



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

Semester cycle 2023

### CSR.2022.1

CSR 1 Subpart 1: In 2023, ensure that the growth of nationally-financed primary current expenditure is in line with an overall neutral policy stance, taking into account continued temporary and targeted support to households and firms most vulnerable to energy price hikes and to people fleeing Ukraine. Stand ready to adjust current spending to the evolving situation.

Measures	
<b>Entry 1</b>	<p>IMPLEMENTED, 7.4.2022 – Energiekostenausgleichsgesetz 2022 (BGBl I Nr. 37/2022): For the purpose of compensating for the increased energy costs in 2022, households are supported by a one-time grant in the amount of € 150. The prerequisite is that the income of the household members does not exceed certain maximum limits.</p> <p><a href="#">2314/A (XXVII. GP) - Energiekostenausgleichsgesetz 2022   Parlament Österreich</a> <a href="#">2313/A (XXVII. GP) - Energieabgabenvergütungsgesetz, Änderung   Parlament Österreich</a></p>
<b>Entry 2</b>	<p>IMPLEMENTED, 7.4. 2022 – Energieabgabenvergütungsgesetz, Änderung (BGBl I Nr. 46/2022): In order to improve the liquidity of energy-intensive enterprises, the advance reimbursement of energy levies was increased from 5% to 25% for the years 2022 and 2023.</p> <p><a href="#">2313/A (XXVII. GP) - Energieabgabenvergütungsgesetz, Änderung   Parlament Österreich</a></p>
<b>Entry 3</b>	<p>IMPLEMENTED, 12.5.2022 – Einkommensteuergesetz 1988, Erdgasabgabengesetz u.a., Änderung (BGBl I Nr. 63/2022): Three relief measures for commuters: The commuter allowance was temporarily increased by 50%. Quadrupling of the “commuter euro”. One-off payment of EUR 100 for low-wage earners (also deductible as negative tax). Furthermore: Reduction of energy levies by around 90 % (within the boundaries of EU legislation). Simplified options for tax payers</p>

	<p>to reduce tax prepayments. Price-rate compensation for consumers of agricultural diesel.</p> <p><a href="#">2421/A (XXVII. GP) - Einkommensteuergesetz, Erdgasabgabegesetz u.a., Änderung   Parlament Österreich</a></p>
<b>Entry 4</b>	<p>IMPLEMENTED, 18.05.2022 – Bundesfinanzrahmengesetz 2022 bis 2025, Bundesfinanzgesetz 2022, Änderung (BGBl I Nr. 66/2022): Includes measures to ensure a national strategic gas reserve, the energy relief package for citizens and businesses, and budgetary provisions for the care and provision for displaced Ukrainians.</p> <p><a href="#">1444 und Zu 1444 d.B. (XXVII. GP) - Bundesfinanzrahmengesetz 2022 bis 2025, Bundesfinanzgesetz 2022, Änderung   Parlament Österreich</a></p>
<b>Entry 5</b>	<p>IMPLEMENTED, 1.7..2022 – Teuerungs-Entlastungspaket (BGBl I Nr. 93/2022): This legislative package to dampen the effects of surging price rates due to inflation put various subsidies and aids in place, especially one-off payments for vulnerable groups, such as families, households receiving minimum income/social assistance, pensioners and self-employed persons. The package's mainstay rests on the relief of low-wage earners, such as recipients of social aid and unemployed persons. The following tax measures (among other, not tax-related measures) were provided:</p> <p>.) Price rate-compensation in the amount of € 500 for low-income earners (deductible as negative tax; "Teuerungsabsetzbetrag")</p> <p>The increase of the Family Bonus Plus" ("Familienbonus Plus", initial component of the Eco-Social Tax Reform 2022) per year was brought forward from 1 July 2022 to 1 January 2022. In addition, the increase and extension of the "Additional Child Allowance" (Kindermehrbetrag) was also brought into force as early as 1 January 2022 due to the current inflation.</p> <p>.) Employers may grant their employees a tax-free "inflation premium" (Teuerungsprämie) of up to € 3,000 in 2022/23.</p> <p><a href="#">2662/A (XXVII. GP) - Teuerungs-Entlastungspaket   Parlament Österreich</a></p>
<b>Entry 6</b>	<p>IMPLEMENTED, 13.7.2022 – Unternehmens-Energiekostenzuschussgesetz – UEZG (BGBl I Nr. 117/2022, BGBl I Nr. 169/2022): Subsidies for certain additional expenses for energy (fuel, electricity and gas). According to the funding guidelines, the measure covers the period running from 1 February to 30 September 2022; The energy cost subsidy is aimed at energy intensive, commercial and non-profit enterprises and entrepreneurial areas of non-profit associations. The subsidy can be claimed for electricity, natural gas and fuels and is tied to energy-saving measures. The structure is based on the European Temporary Crisis Framework for State Aid to Support the Economy in the Wake of Russia's Aggression against Ukraine (2022/C 131 I/01), which provides four support levels in order to achieve the highest possible degree of targeting.</p> <p><a href="#">2680/A (XXVII. GP) - Unternehmens-Energiekostenzuschussgesetz – UEZG   Parlament Österreich</a></p> <p><a href="#">Bundesgesetz, mit dem die Begründung von Vorbelastungen durch den Bundesminister für Digitalisierung und Wirtschaftsstandort genehmigt wird;</a></p>

