

Non-Binding Calculation  
Recommendation for services  
of Consulting Engineers

# GENERAL PART



AUSTRIAN ECONOMIC CHAMBER  
Austrian Association of Consulting Engineers

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The non-binding calculation recommendation, **General Part**, for services of the Consulting Engineer/Firm (consulting engineers), is intended for the members of the Austrian Association of Consulting Engineers in the federal branch of Information and Consulting of the Austrian Economic Chamber and, in accordance with § 31 of the 1988 Cartel Law, is registered as non-binding association recommendation in the Register of Cartels under 25 Kt 582/05-6.

The Austrian Association of Consulting Engineers reserves the right to review the individual parts of the calculation recommendation in respect of economical developments and statutory framework conditions at reasonable intervals.

## INTRODUCTION

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The transparent and clearly structured individual parts of the calculation recommendation serve as non-binding association recommendation for the cost calculation of hourly rates, service description, service provision as well as service remuneration and as calculation aid for the charging of the fees for projects, insofar as they are made the basis of an agreement by the contractual partners.

In addition, the calculation recommendation can be utilised as a measure for the estimation of the contract value for the awarding of contracts for intellectual services in accordance with the Austrian Public Procurement Law.

The calculation recommendation for the Consulting Engineer/Firm (consulting engineers) is comprised of the following individual parts:

- General Part
- Performance profiles for the different specialist fields

<b>A/</b>	<b>CALCULATION AID FOR THE ASCERTAINMENT OF HOURLY COSTS (HOURLY RATE CALCULATION AID)</b>
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**A/1**      **SCOPE**

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The objective calculation aid for the ascertainment of hourly costs (hourly rate calculation aid) serves as non-binding association recommendation for the ascertainment of actual, respectively adequate hourly rates for remunerative services of the Consulting Engineer/Firm (consulting engineers).

This hourly rate calculation aid is **specialized-field-neutral** and is based exclusively on the principles of operational cost accounting and the duty of care of a responsible businessman.

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**A/2**      **GENERAL PRINCIPLES FOR THE CALCULATION OF HOURLY COSTS**

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In order to be able to manage a firm of consulting engineers efficiently, the total costs (personnel, material and other costs) plus an appropriate extra premium for risks and profit, must be earned in a defined period.

One regards „defined period“ as being the **total productive hours effective for turnover** for each calendar or fiscal year, based on the annual man hours either for each individual practitioner or jointly over the organisation.

One regards the „total costs“ as being the **total cost expenditure**, consisting of personnel, material and other costs, including an appropriate income for the entrepreneur himself, which is to be expended for the proper operation of a firm of consulting engineers.

With the calculation of the hourly rate, an appropriate extra premium for **risk and profit** is to be taken into consideration.

The actual, respectively adequate hourly rates derived from the calculation parameters should ensure the safeguarding of the economical existence, the security of the jobs and a positive economical future development.

## A/3 COST STRUCTURE AND COST TYPES FOR CONSULTING ENGINEERS

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All costs expenditures in consulting engineering can be allocated to the three major areas. These are:

- Personnel costs,
- Material costs and
- Other costs.

### A/3.1 Personnel Costs

Personnel costs are the expenditures for salaries, ancillary wage costs, payments for self-employed persons etc.

Cost types of the personnel costs for consulting engineers are e.g.:

- Gross salaries, remunerations, apprentice compensation
- Statutorily prescribed social security contributions and fee-related taxes and compulsory contributions (retirement contributions, statutory social security contributions, local tax)
- Other social expenditures

### A/3.2 Material Costs

Material costs are expenses for the running office operation, vehicles and travel costs, office security, representation, acquisition, quality assurance etc.

Cost types of the material costs for consulting engineers are e.g.:

- Depreciation on tangible assets and intangible objects of the capital assets
- Taxes, insofar as not dependent on income and earnings (compulsory contributions, land tax, inland revenue stamps and fees)
- All types of property insurance for office security, in particular third party liability insurance
- General operating expenses (electricity, water, repairs, consumables, cleaning, office equipment, IT-service)
- Rental and leasing for office and vehicles
- Administration expenses (postage, telephone, fax, duplications, accountancy)
- Magazines, literature
- Advertising and representations
- Travel and journey expenses
- Quality assurance, certification, assessment

### A/3.3 Other Costs

Cost types of the other costs for consulting engineers are e.g.:

- Outside services
- Professional fees to third-parties (tax consultant, lawyer, other consulting costs)
- Further education, training
- Interest, expenses for money transactions and credit
- Indemnifications not covered by insurances
- Normal loss of bad debts such as debtor insolvency, compositions concerning claimed fees and discounts, etc.

