



Austria's contribution to the Country-specific recommendations (CSR) assessment

Semester Cycle 2024

CSR.2023.1

CSR 1 Subpart 1: Wind down the emergency energy support measures in force, using the related savings to reduce the government deficit, as soon as possible in 2023 and 2024. Should renewed energy price increases necessitate new or continued support measures, ensure that these are targeted at protecting vulnerable households and firms, fiscally affordable and preserve incentives for energy savings.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (13/03/2024 16:10 PM)</p> <p>Maßnahmenpaket zur Stärkung des Wettbewerbs und zur Bekämpfung der Inflation im Energiebereich (MRV 85/13): Oil and gas companies are subjected to a windfall tax ("Energiekrisenbeitrag"), thus ensuring that those companies who profit disproportionately from increased energy prices return a fair share to the general public. Simultaneously, the measure serves as a consumer-friendly pricing incentive, as certain exceedances of profit or revenue per megawatt hour give rise to the tax liability in the first place. The windfall tax scheme is set out to be applied in 2024 as well, corresponding threshold-provisions are to be tightened on the one hand, and tax-friendly incentives for investments in green energy are to be expanded on the other hand.</p>
Entry 2	<p>MEASURE TYPE: Announced (13/03/2024 16:06 PM)</p>

	<p>Mehr und leistbaren Wohnraum schaffen – Aufstockung Wohnschirm (MRV 89/10): The „Wohnschirm“ program receives an extra 60 million euros in 2024, adding up to a total of 125 million euros in 2024. The funds are intended to meet the continuously strong need for support in the area of housing (eviction prevention and support with energy costs) as a result of high inflation rates.</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:30 AM)</p> <p>Stromkostenzuschussgesetz, Änderung (BGBl I Nr. 199/2023): To continue the inflation-dampening effect in light of persistent above-average inflation rates, the electricity cost subsidy, electricity cost supplement subsidy, and network cost subsidy will be extended by six months.</p>
Entry 4	<p>MEASURE TYPE: Adopted (15/03/2024 10:30 AM)</p> <p>Unternehmens-Energiekostenzuschussgesetz, Änderung (BGBl I Nr. 92/2023); Bundesgesetz über einen Energiekostenzuschuss für Non-Profit-Organisationen; Transparenzdatenbankgesetz, Änderung (BGBl I Nr. 102/2023): The sharp increase in energy prices resulting from the Russian war on Ukraine is posing significant challenges to the Austrian economy and nonprofit sector. New self-employed individuals are receiving a one-time energy cost subsidy of 410 euros, and a 140 million euro fund is designated to support nonprofit organizations with legal personality, excluding those engaged in business activities as per VAT regulations, addressing the abrupt rise in energy costs in 2023 and 2024.</p>
Entry 5	<p>MEASURE TYPE: Adopted (15/03/2024 10:30 AM)</p> <p>Erdgasabgabegesetz, Elektrizitätsabgabegesetz u.a., Änderung (BGBl I Nr. 64/2023): Austria extended the temporary reduction of electricity and gas levies to the</p>

	<p>minimum level required by EU law until 31 December 2024, but not beyond that point in time.</p>
Entry 6	<p>MEASURE TYPE: Adopted (15/03/2024 10:31 AM)</p> <p>Stromkosten-Ausgleichsgesetz 2022 (BGBl I Nr. 58/2023): Europe's electricity prices have surged due to post-COVID economic recovery, EU-ETS certificate prices, and the Russian-Ukrainian war. The 2022 Stromkosten-Ausgleichsgesetz 2022 (SAG 2022) aims to offset these costs for energy-intensive companies by subsidizing 75% of indirect CO2 costs.</p>
Entry 7	<p>MEASURE TYPE: Adopted (15/03/2024 10:31 AM)</p> <p>Unternehmens-Energiekostenzuschussgesetz, Änderung (BGBl I Nr.41/2023): Since the summer of 2022, high-energy-consuming companies have been receiving a non-repayable subsidy under the Unternehmens-Energiekostenzuschussgesetz (UEZG). This legislative amendment provided for the necessary data protection framework for the energy cost subsidy as a lump sum funding model.</p>
Entry 8	<p>MEASURE TYPE: Adopted (15/03/2024 10:31 AM)</p> <p>Änderung des Lebenshaltungs- und Wohnkosten-Ausgleichsgesetzes (BGBl I Nr. 68/2023): Extension of the measure-package assisting families: An extra 60 Euro per child/month are paid out until the end of 2024 if parents receive unemployment benefits, minimum pension or if they are single parents and single earners earning less than 2,000 Euro/month before tax (2023; 2024: 2,104 Euro/month).</p>
Entry 9	<p>MEASURE TYPE: Adopted (15/03/2024 10:31 AM)</p> <p>Änderung des Lebenshaltungs- und Wohnkosten-Ausgleichsgesetzes (BGBl I Nr. 55/2023): Measure-package assisting families with children receiving minimum income/social</p>

