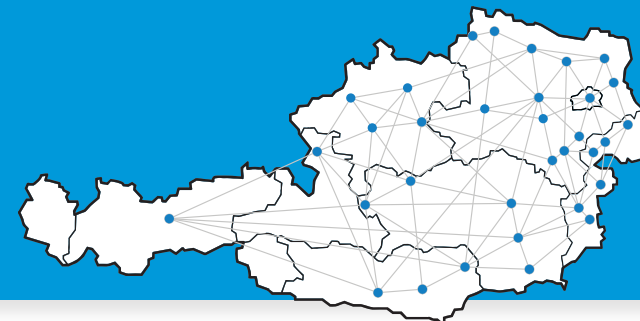




Austria

Tax ■ Audit ■ Consulting



550 experts | 35 locations | throughout Austria.

**We advise you in all
employment matters**

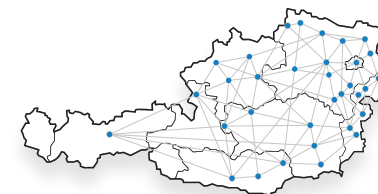
Payroll Accounting, Income Tax, Social Insurance, Labor Law, Remuneration Models, Cost Management



Contact: welcome@lbg.at

Our wide Range of Consulting Services for your Company

- Tax Advice, Legal Structure, Reorganization
- Annual and Interim Financial Statements
- Finance and Accounting
- Payroll Accounting, Employer Consulting
- Calculation, Planning, Budget, Controlling
- IT-Solutions, Business Software
- Economic Analyses, Studies, Benchmarks
- Seminars, Workshops, In-House Trainings
- Forming a Legal Structure, Mergers, Acquisitions
- Audit, Expert Opinions, Business Valuation



WE ARE BY YOUR SIDE

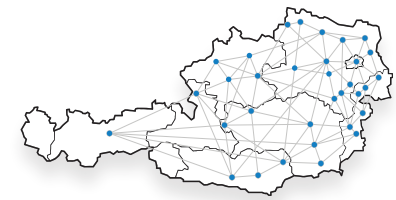
Employment poses a variety of challenges to companies. Tasks and related wage and salary structures have to be defined and adapted to current requirements. Personnel costs – in general and in detail – must be monitored. Fixed and variable remuneration components are to be defined and settled and benefits in kind, diets and expenses must be taken into account. In addition, there are diverse requirements with regard to working time models, time and performance recording as well as questions and decisions relating to the beginning and ending of employment relationships – and of course topics such as training and further education, vacation, illness, partial retirement, educational leave, teleworking and much more.

At the same time, ongoing changes and diverse reporting requirements in labor and social law, in income tax, social insurance, incidental wage costs and changes in industry-specific collective agreements must be observed.

It is good to have a reliable partner by your side who has the relevant know-how and resources. LBG is a leading consulting company in the area of „Payroll Accounting, Employer Consulting“. Our experts carry out payroll and employer consulting for around 33,000 employees. Numerous small and medium-sized companies with just a few employees trust our services just as much as important Austrian and international corporate groups with a large number of employees.

We would be happy to advise you on your individual questions relating to employment and take over the payroll accounting for you.





550 experts | 35 locations | throughout Austria.

WE TAKE CARE OF YOUR COMPANY

Know-how and consulting: We continuously invest in training and further education of our employees, externally and as part of the "LBG Academy", provide up-to-date knowledge throughout Austria and take responsibility. At LBG Austria you will find professional expertise in all questions relating to employment as well as expert representation in tax audits and in legal remedies.

Reliability: Significantly more than 100 employees work in the consulting field „Payroll Accounting, Employer Consulting“ for you: Certified payroll accountants and certified employment and social security experts as well as lawyers and business economists familiar with employer questions. Vacation, illness, absence and even a change of employees are no longer your concern when outsourcing to us.

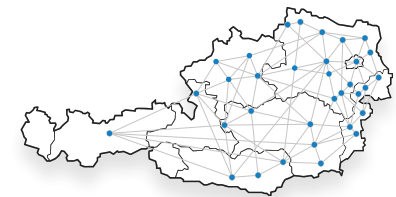
Personal consulting: At LBG, our customers will find their personal tax advisor, who is responsible for their mandate, and their specialist contact person in payroll accounting. We take care of you and your company.



Efficiency and digitalization: If you wish, we can optimize your company's organizational and digital employment processes together with you. This saves you time, duplication of effort and costs.



Confidentiality, data protection, data security, data access: Your data is safe with us. All employees are subject to the legal confidentiality of the Austrian Professional Accountants and Tax Advisors' Act (Wirtschaftstreuhandberufsgesetz). We continuously invest in hardware and software, in the integrity and reliability of our IT networks and in our company-owned, virtualized server farms in Austria. We create a digital data transfer tailored to your requirements and provide you with a secure data access at any time. A secure data storage in compliance with the GDPR and the legal retention requirements is taken for granted at LBG.