## A/4 ASCERTAINMENT OF THE PRODUCTIVE HOURS EFFECTIVE FOR TURNOVER

The productive hours effective for turnover for each calendar or fiscal year – that is the „defined period“ – are to be calculated by the consulting engineer himself, based on the annual man hours and productive or unproductive time percentages according to past experience.

### A/4.1 Ascertainment of the annual man hours

For the calculation of all the hourly rates it is necessary to ascertain the annual man hours for each employee based on own values, and if not available, based on the statutory principles and secured empirical values.

		To be entered individually	Example
<b>Starting basis</b>		52 Weeks	52 Weeks
<b>less</b>	Statutory holiday	5 Weeks	5 Weeks
	Public holidays and leisure time with hindrance to duty on average (based on previous empirical values)	.. Weeks	2 Weeks
	Sickness leave on average (based on previous empirical values)	.. Weeks	1.7 Weeks (source: Statistik Austria 2003)
<b>produces</b>		<b>.. Weeks</b>	<b>43.3 Weeks</b>
		For this, refer also to calculation matrix for hourly rates A/7 Point 1	

The weekly working time for salaried employees in firms of consulting engineers is presently 40 hours; accordingly the **annual man hours** derived from the example listed above would be **1732** (= 43.3 x 40) for each employee. For proprietors/managing directors, as a rule the same approach should be taken as a basis for the hourly rate calculation.

### A/4.2 Calculation of the productive hours effective for turnover

The productive hours effective for turnover for each employee and proprietor/managing director are to be estimated, respectively calculated from the annual man hours.

For the individually determined annual man hours, dependent on function and responsibility of the employee in the consulting engineering office, different percentages of turnover-effective productive and non-productive hours result.

Productive hours not effective for turnover are all those periods of activity of proprietor/managing director and employees, that are not allocated directly to a remunerative contract and are therefore also not able to be passed on, such as e.g. acquisition, preparation of tenders, advertising and public relations work, competitions, professional further education and training, proportional internal and external communication, administration tasks, general commercial expenditure etc.

These productive hours not effective for turnover are to be reapportioned to the productive hours effective for turnover.

The following empirical values can serve as an aid to orientation when own values, which are preferably to be utilised, are not available.

Qualification category (application group acc. to KV)	Activity / Function according to qualification category	Individual estimation of the productive hours percentage	Approx. productive hours percentage according to past experience
<b>A (VI)</b>	<b>Leadership tasks:</b>		55-65 %
<b>B (V)</b>	<b>Conceptive strategic tasks:</b>		60-70 %
<b>C (IV)</b>	<b>Difficult tasks:</b>		65-75 %
<b>D (III)</b>	<b>Technical and economical tasks:</b>		70-80 %
<b>E (II)</b>	<b>Administrative and simple technical and economical tasks</b>		75-85 %

## **A/5 ASCERTAINMENT OF THE ACTUAL HOURLY RATES FOR EACH EMPLOYEE**

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The basis for this are:

- Statutory framework conditions,
- Actual turnover-effective productive hours of the individual employees as well as the proprietor/managing director,
- Actual personnel costs of the individual employees as well as the proprietor/managing director,
- Actual percentage material costs for each employee as well as the proprietor/managing director,
- Actual percentage other costs for each employee as well as the proprietor/managing director and
- Extra premium for risks and profit

Simplified method of calculation for each employee or proprietor/managing director

Calculation of the total actual material costs and other costs per year, divided by the total turnover-effective productive hours of all staff including proprietor/managing director; = averaged percentage office cost per own hourly cost.

Calculation of the actual personnel costs for each employee as well as the proprietor/managing director per year (including allocation to the corresponding qualification category), divided by the actual turnover-effective productive hours determined for the employee or proprietor/managing director; = employee-related percentage salary cost per own hourly cost.

Estimation of risk and profit as additional charge to the own hourly cost.