	<p>assistance in order to counteract the ongoing inflation (coverage of housing costs, energy costs, etc.). An extra 60 Euro per child/month are paid out until the end of 2024 if parents receive minimum income/social assistance. Furthermore any person of legal age, in receipt of minimum income/social assistance received 60 Euro/month from July 2023 until December 2023.</p>
<p>Entry 10</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:32 AM)</p> <p>Änderung des Wohn- und Heizkostenzuschussgesetzes und des Lebenshaltungs- und Wohnkosten-Ausgleichs-Gesetzes (BGBl I Nr. 32/2023): Housing cost support, addressing an 8.6% inflation adjustment in reference rents and rising housing costs from April 1, includes an extra 225 million euros, augmenting the earlier approved subsidy of 450 million euros in late January 2023. Additionally, the "Wohnschirm" eviction prevention program received an extra 25 million euros in 2024.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 1 Subpart 2: Ensure prudent fiscal policy, in particular by limiting the nominal increase in nationally-financed net primary expenditure in 2024 to not more than 4.6%.

<p>Measures</p>	
<p>Entry 1</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:32 AM)</p> <p>Budgetbegleitgesetz 2024 (BGBl I Nr. 152/2023): Concretely, the „Budgetbegleitgesetz“ includes, among other things, a reduction of the unemployment insurance contribution by 0.1 %, a temporary VAT exemption for small photovoltaic systems, an increase in the employer contribution for marginally employed individuals, as well as significantly more</p>

	funding for the transition to environmentally friendly heating systems and thermal renovations.
Entry 2	MEASURE TYPE: Adopted (15/03/2024 10:32 AM) Bundesfinanzrahmengesetz 2024 bis 2027 – BFRG 2024-2027 (BGBl I Nr. 149/2023): In relation to the years 2024 to 2027, this bill fulfills the obligation according Art. 51 B-VG in connection with §§ 12 and 15 of the Bundeshaushaltsgeset 2013.
Comments	
State of play	

CSR 1 Subpart 3: Preserve nationally-financed public investment and ensure the effective absorption of RRF grants and other EU funds, in particular to foster the green and digital transitions.

Measures	
Entry 1	MEASURE TYPE: Announced (13/03/2024 16:11 PM) KI Maßnahmenpaket (MRV 70/22): Establishment of an AI Service Center; Definition of the necessary measures for implementation according to the EU AI Act.
Entry 2	MEASURE TYPE: Adopted (15/03/2024 10:44 AM) Änderung des KommAustria-Gesetzes und des Telekommunikationsgesetzes 2021 (BGBl. I Nr. 6/2024): Establishment of an AI Service Center;
Entry 3	MEASURE TYPE: Adopted (15/03/2024 10:34 AM)

	Reference: CSR 1 Subpart 2 - Bundesfinanzrahmengesetz 2024 bis 2027 – BFRG 2024-2027 (BGBl I Nr. 149/2023)
Entry 4	MEASURE TYPE: Adopted (15/03/2024 10:43 AM) Heizkostenumstiegsgesetz-Zweckzuschussgesetz – HeUZG (BGBl I Nr. 197/2023): For the years 2024 and 2025, there will be a targeted grant of up to 50 million euros to support the transition to environmentally friendly heating systems and the promotion of heater renovations.
Comments	
State of play	

CSR 1 Subpart 4: For the period beyond 2024, continue to pursue a medium-term fiscal strategy of gradual and sustainable consolidation, combined with investments and reforms conducive to higher sustainable growth, to achieve a prudent medium-term fiscal position.

Measures	
Entry 1	MEASURE TYPE: Adopted (15/03/2024 10:35 AM) Reference: CSR 1 Subpart 2 - Bundesfinanzrahmengesetz 2024 bis 2027 – BFRG 2024-2027 (BGBl I Nr. 149/2023)
Entry 2	MEASURE TYPE: Adopted (15/03/2024 10:35 AM) Änderung des Allgemeinen Sozialversicherungsgesetzes, des Gewerblichen Sozialversicherungsgesetzes, des Bauern-Sozialversicherungsgesetzes, des Allgemeinen Pensionsgesetzes und des Beamten-Kranken- und Unfallversicherungsgesetzes (BGBl. I Nr. 133/2023–Pensionsanpassung 2024 sowie Schutzbestimmung für Versicherte mit Stichtag im Jahr 2024 (MRV 69/16):The

	<p>pension increase for the year 2024 is based on the total pension income and provides for a full pension adjustment of 9.7% (equivalent to the adjustment factor for 2024) up to a total pension income of 5,850 euros (this limit corresponds to the monthly maximum contribution basis). All total pension incomes exceeding this value (including special pensions) have been adjusted by a fixed amount of 567.45 euros, which is 9.7% of 5,850 euros. This limits the adjustment for high pension incomes, particularly those resulting from the receipt of special pensions.</p>
Comments	
State of play	

CSR 1 Subpart 5: Ensure the adequacy and fiscal sustainability of the long-term care system

