



Privacy Information

Payroll Outsourcing

forv/s
mazars

For the attention of all employees of the company

The General Data Protection Regulation (GDPR) is effective since May 25, 2018.

We – **Forvis Mazars Partners GmbH or any affiliated Forvis Mazars company in Austria**, Kärntner Ring 5-7, 1015 Vienna - have been engaged by your employer in our capacity as tax advisors to carry out payroll accounting services. In our role as data controller within the meaning of the GDPR, we inform you about the data processing activities we perform. The GDPR position of your employer as a data controller will not be affected by the outsourcing of payroll services.

This declaration applies equally to our related or affiliated companies that are active in the field of payroll, outsourcing, tax consulting and auditing:

- Forvis Mazars Business Services GmbH

Collection and categories of personal data

We collect the information required for this service from your employer. The data and information you provide to your employer (e.g. curriculum vitae, criminal record and insurance data information, training certificates) as well as those that arise due to the employment relationship (e.g. employment contract, salary classification and amount, sick leave, care leave, parental leave and other relevant information as overtime or vacation days) are processed by us as necessary in order to provide the monthly payroll services. For this purpose, your employer transmits your relevant personal data necessary to us so that we are able to perform payroll accounting for you.

General payroll data processing

The processing and transmission of data is carried out for wage, salary, remuneration accounting and for compliance with recording, information and reporting obligations, insofar as this is required in each case on the basis of laws or standards of collective legislation or employment contract obligations, including automatically created and archived text documents (such as correspondence) related to these cases. Without this information and personal data, we cannot execute the contract with your employer. This also applies to the accounting of all voluntary social benefits of your employer as well as for external education and training offers.

Lawfulness of data processing

The legal basis for the data processing by Forvis Mazars is our contract with your employer for the performance of payroll accounting (Article 6 lit b GDPR).

Location of data storage and processing

All data is processed within the European Union.

External recipients and personal data transfers

Payroll accounting might require the following data processing to external recipients (depending on requirements and relevance per individual case):

- Payroll accounting (internal);
- Social Insurance Agency;
- Employee Pensions Funds;
- Federal Office for Social Affairs and Disabled Persons (Social Ministry Service) e.g. pursuant to § 16 BEinstG;
- Tax office;
- Occupational Pension Funds (“BV-Kassen”) pursuant to § 11 Abs 2 Z 5 and § 13 BMSVG;
- Labour Market Service (“AMS”);
- Labour Inspectorate, Transport Labour Inspectorate and Agriculture and Forestry Inspectorate, in particular pursuant to § 8 Labour Inspection Act;
- Municipal Authorities and District Administrative Authorities in administrative matters (Trade Authority agendas, responsibilities under Austrian Labour Protection Act (Arbeitnehmerschutzgesetz “ASchG”, etc.);
- Statutory Interest or Advocacy Groups (“Interessensvertretungen”);
- Public Funding Bodies;
- Legal Representatives;
- Courts;
- Creditors of the person concerned as well as other parties involved in any related legal proceedings, also in the case of voluntary salary assignments for due claims;
- Banks involved in the payment to the person concerned or to third parties;
- Co-insured persons if relevant;
- Service providers dealing with the calculation of actuarial reports (personnel provisions) if relevant;
- Insurance institutions within the scope of an existing group or individual insurance;

Data processing in the event of labour disputes

If a legal dispute arises during an ongoing employment relationship or after its termination, we will forward the data required for the appropriate legal prosecution to legal representatives and courts after being requested to do so by the employer (our contractor).

Storage and retention periods

We store your data in accordance with statutory retention obligations or in accordance with the contractual provisions with your employer, in any case until the termination of our contractual relationship and beyond that within the scope of the statutory periods (liability periods).

Relevant retention periods result from a variety of laws and jurisdictions, a full disclosure is therefore not possible within this privacy information. For information purposes, we have listed a selection of periods below (as of 2022, changes possible, we can not assume liability for this kind of information).

3 or 5 years

Liability for social security contributions according to § 68 ASVG

Liability for severance pay claims and company pensions after transfer of business § 6 Abs 2 AVRAG

Records and reports on occupational accidents pursuant to § 16 ASchG

Records on the hiring out of workforce pursuant to § 13 Abs 3 AÜG

7 years

Wage tax obligation according to § 132 Abs 1 BAO

30 years

Entitlement to the issuance of a employment certificate pursuant to § 1478 ABGB (Austrian Civil Code)

Transmission of payroll information / online portal usage

The payrolls/salary statements and other related documents processed/prepared by us are usually transmitted to your employer for further processing/distribution to you in accordance with your company's internal requirements.

In individual cases, the wage sets are downloaded via our wage set portal, in which you are usually registered as a user with your private or professional email address. This "online service" for electronic transmission is available as long as your employer uses this paid service. If the employment relationship is terminated, the system access to our online services will be deactivated. If you missed to download your monthly and annual information, it can be requested from your employer after termination.

Your rights

You have the right to information, correction, deletion, restriction, data portability and objection. For this purpose, please primarily contact your employer. The status of your employer as main responsible data controller in the meaning of the GDPR is not affected by the outsourcing of payroll services.

However, if you have any further questions regarding the processing of your data that cannot be clarified by your employer or this privacy information on data processing performed by us, our data protection coordination team will be happy to assist you at any time.

Contact: datenschutz.at@forvismazars.com

Please note that we have to obtain authorization from your employer as well as an appropriate proof of identification (passport or ID card) prior to answering any direct request.

To protect your rights and to fully comply with GDPR requirements, we have additionally appointed an external Data Protection Officer on a voluntary basis. In this context, we refer to our general privacy policy, which we have either published on our website.

If you believe that the processing of your data violates data protection law or that your data protection rights have been violated in any other way, you can complain to the data protection authority (www.dsb.gv.at).

Furthermore, we refer at this point to the regulations of Section 80 WTBG 2017 (Austrian Professional Accountants and Tax Advisors' Act 2017) on the duty of confidentiality of our profession, according to which we are obliged to maintain privacy about all matters that become known to us in connection with our work for our client (your employer), unless the client releases us from this duty of confidentiality or statutory obligations require us to disclose relevant information.

With best regards.

Your Forvis Mazars Outsourcing Team

Vienna, 1 March 2025

Updating this privacy information

Data protection information may change due to various circumstances. In such cases, our data protection information will be updated in a timely manner. We therefore ask you to refer to the current version on our website.

Forvis Mazars in Austria

Audit | Tax | Advisory | IT

Forvis Mazars Partners GmbH

Forvis Mazars Audit GmbH

Forvis Mazars IT Services GmbH

Forvis Mazars Financial Advisory GmbH

Forvis Mazars Business Services GmbH

Team GDPR and Privacy Austria contact:

T: +43 1 53174

E: datenschutz.at@forvismazars.com

Kärntner Ring 5-7, 1010 Vienna

Hafnerplatz 12, 3500 Krems

Forvis Mazars Group (Forvis Mazars Group SC) is an independent member of Forvis Mazars Global, a leading professional services network. Forvis Mazars Group SC is a cooperative company based in Belgium and organised as one integrated partnership. Forvis Mazars Group SC does not provide any services to clients. Visit forvismazars.com to learn more.

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