	<a href="#">Unternehmens-Energiekostenzuschussgesetz u.a., Änderung (2829/A)   Parlament Österreich</a>
<b>Entry 7</b>	<p>IMPLEMENTED, 20.10.2022 – Stromkostenzuschussgesetz – SKZG (BGBl I Nr. 156/2022): The aim of the two-tier energy pricing system for household electricity ("Strompreisbremse") is to ensure households an affordable electricity supply covering a basic requirement of 2900kWh/a. For this basic amount, the difference between a pre-crisis reference price of 10 cents per kWh and the electricity price according to the supplier contract is subsidised up to a maximum of 30 cents per kWh. Any electricity consumption above the basic quota is not subsidised, which means that energy-saving incentives and market price effects continue to exist. The subsidy covers the period from 1 December 2022 to 30 June 2024. Special regulations exist for households with more than three persons in the form of a "top-up" quota, "Stromkostenergänzungszuschuss" (entering into force in spring 2023). Low-income households receive additional support in the form of a subsidy of 75% of the grid costs (in force since 1 January 2023). In addition, it was decided that the electricity cost brake, which has been in effect since December of the last year, will now also apply to the previously excluded agricultural and commercial households.</p> <p><a href="#">2827/A (XXVII. GP) - Stromkostenzuschussgesetz – SKZG   Parlament Österreich</a></p>
<b>Entry 8</b>	<p>ANNOUNCED, 23.12.2022 – Energiekostenzuschuss für Unternehmen 2 (MRV 42a/1): Extension of the "Energiekostenzuschuss für Unternehmen" (now: "Energiekostenzuschuss 1") by the fourth quarter of 2022 until the end of 2023 and now also covers heating, cooling and steam during this time. The design of the second edition for Energiekostenzuschuss 2, which will be also handled by Austria Wirtschaftsservice GmbH (AWS), is based on the current European Temporary Crisis Framework for State Aid to Support the Economy as a result of Russia's Aggression against Ukraine. The legal basis has already been created with the Unternehmens-Energiekostenzuschussgesetz (UEZG) in July 2022. In the basic level, the subsidy intensity doubles from 30% to 60%. In this stage, costs of additional types of energy are now eligible for promotion.</p> <p><a href="#">Umlaufbeschluss vom 27. Dezember 2022 - Bundeskanzleramt Österreich</a></p>
<b>Entry 9</b>	<p>ANNOUNCED, 14.12.2022 – Zuschuss an die Bundesländer für Wohn- und Heizkosten sowie Aufstockung der Mittel zur Wohnungs- und Energiesicherung des Sozialministeriums (MRV 41/11): In 2023, one-time special-purpose subsidy from the federal government to the federal states in the amount of € 450 million for the relief measures they have implemented in the area of housing and heating. Additional funds for the Wohnschirm previously anchored in the Lebenshaltungs- und Wohnkosten-Ausgleichs-Gesetz (LWA-G). The programme ensures that low-income persons who are affected by energy arrears due to inflation are able to receive support payments.</p> <p><a href="#">41. Ministerrat am 14. Dezember 2022 - Bundeskanzleramt Österreich</a></p>
<b>Entry 10</b>	<p>ANNOUNCED, 2.11.2022 – Regierungsvorlage Stromkosten-Ausgleichsgesetz 2022 ("SAG 2022) (MRV (35/24): Electricity price compensation is intended to reduce the risk of energy-intensive companies relocating their production - and</p>

	<p>thus also their CO2 emissions to countries with looser climate protection regulations. The measure provides for a proportional reimbursement of the "indirect CO2 costs" in the calendar year 2022, which results for companies from passing on the actual CO2 costs of electricity suppliers under the EU ETS. The amount of the electricity price compensation is limited to max. 75 % of the "indirect CO2 costs".</p> <p><a href="#">35. Ministerrat am 2. November 2022 - Bundeskanzleramt Österreich</a></p>
<p><b>Entry 11</b></p>	<p>IMPLEMENTED, 21.12.2022 – Änderung des Elektrizitätswirtschafts- und -organisationsgesetzes 2010 (BGBl I Nr. 234/2022): The additional costs due to the massive increase in wholesale prices on the electricity market in 2023 arising from grid losses will be cushioned for households and businesses. The costs for the procurement of grid loss energy for the first half of 2023 will be covered by federal funds to the extent of €173 per MWh.</p> <p><a href="#">Elektrizitätswirtschafts- und -organisationsgesetz, Änderung (1898 d.B.)   Parlament Österreich</a></p> <p><a href="#">RIS Dokument (bka.gv.at)</a></p>
<p><b>Entry 12</b></p>	<p>IMPLEMENTED, 25.11.2022 – Bundesgesetz über den Energiekrisenbeitrag-Strom, Bundesgesetz über den Energiekrisenbeitrag-fossile Energieträger sowie Änderung des Einkommensteuergesetz (BGBl I Nr. 220/2022): Crisis-related profits of oil and gas companies to be taxed in the second half of 2022 and 2023. Surplus revenue from electricity producers from renewable sources with an installed capacity of more than 1 MW to be capped at € 140 per MWh. If investments in renewable energy or energy efficiency are made, the threshold can increase to up to € 180/MWh. Businesses active in the crude petroleum, natural gas and refinery sectors have to deliver a mandatory temporary solidarity contribution on their profits. The solidarity contribution is calculated on taxable profits, as determined under national tax rules, which are above a 20% increase of the average yearly taxable profits since 2018.</p> <p><a href="#">RIS - BGBlA 2022 I 220 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)</a></p>
<p><b>Entry 13</b></p>	<p>IMPLEMENTED, 31.12.2022 – Erneuerbaren-Ausbau-Gesetz, Änderung (BGBl I Nr. 233/2022): Amendment Renewable Expansion Law: For the year 2023, the collection of the 'renewable support rate' ("Erneuerbaren-Förderpauschale") is suspended. Due to the high electricity prices and the funding surplus projected at the funding processing office, no additional funds are needed to cover the subsidies.</p> <p><a href="#">RIS - BGBlA 2022 I 233 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)</a></p>
<p><b>Comments</b></p>	

## State of play

CSR 1 Subpart 2: Expand public investment for the green and digital transitions, and for energy security taking into account the REPowerEU initiative, including by making use of the Recovery and Resilience Facility and other Union funds.