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (15/03/2024 10:35 AM)</p> <p>Finanzausgleichsgesetz 2024 (BGBl. I Nr. 168/2023): Finanzausgleich an Länder und Gemeinden für Gesundheit, Pflege und Klima: To ensure sustainable budget administration, particularly in the areas of health, long-term care and climate, the federal government grants the federal states and municipalities an annual financial allocation of 480 million euros.</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:35 AM)</p> <p>Pflegefondsgesetz, Pflegeausbildungs-Zweckzuschussgesetz u.a., Änderung; Bundesgesetz über einen Zweckzuschuss; Entgelterhöhungs-Zweckzuschussgesetz, Aufhebung (BGBl. I Nr. 170/2023): In the course of the financial equalisation negotiations, the federal and state governments also agreed on a higher allocation to the long-term care fund. Among</p>

	<p>other things, the additional funds will be used to secure the pay increases and the subsidy for students in nursing education/training programmes. In addition, the costs of community nursing can now be covered. Targets were adapted and data collection improved.</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:35 AM)</p> <p>Bundespflegegesetz, Arbeits- und Sozialgerichtsgesetz, Änderung (BGBl I Nr. 161/2023): Either proof of income must be provided by close relatives caring for a family member when applying for the family caregiver bonus, or they are self-insured or continued insured as part of their pension insurance to gain the bonus automatically.</p>
Entry 4	<p>MEASURE TYPE: Adopted (15/03/2024 10:35 AM)</p> <p>Vereinbarung gemäß Art. 15a B-VG zwischen dem Bund und den Ländern, mit der die Vereinbarung gemäß Art. 15a B-VG zwischen dem Bund und den Ländern über die gemeinsame Förderung der 24-Stunden-Betreuung geändert wird: Adaption and prolongation of the agreement on the joint subsidisation of 24-hour care.</p>
Entry 5	<p>MEASURE TYPE: Adopted (15/03/2024 10:35 AM)</p> <p>Berufsausbildungsgesetz, Gesundheits- und Krankenpflegegesetz, Änderung (BGBl I Nr. 62/2023); Bundespflegegesetz, Änderung (BGBl I Nr. 65/3034): By 2030, Austria anticipates a need for approximately 75,000 healthcare workers, with one-third in nursing assistant roles. The qualifications of professionals in various healthcare settings are intended to be maintained and improved through a dual vocational training system. Introducing apprenticeships, including a four-year Nursing Care Assistant program and a three-year Nursing Assistant program, aims to meet the growing demand, with an estimated annual need of about 1,000 apprenticeships.</p>

Comments
State of play

CSR 1 Subpart 6: and the fiscal sustainability of the health care system.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (15/03/2024 10:36 AM)</p> <p>Bundesgesetz über die Finanzierung von Gesundheitsreformaßnahmen (Gesundheitsreformaßnahmen-Finanzierungsgesetz – GesRefFinG) StF: BGBl. I Nr. 152/2023 (NR: GP XXVII RV 2267 AB 2298 S. 239. BR: 11336 AB 11341 S. 960.): The government initiated a measure to financially support the creation of 100 new openings for contracted physicians with an annual budget of € 60 Mio. These new positions shall be established for physicians in fields with increased demand, which are listed in the respective legal act. One focus area is general medicine/primary health care and paediatrics, supporting an envisaged shift from the inpatient to the outpatient sector.</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:36 AM)</p> <p>Vereinbarungsumsetzungsgesetz 2024 (NR: GP XXVII RV 2310 AB 2362 S. 243. BR: AB 11388 S. 962.): Over the period of 2024-2028, substantial new investments will be made in healthcare and care. For the first time, additional investments into healthcare are bound to reform measures jointly agreed by key stakeholders (federal ministries, regions, social health insurance). The healthcare reform will ensure high-quality healthcare and counteract the growing expenses of the health care system; thereby contributing to the financial viability of the health care system and facilitating the "best point of service". A major objective is to reduce the pressure on inpatient services and guide patients towards the outpatient sector, among others by further strengthening</p>

	<p>primary health care. Additionally, expenditure ceilings for public healthcare expenditure (excluding long-term care) will be pursued further and adapted to the current economic context for the years 2024-2028. The reform was implemented through a series of changes of existing laws, amongst them the Gesundheits-Zielsteuerungsgesetz (Healthcare Target Act), the Krankenanstalten- und Kuranstaltengesetz (Federal Hospital Law), and the Primärversorgungsgesetz (Primary Care Act).</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 1 Subpart 7: Simplify and rationalise fiscal relationships and responsibilities across layers of government and align financing and spending responsibilities.

<p>Measures</p>	
<p>Entry 1</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:37 AM)</p> <p>Finanzausgleichsgesetz 2024; Finanzausgleichsgesetz 2017, Umweltförderungsgesetz u.a., Änderung (BGBl I Nr. 168/2023): The Finanzausgleichsgesetz 2024 implements a new financial equalization, securing approximately 3.4 billion euros annually for states and municipalities. The law regulates cost allocation, distribution of taxation rights and revenue, as well as transfers between the federal government, states, and municipalities until 2028. A Future Fund will be established to financially support states and municipalities in the areas of elementary education, housing/renovation, and environment/climate. It aims to increase the number of childcare spaces and childcare ratios for children under three, create more affordable housing, and enhance the share of renewable energy through renovations.</p>
<p>Comments</p>	

State of play

CSR 1 Subpart 8: Improve the tax mix to support inclusive and sustainable growth.