Refer to Calculation Matrix for Hourly Rates A/7

## **A/6 ASCERTAINMENT OF THE ACTUAL AVERAGE HOURLY RATE**

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The basis for this are:

- Statutory framework conditions,
- Actual total turnover-effective productive hours of all employees as well as the proprietor/managing director,
- Actual total personnel costs of all employees as well as the proprietor/managing director,
- Actual total material costs,
- Actual total other costs and
- Extra premium for risks and profit

Simplified method of calculation

Calculation of the total actual material costs and other costs per year, divided by the total turnover-effective productive hours of all staff including proprietor/managing director; = averaged percentage office cost per own hourly cost.

Calculation of the total actual personnel costs for all employees per year, including the income for proprietor/managing director, divided by the total turnover-effective productive hours (all employees and proprietor/managing director); = averaged percentage salary cost per own hourly cost.

Estimation of risk and profit as additional charge to the own hourly cost.

Refer to Calculation Matrix for Hourly Rates A/7



## A/7 CALCULATION MATRIX FOR HOURLY RATES

The calculation of the hourly rates can be performed with this calculation matrix based on your own company-specific values. The calculation matrix can be downloaded by members as Excel table from the homepage of the association.

1. CALCULATION OF THE TURNOVER-EFFECTIVE PRODUCTIVE HOURS INDIVIDUALLY PER EMPLOYEE OR AS TOTAL OVER THE ORGANISATION										
	Employees	Weeks in the year	Minus statutory holiday weeks	Minus bank holidays and leisure time with hindrance to duty on average in weeks	Minus sickness weeks on average	Annual working weeks	Weekly hours according to KV	Annual working hours	Percentage productive hours on the annual working hours as percentage	Turnover-effective productive hours per year and employee
1.1	Proprietor / Managing Director	52	-?	-?	-?	=	x ??	=	x ??? %	=
1.2	Employee 1	52	-5	-?	-?	=	x 40	=	x ??? %	=
1.3	Employee 2	52	-5	-?	-?	=	x 40	=	x ??? %	=
1.4	Employee 3	52	-5	-?	-?	=	x 40	=	x ??? %	=
	etc.				Insert values yourself	Values calculated automatically		Values calculated automatically	Insert values yourself	Values calculated automatically
1.5	<b>Total turnover-effective productive hours in the organisation per fiscal or calendar year</b>									Σ
	Explanations	?	According to Statistik Austria, the average level of sickness for salaried employees per year is 12 days = 1.71 weeks (statistics for 2003)							
		??	For proprietors / managing directors, for reasons of simplification, the same number of weekly hours can be calculated							
		???	Predominantly own values are to be utilised; if such values are not available, the empirical values from Point A/4.2 can serve as calculation aid							
	Note	For part-time employees, the calculation is to be carried out accordingly								

2. CALCULATION OF PERCENTAGE SALARY COST ON OWN HOURLY COSTS INDIVIDUALLY PER EMPLOYEE OR TOTAL AVERAGED OVER THE ORGANISATION						
	Employees	Actual gross salary or income per month and employee	Simplified method for calculating the annual salary expenditure	Salary or income expenditure per year and employee	Divided by the turnover-effective productive hours of the employee per year	Percentage salary cost on the own hourly costs per employee
2.1	Proprietor / Managing Director		x 1.31 x 14	=	:	=
2.2	Employee 1		x 1.31 x 14	=	:	=
2.3	Employee 2		x 1.31 x 14	=	:	=
2.4	Employee 3		x 1.31 x 14	=	:	=
	etc.	Insert values yourself		Values calculated automatically	Values are transferred from Table 1	Values calculated automatically
				Total salary or income expenditure of the organisation per year from the above sums	Divided by the total turnover-effective productive hours in the organisation per year Value from 1.5	<b>Average percentage salary cost of the own hourly cost of the organisation</b>