Measures	
<b>Entry 1</b>	<p>IMPLEMENTED, 14.4.2022 – GeoSphere Austria-Errichtungsgesetz (BGBl I Nr. 60/2022): Creation of a new national centre of excellence for climate research and services of general interest; long-term safeguarding of state services for geology, geophysics, climatology and metrology.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/i/2022/60">RIS - BGBlA 2022 I 60 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)1365 d.B. (XXVII. GP) - GeoSphere Austria-Errichtungsgesetz   Parlament Österreich</a></p>
<b>Entry 2</b>	<p>IMPLEMENTED, 7.4. 2022, 2.6.2022, 30.6. 2022 – Gaswirtschaftsgesetz, Änderungen (BGBl Nr. 38/2022, BGBl I Nr. 67/2022, BGBl Nr. 94/2022): national strategic gas reserve; Procurement of a national strategic gas reserve of 20 TWh. Revenues from any sale of gas volumes from the strategic reserve are available for restocking the gas reserves. In addition, the legal basis for the introduction of market makers to ensure security of supply was created. Other measures include the addition of the use it or lose it principle (UIOLI) with regard to storage capacities, the loss of rights as a storage company in the event of specific violations and in the event of specific violations and the obligation to connect Austrian gas storage facilities to the Austrian gas grid.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/i/2022/67">RIS - BGBlA 2022 I 38 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)</a>  <a href="https://www.ris.bka.gv.at/eli/bgbl/i/2022/67">https://www.ris.bka.gv.at/eli/bgbl/i/2022/67</a>  <a href="https://www.ris.bka.gv.at/eli/bgbl/i/2022/94">https://www.ris.bka.gv.at/eli/bgbl/i/2022/94</a></p>
<b>Entry 3</b>	<p>IMPLEMENTED, 2.6.2022 – Energielenkungsgesetz, Änderung (BGBl I Nr. 68/2022): Creation of an incentive for large gas consumers to store gas as a precautionary measure. In this way, gas stored of up to 50% of annual consumption will be protected from government measures for the next three years.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/i/2022/68">2502/A (XXVII. GP) – Energielenkungsgesetz, Änderung   Parlament Österreich</a></p>
<b>Entry 4</b>	<p>IMPLEMENTED, 14.7.2022, 20.10.2022 – Bundesgesetz über die Gründung des Institute of Digital Sciences Austria (BGBl I Nr. 120/2022, BGBl I Nr. 200/2022): Founding of the Institute of Digital Sciences Austria in Linz; offering bachelor's, master's and doctoral degree programmes as well as continuing education in the field of digital transformation. The basic financing of the</p>

	<p>running costs of university operations, will be provided by the federal government. The IDSA will contribute to securing Austria's digital competitiveness by training practice-oriented and innovative digitisation experts.</p> <p><a href="#">1524 d.B. (XXVII. GP) – Bundesgesetz über die Gründung des Institute of Digital Sciences Austria   Parlament Österreich</a></p> <p><a href="#">1676 d.B. (XXVII. GP) – Vereinbarung gemäß Artikel 15a Abs. 1 B-VG zwischen dem Bund und dem Land Oberösterreich über die Errichtung und den Betrieb des Institute of Digital Sciences Austria samt Anlagen (IDSA-Vereinbarung)   Parlament Österreich</a></p>
<b>Entry 5</b>	<p>IMPLEMENTED, 6.12.2022 – Bundesgesetz zur Unterstützung von kommunalen Investitionen 2023 (Kommunalinvestitionsgesetz 2023 – KIG 2023) (BGBl I Nr. 185/2022, Art. 6): In the next two years, € 1 billion will be available to municipalities. The focus is on the expansion of renewable energy, for example for the installation of photovoltaic systems on municipal offices, schools, kindergartens and other public buildings. Environmentally friendly heating systems in the municipal sector can also be promoted. In addition, the municipalities can invest in other infrastructural measures.</p> <p>BGBLA_2022_I_185.pdfsig (bka.gv.at)</p>
<b>Entry 6</b>	<p>IMPLEMENTED, 30.11.2022 – Bundesgesetz zur Begründung von Vorbelastungen durch die Bundesministerin für Klimaschutz, Umwelt, Energie, Mobilität, Innovation und Technologie (BGBl. I Nr. 191/2022): The decarbonisation of energy-intensive industry requires considerable investment costs and is often also associated with increased operating costs. By increasing the subsidies (additional funds of 2.975 billion euros) and anchoring them in law, the federal government is creating a clear planning and financing horizon that will enable companies to tackle investments and thus free the Austrian economy from its dependence on fossil fuels and Russia.</p> <p><a href="#">RIS - BGBLA 2022 I 191 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)</a></p>
<b>Entry 7</b>	<p>IMPLEMENTED, 19.07.2022 – Abgabenänderungsgesetz 2022 (BGBl. I Nr. 108/2022) The Tax Amendment Act 2022 comprises i. a. ecological tax measures, notably a VAT-exemption for railway tickets as far as the tickets applies to the domestic part of the route, a lump-sum business expense for self-employed covering costs for public transport tickets, an personal income tax exemption in connexion with the generation of electricity from PV units and an extension of the tax scheme regarding electricity generated as from railway traction.</p> <p><a href="#">RIS - BGBLA 2022 I 108 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)</a></p>
<b>Entry 8</b>	<p>Implemented, 20.12.2022 – Filmförderungsgesetz, Änderung (BGBl. I Nr. 219/2022): Introduction of a new incentive model for Austria as a film location through the provision of an automatic, non-repayable grant of up to 35% of the costs incurred in Austria in the context of a film production. The grant in detail consists of a 30% cash rebate for film projects in Austria plus an additional 5% bonus for ecologically sustainable productions („green bonus“) based on specific</p>