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (15/03/2024 10:45 AM)</p> <p>Einkommensteuergesetz 1988, Änderung (BGBl. I Nr. 31/2023): An amendment of the Income Tax Act 1988 ensures and clarifies, that the “Ecological Investment Allowance” (Ökologischer Investitionsfreibetrag) is available in case of the acquisition of climate-friendly heating systems (heat pumps etc.).</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:37 AM)</p> <p>Mindestbesteuerungsreformgesetz, (BGBl. I Nr. 187/2023): On the basis of the OECD model regulations, the EU has adopted an implementing directive to implement global minimum taxation by the end of 2022. This was transposed into national law by the “Minimum Tax Reform Act”. The act provides for a globally applicable, effective corporate tax rate of 15% for large, multinational groups with a consolidated turnover of at least 750 million euros. That way, it is ensured that these groups contribute a fair share to tax revenue, regardless of where they operate or generate their profits.</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:37 AM)</p> <p>Budgetbegleitgesetz 2024 (BGBl. I Nr. 152/2023): A temporary VAT exemption for the private acquisition of PV units was implemented and will apply for 2024 and 2025. This is deemed as important complementary measure in light of existing tax incentives for solar energy.</p>

<p>Entry 4</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:37 AM)</p> <p>Abgabenänderungsgesetz 2023 – AbgÄG 2023 (BGBl. I Nr. 110/2023): The Tax Amendment Act 2023 includes further greening measures, i.e. a facilitation of land use, as buildings that were formerly used as business assets can be transferred tax-neutrally to private assets, and a tax exemption for payments based on a regulation, that allows private owners of EVs to sell self-generated electricity from renewable sources to businesses, that put fossil fuels on the market - the latter are entitled to credit these quantities of “green” electricity to their overall GHG emissions. Eventually, the tax-free electricity infeed from private-run PV units was expanded.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:37 AM)</p> <p>Emissionszertifikatgesetzes, Änderung; CBAM-Vollzugsgesetz 2023 – CBAM-VG 2023 (BGBl. I Nr. 196/2023): The implementation of the Carbon Border Adjustment Mechanism (CBAM) begins with a transitional phase involving reporting obligations, and from 2026, the CO2 pricing phase commences. Furthermore, the Emissions Certificate Act will be revised, implementing the revised EU Emissions Trading Directive.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:37 AM)</p> <p>Progressionabgeltungsgesetz 2024 – PrAG 2024 (BGBl. I Nr. 153/2023): One third of the fiscal revenue arising from bracket creep is reserved for discretionary measures. Compensation measures 2024 comprise an additional increase of major tax credits up to the full inflation rate and a graduated increase of tax brackets with stronger increase for lower tax brackets, furthermore an increase in tax-free payments for overtime supplements or supplements for shift or night work in order to address the issue of labour shortage and to reward additional performance.</p>

15 March 2024

Comments

State of play

CSR.2023.2

CSR 2 Subpart 1: Continue the steady implementation of its recovery and resilience plan and swiftly finalise the REPowerEU chapter with a view to rapidly starting its implementation. Proceed with the speedy implementation of cohesion policy programmes, in close complementarity and synergy with the recovery and resilience plan.

Measures	
Entry 1	<p>MEASURE TYPE: Not Defined (13/03/2024 16:19 PM)</p> <p>Following the preliminary positive assessment by the European Commission on 19 October 2023, the Council formally approved the amended Austrian recovery and resilience plan, including the "REPowerEU chapter", by implementing decision on 9 November 2023.</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:37 AM)</p> <p>Investment for Jobs and Growth in Austria 2021 – 2027. ERDF & JTF. Version 2.1. Approved by Commission Implementing Decision C (2023) 6626 final of 27.9.2023.</p>
Comments	
State of play	

CSR.2023.3

CSR 3 Subpart 1: Boost labour market participation of women, including by enhancing quality childcare services,

Measures	
Entry 1	<p>MEASURE TYPE: Announced (13/03/2024 16:21 PM)</p> <p>Ausbau der Kinderbildung und -betreuung durch den neu geschaffenen Zukunftsfonds sowie Einführung eines österreichweiten Kinderbetreuungs-Monitorings (MRV 79/16): An annual childcare monitoring system will be set up based on data from Statistics Austria.</p>
Entry 2	<p>MEASURE TYPE: Announced (13/03/2024 16:20 PM)</p> <p>Nationaler Aktionsplan Österreichs zur Umsetzung der Europäischen Garantie für Kinder bis 2030 (MRV 82/25): The aim is to halve the number of children in Austria affected by poverty and social exclusion by 2030. The National Action Plan outlines six areas for the coming years: early childhood education, inclusive educational programs, school-related activities, healthcare, healthy nutrition, and adequate housing. The plan includes over 600 specific projects and measures. Implementation will be accompanied by monitoring and continuous evaluation.</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:38 AM)</p> <p>Finanzausgleichsgesetz 2024; Finanzausgleichsgesetz 2017, Umweltförderungsgesetz u.a., Änderung (BGBl I Nr. 168/2023): The federal level provides additional financial resources of 2.6 billion euros until 2028, i.e. more than 500 million euros per year, to the Länder and their municipalities to achieve a childcare quota for under 3-year-olds of 38% by 2028 or at least increase the quota by 1 percentage point per year.</p>