2.5 Σ : Σ

3. CALCULATION OF THE PERCENTAGE OFFICE COST ON THE OWN HOURLY COSTS IN TOTAL AVERAGED OVER THE ORGANISATION						
	Material costs per fiscal or calendar year  Cost types acc. to Point A/3.2  Amount of costs acc. to accounts department or tax consultant respectively	Actual costs according to balance sheet or preparation for I/O computers	Other costs per fiscal or calendar year  Cost types acc. to Point A/3.3  Amount of costs acc. to accounts department or tax consultant respectively	Actual costs according to balance sheet or preparation for I/O computers	<b>Note about other costs !!</b> If personnel costs of individual employees can not be completely allocated directly to remunerative orders, these are therefore not turnover-effective productive hours in the sense of this calculation aid, but are to be classified rather as Other Costs and to be reapportioned to the office cost percentage of the own hourly costs as central control !!!	
3.1	Sum material costs	+	Sum other costs	+		
	↓ ↓ → → → → → → → → → → → → → → → →			↓	↓	
				Total sum of the material and other costs per year  Value calculates automatically	Divided by the total turnover-effective productive hours in the organisation per year Value form 1.5	<b>Average percentage office cost of the own hourly costs of the organisation</b>
3.2				=	:	Σ

4. CALCULATION OF THE ACTUAL HOURLY RATES FOR EACH EMPLOYEE IN THE ORGANISATION						
	Employees	Percentage salary cost on the own hourly costs per employee	Average office cost percentage of the own hourly costs of the organisation	Own hourly cost per employee	Extra premium for risks and profit as percentage	Actual hourly rate per employee
4.1	Proprietor / Managing Director	+	+	=	+ xxx %	=
4.2	Employee 1	+	+	=	+ xxx %	=
4.3	Employee 2	+	+	=	+ xxx %	=
4.4	Employee 3	+	+	=	+ xxx %	=
	etc.	Values are transferred from 2.1 to 2.4	Value is transferred from 3.2	Values calculated automatically	Insert values yourself	Values calculated automatically

5. CALCULATION OF THE ACTUAL AVERAGE HOURLY RATE FOR THE ORGANISATION						
		Average salary cost percentage of the own hourly costs of the organisation	Average office cost percentage of the own hourly costs of the organisation	Average own hourly costs of the organisation	Extra premium for risks and profit as percentage	Actual average hourly rate of the organisation
5.1	The Organisation	+	+	=	+ xxx %	Σ
		Value is transferred from 2.5	Value is transferred from 3.2	Values calculated automatically	Insert values yourself	Values calculated automatically

<b>B/</b>	<b>CALCULATION AID FOR THE ASCERTAINMENT OF PROJECT COSTS FOR PLANNING AND/OR SUPERVISION (PROJECT COSTS CALCULATION AID)</b>
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## **B/1 SCOPE OF APPLICATION**

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The objective calculation aid for the ascertainment of project costs for planning and supervision services (project costs calculation aid) serves as non-binding association recommendation for the ascertainment of financially adequate remunerative services of the Consulting Engineer/Firm (consulting engineers).

This project cost calculation aid is **largely specialized-field-neutral** and is based exclusively on the principles of operational cost accounting and the duty of care of a responsible businessman.

## **B/2 GENERAL PRINCIPLES FOR THE CALCULATION OF PROJECT COSTS**

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To be able to calculate project costs reliably, the following principles, specifications and other own estimates or calculations are required as priority.

### **B/2.1 Principles and specifications of the client or party inviting tenders**

- Description of the project with regard to requirements, scope and location
- Required project data such as areas, cubatures, costs
- Technical project description, and if necessary description of equipment
- Personnel project organisation and contact partners
- Deadline requirements and sequence
- Object of performance (=specialized field)
- Scope of performance, if possible based on service phases of the applicable performance profile
- Additionally required special services
- If available and applicable, size or quantity specifications such as e.g. expenditure-determining fabrication costs of the object of performance to be processed

### **B/2.2 Estimates or calculations by the service supplier or bidder**

- Processing class dependent on requirements, object of performance and size or quantity specifications
- Project-specific framework conditions such as alleviation measures or impediments e.g. due to client, project organisation, statutory effects, particular risks, locality etc.
- Qualification, quantity and activity of required own project team
- Processing times for the individual service phases or service items

- Incidental expenses and other

**B/2.3 Calculation of the hourly rates**

Individually per required employee or via average hourly rate

**B/3 SERVICE STRUCTURE OF PROJECT COSTS FOR PLANNING AND SUPERVISION SERVICES IN CONSULTING ENGINEERING FIRMS**

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This is structured in service phases or service items to be calculated individually and is normally comprised of the main service groups:

- Engineering services,
- Incidental expenses,
- Outside services and other.