	<p>environmental criteria determined by the Austrian Film Institute. The maximum amount of each subsidy is 5 million Euro per film.</p> <p><a href="#">Filmstandortgesetz; Filmförderungsgesetz, KommAustria-Gesetz, Änderung (1790 d.B.)   Parlament Österreich</a></p>
<b>Entry 9</b>	<p>ANNOUNCED, 21.12.2022 – RTI-Pact 2024-2026: The second RTI-Pact 2024-2026 addresses current societal challenges: Transforming the energy system, maintaining competitiveness, addressing the skills shortage, ensuring an effective health system and developing sustainable solutions to protect the climate and the environment, and strengthening trust in science and democracy.</p> <p>The different fields of activity are also oriented towards the green and digital transition. In particular, this concerns the fields of activity “expand research and technology infrastructure”, “increase participation in EU missions, EU partnerships and IPCEIs”, “promote excellence in basic research”, “support applied research” and “RTI for achievement of the climate targets”.</p> <p><a href="#">42. Ministerrat am 21. Dezember 2022 - Bundeskanzleramt Österreich</a></p>
<b>Entry 10</b>	<p>ANNOUNCED, 11.10.2022 - Klima- und Transformationsoffensive der österreichischen Bundesregierung: The initiative will be implemented by BMK and BMAW and aims at supporting Austrian industrial enterprises in the transition towards a sustainable and digitalized economy based on renewable energies. It provides funding for research and development and covers a variety of measures like enhancing energy efficiency or accelerating climate-friendly production. The available budget amounts to a total of 5.7 billion Euros until 2030 (BMK 5.1 billion until 2030, BMAW 600 million Euros for 2023-2026).</p> <p><a href="#">35. Ministerrat am 2. November 2022 - Bundeskanzleramt Österreich</a></p>
<b>Comments</b>	
<b>State of play</b>	

CSR 1 Subpart 3: For the period beyond 2023, pursue a fiscal policy aimed at achieving prudent medium-term fiscal positions.

<b>Measures</b>	
<b>Entry 1</b>	<p>Implemented, 17.11.2022: Medium-term expenditure framework for 2023-2026 was adopted Mid-November 2022, foresees a continually declining budget balance until 2026 and a decreasing debt ratio over the medium term. Bundesgesetz, mit dem das Bundesfinanzrahmengesetz 2023 bis 2026 erlassen wird (Bundesfinanzrahmengesetz 2023 bis 2026 – BFRG 2023-2026) StF: <a href="#">BGBl. I Nr. 184/2022</a></p>



<b>Comments</b>	
<b>State of play</b>	

CSR 1 Subpart 4: Ensure the adequacy and fiscal sustainability of the long-term care system.

<b>Measures</b>	
<b>Entry 1</b>	<p>IMPLEMENTED, 20.7.2022 – Pflegeausbildungs-Zweckzuschussgesetz (BGBl I Nr. 105/2022); Bundespflegegeldgesetz, Änderung (BGBl I Nr. 129/2022), Entgelterhöhungs-Zweckzuschussgesetz – EEZG (BGBl I Nr. 104/2022): Funds in the amount of € 795 million (2023) including: endowment of € 570 million to the Länder to increase salaries for nursing and care staff; co-financing of a monthly training allowance of € 600 for first time trainees; abundance of a deduction on the long term care allowance of 60 €/month for families with significantly disabled children as well as an increase of the dementia supplement from 25 to 45 hours (which further leads to a significant increase in the long term care allowance) ; subsidy for courses on knowledge transfer for caring relatives up to € 200 per year. implementing a bonus for some groups of caring relatives of € 1,500 per year anchored in the Bundespflegegeldgesetz.</p> <p><a href="#">2654/A (XXVII. GP) - Pflegeausbildungs-Zweckzuschussgesetz   Parlament Österreich</a>; Amendment: Budgetbegleitgesetz 2023 (1744 d.B.)   Parlament Österreich</p> <p><a href="#">2655/A (XXVII. GP) - Bundespflegegeldgesetz, Änderung   Parlament Österreich</a></p> <p><a href="#">2656/A (XXVII. GP) - Entgelterhöhungs-Zweckzuschussgesetz – EEZG   Parlament Österreich</a></p> <p><a href="#">2717/A (XXVII. GP) - Bundespflegegeldgesetz, Änderung   Parlament Österreich</a></p> <p>Implemented 18.3.2022 - Hospiz- und Palliativfondsgesetz – HosPalFG (Nr. 29/2022).</p> <p>Hospice and palliative care is to be put on a secure financing starting with 2022 by granting the states special-purpose grants for nationwide, high-quality development and expansion as well as securing ongoing operations. The full expansion should be achieved by the end of 2025 and serves to relieve the basic care in the acute area, the long-term care area and the family area.</p> <p><a href="#">Hospiz- und Palliativfondsgesetz – HosPalFG (151/ME)   Parlament Österreich</a></p>
<b>Entry 2</b>	<p>IMPLEMENTED, 20.12.2022 – Änderung des Nachtschwerarbeitsgesetzes und Änderung des Art. V des Bundesgesetzes BGBl. Nr. 473/1992 (BGBl. I Nrd.</p>



	<p>214/2022): All employees in the field of health care and nursing will be entitled to the sixth week of leave for nursing staff from the age of 43, which is designed as a "Entlastungswoche". This applies to senior staff, nursing assistants and nursing assistants, regardless of whether they work in inpatient facilities such as hospitals and nursing homes or in mobile services. During a three-year transitional period - up to and including 2026 - financial compensation for the relief week will be possible if it cannot be taken.</p> <p><a href="https://www.parlament.gv.at/gegenstand/XXVII/A/2997">https://www.parlament.gv.at/gegenstand/XXVII/A/2997</a></p> <p>IMPLEMENTED, 20.12.2022 –Bundespflegegeldgesetz, Änderung (BGBl I Nr. 213/2022): The bonus for caring relatives of € 1,500 per year (€ 750 in 2023) anchored in the Bundespflegegeldgesetz will be paid to persons who have given up their job to care for a close relative in care level 4 or higher or who are self-insured as a caring relative. It is also paid to pensioners and employed persons with low incomes.</p>
<p><b>Entry 3</b></p>	<p>IMPLEMENTED, 20.10.2022 – Schulorganisationsgesetz, Schulunterrichtsgesetz u.a., Änderung (BGBl I Nr. 165/2022): Establishment of a secondary school for nursing and social care; Establishment of a technical college for social professions with nursing preparation.</p> <p><a href="#">Schulorganisationsgesetz, Schulunterrichtsgesetz u.a., Änderung (1696 d.B.)   Parlament Österreich</a></p>
<p><b>Comments</b></p>	
<p><b>State of play</b></p>	

CSR 1 Subpart 5: Simplify and rationalise fiscal relations and responsibilities across layers of government and align financing and spending responsibilities.