<p>Entry 4</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:38 AM)</p> <p>Progressionabgeltungsgesetz 2024 – PrAG 2024 (BGBl I Nr. 153/2023): Temporary tax regulations regarding home office activities were extended for an indefinite period. The extension of the home office regulation benefit women in particular, as they work from home relatively more often than men. Furthermore, the annual “act on the compensation of bracket creep”, which serves to compensate for a share of the overall volume of bracket creep in a targeted manner, provides for additional support of families by the increase of additional child allowance (“Kindermehrbetrag”) and the expansion of tax-free support for childcare provided by the employer.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:46 AM)</p> <p>Kinderbetreuungsgeldgesetz, Änderung (BGBl I Nr.183/2023); Familienlastenausgleichsgesetz, Änderung (BGBl I Nr. 184/2023): The increase in the annual income threshold for income-dependent childcare benefits to 8,100 euros, as well as the extension of the entitlement for war refugees from Ukraine to family allowance and childcare benefits for an additional year, until March 4, 2025.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:38 AM)</p> <p>Mutterschutzgesetz, Väter-Karenzgesetz, u.a., Änderung (BGBl I Nr. 115/2023): To promote gender-balanced caregiving, both parents must now contribute a minimum of two months to parental leave for the full 24 months. The ‚Familienzeitbonus‘ for fathers is doubled, and caregiving leave is expanded to include non-family members in the household. Key labor law changes involve non-transferable parental leave months, protection against dismissal, and suspension of limitation periods during leave.</p>
<p>Comments</p>	

State of play

CSR 3 Subpart 2: and of older workers, and improve labour market outcomes for disadvantaged groups, such as low-skilled jobseekers and people with a migrant background, including by raising their levels of basic skills.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (13/03/2024 16:24 PM)</p> <p>Strategischer Maßnahmenplan gegen den Fachkräftemangel – Einrichtung eines Strategieausschusses internationale Fachkräfte beim Bundesminister für Arbeit und Wirtschaft (MRV 79a/1): The goal is to enhance Austria's economic position by making it more appealing to international professionals, thereby addressing the growing shortage of skilled workers in many sectors. This initiative aims to improve prosperity for all residents of Austria. Simultaneously, it aims to prevent any deterioration of the labor and collectively agreed-upon standards in the Austrian job market.</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:38 AM)</p> <p>Arbeitsmarktpolitik-Finanzierungsgesetz, Änderung (BGBl. I No. 152/2023): In return for the 3% increase in the employer contribution, the contribution to unemployment insurance was reduced by 0.1 percentage points (apprentices from 2.4% to 2.3% and other insured persons from 6% to 5.9%).</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:38 AM)</p> <p>Fachkräfteverordnung 2024 (BGBl. II No. 439/2023): 110 shortage occupations have been defined for the entire federal territory for the year 2024 in the skilled workers ordinance. The occupational titles are found within the classification of the Public employment service</p>

	<p>(Arbeitsmarktservice). Occupations were also defined for the federal states: Lower Austria (6 job on the list), Upper Austria (38), Salzburg (17), Styria (7), Tyrol (7), Vorarlberg (15). This regulation shall cease to have effect at the end of December 31, 2024.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:38 AM)</p> <p>Arbeitslosenversicherungsgesetz, Änderung (BGBl. I. No. 118/2023): A new regulation of the training bonus (Bildungs Bonus) was anchored in three stages. The training bonus was integrated into the training allowance and the amount of the training allowance was updated. Since 2024, the training allowance has been tripled for training courses lasting more than four months and quintupled for training courses lasting more than 12 months. With the third stage (five-fold training supplement for training courses lasting at least twelve months), the daily benefit due should not exceed the threshold amount of € 46.67 (equivalent to € 1,400 per month); in these cases, the five-fold training supplement is due on a pro rata basis or not at all. In these cases, however, three times the training allowance is due (in any case). The possibility of subsidies from companies and training organisations has been expressly enshrined in law. In the case of subsidies from third parties, however, a maximum of three times the training allowance is due. Subsidies paid by training organisations and companies to course participants may not exceed the amount of the monthly low income threshold.</p>
<p>Entry 5</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:38 AM)</p> <p>Arbeitslosenversicherungsgesetz, Änderung (BGBl. I No. 118/2023): Blocked part-time retirement was abolished. The regulation provides for a gradual reduction in the expenses to be compensated for part-time retirement in the form of a block-time agreement. From 2024 to 2027, the proportion to be compensated is to fall from the current 50 per cent to 20 per cent (by 7.5 percentage points per year blocked part-time retirement was abolished) and thereafter by 10 percentage points per year. For part-time retirement</p>

