatively steady decline over the two years surveyed.

Bachmayer and Klotz (2021) find in their 'Homeoffice survey' that between March and November 2020 a total of 39% of the employed population in Austria worked at least four weeks from home. According to this survey, working from home was a rather novel form of work organisation in 2020: 54% of respondents state that home office was introduced in their organisations for the first time during the pandemic. However, over 80% of respondents had a hybrid work organisation, where they worked from home and also had a regular workplace at their organisation (p.15, 16).

Finally, the third main statistical publication on home office during the pandemic from the Austrian Corona Panel Project puts home office at around 25% of the employed population during March 2020 to May 2021.⁶

The Labour Force Survey and the 'Homeoffice Survey' found that slightly more women than men worked from home (Labour Force Survey Q2 2020: men: 29,5% and women 32,1%; Homeoffice survey: men 38% and women 40%). The Homeoffice Survey also included items such as education or occupational status, which, perhaps not surprisingly, show that persons with at least secondary or tertiary education are more likely to have worked from home during the pandemic. The impact of (higher) education on the probability to work from home is mirrored by the findings by the Austrian Corona Panel Project: 35% of people with general qualification for university entrance and even 46% of people with university degrees worked from home. People with compulsory schooling and apprenticeship degrees on the other hand only rarely worked from home (14%). At the same time, men are very slightly more likely to have worked from home than women in their survey (~26% male, ~24.5% female).⁷ What also seem to be striking evidence is that white-collar employees are far more likely than blue-collar workers to have worked from home during the pandemic (Bachmayer & Klotz, 2021, p. 15).

⁶ See table 2 at <https://viecer.univie.ac.at/corona-blog/corona-blog-beitraege/blog121/>

⁷ Ibid.

The sectoral evidence for home office or for telework is more fragmented than general data on home office/telework in Austria, but nonetheless, there is statistical data on the sectors “Information and communication” (NACE categorization J, see Figure 2) and “Financial and insurance activities” (NACE categorization K, see Figure 3) in the Labour Force Survey.

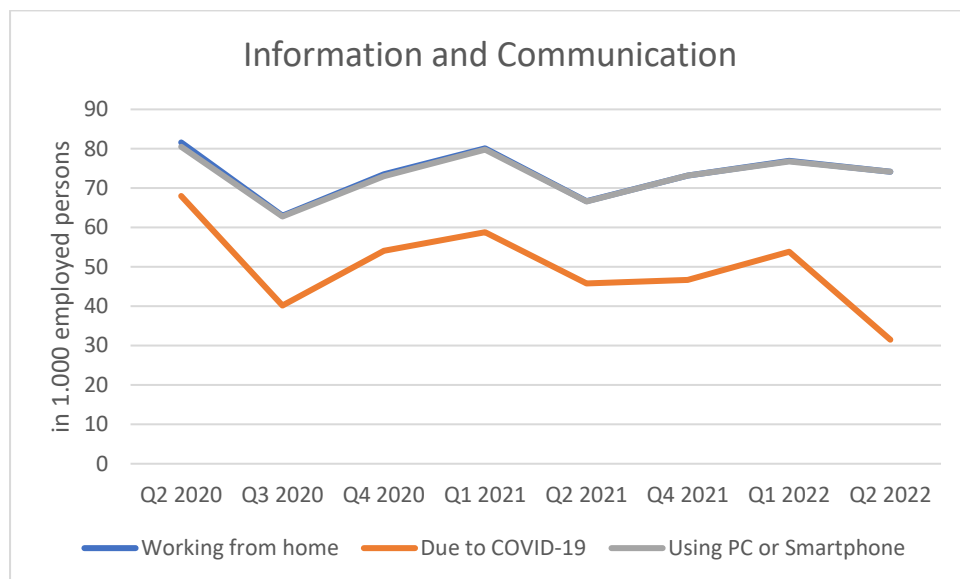


Figure 2 Statistics Austria, 2020-2022, "Microcensus Labour Force Survey / Housing Survey 2021 (SUF edition)", Telework in Information and Communication, own calculations

For the sector Information and Communication (Figure 2), we see relatively steady levels of employed persons working from home. Over the timespan of the two surveyed years, the number of persons working from home again corresponds with the lockdowns enforced in Austria, however, in contrast to the overall economy (see Figure 1) the number of people working from home does not decline as drastically after the first quarter in 2021. Especially interesting is the stark discrepancy between people doing home office and people doing home office due to COVID-19 in the last observed period (Q2 2022).

The table for employed persons in the sector Finance and Insurance (see Figure 3) doing home office again corresponds with the lockdowns in Austria and, similar to the overall economy, declines towards the end of the surveyed period. We also see a larger discrepancy between people working from home and people working from home due to COVID-19 in the last observed period (Q2 2022), which is not as pronounced in the overall economy.

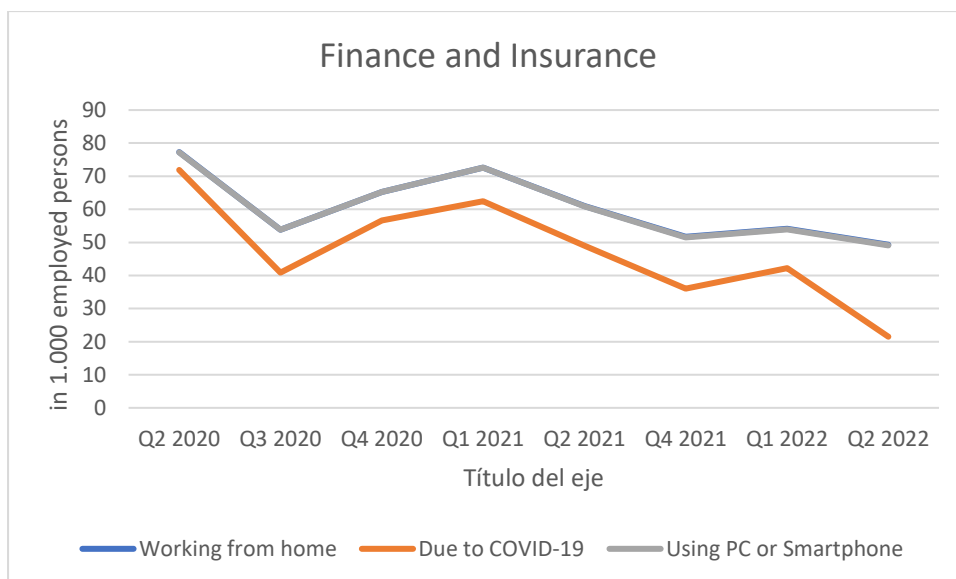


Figure 3 Statistics Austria, 2020-2022, "Microcensus Labour Force Survey / Housing Survey (SUF edition)", Telework in Finance and Insurance, own calculations

In addition, there is sectoral evidence for the three sectors "Financial and insurance activities", "Information and communication" and "Public administration" in Bachmayer and Klotz (2021) and in the data provided by the Austrian Corona Panel Project (Kalleitner & Partheymüller, 2021). Sectoral data in Bachmayer and Klotz (2021) is calculated on a company level, not on employee level. In case of the private sectors in question, well above 90% of companies had employees working from home. In fact, "Financial and insurance activities" and "Information and communication" are two of the three sectors with the highest shares of home office prevalence (the third is "Education") and well above 90% of companies in these sectors had employees working from home. Even though "Public administration" has lower shares, around 75% of organisations had employees working from home (p.19).

The Austrian Corona Panel Project data again focuses on employee level data and thus shares of persons working from home are significantly lower than of companies and organisations with employees working from home. In "Financial and insurance activities" between March 2020 and February 2022 on average around 60% of respondents worked from home at the time of a survey wave (the survey asks if respondents are *currently* working from home). An even higher share of respondents working from home can be found in "Financial and insurance activities", where around 65% of respondents worked from home at the time of a survey wave. Of all 13 sectors covered in the Austrian Corona Panel data, the share of home

office in public administration is at the overall average with around 25% of respondents working from home at the time of a survey wave.⁸

2. Working conditions and main debates

2.1 General national evidence

2.1.1 Main topics researched and main issues raised in policy debates about the implications of telework on working conditions

Overall, with regard to the implications of telework on working conditions, recent literature on the situation in Austria has essentially been dealing with three main topics: the general (dis)satisfaction with and wellbeing in telework situations (advantages and disadvantages of teleworking); the implications of telework on working time in all its facets; and the reconciliation issue (work-life-balance). Topics such as occupational health and safety and equal treatment have been dealt with only marginally or not at all.

2.1.2 Working time and work-life balance

In principle, in Austria, when doing telework (including its most common form, that is home office work according to the national legislation that came into effect on 1 April 2021 as a direct consequence of the COVID-19 pandemic), the same working hours apply remote or at home as they would in the office. Thus, all provisions of the Working Time Act (Arbeitszeitgesetz), the Rest Period Act (Arbeitsruhegesetz) and the applicable provisions of the Employee Protection Act (ArbeitnehmerInnenschutzgesetz) also apply in the home office and other situations of remote work, which includes agreed overtime and overtime (cf. notes to ministerial proposal 94/ME XXVII. GP; WKÖ; Labour Inspectorate).

