COLLECTIVE AGREEMENT
EMPLOYEE BONUS

PARTIES TO THE COLLECTIVE AGREEMENT

1. This collective agreement is concluded between
- the Professional Association of the Electrical and Electronics Industry and
- the Austrian Trade Union Federation, Trade Union GPA / Trade Union PRO-GE.

TERRITORIAL, SECTORAL, PERSONAL, AND TEMPORAL SCOPE

2. This collective agreement applies
- territorially to the territory of the Republic of Austria;
- sectorally to all members of the Professional Association of the Electrical and Electronics Industry;
- personally to all employees and apprentices;
- temporally from 1 July 2026 to 31 December 2026.

PROVISIONS

3. Pursuant to § 124b item 478 lit. f of the Income Tax Act (EStG) (as amended by Federal Law Gazette I No. 43/2026), employers may grant an employee bonus of up to € 500 tax-free for the period July to December 2026.

4. In establishments with a works council, such an employee bonus may only be agreed upon by means of a works agreement.

5. In establishments without a works council, the works agreement may be replaced by a contractual agreement within the meaning of § 124b EStG 1988 for all employees of the establishment. Individual agreements with all employees are permissible but not required.

6. Regardless of whether an agreement pursuant to item 4 or 5 is concluded, the employee bonus must generally be granted to all employees in the same amount. Only the following objective differentiations regarding eligibility or the amount are permissible:
- prorating the employee bonus for part-time employees in relation to their agreed normal working hours,
- prorating the entitlement based on the duration of actual employment during the period July to December 2026,
- differentiating based on years of service in the company,
- differentiating between employees and apprentices,
- applying a degressive scale based on remuneration level (higher bonuses for employees with lower income),
- agreeing that no employee bonus is due for periods of employment without entitlement to remuneration. Exceptions for periods without remuneration due to incapacity for work resulting from illness (accident), occupational accident, occupational disease, or a prohibition of employment under the Maternity Protection

Act, as well as for stays in convalescent homes, rehabilitation centres, sanatoriums, or recovery facilities, are not permitted.

7. Individual performance achievements (e.g., passing a professional exam, exceptional work performance, rewards) are not suitable criteria for a tax-free employee bonus, as it is intended to serve as an additional tax-supported measure for all employees of an establishment to compensate for inflation.

8. The employee bonus must constitute an additional payment that has not previously been regularly paid. Offsetting the employee bonus against other employment-law entitlements is legally ineffective. The employee bonus is not to be included in the calculation of special payments (Section 9 CAEEI).

9. The employee bonus may be paid in instalments, provided the works agreement or contractual agreement contains specific due dates. If the agreement does not specify a due date, the entire employee bonus becomes due no later than 31 December 2026.

10. For employment relationships commencing after 1 July 2026, the employee bonus may be prorated.

11. If the employment relationship ends before 31 December 2026, any unpaid portion of the employee bonus may be prorated.

12. Repayment of an employee bonus already received is excluded. This does not apply in cases of dismissal due to culpable misconduct or in the event of an unjustified premature resignation.

13. If the employment relationship ends due to the death of the employee, the dependants entitled to maintenance receive the prorated portion of the employee bonus. Amounts already paid are not to be repaid.

14. If a profit-sharing payment pursuant to § 3 para. 1 item 35 EStG 1988 (as amended by Federal Law Gazette I No. 43/2026) is also paid for the calendar year 2026, the provisions of § 124b EStG 1988 must be observed.

Vienna, 31 July 2026

Association of the Electrical and Electronics Industry

KR Ing. Wolfgang Hesoun, Chairman
Mag. Marion Mitsch, Managing Director

Austrian Trade Union Federation

GPA Union

Barbara Teiber, MA, Chairwoman
Mario Ferrari, Federal Managing Director
Harald Zebedin, Sector Chairman
Eva Scherz, Sector Secretary

PRO-GE Union

Reinhold Binder, Federal Chairman
Peter Schleinbach, Federal Managing Director

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Translation: Professional Association of the Electrical and Electronics Industry