Refer to Calculation Matrix for Project Costs of Planning and/or Supervision B/4

## B/4 CALCULATION MATRIX FOR PROJECT COSTS OF THE PLANNING AND/OR SUPERVISION

The calculation of the project costs can be performed with this calculation matrix based on your own company-specific values.  
The calculation matrix can be downloaded by members as Excel table from the homepage of the association.

1. CALCULATION OF THE ENGINEERING SERVICES							
	Service phases or service items of the engineering services	Calculated processing times per service phase or service item	Discounts or surcharges as a factor for project-specific framework conditions	Determined processing times	Calculated hourly rate	Costs of the service phase or service item	Sum of the service groups
<b>1.1</b>	<b>Basic planning services</b>						
1.1.1	Preliminary design		x	=	x	=	
1.1.2	Final design		x	=	x	=	
1.1.3	Approval design		x	=	x	=	
1.1.4	Execution drawings		x	=	x	=	
1.1.5	Preparation of contract award		x	=	x	=	
1.1.6	Assist with the award process		x	=	x	=	
	Sum of basic planning services			Σ			Σ
<b>1.2</b>	<b>Basic supervision services</b>						
1.2.1	Professional supervision, local manufacturing supervision		x	=	x	=	
1.2.2	Acceptance		x	=	x	=	
1.2.3	Auditing control		x	=	x	=	
	Sum of basic supervision services			Σ			Σ
<b>1.3</b>	<b>Special planning services</b>						
1.3.1	Basic investigation		x	=	x	=	
1.3.2	Inventory		x	=	x	=	
1.3.3	Other		x	=	x	=	
	Sum of special planning services						Σ
<b>1.4</b>	<b>Special supervision services</b>						
1.4.1	Project control		x	=	x	=	
1.4.2	Documentation		x	=	x	=	
1.4.3	Other		x	=	x	=	
	Sum of special supervision services						Σ
<b>1.5</b>	<b>SUM ENGINEERING SERVICES</b>						Σ

Non-binding Calculation Recommendation

2. CALCULATION OF THE INCIDENTAL EXPENSES						
	Incidental expense items	Calculated quantity	Unit	Calculated unit price	Cost of the item	Sum of the service groups
<b>2.1</b>	<b>Ancillary planning costs</b>					
2.1.1	Duplications together with cover contribution		ST	x	=	
2.1.2	Plan plots together with cover contribution		ST	x	=	
2.1.3	Travel costs together with travel times		KM	x	=	
2.1.4	Other incidental expenses			x	=	
	Sum of ancillary planning costs					Σ
<b>2.2</b>	<b>Ancillary supervision costs</b>					
2.2.1	Building office on-site together with operating costs		WO	x	=	
2.2.2	Travel costs together with travel times		KM	x	=	
2.2.3	Other incidental expenses			x	=	
	Sum of ancillary supervision costs					Σ
<b>2.3</b>	<b>SUM OF INCIDENTAL EXPENSES</b>					Σ

3. COSTS FOR OUTSIDE SERVICES AND OTHER			
	Outside service items / Other	Cost of the item	Sum of the service group
3.1	Outside services according to quoted price together with cover contribution excl. VAT		
3.2	Other		
<b>3.3</b>	<b>SUM OF OUTSIDE SERVICES AND OTHER</b>		Σ

4. CALCULATION SUMMARY OVERALL			
4.1	Sum of engineering services from 1.5		+
4.2	Sum of incidental expenses from 2.3		+
4.3	Sum of outside services and other from 3.3		+
<b>4.4</b>	<b>Total sum net</b>		=
4.5	+20 % VAT		+
<b>4.6</b>	<b>CIVIL CODE PRICE</b>		Σ
		rounded off	Σ

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LEGEND

	Values are to be inserted by the person performing the calculation
	Values are transferred
	Values calculate automatically

<b>C/</b>	<b>GENERAL</b>
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**C/1 PRINCIPLES OF SERVICE PROVISION**

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Precondition for an appropriate provision (fulfilment) of service is, that the scope of service to be provided is clearly delimited between client and service supplier and is defined as extensively as possible.

On the part of the client, the necessary documentation and fundamental data are to be made available.

**C/1.1 Service Agreement – Contract for Services**

The scope of service and its remuneration is governed by the agreement that the client and service supplier make with each other.