The most detailed national study researching on aspects of working time (Bachmayer/Klotz 2021, see above), commissioned by the Federal Labour Ministry and published in March 2021, is based on representative surveys of both employees (quota samples, 1,411 dependent

⁸ See table 2 at <https://woco.univie.ac.at/2022/03/09/kurzarbeit-und-home-office-wer-in-der-pandemie-wie-arbeitete/>

employees, of which 1,004 have been working from home (home office) for at least 4 weeks in total since March 2020 and 407 without home office work) and employers (1,615 employers, of which 1,062 with home office and 553 with no/little home office opportunities). The surveys were conducted via computer assisted web interviews (CAWI) during the months of November and December 2020. The social partners were involved in the design of the survey questions, according to the study's authors.

Over half of all employees who were not on short-time work stated that they had worked the same number of hours in the home office as they would otherwise have done at their usual place of work (52%), and more than a third (36%) stated that they had worked more hours in the home office than before at the site. The employers – when asked the same question – had a different assessment: 68% responded that the employees had worked the same number of hours, and only 13% indicated that the employees had worked more hours than usual, while 16% were of the opinion that the employees had worked less hours than usual.

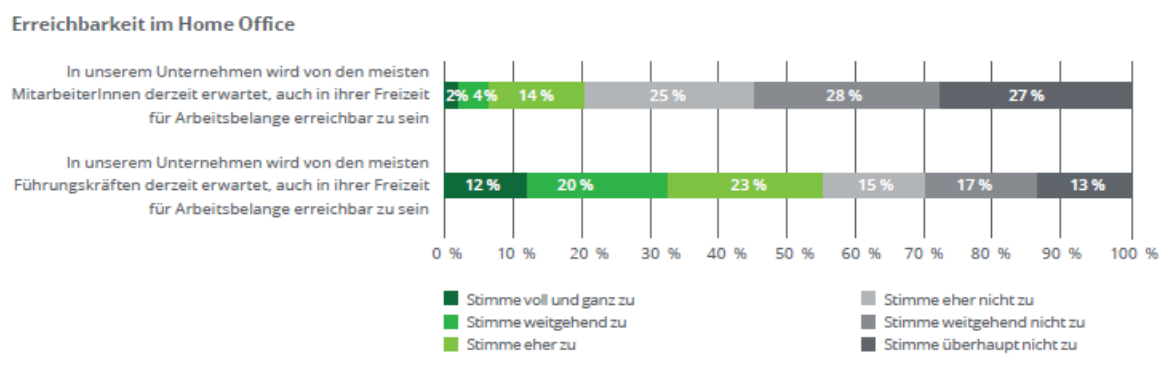
A majority of employees working from home already had “flexi-time” arrangements before the pandemic. In half of the cases of employees and employers without short-time work, home office has led to a further flexibilisation of working hours (52% among employees and 47% among employers answered that working hours had become (even) more flexible). A majority of employees opting for a different working day or working hours (starting the working day earlier or later, working late into the evening, shifting work to the week-end) changed their working hours themselves. Around one-third of employees stated that they had at least occasionally started work earlier in the morning or worked in the evenings/at night or on weekends/holidays in deviation from their usual working hours (multiple answers were possible here). About one in five (also) started later. These statements of the employees about the organisation of their working hours corresponded quite closely with the assessments or observations of the employers. For both sides – employees and employers – this deviating organisation of working hours was acceptable in the vast majority (for 93% among the employers and 87% among the employees, this was fully or rather acceptable, whereas it was rather not or fully not acceptable for 12% (employees) and 2% (employers)). No reasons were given, but it can be assumed that employees are less content with a (partial) re-organisation of working hours towards odd hours, for instance, in the evenings/at night/on week-ends (possibly due to homeschooling or childcare duties).

While deviating working hours in the home office are accepted by both sides, there are large differences among the two groups regarding possible claims for overtime pay. For 27% of

employees, mere records would suffice for overtime pay and overtime should therefore not have to be ordered by the employer separately. 39% of the responding employers are of the opinion that overtime surcharges apply only for ordered overtime. There is even less support for surcharges for hours worked at night, on week-ends or on holidays, unless they have been explicitly ordered by employers or confirmed by employees. The rejection of such surcharges in the event that work at night, on week-ends or holidays have not been explicitly ordered is clear among employers, but also visible among employees (employees presumably also reject those so that colleagues might not take advantage and gain income advantages by creatively organising working time around night hours or week-ends).

In the "Flexible Working 2020" study by Deloitte (Deloitte Consulting 2020), in cooperation with the Universities of Vienna and Graz, which has been conducted bi-annually since 2021, 300 company representatives (managers, HR managers in a variety of sectors and in companies of all sizes) were interviewed in April and May 2020 (quantitative survey plus seven qualitative interviews) on their experiences with "flexible work", with a focus on home office work (the interviews were held during the first lockdown in Austria due to the COVID-19 pandemic). Regarding the availability in the home office, 20% of the respondents agreed that it is expected from most employees to be available for work issues also during their free time (please note, the survey was conducted amid the very first, "hard" lock-down when many employees were working from home), but 80% did not agree. Concerning managers, their availability is expected by 55% of the surveyed employers.

Figure 4: Availability in the home office (Deloitte 2020: 12)



Availability in the home office - Approval to the following statements:

Q1: "In our company, most employees are currently expected to be available for work matters even in their free time."

Q2: "In our company, most managers are currently expected to be available for work matters even in their free time."

dark green: I agree fully.

middle green: I agree mostly.

light green: I rather agree.

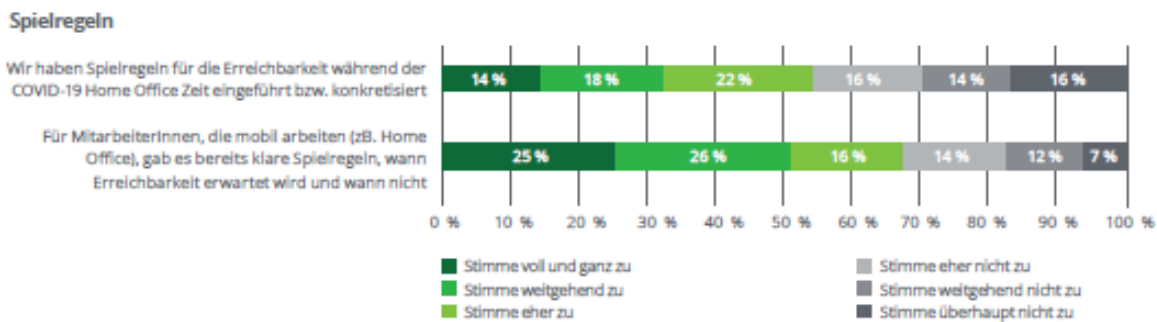
light grey: I do rather not agree.

middle grey: I do mostly not agree.

dark grey: I do fully not agree.

In the same study/survey, 54% of the interviewed company representatives stated that in their companies, rules regarding the availability during COVID-19 home office work were introduced or made more concrete, and just over two-thirds (67%) agreed that they already had clear rules regarding availability prior to the pandemic.

Figure 5: Rules of availability (Deloitte 2020: 13)



Rules - Approval to the following statements:

Q1: " We have introduced and specified rules for availability during the COVID-19 home office period."

Q2: "For employees who work mobile (for instance, home-office), there were already clear rules about when availability is expected and when it is not (before the pandemic).

dark green: I agree fully.

middle green: I agree mostly.

light green: I rather agree.

light grey: I do rather not agree.