	<p>agreements in the blocked time variant, the term of which begins in 2029, there will therefore no longer be any part-time retirement allowance (compensation for expenses). The statutory regulation on Semi-retirement (Teilpension) was integrated into the regulation on part-time retirement.</p>
Entry 6	<p>MEASURE TYPE: Adopted (15/03/2024 10:39 AM)</p> <p>Ausländerbeschäftigungsgesetz, Änderung (BGBl. I No. 175/2023): For the climate-relevant and future-oriented employment sector of passenger and freight transport, the possibilities of recruiting skilled workers from third countries have been expanded in order to better cover the need for additional personnel for a nationwide expansion of services and the implementation of investments in public transport.</p>
Entry 7	<p>MEASURE TYPE: Adopted (15/03/2024 10:48 AM)</p> <p>Bundesgesetz über die höhere berufliche Bildung (HBB-Gesetz): It aims to provide a framework for creating a model of certification of professional experience, also for commercial, tourism, arts and crafts, and other professional practices falling within the federal regulatory competence.</p>
Entry 8	<p>MEASURE TYPE: Adopted (13/03/2024 16:24 PM)</p> <p>Vereinbarung gemäß Art. 15a B-VG zwischen dem Bund und den Ländern über die Förderung von Bildungsmaßnahmen im Bereich Basisbildung sowie von Bildungsmaßnahmen zum Nachholen des Pflichtschulabschlusses für die Jahre 2024 bis 2028: It will enable adolescents without a positive compulsory school leaving certificate as well as low-skilled adults to catch up on educational qualifications for free throughout Austria.</p>
Entry 9	<p>MEASURE TYPE: Adopted (15/03/2024 10:39 AM)</p>

	<p>Neuregelung der Arbeitsunfähigkeit von Jugendlichen in der Arbeitslosenversicherung und Änderung im Ausbildungspflichtgesetz (MRV 78/15; BGBl I Nr. 174/2023): Persons up to the age of 25 shall no longer be obligated to undergo a capacity-to-work examination (§ 8 Abs.2 zweiter Satz Arbeitslosenversicherungsgesetz). These individuals shall receive support and be registered by the Arbeitsmarktservice (§ 38a Arbeitsmarktservicegesetz) and may avail themselves of corresponding service offerings. The receipt of unemployment benefits is enabled, provided that the qualifying period for entitlement to unemployment benefits is demonstrated, despite existing or pre-existing disabilities from employment subject to unemployment insurance obligation.</p>
<p>Entry 10</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:39 AM)</p> <p>Arbeitslosenversicherungsgesetz, Änderung (BGBl I Nr. 118/2023): This amendment, among other things, redesigns the education bonus, integrating it into permanent law, allowing unemployed individuals to access it for retraining or further education lasting more than four months.</p>
<p>Entry 11</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:39 AM)</p> <p>Bundesrichtlinie des Arbeitsmarktservice (short-time work compensation/qualification allowance (KAB), BGS/AMF/0722/9984/2023): The KAB is granted due to external circumstances in unforeseeable and temporary economic difficulties. The employment difficulties may relate to an individual company or an affected sector. The KAB is intended to support both the companies and the employees whose jobs would otherwise be threatened by production restrictions. Aid is based (as before Corona) on the pro rata unemployment benefit for the lost working hours (= short-time work support); the KA support must be passed on to the employee; the corresponding gross amount must be shown in the payroll account; reimbursement of the employer's additional social security costs from the 4th KA month (before Corona: from the 5th KA month). Increased allowance for training during lost working hours; a training concept is</p>

	<p>required. The minimum working time is 10% (maximum 90%). Employee receives at least 88% of gross pay before short-time working during the period of reduced working hours. Net replacement rate and table according to AMSG do not apply. In any case, the employee receives the remuneration for the working hours and the KA support, which can be more than 88% if the working hours are high.</p>
<p>Entry 12</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:39 AM)</p> <p>Arbeitsmarktservicegesetz, Änderung (BGBl. I. No. 61/2023): The currently existing short-time work regulation was extended until 30 September 2023. With this amendment, the possibility of deviating aid levels (existing short-time work regulation) was extended until the End of September 2023. This serves as a transition to the original pre-pandemic regulation, which will apply from October 2023. All special regulations on short-time working for the period of the pandemic will expire on 30 September 2023. From 1 October 2023 the increased allowance as a result of the employer's increased expenses for social security contributions will be payable from the fourth (instead of the fifth) month.</p>
<p>Entry 13</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:47 AM)</p> <p>Arbeitslosenversicherungsgesetz, Änderung (BGBl. I No. 189/2023): It was determined that the framework period for access to partial retirement can be extended by periods of self-employment.</p>
<p>Entry 14</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:39 AM)</p> <p>Ausländerbeschäftigungsgesetz, Änderung (BGBl. I Nr. 43/2023): The regulation aims to eliminate labor market barriers for displaced Ukrainians with temporary residence, enabling them to work without 'Bewilligungspflicht'. Concurrently, access to the Rot-Weiß-Rot-Karte is made easier by lowering language requirements for seasonal</p>

	workers and considering additional languages for key personnel, skilled workers, and start-up founders.
Comments	
State of play	