For the agreement as well as for possible alterations thereto, the written form is recommended.

**C/1.2 Provision of service, particular obligations of the service supplier**

The Consulting Engineer/Firm must, insofar as nothing to the contrary has been agreed, under observance of the professional code of conduct, provide his services under the following preconditions:

- a) Proceed in the framework of the pertinent legal regulations including the professional code of conduct (BGBl. No. 726/1990)<sup>1</sup>;
- b) Provide the services according to the generally acknowledged engineering standards of the relevant specialised field;
- c) Safeguard the interests of the client, in particular in a professional, financial and timely respect, unaffected by own interests and the interests of third parties;
- d) Liability of the Consulting Engineer/Firm (consulting engineer) for the commissioned services in the framework of the statutory provisions.

The above preconditions are fundamentally considered to be mutually of equal status.

**C/1.3 Structuring of service or subdivision of the scopes of service with performance profiles**

If performance profiles are available relevant to the specialised field for the definition of the scope of service, these are subdivided into individual service phases for planning and supervision services.

Each service phase is structured in basic services and special services.

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<sup>1</sup> The fee guidelines mentioned in the professional code of conduct are superceded by this calculation recommendation.

#### **C/1.4 Basic Services**

Basic services encompass the services for each service phase, that are generally necessary for the proper fulfilment of service of the same. They are listed according to classification in the scopes of service of the individual performance profiles and, insofar as nothing to the contrary is agreed, are legally due.

#### **C/1.5 Special Services**

Special services can supplement or replace the basic services of each service phase, when special requirements are imposed on the fulfilment of service. They are specified representatively in the scopes of service of the individual performance profiles and, insofar as nothing to the contrary is agreed, are not legally due.

#### **C/1.6 Safeguarding of documentation**

The results of the provision or fulfilment of service are normally to be recorded in documented form and to be safeguarded in a suitably usable form for 10 years from the completion of the service.

The service supplier is obligated to surrender duplications of existing documentation to the client on demand by the client, against reimbursement of costs.

## **C/2 PRINCIPLES OF SERVICE REMUNERATION**

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#### **C/2.1 General**

Insofar as not otherwise agreed, every service fee is comprised of both:  
a) the remuneration for the engineering service itself and  
b) the resulting incidental expenses.

The statutorily prescribed Value Added Tax is to be identified separately.

Vis-à-vis consumers, a specified civil law price is applicable, however in the event of doubt, incl. statutory Value Added Tax.

#### **C/2.2 Forms of remuneration of the engineering service**

The service supplier is obligated to make a proposal to the client concerning the appropriate form of remuneration of the engineering service, insofar as the client himself does not prescribe a particular form.

An all-inclusive agreement to particular forms of remuneration for part and/or complete services can be agreed, insofar as a clear and mutual understanding exists concerning the overall material points of the contract.

The following forms of remuneration for engineering services can be agreed:



- a) Agreement according to **actual time (hours) involved** based on qualification categories or average hourly rate.  
This form is particularly suitable for the service remuneration, if the time involved for the provision of the service cannot be estimated in advance or is difficult to estimate, such as e.g. for expert opinions, studies, individual services of service phases etc.
- b) Agreement according to **forecast time (hours) involved** based on calculated empirical values for size or quantity specifications such as e.g. areas, lengths, expenditure-determining fabrication costs, cubatures, points etc.  
This form is particularly suitable for the service remuneration, if the time involved for the provision of the service can be estimated in advance by the service supplier with the assistance of calculated empirical values.
- c) Agreement according to **defined engagement of personnel and agreed project period**.  
This form is particularly suitable for the service remuneration, if the engagement of personnel for the provision of the service can be estimated in advance or can be defined and the client unambiguously defines or establishes the project period.
- d) Agreement according to other, **freely agreed parameters**.

### **C/2.3 Expected level of remuneration**

The service supplier is obligated to orientate the client regarding the expected level of the service fee, consisting of the remuneration of the engineering service itself and the incidental expenses, plus the statutorily prescribed value added tax.

Extra expenses for extraordinary services and/or services taking an unusually long time are to be suitably taken into consideration.

### **C/2.4 Change to the material points of the contract**

With changes to the material points of the contract, an adaptation of the service remuneration is to be agreed before a further provision of service.