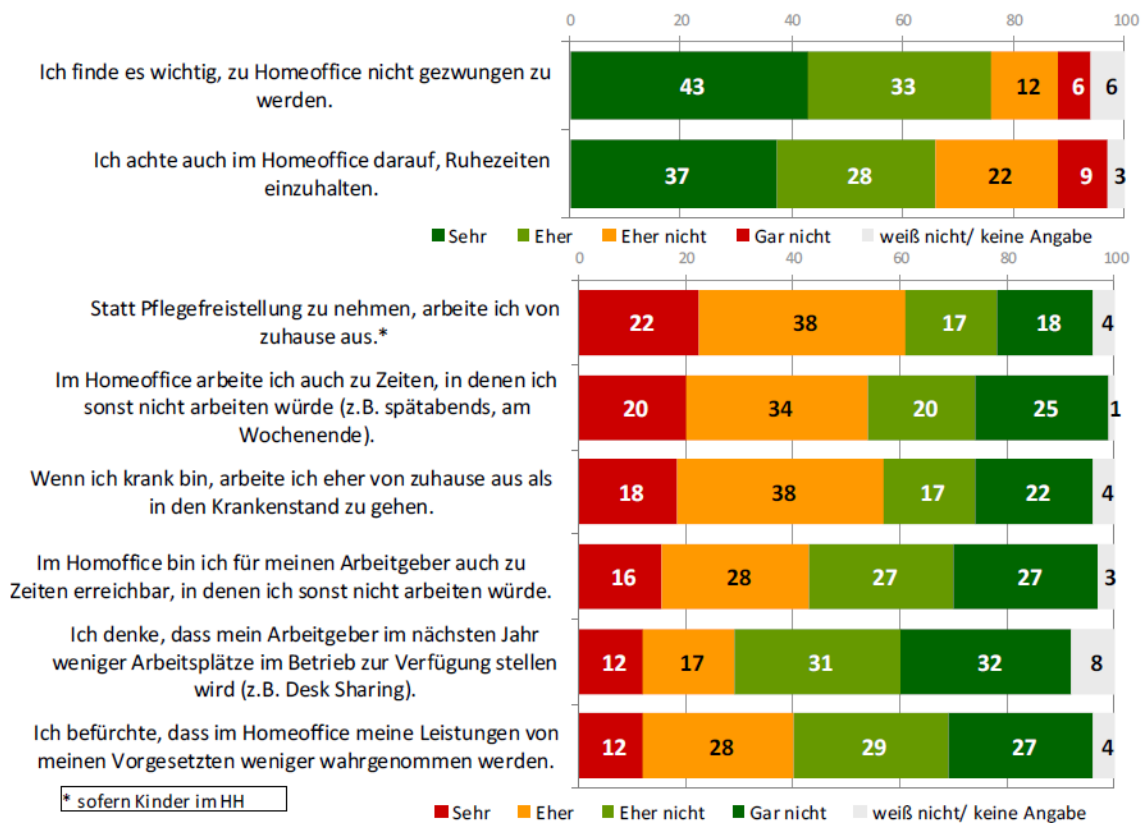
middle grey: I do mostly not agree.

dark grey: I do fully not agree.

In a study on mobile work (“Time- and location-independent work”) conducted by the Institute for Empirical Social Research (IFES 2020), commissioned by the Chamber of Labour (Arbeiterkammer, AK), a representative survey of employees was conducted in two waves (April and October 2020). In the second wave, in total, there were 2,046 respondents, of which 816 had worked in the home office. The survey was conducted online (CAWI) and via telephone (CATI). Of the 816 home office users, almost two-thirds (65%) stated that they would keep an eye on having the appropriate break times (31% stated they did (rather) not). Over half of the employees (54%) stated that they worked at times they would usually not work (for instance, late evenings/nights, week-ends), and 44% stated that they would be available for their employer at times they would usually not work.

Figure 6: Assessments regarding home office work (IFES 2020: 9)

F27: Sagen Sie mir bitte, wie sehr diese Aussagen auf Sie persönlich zutreffen - sehr, eher, eher nicht oder gar nicht? [in Prozent]



Basis: Homeoffice genutzt, n=816



Translation:

For all questions, "please state how much these statements apply to you personally:"

Q1: I think it is important not to be forced to home office work.

Q2: I also make sure to observe rest periods in the home office.

Legend:

dark green: very; light green: rather; orange: rather not; red: not at all; grey: don't know/no answer provided

Q3: Instead of taking care leave, I work from home (applies only to those with children in the household).

Q4: In the home office, I also work at times when I would not otherwise work (for instance, late evenings, week-ends).

Q5: When I am sick, I prefer to work from home rather than taking sick leave.

Q6: In the home-office, I am also available for my employer at times when I would not otherwise work.

Q7: I think that my employer will provide fewer jobs in the company next year (for instance, desk sharing).

Q8: I fear that in the home office my performance will be less noticed by my superiors.

Legend:

red: very; orange: rather; light green: rather not; dark green: not at all; grey: don't know/no answer provided

An online survey (Flecker 2020) conducted by the University of Vienna (whereby almost 500 persons exclusively or predominantly working at home were surveyed in July 2020; no further information on the survey context is available) revealed that the dissolution of working time limits is an issue for a majority of home office workers. 57% of the respondents indicated that the working time spreads over all the day, "from dawn till dusk". Thus, a distinct and reliable division between working time and family time/leisure is not given for many respondents. Another finding of the study is that 40% of the surveyed home office workers had not been informed by the employer when they were expected to be reachable for colleagues, superiors or clients and when they were not. 41% of the respondents indicated of having been regularly contacted beyond the official or agreed working hours at home. And the same share of respondents (41%) felt committed to be reachable during times beyond the official office hours.

When looking at the consequences of home office work and telework on work-life balance, in a representative online survey (representative for employees in Austria) conducted in July 2020 by the polling institute Marketmind, commissioned by the Austrian Trade Union Federation (ÖGB), some 43% of employees stated that the reconciliation between work and family life would be facilitated by home office work or telework (ÖGB 2020); 27% stated it had no effect, 23% that it had a worse effect (possibly due to childcare duties during lockdown). (The rest to 100% answered "don't know").

Another online survey (non-representative), conducted in spring 2020 during the first lockdown in Austria by a research consortium of the Vienna University of Economics and Business (WU) and the Chamber of Labour (AK), studied the effects of working from home (due to a lockdown) on the change in the division of housework and childcare within heterosexual couple households (Derndorfer/Disslbacher/Lechinger/Mader/Six 2021). The

main research questions revolved around the possible changes of males' involvement in household and childcare during the first, strict COVID-19 lockdown as compared to the situation before the pandemic, and the effect of working from home on the intra-household division of unpaid work (ibid.: 4). An online questionnaire was designed during the first weeks of the first lockdown in spring 2020 and implemented by means of the software LimeSurvey, whereas the sampling strategy followed the principle of "limited snowball sampling" via various mailing lists provided by the WU, the AK and the Vida trade union. The effect was the creation of a bias towards well-educated, working couples in urban areas, such that the sample cannot be considered representative of the entire Austrian working population. The sample was restricted to 558 heterosexual couples (1.116 individuals) who lived in the same household during the lockdown and were both employed, self-employed or on short-time work at the time of the survey (ibid.: 7). The statistical data analysis (both descriptive and regression analysis) revealed the following results: First, men proportionally took on more housework during the lockdown than before the pandemic (but not necessarily more than their female partners!) given that both partners were working from home or in the event of men working from home alone. Second, fathers took on more childcare responsibilities than before the COVID-19 crisis only in the event of fathers working from home alone. Overall, the results indicate that during the extraordinary circumstances of a lockdown the division of childcare tasks is more rigid than the division of household. The authors eventually confirm "the notion that gender roles prevail during unusual times. The division of responsibilities for childcare tasks and the right 'to work undisturbed' is not divided equally within couples. Primarily mothers had to watch the children during their working time, with fathers more often being able to rely on their partners doing that" (ibid.: 22). As a consequence, home office work should "neither be regarded as a promising and automatic instrument to improve the reconciliation between family and career, nor as a way to promote more gender equity" (ibid.), at least during hard lockdowns.

2.1.3 Control and surveillance

According to the Bachmayer/Klotz (2021) study, in only around one-quarter of all cases, home office work was regulated in the written individual employment contracts (or by individual supplementary agreements to the employment contract) or by a company works agreement. A relative majority of both employees and employers stated that they had simply agreed and regulated home office internally (mostly verbal agreements). The content of the home office

agreements included, in particular, the use of work equipment, working time regulations and the form of recording working time (mostly digital), but also regulations on data access and data security when using the private internet at home.

Regarding ways of monitoring the work done, no research results could be identified. This is due to the legal situation in Austria (in particular, according to the Labour Constitution Act §96, 96a): The introduction and maintenance of monitoring measures or technical systems for the surveillance of workers which affect human dignity is based on the consent of the works council in the form of a works agreement (and individual consent if no works council is in place) in Austria. If monitoring measures are considered to violate human dignity, they are inadmissible. The Austrian Supreme Court of Justice (Oberste Gerichtshof, OGH) assumes that human dignity is affected if the employer has not chosen the gentlest means of monitoring or if the control exceeds what is typical and necessary for employment relationships of the respective kind. In the case of monitoring of working time and of the work done, thus, the works council's consent is needed in the form of a works agreement, which regulates which measures are applied (if there is no works council in the company, agreements with individual workers are to be taken). Works agreements, are, however, not publicly available, and thus, no further information is available.

The Working Time Act (AZG §26(3)) stipulates that for teleworkers only the duration of daily working hours must be documented. By virtue of a works agreement the duty for recording daily working hours may be conveyed from the employer to the individual teleworker (AZG §26(4)). This means that in the event of telework the law only requires the daily hours to be recorded, not the beginning and the end of the daily working hours (Saldenaufzeichnung). Thus, working time records for teleworkers are often only partially monitored by the company. Regulations on the type, scope and qualitative provisions of the work to be performed must be laid down in the employment contract before the start of teleworking. This also includes basic principles of data security or ways to assess performance.