550 experts | 35 locations | throughout Austria.

WHAT WE DO FOR YOU



PAYROLL ACCOUNTING

From labor law claims, to gross salary and net payment in the course of ongoing payroll accounting

- Monthly payroll accounting
- Collective agreement classification and consideration of legal and service contract specifics
- Variable remuneration components, termination rights, travel expenses, diets
- Ongoing correspondence with the fiscal authority, health funds, municipalities, pension and salary funds, etc.
- Provision of the (digital) monthly wage and salary slips
- Creation of monthly accounting documents for financial accounting
- Preparation of the electronic transfer form for the payment of wages and salaries as well as all official fees
- Confirmations of work and pay, confirmations of wages and salaries
- Processing of garnishments and third party debtor declarations
- Annual payslips, annual reports



EMPLOYMENT MODELS, COST MANAGEMENT

Whether variable remuneration models, personnel budgets or employment-relevant balance sheet items - we are your partner.

- Fixed and variable remuneration models, all-in, overtime flat rates, bonus models, fringe benefits
- Personnel budget, variance analyses
- Calculation of personnel provisions (severance pay, vacation, special payments, anniversary bonuses, etc.) for annual and interim financial statements



HR REPORTING

We prepare evaluations for corporate management, HR management and finance and accounting for you.

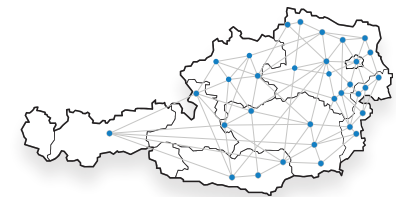
- HR reporting: monthly / annual employee costs, employee and salary structure, vacation and sick leave statistics
- Overtime evaluations, fluctuation
- Wage and salary development, wage account evaluations
- Collective agreement classification and overpayments
- Liquidity planning (severance payments, anniversary bonuses, pensions, etc.)
- Personnel cost-specific hourly rate calculation per employee
- Allocation of employees and personnel costs to business areas, profit centers, branches, cost centers - including detailed evaluations



PAYROLL CHECK

We carry out compliance checks on your behalf. To ensure that you are always on the safe side.

- Compliance with collective agreement classification of all employees and the provisions on wage and social dumping
- Identification of tax law risk potential
- Check of the required wage and employment documents for employer documentation in the case of on-site inspections
- Compliance with the employer's corporate guidelines



550 experts | 35 locations | throughout Austria.

WHAT WE DO FOR YOU



LABOR LAW

We advise you on a wide range of issues related to income tax, social insurance, incidental wage costs, labor law, tax procedures.

- Advice and representation in the official tax assessment process
- Assessment and advice on labor law, social insurance law and income tax issues in connection with the ongoing payroll accounting for your employees
- Advice & implementation of part-time, partial retirement, educational leave, parental leave, sabbatical, short-time work, fixed-term employment, termination of employment, re-employment commitments, teleworking, working time models
- Work contract, service contract, freelance contract
- Tax law optimization of service and management contracts, voluntary benefits, fringe benefits



SPECIAL TOPICS FOR EMPLOYERS

We advise you on a wide range of company-specific issues related to employment.

- Seasonal work, employment of foreigners, posting, expatriates, domestic employers, cross-border tax and social security issues (split payroll), employment permit, release notice
- Managing directors in an employment relationship, managing directors under trade law, limited partners, appointment of a responsible representative (§ 9 VStG), family-like cooperation
- Temporary employment agency, company transfer (AVRAG), company agreements, works council
- Liability for wage-related levies, labor inspectorate, financial police
- Contract workers, civil servants, trainers and lecturers, officials



IT-SOLUTIONS

We organize the digital business organization with you, tailored to your individual needs.

Digital business organization

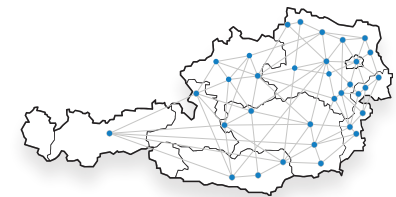
We help you select a necessary business software, support you with the implementation and train your employees.

With our customer portal „LBG Online“ we offer you an optimal digital solution for access to your payroll accounting. You do not need your own payroll software and can view it at any time.

LBG customer portal

- Digital wage set portal for your employees
- Digital transfer file for the transfer of wages, salaries, levies and non-wage costs
- Tools for digital working time recording, performance recording, attendance and absence management
- Digital personnel record keeping with ensuring GDPR-compliant data storage
- Preparation of digitized employee communication (confirmations, anniversary and recognition letters, etc.) from the digital personnel file, depending on your operational requirements
- Company-specific interface solutions if required
- Documentation and preparation of travel expenses and dietary accounting

We are as “digital” for you as you want. Of course there is still paper and mail delivery at your request.