CSR.2023.4

CSR 4 Subpart 1: Reduce overall reliance on fossil fuels and

Measures	
Entry 1	<p>MEASURE TYPE: Adopted (15/03/2024 10:39 AM)</p> <p>Erneuerbare-Wärme-Gesetz: The Renewable Heating Law (Erneuerbare-Wärme-Gesetz, EWG) was passed by the National Council on Friday, 15.12.2023 and then referred to the Federal Council, where it was passed on 15.02.2024. In autumn 2023 the funding for the thermal-energetic renovation of buildings was expanded as follows from January 1, 2024: As part of the Environmental Promotion Act (Umweltförderungsgesetz, UFG), a funding commitment of €2.3 billion is available for thermal renovation and boiler replacement from 2023 to 2025.</p>
Comments	
State of play	

CSR 4 Subpart 2: diversify gas supply sources to significantly decrease dependence on Russia.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (13/03/2024 16:28 PM)</p> <p>Sicherstellung der Versorgungssicherheit für Österreich durch Energieinfrastruktur (MRV 90/9): To diversify Austria's gas supply, additional capacity should be quickly established to increasingly import gas from non-Russian sources. Therefore, increasing the transport capacity from Germany to Austria is of the highest priority. In this context, closing the "WAG-Loop" is a central project to enable Austria, in case of need, to</p>

	<p>carry out a large part of its imports via the transportation routes in Germany. This should allow a short-term increase in pipeline capacity in "reverse flow". The necessary investment project in Austria is already part of the medium-term infrastructure and investment planning. The implementation project for the first expansion stage, "WAG Teil-Loop", with planned investment costs of 200 million EUR, has been approved by the regulatory authority in the Coordinated Network Development Plan (KNEP). To ensure the project is implemented as quickly as possible, funds from the budget are now being provided for the expansion of the West-East route (project WAGTeil-Loop) based on a separate federal legal basis by the Ministry of Finance. To refinance this measure, a corresponding flow of funds back to the federal government is ensured with future utilization of the pipeline. To ensure the actual construction, funds from the federal budget should only flow after the decision on the final investment is made. Moreover, joint efforts are needed to massively advance the expansion of Austria's electricity networks. The federal government plans to make a decision on the government draft for the Elektrizitätswirtschaftsgesetz (EIWG) as soon as possible.</p>
<p>Entry 2</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Bundesgesetz über die Förderung des Ausstiegs aus russischem Erdgas und der Diversifizierung des Erdgasbezugs aus anderen Quellen (Gasdiversifizierungsgesetz 2022 – GDG 2022), Änderung (BGBl. I Nr. 107/2022): Compensation in form of grants for the capacity costs incurred and paid by companies for the import and consumption of non-russian gas in Austria in the years 2022 to 2025. The corresponding funding directive (amounting to EUR 100 million yearly) was issued on December 21, 2022 (retroactive from July 1, 2022 for feeding natural gas from non-Russian sources into the Austrian grid in the period from July 1, 2022 to December 31, 2022).The extension of the corresponding funding directive was issued on February 6, 2024 for the feed-in period January 1, 2023 to September 30, 2024.</p>

<p>Entry 3</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Gaswirtschaftsgesetz, Erdölbevorratungsgesetz u.a., Änderung (BGBl I Nr. 145/2023): To ensure electricity supply, operators of publicly connected gas-powered plants are required to maintain gas reserves for their facilities equivalent to 45 days of operation. This duration can be reduced to 30 days with appropriate proof if the gas reserves are exclusively non-Russian. The same incentive for diversification was introduced for the fulfilment of the supply standard: Extension of the supply standard to 45 days; if non-Russian gas reserves can be proven, this duration is reduced to the previous 30 days. Additionally, the validity period of the strategic gas reserve is extended until April 1, 2026.</p>
<p>Entry 4</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Erdölbevorratungsgesetz, Änderung (BGBl I Nr. 93/2023): The Erdölbevorratungsgesetz enforces stricter penalties, including fines up to 116,240 euros or a substitute imprisonment of up to six weeks, for entities, such as petroleum importers, failing to comply with the petroleum stockpiling obligation during a calendar month of the stockpiling period.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 4 Subpart 3: Accelerate the deployment of renewable energy and the necessary infrastructure, in particular by simplifying permitting procedures and putting in place dedicated acceleration areas.

<p>Measures</p>	
<p>Entry 1</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p>

	<p>Budgetbegleitgesetz 2024 (BGBl I Nr. 152/2023): Concretely, the „Budgetbegleitgesetz“ includes, among other things, a temporary (as of 01.01.2024 until 31.12.2025) sales tax (VAT) exemption (so-called “zero tax rate” or “real sales tax exemption”) on deliveries, intra-community purchases, imports and installations of photovoltaic moduels.</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Maßnahmenpaket zur Stärkung des Wettbewerbs und zur Bekämpfung der Inflation im Energiebereich (MRV 85/13): Until the end of the year, the first 2,900 kWh of electricity per household will still be subsidized; however, starting from July 1st, the subsidy will decrease from up to 30 to a maximum of 15 cents per kWh. The upper limit of the energy price, beyond which the subsidy decreases, will decrease from 40 to 25 cents. Households with more than three people will receive a subsidy of 52.50 euros per person per year, and low-income households will have 75 percent of the network costs waived.</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Erneuerbaren-Ausbau-Gesetz, Ökostromgesetz, Änderung (BGBl I Nr. 198/2023): Suspension of the collection of the Erneuerbaren-Förderpauschale and the Erneuerbaren-Förderbetrags for 2024 as well. This decision is prompted by the ongoing high electricity prices and the inflationary impact of both regulatory measures. The changes in the Ökostromgesetz concern operators of renewable energy plants and their ability to receive remuneration for the Ökostrom fed into the public grid at market prices.</p>
Comments	
State of play	