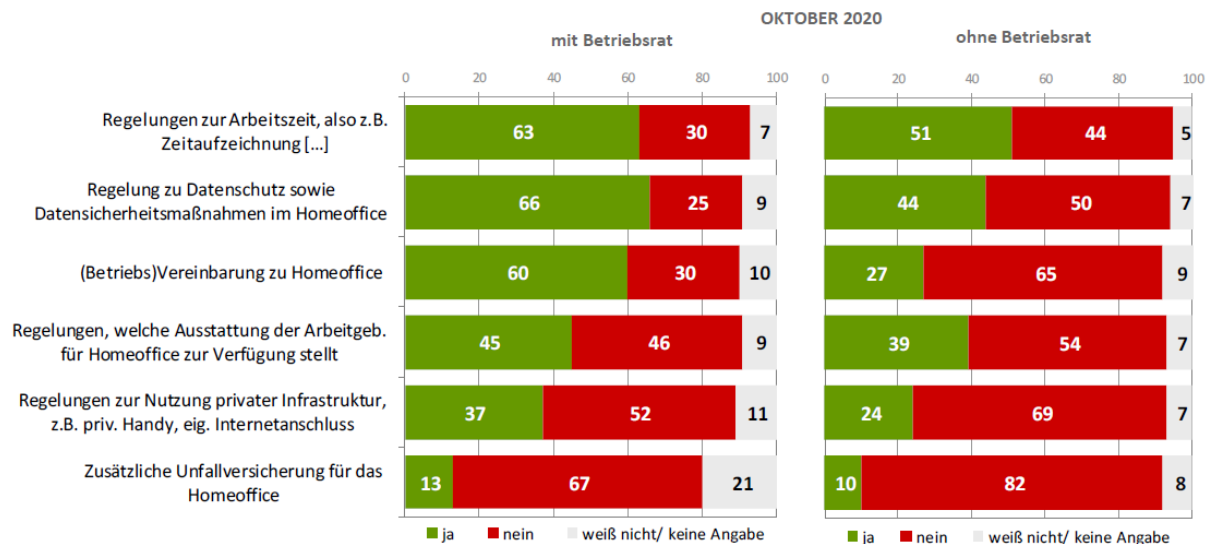
However, in many companies there are also works agreements or individual arrangements regulating the use of ICTs with the capacity of electronically recording and monitoring actual

working hours. In the University of Vienna survey (Flecker 2020) 46% of the surveyed home office workers confirmed that their employer was able to monitor electronically when exactly the employee was actually working at home. Only 23% indicated of being sure that the employer was not able to monitor the actual working time.

In the IFES (2020) study, employees were asked about regulations regarding home office work in place in their companies (in this context it is important to note that the survey was conducted before the implementation of national legislation on home office work). In companies with a works council, 63% of the respondents indicated that there existed regulations on working time, including the recording of working hours (51% of employees in companies without a works council); 66% of the respondents in companies with a works council and only 44% of those in companies without a works council had regulations regarding data protection and data security measures in the home office. 66% of the respondents in companies with a works council and only 44% of those in companies without a works council had regulations regarding data protection and data security measures in the home office.

Figure 7: Regulations regarding home office (with/without works council)

F28a: Welche Regelungen zu Homeoffice gibt es derzeit mit Ihrem Arbeitgeber? [in Prozent]



Basis: F28a: Homeoffice genutzt, n=816



Interpretation:

left column - companies with a works council

right column - companies without works council

green - yes; red - no; grey - don't know or no answer provided

Question: What regulations on home office work are currently in place with your employer?

- Regulations on working time, for instance, recording of working time
- Regulations on data protection and data protection measures in the home office
- (Works) agreement on home office work
- Regulations on which equipment the employer provides for home office
- Regulations on the use of private infrastructure (for instance, private mobile phones, internet access)
- Additional accident insurance for home office work

2.1.4 Occupational health and safety

There is only very little information available on the implications of telework arrangements on OSH issues. In the survey conducted by the University of Vienna (Flecker 2020) a question was asked concerning the ergonomic design of the workplace in the home office. Almost two-thirds of the respondents (63%) stated that they had not obtained from the employer any information or advice on the healthy design of the workplace at home, when moving from the office at the site to home office. Nevertheless, 53% of the respondents were at least potentially given the opportunity to get support by a technician of the company when furnishing the workplace at home.

2.1.5 Other issues dealt with in recent literature on the implications of telework on working conditions

2.1.5.1 Dimensions of (dis)satisfaction in telework situations

In the Bachmayer/Klotz (2021: 31f) study, a vast majority of employers and employees indicated of being satisfied with home office during the crisis. More than 90% of those surveyed said that home office worked mostly very or rather well, despite being introduced mostly at short notice. More than two-thirds of the employees see the future of working, even after the crisis, in flexible working between office and home office (hybrid work). The work

discipline, productivity and the acquisition of new knowledge were rated positively by a majority of both employees and employers in the home office. This positive judgment is also related to advantages or disadvantages associated with home office work that are seen as balanced on both sides. A negative side effect mentioned by both employees and employers is the lack of social interaction in the home office. On the positive side, the better compatibility of family and work is emphasised by the employees (Bachmayer/Klotz 2021: 34): Particular advantages of home office work are seen with regard to free time, coping with household tasks and overall quality of life.

In the study, both groups, employees and employers with home office work, were asked in detail about the impacts of home office work on individual aspects of work:

- **Productivity and performance:** 58% of employees state positive, 16% negative impacts of home office work on productivity and performance (the corresponding data for employers are 36% favourable, 20% unfavourable).
- **Organisation of work:** 48% of employees state that home office work has favourable, 28% of them that home office work has unfavourable impacts on the organisation of work; the corresponding data are 17% and 50% for employers, respectively. According to the study's authors, presumably, employers are thinking here of the organisation of the whole company, whereas employees are only thinking of the organisation of their own work processes (Bachmayer/Klotz 2021: 33).
- **Cooperation and teamwork:** 27% of employees assess the impact of home office work on cooperation and teamwork as favourable, 43% as unfavourable (11% and 60% are the data for employers); with regard to the impact of home office work on the sense of togetherness/team spirit the corresponding values are: 20% favourable and 47% unfavourable among employees, 7% favourable and 69% unfavourable among employers.
- **Support with problems:** 21% of employees state favourable impacts of home office work on the support with problems, 40% state unfavourable impacts; among employers, 10% state favourable, 45% unfavourable impacts.
- **Control and feedback:** 20% of employees state that home office work has favourable, 26% of them state that home office work has unfavourable impacts on control and feedback; the corresponding data are 5% and 37% among employers, respectively.

Figure 8: Employees with at least four weeks of home office work between March and November 2020 (dark-blue: "home office work had a favourable impact on ..."; light blue: "home office work had an unfavourable impact on ...", in percent of respondents) (Bachmayer/Klotz 2021: 31)