<p><b>Measures</b></p>	
<p><b>Entry 1</b></p>	<p>The negotiations of the new IFRA (Intergovernmental fiscal relations act) started on the political level at the end of 2022, on expert level on the 18<sup>th</sup> of January 2023. Timeline for the new IFRA is currently most likely: periodic working group meetings at the expert level in the first half of 2023 and conclusion of negotiation in September or October 2023.</p>

<b>Comments</b>
<b>State of play</b>

CSR 1 Subpart 6: Improve the tax mix to support inclusive and sustainable growth.

<b>Measures</b>	
<b>Entry 1</b>	<p>IMPLEMENTED, 20.10.2022 – Teuerungs-Entlastungspaket Teil II (BGBl I Nr. 163/2022): The “second” anti-inflation package realises the abolition of “cold progression” (bracket creep): From 2023 onwards, the effect of bracket creep will be compensated by indexing the main elements of the income tax scale (esp. tax brackets and tax-deductible amounts) to the inflation rate. An automatic adjustment of two thirds will be made annually. The remaining third is to be used for targeted relief measures, as a scope to set discretionary measures remains to the legislator, primarily in the realm of income tax. Reduction of contributions to Family Burden Transfer Fund (FLAF): In order to further reduce the burden on the factor of labour, non-wage labour costs will be permanently reduced by 0.2pp from 2023.</p> <p><a href="#">1662 d.B. (XXVII. GP) - Teuerungs-Entlastungspaket Teil II   Parlament Österreich</a></p>
<b>Entry 2</b>	<p>IMPLEMENTED, 06.12.2022 – Einkommensteuergesetz 1988, Umsatzsteuergesetz 1994 u.a. Änderung (BGBl I Nr. 194/2022): Small entrepreneurs are released by a raise of the threshold that entitles to lump-sum income tax pay (from EUR 35,000 to EUR 40,000 overall annual turnover).</p> <p><a href="#">Einkommenssteuergesetz, Umsatzsteuergesetz u.a., Änderung (2892/A)   Parlament Österreich</a></p>
<b>Entry 3</b>	<p>IMPLEMENTED, 29.6.2022 – Teuerungs-Entlastungspaket (BGBl I Nr. 93/2022): Reduction of contributions to accident insurance by 0.1 pp from 2023 in order to further reduce the burden on the factor of labour.</p> <p><a href="#">2662/A (XXVII. GP) - Teuerungs-Entlastungspaket   Parlament Österreich</a></p>
<b>Comments</b>	
<b>State of play</b>	

## CSR.2022.2

CSR 2 Subpart 1: Proceed with the implementation of its recovery and resilience plan, in line with the milestones and targets included in the Council Implementing Decision of 13 July 2021.

Measures	
<b>Entry 1</b>	Austria submitted the first payment application on 22.12.2022. After a positive evaluation by the European Commission and the Council, Austria will receive a payment of € 700 million.
<b>Entry 2</b>	Negotiation of the Operational Arrangement and signature end of November 2022 (OA).  <a href="#">Countersigned AT RRF OA.pdf (europa.eu)</a>
Comments	
State of play	

CSR 2 Subpart 2: Swiftly finalise the negotiations with the Commission of the 2021-2027 cohesion policy programming documents with a view to starting their implementation.

Measures	
<b>Entry 1</b>	IMPLEMENTED, 2.5.2022 – Partnership Agreement Austria 2021 -2027. Partnership agreement according to Article 10 of „Common Provision Regulation“. Approved by Commission Implementing Decision C (2022) 2722 final of 2.5.2022: Agreement between the European Commission and Austria on funding through European Regional Development Fund (ERDF), the European Social Fund+ (ESF+), the Just Transition Fund (JTF) and the European Maritime, Fisheries and Aquaculture Fund (EMFAF).  <a href="#">Partnership Agreement Austria 2021-2027</a>
<b>Entry 2</b>	IMPLEMENTED, 3.8.2022 – Investment for Jobs and Growth in Austria 2021 – 2027. ERDF & JTF. Approved by Commission Implementing Decision C (2022) 5735 final of 3.8.2022.  <a href="#">ERDF&amp; JTF Austria 2021 -2027</a>

<b>Entry 3</b>	<p>IMPLEMENTED, 7.11.2022 – ESF+ Programme Employment Austria &amp; JTF 2021-2027. Approved by Commission Implementing Decision C (2022) 8064 final of 7.11.2022.</p> <p><a href="#">ESF+ Programme Employment Austria &amp; JTF 2021-2027</a></p>
<b>Entry 4</b>	<p>IMPLEMENTED, 1.8.2022 – ESF + Programme to fight material deprivation Austria 2021-2027. Approved by Commission Implementing Decision C (2022) 5654 final of 1.8.2022.</p> <p><a href="#">ESF+ Programme to fight material deprivation Austria 2021-2027</a></p>
<b>Comments</b>	
<b>State of play</b>	