CSR 4 Subpart 4: Improve energy efficiency.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (13/03/2024 16:30 PM)</p> <p>Entwurf eines Bundesgesetzes, mit dem das Denkmalschutzgesetz (DMSG) geändert wird (MRV 89/18): The government bill on the reform of the Monument Protection Act shall set new standards for the duty to maintain and adapt listed buildings. Among other objectives, the consideration of sustainability in the alteration and renovation of listed buildings, including measures that promote energy efficiency or sustainable energy generation, shall be enshrined in the law.</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Reference: CSR 1 Subpart 3 - Heizkostenumstiegsgesetz-Zweckzuschussgesetz – HeUZG (BGBl I Nr. 197/2023)</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Bundes-Energieeffizienzgesetz (BGBl I Nr. 59/2023): The goal is to improve energy efficiency, with a 2030 target of not exceeding 920 petajoules in final energy consumption and achieving at least 650 petajoules in cumulative annual energy savings. This involves prioritizing the "Energieeffizienz an erster Stelle" principle and supporting households and businesses to implement energy-efficient measures, reducing costs and alleviating energy poverty.</p>
Comments	
State of play	

CSR 4 Subpart 5: Reduce emissions, in particular in the transport sector.

Measures	
Entry 1	<p>MEASURE TYPE: Announced (13/03/2024 16:30 PM)</p> <p>Attraktivierung KlimaTicket Ö Jugend (MRV 74/13): In the course of 2024, the KlimaTicket Ö will be supplemented by a specific offer for young adults. On the occasion of their 18th birthday, they will be able to obtain the KlimaTicket Ö Youth for one year free of charge.</p>
Entry 2	<p>MEASURE TYPE: Adopted (15/03/2024 10:40 AM)</p> <p>Bundesstraßen-Mautgesetz 2002, Änderung (BGBl. I Nr. 142/2023): The amendment principally provides for the introduction of an external – cost charge related to the cost of traffic – based CO2-emissions on federal roads.</p>
Entry 3	<p>MEASURE TYPE: Adopted (15/03/2024 10:41 AM)</p> <p>Bundesgesetz, mit dem das Krafftfahrgesetz 1967 geändert wird (41. KFG-Novelle, BGBl. I Nr. 35/2023): The amendment contains measures regarding climate protection and the reduction of greenhouse gas emissions; in particular, these aspects must be taken into account when approving changes to vehicles or when the state governor approves special transports.</p>
Entry 4	<p>MEASURE TYPE: Adopted (15/03/2024 10:41 AM)</p> <p>Straßenverkehrsordnung (StVO) 1960, 34. Novelle (BGBl. I Nr. 90/2023): The climate-relevant revision took place in § 99 (2f, 2g), § 99a, § 99b, § 99c, § 99d. The amendment provides additional measures to prevent high-speed driving.</p>
Entry 5	<p>MEASURE TYPE: Adopted (15/03/2024 10:41 AM)</p>

	<p>Bundesgesetz, mit dem das Kraftfahrlineiengesetz geändert wird (BGBl. I Nr. 203/2023): The climate-relevant revision took place in § 33 (1), § 33 (1b), § 33 (2a), § 34 (4), § 38 (3) Z 2, § 42 (1) Z 4, § 42 (3). It centers around easier approval procedures for public transport stops and extension of on-demand public transport services.</p>
<p>Entry 6</p>	<p>MEASURE TYPE: Adopted (15/03/2024 10:41 AM)</p> <p>Bundesgesetz, mit dem die Begründung von Vorbelastungen durch den Bundesminister/die Bundesministerin für Klimaschutz, Umwelt, Energie, Mobilität, Innovation und Technologie genehmigt wird (BGBl I Nr. 150/2023; BGBl I Nr. 151/2023): Mobility is a basic need of the people, and the transport of goods is a prerequisite for the economy. The rail transport is facing significant challenges, such as increasing capacity, and that timely investments in the necessary infrastructure are being made through multi-year fixed priorities to address these challenges. The budgetary authorization is intended to be established for the incurrence of pre-existing obligations arising from annuities induced by investments based on the 2024 to 2029 framework plan, extending until 2078.</p>
<p>Comments</p>	
<p>State of play</p>	

CSR 4 Subpart 6: Step up policy efforts aimed at the provision and acquisition of skills and competences needed for the green transition.

<p>Measures</p>
<p>Comments</p>
<p>State of play</p>

15 March 2024