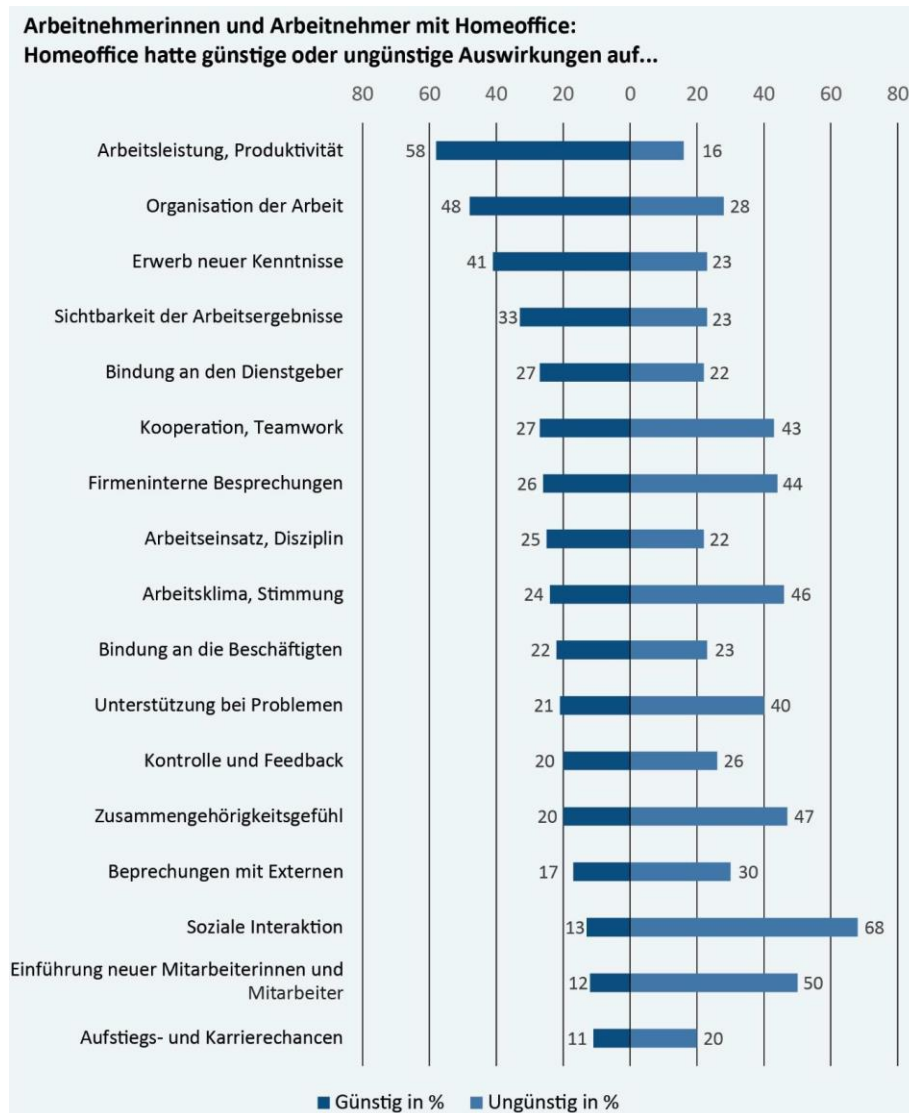
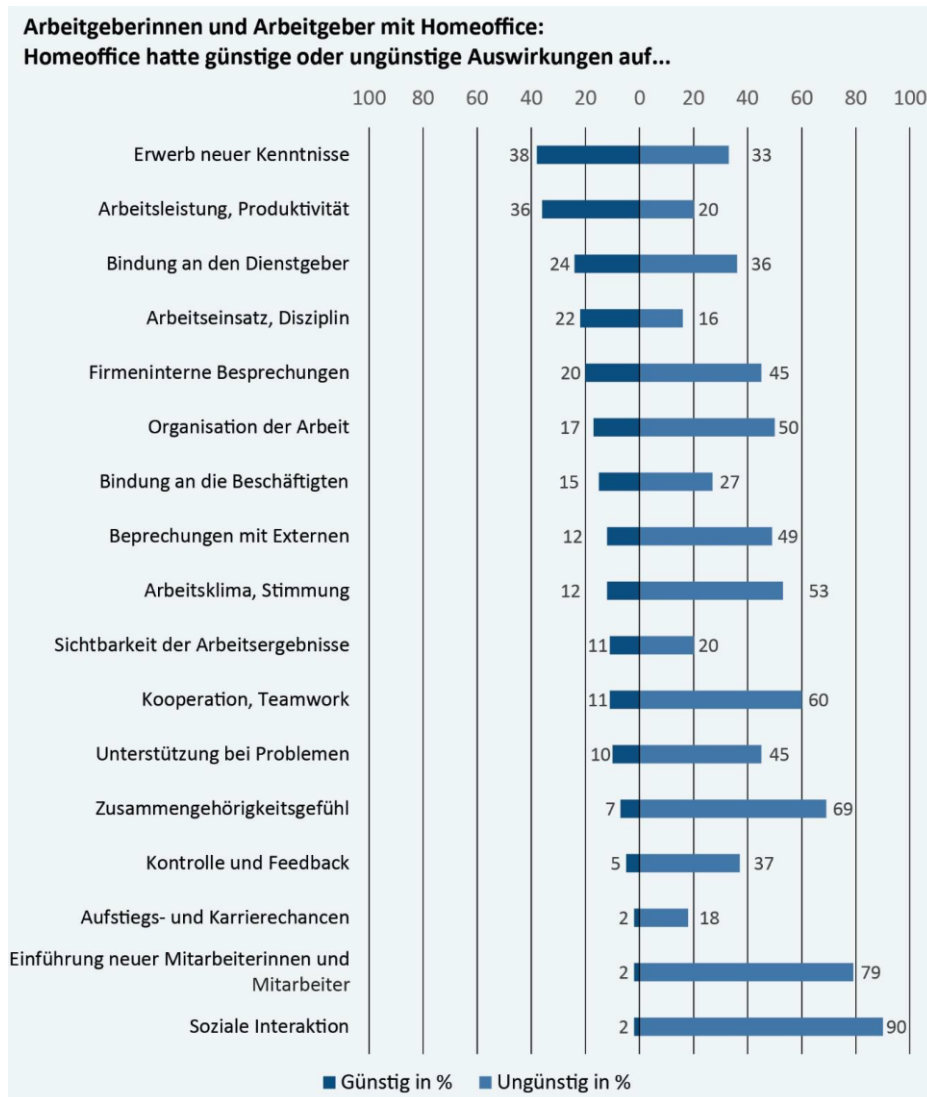


Figure 9: Employers offering home office work (dark-blue: "home office work had a favourable impact on ..."; light blue: "home office work had an unfavourable impact on ...", in percent of respondents) (Bachmayer/Klotz 2021: 32)



Translation of the items for both tables (in different rankings for both groups, though):

Arbeitsleistung, Produktivität: job performance, productivity

Organisation der Arbeit: organisation of work

Erwerb neuer Kenntnisse: acquisition of new skills

Sichtbarkeit der Arbeitsergebnisse: visibility of working results/output

Bindung an den Dienstgeber: bond/commitment towards employer

Kooperation, Teamwork: cooperation, teamwork

Firmeninterne Besprechungen: in-company meetings

Arbeitseinsatz, Disziplin: work effort, discipline

Arbeitsklima, Stimmung: working climate, atmosphere

Bindung an die Beschäftigten: bond/commitment towards employees

Unterstützung bei Problemen: support with problems

Kontrolle und Feedback: control and feedback

Zusammengehörigkeitsgefühl: sense of togetherness/team spirit

Besprechungen mit Externen: meetings with external persons

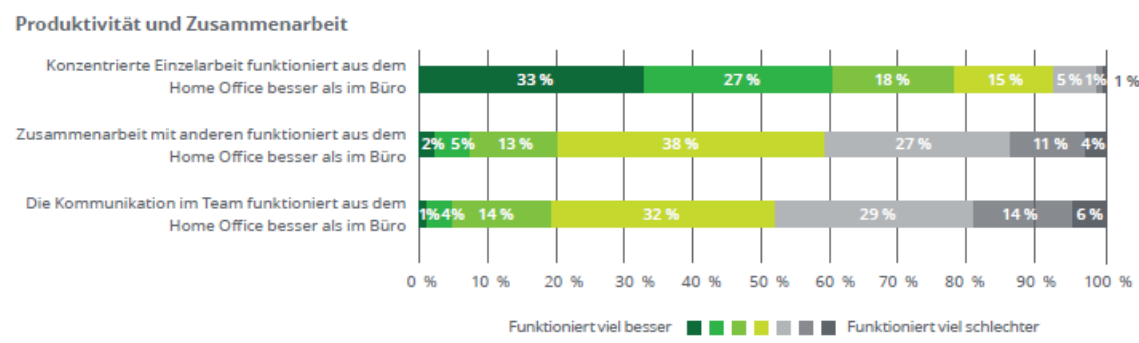
Soziale Interaktion: social interaction

Einführung neuer MitarbeiterInnen: introduction of new employees/colleagues

Aufstiegs- und Karrierechancen: career opportunities, promotion prospects

In the “Flexible Working 2020” study (Deloitte 2020), company representatives were asked about productivity and cooperation. More than three-quarters (78%) of the respondents stated that focused individual work would work better at home (in the home office) than in the office (15% of the respondents indicated neither better nor worse, 7% of them worse); on the other hand, 42% of the surveyed company representatives stated that the cooperation with others would work worse from home, and only 20% of them stated it would work better (38% of them indicated neither better, nor worse). The communication within teams has been assessed as working worse by 49% of the respondents, better by 19% of them, while 32% of them proved indifferent.

Figure 10: Productivity and cooperation (Deloitte 2020: 7)



Q1: Concentrated individual work works better in the home office than in the office.

Q2: Collaboration with others works better in the home office than in the office.

Q3: The communication in the team works better from the home office than in the office.

Colour scales: from left (dark green), corresponding to “works much better” to right (dark grey) corresponding to “works much worse”.

2.2 Sectoral evidence (ICT consultancy, financial activities, chemical industries and public administration)

There is hardly any sector-specific evidence of the implications of telework on working conditions in Austria.