## CSR.2022.3

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

<b>Measures</b>	
<b>Entry 1</b>	<p>IMPLEMENTED, 1.9..2022 – Vereinbarung gemäß Art. 15a B-VG zwischen dem Bund und den Ländern über die Elementarpädagogik für die Kindergartenjahre 2022/23 bis 2026/27, (BGBl I Nr. 148/2022): The amendment to the 15a agreement on the financing of kindergartens, provides for a total of € 200 million per year in special-purpose subsidies from the federal government to the federal states in the kindergarten years 2022/23 to 2026/27 to advance the expansion of elementary educational childcare services The objective of the amendment is to provide a demand-oriented all-year and all-day care offer for children until they start school, which should also improve the compatibility of family and work.</p> <p><a href="#">Vereinbarung gemäß Art. 15a B-VG zwischen dem Bund und den Ländern über die Elementarpädagogik für die Kindergartenjahre 2022/23 bis 2026/27 (1494 d.B.)   Parlament Österreich</a></p> <p><a href="https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2022_I_148/BGBLA_2022_I_148.html">https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2022_I_148/BGBLA_2022_I_148.html</a></p>
<b>Entry 2</b>	<p>IMPLEMENTED, 21.12.2022 – Änderung des Kinderbetreuungsgeldgesetzes (KBGG) (BGBl I Nr. 225/2022): In order to continue to enable marginal employment while receiving childcare allowance and the allowance provided for in certain cases, the relevant threshold amounts are increased.</p> <p><a href="#">Kinderbetreuungsgeldgesetz, Änderung (2980/A)   Parlament Österreich</a></p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/I/2022/225/20221230">https://www.ris.bka.gv.at/eli/bgbl/I/2022/225/20221230</a></p>
<b>Entry 3</b>	<p>IMPLEMENTED, 20.10.2022 – Teuerungs-Entlastungspaket III (BGBl I Nr. 174/2022): Indexation of social benefits: From 2023, social benefits that have not yet been indexed will be indexed (basis: inflation in the period from July of the previous year to June of the current year), similarly to the abolition of the bracket creep. These include the family allowance and the multiple child supplement, the childcare allowance and the family time bonus as well as the study allowance.</p> <p><a href="#">Teuerungs-Entlastungspaket III (1663 d.B.)   Parlament Österreich</a></p>
<b>Entry 4</b>	<p>IMPLEMENTED, 20.07.2022 – Überproportionale Förderung von Frauen am Arbeitsmarktförderungsbudget, Bundesfinanzgesetz 2022:</p> <p>Women receive disproportionate support in the labor market budget in relation to their share of the unemployed. This over-subsidization was increased to 4 percentage points above the share of the unemployed starting in 2022 and is an important contribution to actively supporting women also through the management of the budget. In 2022, for example, these financial resources</p>

	<p>enabled a total of around 239,000 women to be supported through subsidies under active labor market policy, 137,000 of them through qualifications.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/i/2021/195/ANL1/NOR40245496">https://www.ris.bka.gv.at/eli/bgbl/i/2021/195/ANL1/NOR40245496</a></p>
<b>Comments</b>	
<b>State of play</b>	

CSR 3 Subpart 2: and improve labour market outcomes for disadvantaged groups.

<b>Measures</b>	
<b>Entry 1</b>	<p>IMPLEMENTED, 29.6.2022 – Arbeitsmarktservicegesetz, Arbeitsmarktpolitik-Finanzierungsgesetz, Änderung (BGBl I Nr. I 86/2022):Until the end of 2022, short-time work subsidies for enterprises in non-seasonal economic difficulties. Regulation authorisation: to adjust the ceiling for short-time work to cope with particular economic difficulties of € 1 billion for the years 2020 to 2022. Previously, this only applied for coping with the COVID 19 crisis.</p> <p><a href="#">2592/A (XXVII. GP) - Arbeitsmarktservicegesetz, Arbeitsmarktpolitik-Finanzierungsgesetz, Änderung   Parlament Österreich</a></p>
<b>Entry 2</b>	<p>IMPLEMENTED; 1.7.2022 – Kurzarbeitsbeihilfe KUA Übergangsphase, Bundesrichtlinie des AMS, BGS/AMF/0702/9983/2022:</p> <p>As of July 1, 2022, a transition period until December 31, 2022 was established for claiming the KUA, and fixed net replacement rates for employees were guaranteed, taking into account the remuneration already due for the hours worked (differential method). The reduction of the subsidy to 85% of the differential costs, already known from phase 5, will also be retained. the Corona social partner agreement is now no longer valid. A new social partner agreement is now in place for short-time work projects starting on or after July 1, 2022.</p> <p><a href="#">Bundesrichtlinie Kurzarbeitsbeihilfe, AMF/7-2022 (jobundcorona.at)</a></p>
<b>Entry 3</b>	<p>IMPLEMENTED, 30.12.2022 – Arbeitsmarktservicegesetz, Änderung (BGBl. I Nr. 229/2022):The possibility of applying for the long-term KUA bonus was extended by six months until June 30, 2023.</p> <p><a href="#">RIS - BGBlA 2022 I 229 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)</a></p>