550 experts | 35 locations | throughout Austria.

BECAUSE INDUSTRY KNOWLEDGE IS IMPORTANT

For more than 80 years, we have been advising companies of a wide range of industries with different legal forms and company sizes. We have extensive and valuable experience in industry specifics - especially in all questions relating to payroll accounting and employer consulting. At LBG we maintain a lively exchange of experience on all specialist questions and use this knowledge to your advantage.



TRADE

- Working hours in wholesale and retail, incorporation, commissions, exhibition fees, collective agreement
- Working time records, overtime
- Temporary workers, part-time workers, Saturday workers
- Calculable working hours, rest time
- Opening hours surcharges



CONSTRUCTION

- Dirt, aggravation, hazard supplements
- Special provisions concerning vacation and severance pay issues and bad weather compensation
- Working hours, shift work, driving home
- Factory traffic, travel costs, daily allowance, travel expenses



CRAFTS, TRADE, INDUSTRY

- Dirt, aggravation, hazard supplements
- Shift allowance, assembly allowance
- Shift work, piecework, bonus work, competence surcharges
- Employment outside of permanent operation
- Continued payment in case of absence



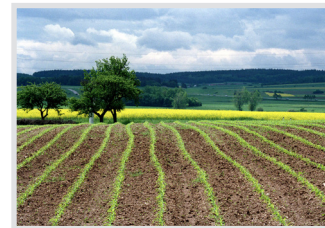
PHARMACIES, DOCTORS, HEALTHCARE

- Night duty, weekend duty, standby duty, location surcharge, business trips, training allowance
- Substitute doctors, hospital doctors, special class fees
- Service credit, family allowance, levies
- Pharmacists on duty, pharmaceutical-commercial assistants



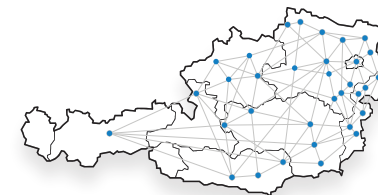
HOTEL INDUSTRY, GASTRONOMY, TOURISM

- Seasonal work, temporary work, shift / holiday work
- Benefits in kind: meals, accommodation, service clothing, compensation for missing money
- Net wage agreement, tips, 6th day surcharge
- Working hours, rest time



AGRICULTURE, FORESTRY

- Agricultural Labor Act, Chamber of Agricultural Workers
- Family-like cooperation, seasonal work, occasional employment, harvest helpers, international assignment, temporary agency work, quotas
- Benefits in kind (accommodation, heating, lighting), chord advance payment / rest payment



550 experts | 35 locations | throughout Austria.

LBG - COMPETENTLY ADVISED, THROUGHOUT AUSTRIA

COMPREHENSIVE SERVICES

With the expertise and commitment of 550 employees, LBG Austria is one of the leading consulting companies in Austria. We provide our customers with a comprehensive range of advice and services at 35 locations - regionally and throughout Austria.

OUR CUSTOMERS RELY ON EXPERTISE, INDUSTRY KNOW-HOW AND ADVICE

We train our employees at the „Academy of Tax Advisors and Certified Public Accountants“ and at the „WIFI of Austrian Economic Chambers“ and ensure a profound, ongoing advanced training and an exchange of experiences across Austria at the „LBG Academy“ as well as through currently available specialist literature. We support the completion of demanding certifications in the field of payroll accounting as well as labor and social security law. In addition, our payroll accountants are in constant contact with our certified tax advisors and business consultants as well as lawyers.

MORE THAN “ONLY” PAYROLL ACCOUNTING

Our customers appreciate the integration of payroll accounting into LBG Austria's comprehensive range of advice and services. Why? Because it is a clear added value that we are familiar with diverse tax, accounting and economic questions across all legal forms, industries and company sizes and thus create well-thought solutions - well beyond payroll accounting. We are happy if we can also create solutions for the employment requirements in your company. We are looking forward to a detailed, personal talk.

**LBG - variety of industries,
legal forms, company sizes**

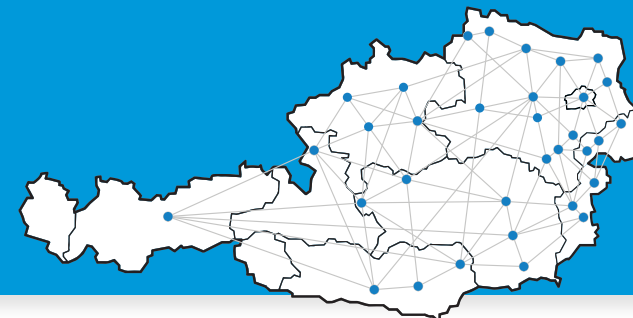
We advise you on tax and economic matters.