3. Regulation

3.1 Regulatory framework and recent reforms at national level

In Austria, there is no explicit and single law regulating telework arrangements. Rather, telework and, in particular, home office work is explicitly dealt with in a series of laws and legislative acts where general provisions applying to employees are qualified or attenuated for teleworkers/home office workers. Nevertheless, overall, the provisions of the employee protection and the working time and rest period legislation as well as the co-determination rights also apply to teleworkers. Legal regulations for home office work (this is the terminology used in the legal context) came into effect on 1 April 2021, following the widespread use of home office during the COVID-19 pandemic. According to the legal regulations, the work must be performed in the home of the employee. According to explanations to the draft bill provided by the lawmaker, the home can also be a secondary residence or the residence of a close relative or partner (<https://home.kpmg/at/de/home/insights/2021/02/tpn-neues-homeoffice-gesetz-in-begutachtung.html>; Auer-Mayer/Dullinger 2021: 2).

In several sectoral collective agreements (the sector/branch/industry level is the main level of collective bargaining in Austria), clauses on telework (this is the terminology mostly used in collective agreements) had already been included before the onset of the COVID-19 pandemic, that is before it has become very wide-spread and before recent national legislation came into effect. Examples are the collective agreements for the IT sector, logistics, insurance agents in back offices and for non-university research institutions. In all these collective agreements, telework is defined as a “place of work outside the place of business, to be

agreed upon in advance” – so this is a bit more far-reaching than the home of the employee, but not to be chosen entirely autonomously by the employee, so without mobility. In the case of non-university research institutions, the terminology “telework/mobile work” is used (the only collective agreement referring to mobile work); nonetheless, also here, the place(s) of work are to be pre-defined with the employer. Overall, the telework clauses are of a very general nature, essentially defining telework, stating that it is voluntary and that specifications regarding the arrangement are to be made in writing, via works agreement or individual agreement. They generally do not go beyond what has been put in legislation in April 2021. In works agreements (which are not publicly available, though), the framework conditions of telework (as provided for in collective agreements) or home office work (as provided for in the legislation) are to be specified and clauses on mobile work (at any place) can be concluded.

3.2 Statutory legislation

While for telework in general hardly any legal provisions can be found, the situation has changed significantly for home office work, when the so-called Home Office Legislation (Homeoffice-Gesetz) came into force in April 2021. This term is used colloquially in Austria, although it is not a stand-alone law; rather, several pre-existing laws were amended with clauses on home office work. The legally correct title is “Federal Act Amending the Employment Contract Law Amendment Act, the Labour Constitution Act, the Employee Liability Act, the Labour Inspectorate Act 1993, the General Social Insurance Act, the Civil Servants’ Health and Accident Insurance Act and the Income Tax Act” (Felten 2021a: 1ff).

The scope of this set of measures is regular telework of private-law employees from home (that is the private home of the worker, the home of a close relative or partner, or a secondary residence like a holiday home), while mobile work is not covered. The new legislation was developed from September 2020 onwards, when it became clear that workers would further remain in their home offices, even beyond the COVID-19 pandemic. Initially, the peak-level social partners started to negotiate on a home office package in September 2020, due to a lack of specific legislation and when it became apparent that businesses and workers would rely on telework also in the future, once the health crisis is over.

Providing a legislative framework, including amending the employee liability act (for damages caused), providing technical equipment and providing for compensation for office furniture was a main driver for the social partners to negotiate an agreement, which was later transformed into law (Eurofound 2021).

3.2.1 Definition of telework

Telework is the regular performance of work outside the employer's premises using information technologies (for instance, internet, telephone etc.). In general, telework can be agreed upon on the basis of a genuine service contract (standard employment relationship), a freelance service contract or a contract for work and services ([WKO](#)). For the purpose of this study, telework is only dealt with in the context of a standard employment relationship.

The term teleworking is generally used as a generic term for home office and mobile working. In a home office, the work is performed at a fixed work location, usually at the employee's home (alternatively, it can also be the home of a close relative or partner or a secondary residence), according to the most recent legislation. In mobile working, employees are not restricted to their home in terms of their choice of work location ([Arbeitsinspektorat](#)). Legislation does not provide for a clear-cut definition of telework. However, when it comes to specifying the use of telework in a collective agreement or works agreement or drawing up an agreement on teleworking in the context of an individual contract of employment, the terms of telework/home office are regularly defined.

In principle, teleworking can be agreed upon in any company; the prerequisite for teleworking within the framework of an employment relationship is an agreement between the parties to the employment contract. In these agreements, the terms of teleworking can be laid down. There is no right to telework in Austria, nor is there any unilateral authority on the part of the employer (Felten 2021b: 64ff).

In general, there is no minimum number of days in order to be considered telework. However, in order to receive compensation for ergonomic office furniture, a minimum of 26 days per year must be worked in home office.

3.2.2 Telework arrangements according to legislation

Home office work is to be agreed upon between the employer and the employee (in writing), which means that there is no unilateral obligation or right to do work from home, but home office can only be set up voluntarily (from both sides). In principle, all employees can agree upon a telework/home-office arrangement, irrespective of the nature of work, provided that the employer is willing to approve such an arrangement. Both sides (employer and employee)

have unilaterally the right to withdraw from a home office agreement; the agreement can also be terminated in case of important reasons (for instance, change in family situation, living situation). The notice period is one month (at the end of the month) (Auer-Mayer 2021: 34ff).

3.2.3 Legal provisions on telework addressing working time and work-life balance

In general, all provisions of the Working Time Act (AZG) and the Rest Period Act (ARG) also apply in the home office. That means that – unless otherwise agreed – the same working hours apply at home as they would in the office. Agreed overtime or overtime also applies. Both the AZG and the ARG provide the framework for teleworkers.

According to the Working Time Act (AZG, §26), it is the employer's obligation to record working hours. This can, however, be delegated to the employees, especially in flexitime arrangements.

The AZG, §26 (3) stipulates that "For employees who can largely determine the location of their working hours and their place of work or who carry out their work predominantly in their home, only records of the duration of the daily working hours are to be kept" (Saldenaufzeichnung). § 26 (2) provides that "If (in particular, in the case of flexitime) it has been agreed that the working time records are to be kept by the employee, the employer shall instruct the employee to keep these records properly. After the end of the flexitime period, the employer shall have these records handed over to him/her and check them."

The monitoring of working hours by the employer through technology is in principle possible through §96 and §96a of the Austrian Labour Constitution Act (ArbVG), if a works agreement is concluded, or based on individual agreement if no works council is established.

There is no separate right to disconnect for teleworkers in Austria. The general provisions of the AZG and the ARG also apply to teleworkers, and they theoretically clearly restrict the employer's right to contact the employee during rest periods; however, de facto these provisions do not sufficiently prevent employees to be contacted by the employer, in particular in flexitime arrangements (Gruber-Risak 2021).

3.2.4 Legal provisions on telework addressing occupational health and safety

In general, employers are obliged to instruct employees on the requirements of their workplace/work station design, also in telework situations. Guidelines on employee protection and ergonomic work in the home office were developed by the Ministry of Labour ([Arbeitsinspektion](#)).

The majority of the provisions of the Occupational Health and Safety Act (ASchG) also apply to telework – that is both home office and other mobile working. For example, the provisions on workplace evaluation (§§ 4 and 5 ASchG), information and instruction (§§ 12 and 14 ASchG) and preventive service supervision (section 7 ASchG) apply. Workplace-related occupational health and safety regulations, on the other hand, do not apply to telework, because the place where the work is performed, such as the private home, is considered an “external workplace”. Nevertheless, issues such as lighting and room temperature must be considered in the workplace evaluation. Moreover, the provisions on maternity protection, working hours and rest at work (see above) also apply to the employment of workers in telework.

Regarding OSH and other inspections, employers, preventive services and the labour inspectorate have no right of access to private residences. Access is only possible with the explicit consent of employees or at their request for counselling purposes or to carry out evaluations (Bartmann 2021: 259ff).

Teleworkers must be assigned to a workplace and the documents relevant to teleworkplaces (for instance, working time records, health and safety documents, proof of instruction) must also be available in this workplace.

Regarding accident insurance, teleworkers are insured in the home office in the event of accidents. This also applies to accidents happening on the way from the home office to the workplace, to a doctor's appointment, or when bringing children to kindergarten/school and on the way back to the home office. This provision has been in force since 1 April 2021 (the enactment of the home office package) (Holzer 2021: 341ff)

3.2.5 Legal provisions on telework addressing control and surveillance

The employer must respect the privacy of the teleworker. If a monitoring system is introduced and human dignity is affected, a company agreement is necessary

(Guger/Runggaldier/Traxler 2001: 17). In companies without a works council, an individual agreement must be concluded with the teleworker. Regarding OSH inspections, see above.

3.2.6 Legal provisions on telework addressing equal treatment

There is no separate legislation guaranteeing equal treatment of teleworkers. However, insofar as a teleworker is regularly employed and thus considered an employee, he/she enjoys the same rights as employees working at the employer's premises. For instance, teleworkers have the same access to training, further training and career development opportunities as comparable workers at the employer's worksites. Teleworkers are subject to the same assessment criteria as other workers who do not telework.