<p><b>Entry 4</b></p>	<p>IMPLEMENTED; 1.1.2023 – Arbeitsmarktservicegesetz, Änderung (BGBl. I Nr. 188/2022):</p> <p>Extension of existing short-time working arrangements until 30<sup>th</sup> June 2023.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/I/2022/188">https://www.ris.bka.gv.at/eli/bgbl/I/2022/188</a></p>
<p><b>Entry 5</b></p>	<p>IMPLEMENTED, 1.1.2023 – Bundesrichtlinie Kurzarbeitsbeihilfe (neue Übergangsphase) BGS/AMF/0702/9946/2022:</p> <p>The current rules will be extended beyond 31.12.2022. The period for KUA is still limited to a maximum of 6 months and must end no later than 30.06.2023. A new phase of the initial application will begin. Furthermore, apprentices can no longer be included in short-time work and are therefore no longer eligible for subsidies.</p> <p><a href="#">Kurzarbeit: Informationen, Unterlagen &amp; Dokumente   AMS</a></p>
<p><b>Entry 6</b></p>	<p>IMPLEMENTED, 13.7.2022 – Ausländerbeschäftigungsgesetz, Arbeitsmarktförderungsgesetz u.a., Änderung (BGBl I Nr. 106/2022):</p> <p>Change in minimum wage for other key staff and in scoring for qualifications, work experience and language skills; employment permits for specialists in projects. Inclusion of core workers in the system of the RWR-Card and establishment of the ABA-unit “Work in Austria” as a service point for the RWR-Card. Facilitating job changes and improving the job-mobility of holders of a European Blue Card.</p> <p><a href="#">1528 d.B. (XXVII. GP) - Ausländerbeschäftigungsgesetz, Arbeitsmarktförderungsgesetz u.a., Änderung   Parlament Österreich</a></p> <p><a href="#">RIS - BGBLA 2022 I 106 - Bundesgesetzblatt authentisch ab 2004 (bka.gv.at)</a></p>
<p><b>Entry 7</b></p>	<p>IMPLEMENTED, 11.3.2022 –Vertriebenen-Verordnung (BGBl 92/2022):</p> <p>Labor Market Access for Ukrainians with Temporary Right of Residence, due to the Armed Conflict in Ukraine.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/II/2022/92">https://www.ris.bka.gv.at/eli/bgbl/II/2022/92</a></p>
<p><b>Entry 8</b></p>	<p>IMPLEMENTED, 30.1.2023 – Vertriebenen-Verordnung, Änderung (BGBl.II Nr. 27/2023): Amendment of the Temporary Right of Residence for Ukrainians in § 4. The temporary right of residence now lasts until March 4, 2024.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/II/2023/27/20230130">https://www.ris.bka.gv.at/eli/bgbl/II/2023/27/20230130</a></p>
<p><b>Entry 9</b></p>	<p>IMPLEMENTED, 1.1.2022 – Fachkräfteverordnung 2023 (BGBl. II Nr. 488/2022):</p> <p>98 shortage occupations have been defined for the entire federal territory for the year 2023 in the skilled workers ordinance. The occupational titles of the classification of the Public employment service. Occupations were also defined for the federal states: Burgenland (1 job on the list), Carinthia (1), Lower Austria (6), Upper Austria (42), Salzburg (25), Styria (16), Tyrol (12), Vorarlberg (12) and</p>



	<p>Vienna (2). This regulation shall cease to have effect at the end of December 31, 2023.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/II/2022/488">https://www.ris.bka.gv.at/eli/bgbl/II/2022/488</a></p>
<b>Entry 10</b>	<p>ANNOUNCED, 11.1.2023 – Maßnahmen gegen den Arbeitskräftemangel - "Leistungspaket" (MRV 43a/10):</p> <p>Measures to address labour shortage: 1) Establishment of a reform group to work out measures to increase the effective retirement age by means of positive incentives; 2) Extension of the education bonus for the year 2023. From 2024 onwards, the education bonus will be newly regulated and enhanced; 3) Starting on 1<sup>st</sup> of January 2024 access to subsidised blocked partial retirement will be phased out gradually.</p> <p><a href="#">Umlaufbeschluss vom 11. Jänner 2023 - Bundeskanzleramt Österreich</a></p>
<b>Entry 11</b>	<p>IMPLEMENTED, 1.3.2022 – Einmalzahlung im Jahr 2022 (§66 Abs. 4 AIVG, BGBl. I Nr. 17/2022):</p> <p>Additional one-time payment of EUR 150,- to cover special needs for persons who have received cash benefits from the AIV for at least 30 days in the months of January to February 2022. This one-time payment is not subject to garnishment.</p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/I/2022/17">https://www.ris.bka.gv.at/eli/bgbl/I/2022/17</a></p>
<b>Entry 12</b>	<p>IMPLEMENTED, 1.1.2023 – Bundesrichtlinie Aus- und Weiterbildungsbeihilfen des AMS, BGS (AMF/0702/9965/2022:</p> <p>The care scholarship is a separate type of DLU, which is anchored in the BEMO guidelines of the AMS (page 33). 30 million has been earmarked for this purpose in the Federal Finance Act (BFG 2023). ). In order to motivate unemployed persons and persons on (maternity) leave to reorient themselves professionally in the care sector, the care scholarship was introduced at the beginning of 2023.</p> <p><a href="https://www.ams.at/content/dam/download/ams-richtlinien/001_bemo_rili.pdf">https://www.ams.at/content/dam/download/ams-richtlinien/001_bemo_rili.pdf</a></p> <p><a href="https://www.ris.bka.gv.at/eli/bgbl/II/2022/183">https://www.ris.bka.gv.at/eli/bgbl/II/2022/183</a></p>
<b>Entry 13</b>	<p>IMPLEMENTED, 1.1.2023 – Bundesrichtlinien zur Anerkennung, Förderung und Durchführung von Maßnahmen der Arbeitsstiftung (AST) des AMS, BGS/AMF/0722/9933/2022:</p> <p>Since April 2022, the Environmental Foundation has been supporting training and further education in green jobs for the low-skilled and/or people with qualifications that can no longer be used. As of the beginning of January 2023, around 90 people are participating in the Environmental Foundation.</p> <p><a href="https://www.ams.at/content/dam/download/ams-richtlinien/001_ast_RILI.pdf">https://www.ams.at/content/dam/download/ams-richtlinien/001_ast_RILI.pdf</a></p>
<b>Entry 14</b>	<p>IMPLEMENTED, 1.7.2021 – Programm "Sprungbrett" (MRV 58/14):</p>

The Springboard program was launched in July 2021 with the goal of reducing long-term unemployment from its peak in April 2021 (when 148,436 people were long-term unemployed) to pre-crisis levels, i.e., by about 50,000 people, by the end of 2022 (with 82,622 long-term unemployed people at the end of 2022, this goal was met or exceeded). In total, from July 2021 to December 2022, around 47,250 people took up subsidized employment through the program.