### **C/2.5 Change in level of remuneration**

If it emerges during the course of the provision of service or with a change to the material points of the contract, that the expected level of remuneration is inadequate, then the service supplier is obligated to inform the client about this in a timely manner and if necessary submit proposals for the more extensive remuneration.

### **C/2.6 Advance payment**

With the awarding of an order an appropriate advance payment can be agreed.

### **C/2.7 Rendering of accounts and due dates**

The service fee (remuneration of the engineering service and incidental expenses) is understood to be – except vis-à-vis consumers – in case of doubt excluding value added tax and becomes due, when the services have been provided in accordance with the contract and an invoice has been submitted, regardless of whether or if the client utilises the service provided.

The value added tax is to be identified separately.

Insofar as not otherwise agreed, the time allowed for payment is regarded as being 30 days from the date of invoice.

For the remuneration of the engineering service according to actual time involved, the rendering of an account takes place periodically, as a rule monthly, plus resulting incidental expenses and value added tax.

For the remuneration of the engineering service according to forecast time involved or according to defined engagement of personnel and agreed project period, the rendering of an account takes place at suitable intervals, plus resulting incidental expenses and value added tax.

If there is a performance profile available, the invoicing can take place on completion of defined service phases by means of part invoices.

#### **C/2.8 Discounts, allowances, penalties**

Discounts and allowances can be agreed individually.

Possible penalties for the provision of services not within the prescribed time limit, insofar as these are accountable to the Consulting Engineer/Firm as service supplier, can be agreed individually.

### **C/3 CHARGING OF THE ENGINEERING SERVICE ACCORDING TO ACTUAL TIME EXPENDITURE**

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#### **C/3.1 General**

The charging of the remuneration for engineering services according to actual time expenditure can be agreed according to qualification categories or according to average hourly rate.

Basis of this charge is the time expenditure of all employees of the service supplier directly engaged in the objective service provision as well as the service supplier himself, multiplied by the calculated or quoted hourly rates of the respective qualification category or the calculated or quoted average hourly rate.

The actual time expenditures are to be recorded by the service supplier in appropriate hourly records and to be documented; these hourly records are to be brought to the attention of the client.

The smallest invoicing unit for this form of remuneration is the started half-hour.

The general costs according to C/7.6 are to be included in the hourly rates. The time expenditure of typists, accountants and building merchants is therefore only to be remunerated to that extent, in which those persons have provided cooperation on the services to be accounted for according to time expenditure above and beyond the general costs (e.g. written statements of technical reports and expert opinions, technical correspondence, reports of proceedings, collaboration on the computable examination of tender and invoicing documentation, evaluations, applications, documentation etc.) or however represent additional services requested by the client himself.

### C/3.2 Charging according to qualification categories

The hourly rates for the individual qualification categories can be determined by the Consulting Engineer/Firm himself, based on the hourly rate calculation aid provided by the association.

The allocation of the time expenditure to the individual qualification categories must take place in each case in accordance with the service provided.

The qualification categories of the Consulting Engineer/Firm are based on the framework collective bargaining agreement for salaried employees in the branch of Information and Consulting and are:

Qualification Category	
<b>A</b>	<p><b>Leadership tasks:</b> Are activities, that due to the requirements demand the personal engagement of leadership persons, such as e.g. office proprietors, managing directors, office managers, chief engineers. <b><i>Minimum service group VI according to collective bargaining agreement</i></b></p>
<b>B</b>	<p><b>Conceptive and strategic tasks:</b> Are activities, that bear particular responsibility and require an extensive, above-average degree of professional knowledge and experience for the independent processing and control of a project in analytical, functional, creative, constructive, economical and ecological regard, such as e.g. project managers, chief designers and construction engineers, planning and building-site coordinators. <b><i>Service group V according to collective bargaining agreement</i></b></p>
<b>C</b>	<p><b>Difficult creative, technical, functional, economical and ecological tasks:</b> Are activities that are responsible and require particular specialised knowledge and experience for the independent processing of a project, such as e.g. engineers, designers, construction engineers, site supervisors or monitoring organs, schedule and sequence planners, costing accountants and controllers. <b><i>Service group IV according to collective bargaining agreement</i></b></p>
<b>D</b>	<p><b>Technical and economical tasks:</b> Are activities, which require the theoretical and practical professional knowledge for the partly independent processing of a project, such as e.g. technicians, CAD-drawing technicians as support to B and C, settlement clerks and assessors. <b><i>Service group III according to collective bargaining agreement</i></b></p>
<b>E</b>	<p><b>Administrative and simple technical and economical tasks:</b> Are activities that require limited professional knowledge for the processing under guidance and instruction, such as e.g. technical draftsman, measuring assistants, commercial and administrative unskilled workers. <b><i>Service group II according to collective bargaining agreement</i></b></p>