The employer is obliged to provide the necessary digital work equipment, but employees in the home office can agree to use their own work equipment (that is their own laptop or private cell phone, internet connection etc.). If they do so, they are entitled to an appropriate reimbursement of their expenses, for example in the form of a flat rate (either determined case-by-case or in a works agreement). Such (flat rate) payments by the employer are tax-free up to €300 per year (up to €3 per home office day, up to 100 home office days per year). If the lump sum is not exhausted by the employee, he/she can claim the difference up to this maximum of €300 as income-related expenses. In addition, the employee can tax-deduct the costs for the purchase of ergonomic office furniture up to an amount of €300 per year. The prerequisite for this is that the employee works in his/her home office for at least 26 days per year (Neumann/Brandstätter/Dragaschnig/Mäder 2021: 187ff).

3.3 Collective regulation in the four sectors covered

3.3.1 Financial activities (NACE 64)

On the employees' side, there is only one trade union, the Union of Salaried Employees, Graphical Workers and Journalists ([GPA](#)), which acts as a social partner in the banking sector. On the employers' side, five employer groups in the banking sector can be found that mirror the sector's differentiation by type of bank and ownership: commercial banks, savings banks, mortgage banks partially owned by the federal states (Länder), cooperative banks of the "Raiffeisen" type and cooperative banks of the "Schulze-Delitzsch" type. Special employer organisations (two for each type of bank, one voluntary and one mandatory organisation)

represent these five groups in social and business matters. There are separate collective agreements for all types of banks. The bargaining system in the banking sector differs from the standard pattern in Austria in that these five types of banks are represented by voluntary employers' associations that act as signatories to the sectoral collective agreements. In almost all other sectors, collective bargaining on behalf of the employers is exclusively conducted by the corresponding sectoral subunit of the Federal Economic Chamber (WKO), of which membership is mandatory. However, all five employer groups do not only have their voluntary associations, but also their own specific subunits within the WKO. The respective employer associations are the VÖBB (Austrian Bankers' Association) as the voluntary association and the FVB (Fachverband der Banken und Bankiers) as the mandatory WKO subunit for commercial banks; the ÖSV (Austrian Savings Banks Association; voluntary) and the FVS (Fachverband der Sparkassen; WKO subunit) for savings banks; the VÖLHB (Association of Austrian State Mortgage Banks; voluntary) and FVLHB (Fachverband der Landes-Hypothekenbanken; WKO subunit) for partially state-owned mortgage banks; the ÖRV (Austrian "Raiffeisen" Association; voluntary) and FVRB (Fachverband der Raiffeisenbanken; WKO subunit) for cooperative banks of the "Raiffeisen" type; and the ÖGV (Austrian Association of Cooperatives; voluntary) and FVVB (Fachverband der Volksbanken; WKO subunit) for cooperative banks of the "Schulze-Delitzsch" type. From a formal point of view, there is a dual system of representation. In practice, however, the offices of the relevant WKO subunits are run by the voluntary organisations. This arrangement goes back to an agreement between WKO and the banking sector's voluntary associations in 1947. For the WKO, this system saves resources and is therefore attractive to them. The voluntary organisations, on the other hand, can benefit from the WKO's privileged position in consultation and concertation. In terms of collective bargaining, this means that agreements are formally signed by the voluntary association, except in the case of the commercial banks where both the mandatory and voluntary organisation act as signatory parties. This is done in order to extend the agreement's coverage to commercial banking employees whose employers are not affiliated to the voluntary association, because employer representation for the voluntary VÖBB only lies at about 75%. In the case of the other four types of banks, membership of both voluntary and mandatory organisations lies at 100%; therefore, one respective organisation as a signatory party is sufficient. In addition to prevailing multi-employer (industry) bargaining in the sector, the VÖBB together with GPA also concludes a single-employer agreement for the Wüstenrot banking and insurance corporation, covering about 500 employees. Collective bargaining coverage in the banking sector is thus close to 100%, reflecting the level of

employer density. Union density in the sector is about 21%, and thus slightly lower than the average for the entire economy.

3.3.2 ICT consultancy (NACE 62)

Industrial relations in the ICT consultancy sector correspond to the standard pattern in Austria, which is characterised by compulsory membership of the relevant subunit of the Federal Economic Chamber (WKO): that is the Association of Business and Management Consultancy, Accounting and Information Technology ([UBIT](#)). UBIT is a member of the WKO sectoral unit “Information and Consulting”.

On the employee side, there is one sector-related trade union to be considered for this study: the Union of Salaried Employees, Journalists and Graphical Workers (GPA) representing white-collar employees in the ICT consultancy sector. GPA is a member of the Austrian Trade Union Federation ([ÖGB](#)).

There are two sector-related multi-employer collective agreements in ICT consultancy. The first one is concluded for the business sector “Information and Consulting” between the GPA on the employee side and five employer organisations under the umbrella of the WKO on the employer side, including the UBIT. This collective agreement covers, within the membership domain of UBIT, only the business and management consultancy and accounting companies. The second collective agreement is concluded for the IT industry between the GPA (on behalf of employees) and the UBIT (on behalf of the employers). This agreement covers only those UBIT members which have a licence to exercise the trade of “services in automatic data processing and information technology”.

Union density in ICT consultancy is relatively low, probably below 10%.

3.3.3 Chemical industry (NACE 20)

There are two different unions and three different employer organisations engaged in collective bargaining and in the sectoral social dialogue. The sector relies exclusively on multi-employer sectoral agreements, organised along the lines of blue- vs. white collar employees and large industrial enterprises vs. small ‘trade’ companies.

On the employer side, the three relevant associations, of which all are subgroups of the WKO with mandatory membership, are the Federal Association of the Austrian Chemical Industry (Fachverband Chemische Industrie Österreichs, [FCIO](#)), Federal Association of chemical trades, monument, facade and industrial cleaning (Bundesinnung der Chemischen Gewerbe und der Denkmal-, Fassaden- und Gebäudereiniger, [BICG](#)) and the Federal Association of motor vehicle technicians (Bundesinnung der Kraftfahrzeugtechniker, [BIKFT](#)).

On the employee side, there are two sectoral trade unions to be considered for this study: the [PRO-GE](#) manufacturing union covering blue-collar workers in the sector and the GPA representing white-collar sectoral employees. Both unions are members of the ÖGB.

3.3.4 Public administration (NACE 84)

In public administration, as a matter of principle the employees are excluded from the right to conclude collective agreements. Rather, employment conditions are fixed by law. The public administration's structure of industrial relations follows the traditional pattern of differentiation according to the major employers (that is the central state government, the regional Land governments and the local state governments). Depending on the particular employer, the statutory service regulations (employment relationships) vary to some extent. The structure of the public sector trade unions reflects the structure of the employing authorities: whereas the Union of Public Employees (Gewerkschaft Öffentlicher Dienst, [GÖD](#)) represents the employees at central government and Land government level, the [Younion](#) trade union organises those employed by the local state governments. In addition, staff councils enjoy certain consultation rights. Although public sector employees are formally excluded from collective bargaining, the public sector trade unions are de facto negotiating parties in all matters relating to the public service. Pay regulation has long been subject to an informal practice of regular bargaining rounds between the administrations and the public sector unions, generally conducted jointly by all employing authorities. It is important to note that the real influence of the public service unions on pay-setting in the public administration sector is no less compared with that wielded by the private sector unions in the genuine private-sector collective bargaining system (Guger, Runggaldier, Traxler 2001, 172-173).

3.3.5 Major collective agreements in the three private-sector industries dealing with telework

It is important to note that the telework provisions that are in place in several collective agreements (also beyond the three private-sector industries under consideration) were generally laid down before the onset of COVID-19 and the implementation of the 2021 home-office package (see above). The clauses are of a very general nature, essentially defining telework, emphasising that it is voluntary and that specificities of the arrangement are to be made in writing, via company-level works agreements or individual agreements. Overall, they do not go beyond what has been put in legislation in April 2021.

The clause on teleworking included in the collective agreement for white-collar employees of the chemical industry (the signatory parties are the Industry Section of the WKO on behalf of the employers and the GPA on behalf of the employees) may serve as an example of how telework is regulated in most of those collective agreements dealing with telework at all:

"Teleworking is only possible by agreement between the employer and the employee. Telework is given when the workplace of an employee is transferred to an external site of work outside the enterprise, in particular the home, and the use of new communication technology is decisive for the activity at the external place of work. For telework, an explicit agreement must be concluded between the employer and the employee, which must be recorded in writing (contract or service note). The terms and conditions of telework may be agreed upon in the form of a company works agreement. If there is no works agreement, individual agreements are to be concluded by the employer and the individual employee, regulating issues such as the place of work, working hours, working materials, any reimbursement of expenses, liabilities, contact with the company and termination of telework. A service note drawn up by the negotiating parties to the collective agreement shall be used as a basis."