[https://www.bundeskanzleramt.gv.at/dam/jcr:b0e0e75b-bb89-4581-849d-d0b00fb1ecc4/58\\_14\\_mrv.pdf](https://www.bundeskanzleramt.gv.at/dam/jcr:b0e0e75b-bb89-4581-849d-d0b00fb1ecc4/58_14_mrv.pdf)

**Comments**

**State of play**

## CSR.2022.4

CSR 4 Subpart 1: Reduce overall reliance on fossil fuels, and diversify imports of fossil fuels,

Measures	
<b>Entry 1</b>	<p>IMPLEMENTED, 29.6.2022, 14.7.2022 – Gasdiversifizierungsgesetz 2022, GDG 2022 (BGBl I Nr. 95/2022, BGBl I Nr. 107/2022): Gas Diversification Act to promote the phase-out of Russian natural gas and diversify sources of supply. Support for the diversification of the purchase of natural gas as well as for the conversion of plants to alternative operation using other energy sources. Support for companies until 2025 to switch from Russian natural gas to gas from other sources. Promote the phase-out of Russian natural gas and diversify sources of supply.</p> <p><a href="#">1502 d.B. (XXVII. GP) - Gasdiversifizierungsgesetz 2022, GDG 2022   Parlament Österreich</a></p> <p><a href="#">2679/A (XXVII. GP) - Gasdiversifizierungsgesetz, Änderung   Parlament Österreich</a></p>
<b>Entry 2</b>	<p>IMPLEMENTED, 21.12.2022 – Stromverbrauchsreduktionsgesetz – SVRG (BGBl I Nr. 235/2022): The goal is to reduce electricity consumption by at least 5 % on average during "peak times" to reduce electricity consumption and thus lower high electricity prices as well as the risk of supply shortages. The reduction in electricity consumption is to be achieved through voluntary demand reductions and through tenders. Participation in the demand reduction tenders is open to all consumers and aggregators who are able to create consumption forecasts and reduce their consumption accordingly.</p> <p><a href="#">3022/A (XXVII. GP) - Stromverbrauchsreduktionsgesetz – SVRG   Parlament Österreich</a></p>
Comments	
State of play	

CSR 4 Subpart 2: by accelerating the deployment of renewable energy and of the necessary infrastructure, in particular by simplifying planning and further streamlining permitting procedures,

Measures
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<p><b>Entry 1</b></p>	<p>IMPLEMENTED, 1.11.2022 – Erneuerbaren-Ausbau-Gesetz, Änderung (BGBl I Nr. 172/2022): Amendment Renewable Expansion Law: The extension of the statutory commissioning period to up to two years due to the strong increase in demand and delays in delivery for small photovoltaic systems (up to 20 kWpeak).</p> <p><a href="#">2828/A (XXVII. GP) - Erneuerbaren-Ausbau-Gesetz, Änderung   Parlament Österreich</a></p>
<p><b>Entry 2</b></p>	<p>ANNOUNCED, 11.1.2023 – Sichere unabhängige Energie für Österreich und Bodenschutz (MRV 43a/15): Änderung des Umweltverträglichkeitsprüfungsgesetz 2000 - UVP-G 2000): Amendment to the Environmental Impact Assessment Act : Acceleration of the approval of energy transition projects by defining the high public interest, exclusion of the suspensive effect in the case of insufficiently substantiated complaints, more flexibility in the case of changes to approvals, avoidance of double checks with regard to landscape, more flexibility for measures to compensate for environmental interventions, acceleration of the approval of wind power plants.</p> <p><a href="#">Umweltverträglichkeitsprüfungsgesetz 2000 (1901 d.B.)   Parlament Österreich</a></p> <p><a href="#">Umlaufbeschluss vom 11. Jänner 2023 - Bundeskanzleramt Österreich</a></p>
<p><b>Entry 3</b></p>	<p>ANNOUNCED, 11.1.2023 – Erneuerbaren-Ausbau-Beschleunigungsgesetz ("EABG") (MRV 43a/16): A Renewable Energy Expansion Acceleration Act ("EABG") should enable a "fast track" and "one-stop shop" for approval procedures for projects that are below the threshold of the obligation to carry out an environmental impact assessment.</p> <p><a href="#">Umlaufbeschluss vom 11. Jänner 2023 - Bundeskanzleramt Österreich</a></p>
<p><b>Entry 4</b></p>	<p>ANNOUNCED, 10.1.2023 – Photovoltaik Fast Track (MRV 43a/17): Photovoltaic expansion in Austria reached a record level of over 1,300 megawatts in 2022. In order to meet this high demand and to advance energy independence additional funds will be available in 2023.</p> <p><a href="#">Umlaufbeschluss vom 11. Jänner 2023 - Bundeskanzleramt Österreich</a></p>
<p><b>Entry 5</b></p>	<p>IMPLEMENTED, 31.12.2022 – Erneuerbaren-Ausbau-Gesetz, Änderung (BGBl I Nr. 233/2022): Amendment Renewable Expansion Law: Speeding up the processing of funding applications by making the application review process more efficient.</p> <p><a href="https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2022_I_233/BGBLA_2022_I_233.html">https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2022_I_233/BGBLA_2022_I_233.html</a></p>
<p><b>Entry 6</b></p>	<p>ANNOUNCED, 2.11.2022 – Erneuerbare-Wärme-Gesetz: creates the legal basis for phasing out fossil-fuelled heat supply through a phase-out of oil, LPG and coal heating by 2035 and a phase-out of gas heating by 2040.</p> <p><a href="#">Erneuerbare-Wärme-Gesetz (oesterreich.gv.at)</a></p>

<b>Comments</b>
<b>State of play</b>

CSR 4 Subpart 3: and enhancing energy efficiency, in particular in the industry and building sectors

<b>Measures</b>	
<b>Entry 1</b>	<p>ANNOUNCED, 22.12.2022 – Energieeffizienz-Reformgesetz 2023 – Eeff-RefG 2023; The aim of the law is to reduce energy consumption. To this end, energy saving will be supported annually until 2030. In addition, a binding energy saving target will be introduced for federal buildings.</p> <p><a href="#">RIS - REGV ECEF7344 3796 489C 9E2A E9B0B4A9710B - Regierungsvorlagen (bka.gv.at)</a></p>
<b>Comments</b>	
<b>State of play</b>	

CSR 4 Subpart 4: and diversifying energy supplies, as well as increasing flexibility and reverse-flow capacity of interconnections.

<b>Measures</b>	
<b>Entry 1</b>	
<b>Comments</b>	
<b>State of play</b>	