LBG

Austria

Tax ■ Audit ■ Consulting



550 experts | 35 locations | throughout Austria.

... IN BURGENLAND

Eisenstadt, Ruster Straße 12-16, Tel [02682] 62195, eisenstadt@lbg.at
Großpetersdorf, Ungarnstraße 10, Tel [03362] 7346, grosspetersdorf@lbg.at
Mattersburg, Hauptplatz 3, Tel [02626] 62317, mattersburg@lbg.at
Neusiedl/See, Franz-Liszt-G. 25-27, Tel [02167] 2495-0, neusiedl@lbg.at
Oberpullendorf, Hauptstr. 34/2, Tel [02612] 42319, oberpullendorf@lbg.at
Oberwart, Schulgasse 17, Tel [03352] 33415, oberwart@lbg.at

... IN CARINTHIA

Klagenfurt, Villacher Ring 11, Tel [0463] 57187, klagenfurt@lbg.at
Villach, Europastraße 8 [Technologiezentrum], Tel [04242] 27494, villach@lbg.at
Wolfsberg, Johann-Offner-Straße 28, Tel [04352] 4847, wolfsberg@lbg.at

... IN LOWER AUSTRIA

St. Pölten, Bräuhäusg. 5/2/8, Tel [02742] 355660, st-poelten@lbg.at
Gänserndorf, Eichamtstr. 5-7, Tel [02282] 2520, gaenserndorf@lbg.at
Gloggnitz, Wiener Straße 2, Tel [02662] 42050, gloggnitz@lbg.at
Gmünd, Schloßparkg. 6, Tel [02852] 52637, gmuend@lbg.at
Hollabrunn, Amtsgasse 21, Tel [02952] 2305-0, hollabrunn@lbg.at
Horn, Josef-Kirchner-G. 5, Tel [02982] 2871-0, horn@lbg.at
Mistelbach, Franz-Josef-Straße 38, Tel [02572] 3842, mistelbach@lbg.at
Neunkirchen, Rohrbacherstr. 44, Tel [02635] 62677, neunkirchen@lbg.at
Waidhofen/Thaya, Raiffeisenpromenade 2/1/6, Tel [02842] 53412, waidhofen@lbg.at
Wr. Neustadt, Siegfried Theiss-Straße 9, Tel [02622] 23480, wr-neustadt@lbg.at
Wieselburg, Rathausplatz 3, Tel [07416] 55200, wieselburg@lbg.at

... IN UPPER AUSTRIA

Linz, Hasnerstraße 2, Tel [0732] 655172, linz@lbg.at
Ried, Bahnhofstraße 39b, Tel [07752] 85441, ried@lbg.at
Steyr, Tomitzstraße 1a, Tel [07252] 53556-0, steyr@lbg.at
Vöcklabruck, Am Neubau 1, Tel [07672] 75555, voecklabruck@lbg.at

*“Good, to
 know a reliable partner
 in tax and economic matters
 by your side.”
 - LBG -*

LBG - we advise companies of a wide range of industries, legal forms and company sizes. Sole proprietorships, family businesses, partnerships and corporations, subsidiaries of Austrian and international corporate groups, private and public institutions.

... IN SALZBURG

Salzburg, St.-Julien-Str. 1, Tel [0662] 876531, salzburg@lbg.at

... IN STYRIA

Graz, Brauquartier 1, Top 11, Tel [0316] 720200, graz@lbg.at
Bruck/Mur, Grazer Straße 11, Tel [03862] 51055, bruck@lbg.at
Leibnitz, Dechant-Thaller-Straße 39/3, Tel [03452] 84949, leibnitz@lbg.at
Liezen, Rathausplatz 3, Tel [03612] 23720, liezen@lbg.at
Schladming, Siedergasse 268, G 2.4, Tel [03687] 22811, schladming@lbg.at

... IN TYROL

Innsbruck, Brixner Straße 1, Tel [0512] 586453, innsbruck@lbg.at

... IN VIENNA

Vienna-Donaustadt, Donaustadtstraße 1, 3. OG (Donauzentrum / Ärztezentrum)
 Tel [01] 2030030, wien-donaustadt@lbg.at
Vienna-Landstraße, Boerhaavgasse 6, Tel [01] 53105, office@lbg.at
Vienna -Margareten, Grüngasse 16, Tel [01] 589110, wien-margareten@lbg.at

CONTACT

welcome@lbg.at

IMPRINT

LBG Österreich GmbH Wirtschaftsprüfung & Steuerberatung
 Head office & general management, FN 75837a, Commercial Court of Vienna,
 1030 Wien, Boerhaavgasse 6, Tel: +43 1 53105

Date: August 2023

-8-