The most far-reaching and detailed provisions on telework can be found in the information and consulting collective agreement for white-collar workers. Over and above the general provisions outlined above, this collective agreement also emphasises the co-determination rights also fully applying to teleworkers, the necessity to agree upon the timeframe when the teleworking employee is reachable for the employer (and when he/she is not!), the necessity to define the shares of working hours to be performed at the employer's premises and those to be performed at the workplace outside the enterprise (at home), and some other issues.

Nevertheless, even this relatively far-reaching collective agreement does not substantially go beyond what is set by law.

For more detailed provisions on telework at company level, the collective agreements regularly refer to works agreements and individual agreements between the employer and the employee. It can be assumed that works agreements tend to contain the most far-reaching and detailed provisions on telework, such as the company rules on the entitlement to home office work, the working hours to be performed outside the enterprise, the technical and furniture equipment and the form of compensation for costs incurred by the employee. However, it is important to note that works agreements are not publicly available and not readily circulated outside of the companies where they apply. Thus, no example of a works agreement can be provided. The legislation provides for the possibility of the voluntary implementation of a works agreement on the introduction and regulation of home office in companies with a works council. For this purpose, a clause was added to the Labour Constitution Act (ArbVG) in spring 2021.

In this respect, it is important to emphasise the favourability principle in Austria's system of articulation of industrial relations. This means that collective agreements may derogate from legislation only if they stipulate provisions more favourable to the employees. This also holds true of provisions of works agreements in relation to those provisions laid down in collective agreements (Felten 2021b: 75ff).

3.3.6 Regulation of telework in public administration

In the public administration, the possibility to arrange regular work "at home" exists since 1979 (Felten 2021b: 61). In October 2002, the then Federal Ministry of Public Administration and Sport issued a circular to the federal ministries in which it explained to the federal ministries the prerequisites and conditions for the use of telework in the federal civil service (pilot projects). With the 2004 amendment to the public service regulations legal provisions were laid down for regular telework in the civil service, when the 1979 Career Public Servants Act (§36a) (Beamtendienstrechtsgesetz, BDG) and the Contract Public Employees Act (§5c) (Vertragsbedienstetengesetz, VBG) were amended. In 2019, the occasion-based telework was introduced in addition to the regular telework in the public administration sector, such that from 2019, there have been two options for telework in the public sector since that time (Rechnungshof 2022: 24). Due to their different employment statuses, in the case of career

public servants (Beamte), teleworking is decreed with their consent, while for contract public employees (Vertragsbedienstete) it is bilaterally arranged.

Due to the COVID-19 pandemic, the Federal Government decided on 12. March 2020 that the civil servants should perform their work at home (in the form of home-office), irrespective of the fact whether there had been issued a decree or concluded an agreement on telework for the individual civil servant before. With further amendments to the BDG and the VBG in 2021 the notion of home office was also introduced in legislation regulating public employment relationships, adapting the new regulations of the 2021 home office package in the private sector. Accordingly, home office is given when telework is performed at home; if private IT equipment (PC or laptop, mobile phone and internet connection) is used, a lump-sum allowance is granted for this. This allowance is tax-free up to EUR 300 per year (Rechnungshof 2022: 8).

4. Conclusions

4.1 Incidence of telework/home office work and main working conditions

Various different sources indicate that the incidence of telework/home office work significantly increased in Austria with the onset of the COVID-19 pandemic and the introduction of the first lockdown measures. During the surveyed timespan, the share of employees performing telework largely parallels the phases when the government declared lockdowns. With the incremental relaxation of the measures to curb the spread of the virus the incidence of telework/home office work steadily decreased. At least during the pandemic, working from home essentially meant carrying out telework (only “teleworkable” jobs were performed at home). Whereas a differentiation of the use of telework by gender does not bring about notable results, there is a clear tendency for higher skilled employees to work remotely. In terms of economic sectors, the broadly defined “financial and insurance activities” as well as the “information and communication activities” sectors belong to those industries with the highest shares of telework/home office prevalence, while the “public administration sector” shows a prevalence largely corresponding to the overall economy’s average (for the chemical industry no data is available).

Regarding implications of telework/home office work on working conditions, there is some evidence that employees doing home office work have tended to work longer hours at home compared to the working situation at the employer's premises. Moreover, both employees and employers have the perception that the working time schedule at the home office tends to be more flexible than that in the office at the regular workplace, in particular, when it comes to earlier commencing the working day and working at a late hour. Nevertheless, flexible working hours are often performed by the employees' own choice in order to better reconcile work and family obligations. However, many employees in the home office indicate of being available for the employer at times when they would usually not work. Thus, a clear division between working time and leisure time is often not possible in a home office work situation.

As for the impact of homework on the work-life-balance, there are more employees indicating a positive than a negative effect of working at home on the reconciliation between work and family life. However, when it comes to childcare obligations of heterosexual couples, the effect of home work arrangements on the softening of traditional gender roles appears to be marginal, as fathers tend to increasingly take on childcare obligations only in the event of them being at the home office alone.

Regarding control and surveillance, it often makes a difference whether a company has set up a works council or not. In companies with a workplace representation there are significantly more often regulations in place regulating data protection and data security issues at the home office than in companies without a works council.

While the impact of home office on OSH issues is underexplored in Austria, some research can be found on the implications of home office work on different aspects of work satisfaction. Overall, most of the surveyed employees and employers indicate that home office work has generally worked well. However, when asking for a more detailed assessment focussing on certain aspects of home office work, the results are differentiated. Surveyed employees see favourable effects especially in terms of work performance and productivity, work organisation and the acquisition of new skills. Social aspects (such as social interaction, sense of belonging, working atmosphere, internal meetings, co-operation and teamwork), however, were more often rated unfavourably. By contrast, the effects of home office on household chores, leisure time and quality of life overall were rated, by a majority of employees, as favourable. The satisfaction of employees with the home office therefore does not necessarily result primarily from work-related aspects, but rather from the effects on the employees' quality of life.

4.2 Regulatory approach

Against the background of sharply increasing home office work in Austria since the onset of the pandemic, and due to a lack of specific legislation on home office, the social partners and the government reached an agreement on home office legislation in spring 2021. The “home office package” was passed by the parliament in February 2021 and came into force on 1 April 2021. It is not a stand-alone law, but consists of amendments to a series of laws, including labour law, tax law, income law and social security law, in that clauses on home office work were added. Its main provisions are as follows:

- the definition of home office work in terms of workplace (private home or home of a relative or partner) and form of arrangement (subject to an agreement and not subject to a unilateral decision by the employer);
- the obligation of employers to provide the necessary digital work equipment (unless employees in the home office agree to use their own work equipment which in turn entails an entitlement to an appropriate reimbursement of their expenses);
- tax regulations to the benefit of the employee working at home and bearing job-related expenses;
- the coverage by the Employee Liability Act in case of a damage to work equipment at home;
- the coverage by OSH obligations to be observed by the employer; and
- the coverage by the accident insurance protection in the home office in the event of accidents.

However, it has been criticised that the new regulation does not capture mobile working or telework performed in co-working spaces or other places. In terms of working time surveillance, it has been criticised that the current regulation in the Working Time Act allows for ‘reduced’ working time records in the home office which contain only the number of hours worked without recording the beginning/end of working time nor rest breaks. Moreover, the issue of the right to disconnect has also not been addressed by the new legislation (Gruber-Risak 2021: 9).

4.3 Social partners’ approach

Thus far, collective agreements (which are almost exclusively concluded at sectoral/industry level in Austria) have only marginally dealt with telework/home office issues. There are only few collective agreements with substantial and far-reaching provisions on remote work/telework/home office work. This is because legislation has hitherto provided for a legal

framework that has already allowed for telework arrangements, given that some crucial framework conditions for telework are laid down in either an individual contract between the employer and the employee or a works agreement (concluded by the employer and the works council). Moreover, the focus has only been adjusted by the social partners to telework when the pandemic and the government measures to mitigate its health consequences have prompted them to do so.

However, the legal clarifications in relation to telework/home office work carried out in 2021 are likely to induce the industry level social partners to enhance the provisions on telework already existing in several collective agreements. This is because it has become evident that telework/home office work will remain part of the employees' working lives. In the run-up to the home office package enacted in 2021, when the social partners were negotiating the new legislative provisions, they were confronted with aspects of telework that will find their way into collective agreements, at least in those industries where telework will remain widespread. Some collective agreements have already been modelled on the relatively sophisticated telework clauses of the information and consulting collective agreement.

Regarding the company level, the amendment to the ArbVG has corroborated the legitimacy of voluntary company works agreements in order to stipulate the framework conditions for home office work. This is of utmost importance insofar as already up to now it can be assumed that works agreements include the most substantial and far-reaching provisions in this respect, since both the employers and the employees have a strong interest in clearly determining the specific working conditions and claims of teleworkers/home office workers in order to prevent misconceptions or even litigations. Unfortunately, works agreements are not publicly accessible, and therefore only assumptions about the possible contents of works agreements can be made.

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