



Company name
Company address
Place and postcode
COUNTRY

BUAK-Koordinierungsstelle
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Austria
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Vienna, date

Company code
XXXX-XXXXX-X

Company name
XXXXXXXXXXXXXXXX

DocID

Employer information regarding credited leave payments

Sub. no. from-to

Submission for X employees

- Offsetting for X employees

Global overview of credited leave payments

- Gross payments: €0.00
- Employee SI contributions: €0.00
- Income tax: €0.00
- Net payments: €0.00

- Employer SI contributions (max. 30.1%): €0.00

Please read the additional information on the next page.

Overview of social insurance contributions per SI provider and contribution account**Contribution period:
month/year**

Contribution account no. XXXXXXXXXXXXXXXXXXXX	SI provider Name	Country Germany
		Employee SI contributions: €0.00
		Employer SI contributions (max. 30.1%): €0.00
		Total €0.00

Contribution account no. XXXXXXXXXXXXXXXXXXXX	SI provider Name	Country Germany
		Employee SI contributions: €0.00
		Employer SI contributions (max. 30.1%): €0.00
		Total €0.00

Information on social insurance contributions:

BUAK (Construction Workers Leave and Severance Pay Fund) transfers the social insurance contributions (employee and employer contributions) shown above to the employer's contribution account with the competent social insurance provider. BUAK makes the transfer in the month following the respective contribution period, such that it reaches the contribution account on time according to the competent social insurance provider's relevant settlement stipulations. In the event of (subsequent) claims to leave entitlement after BUAK has already calculated the relevant contribution period, the social insurance contributions will be calculated during the contribution period in which the specific BUAK leave payment settlement date falls.

Please note in particular that in the event of cross-period leave entitlements, BUAK will transfer the social insurance contributions separately according to the contribution periods. In the event of cross-period leave entitlements, the settlement list will therefore show two or more accounting blocks for the employee in question.

Please also note that BUAK will only deduct employer contributions and other contributions to be paid by the employer up to the maximum standard amount stipulated according to Article 26 BUAG (17% of gross remuneration). The employer must pay the difference between the 17% additional payments and the actual, higher employer social insurance contributions and other, wage-dependent deductions, such as the employer's contribution according to the Austrian Family Allowance Act (FLAG), municipal tax, and Vienna Subway Tax (Wiener U-Bahn-Steuer).

Social insurance information pertinent for settlement:

Within social insurance, leave pay constitutes earnings subject to compulsory contributions. 50% of leave pay is to be valued as continued payment of wages and 50% as a leave allowance. The gross amount in question is regarded as the contribution basis for the general contribution basis (continued wage payment) and for the special payment (holiday allowance). The leave pay is to be allocated to that contribution period(s) for which it was granted. The leave pay must also be taken into account for L16 (Certificate of contribution basis).

Income tax information:

If BUAK, rather than the employer, pays the leave payment direct to the employee, BUAK assumes the employer's responsibilities and must deduct income tax. The income tax will be deducted according to the relevant provisions and paid to the Austrian tax office having jurisdiction over BUAK, in the 23rd district of Vienna, which is the Finanzamt für Körperschaften. BUAK will send the income tax section of an L16 – Certificate of contribution basis in this regard.

Contrib. account no.

SI provider

Country

XXXXXXXXXXXXXXXXXXXX

Name

Germany

SI NO.	Employee	File no.	Ref.
17271263M001	Mustermann Max	4124	1234567890
SI Provider: Name		Contrib. group: XX	
Submission of 16.05.2011 for	7 days leave	from 01.06.2011 to 10.06.2011	
No allocation due lack of entitlement	2 days leave	from 14.06.2011 to 15.06.2011	
Credited on 25.11.2009	7 days leave	from 01.06.2011 to 10.06.2011	
Period		Leave pay	Leave supplement
06/2011	7 days leave from 01.06.2011 to 10.06.2011	€645.42	€645.42
	Deduction of employee SI contribution	€294.02€	€294.02
	Deduction of income tax for x income tax days	€52.52	€21.08
	Net	€298.88	€330.32
	Recalculation of employee SI contribution		€0.00
	Income tax recalculation		€0.00
	Income tax from exceeding annual tax-free allowance		€0.00
	Garnishment of wages		€0.00
	Amount to be disbursed		€629.20
	Income tax below annual tax-free allowance (€100/CY)	(sep. €0.00)	€0.00
	Employer SI contribution (max. 30.1%)		€219.44

SI NO.	Employee	File no.	Ref.
17271263M001	Mustermann Max	4124	1234567890
SI Provider: Name		Contrib. group: XX	
Submission of 16.05.2011 for	2 days leave	from 20.06.2011 to 21.06.2011	
No allocation due to lack of entitlement	0 days leave		
Credited on 25.11.2009	2 days leave	from 20.06.2011 to 21.06.2011	
Period		Leave pay	Leave supplement
06/2011	2 days leave from 20.06.2011 to 21.06.2011	€215.15	€215.15
	Deduction of employee SI contribution	€98.00	€98.00
	Deduction of income tax for x income tax days	€17.50	€7.03
	Net	€99.65€	€110.12
	Recalculation of employee SI contribution		€0.00
	Income tax recalculation		€0.00
	Income tax from exceeding annual tax-free allowance		€0.00
	Garnishment of wages		€0.00
	Amount to be disbursed		€209.77
	Income tax below annual tax-free allowance (€100/CY)	(sep. €0.00)	€0.00
	Employer SI contribution (max. 30.1%)		€73.16