### C/3.3 Activity as Expert, Specialist, Judge or Arbitrator

For services as expert, specialist, judge or arbitrator, appropriate extra premiums to the qualification category A are permitted, insofar as the activity requires particular

knowledge in a professional, scientific or artistic field (refer in particular to § 34 Gebührenanspruchsgesetz / Fee Entitlement Law).

#### **C/3.4 Charging according to average hourly rate**

In mutual agreement between client and service supplier, the charging of the remuneration of the time expenditure for services, which extend combined over several or all qualification categories, can also be performed with an average hourly rate to be agreed for the entire time expenditure of all employees of the service supplier engaged directly on the objective service fulfilment as well as the service supplier himself, whereby the main qualification emphasis of the employees is to be taken into account.

### **C/4 CHARGING OF THE ENGINEERING SERVICE ACCORDING TO FORECAST TIME EXPENDITURE**

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**C/4.1** The charging of the remuneration for engineering services according to forecast time expenditure can be agreed in dependency to particular size or quantity specifications.

Basis of this charging are the order-related, forecast processing times of all employees of the service supplier directly engaged in the objective service provision as well as the service supplier himself, which are to be calculated independently by the Consulting Engineer/Firm.

**C/4.2** The corresponding performance profile in which, based on experience, the processing times to be expended for all basic services of the planning and/or supervision services are represented dependent on size or quantity specifications (e.g. expenditure-determining fabrication costs) and processing classes, serves as calculation aid for the estimation or ascertainment of all order-related, forecast processing times. The processing times to be expended in accordance with past experience are based on statistical investigations recurring at appropriate intervals.

**C/4.3** The order-related average hourly rate can be calculated independently by the Consulting Engineer/Firm based on its own cost accounting or the hourly rate calculation aid provided by the association, whereby the main qualification emphasis of the employees is to be taken into account.

**C/4.4** The charging of the remuneration of the engineering service is produced from the self-estimated or determined processing time, multiplied by the self-calculated or quoted average hourly rate.

The smallest invoicing unit with this form of remuneration is the service phase of the performance profile concerned.

**C/4.5** The general costs according to C/7.6 are to be included in the hourly rates. The time expenditure of typists, accountants and building merchants is therefore only to be remunerated to that extent, in which those persons have provided cooperation on the services to be accounted for according to time expenditure above and beyond the general costs (e.g. written statements of technical reports and expert opinions, technical correspondence, reports of proceedings, collaboration on the computable examination of tender and invoicing documentation, evaluations, applications, documentation etc.) or however represent additional services requested by the client himself.

## **C/5 CHARGING OF THE ENGINEERING SERVICE ACCORDING TO DEFINED ENGAGEMENT OF PERSONNEL AND AGREED PROJECT PERIOD**

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**C/5.1** The charging of the remuneration for engineering services according to defined engagement of personnel and agreed project period can be agreed as special form, in particular for supervision services.

Basis for this charging are the calculated or agreed engagement of personnel (definition by name also possible) and the project period unambiguously defined or established by the client.

**C/5.2** The order-related average hourly rates of the participating personnel can be calculated independently by the Consulting Engineer/Firm based on its own cost accounting or the hourly rate calculation aid provided by the association.

**C/5.3** The charging of the remuneration for the engineering service is produced from the agreed project period in hours, multiplied by either the calculated or quoted individual hourly rates of the individual agreed employees or by the calculated or quoted average hourly rate times the agreed number of employees.

The smallest invoicing unit with this form of remuneration is one man day.

**C/5.4** The general costs according to C/7.6 are to be included in the hourly rates. The time expenditure of typists, accountants and building merchants is therefore only to be remunerated to that extent, in which those persons have provided cooperation on the services to be accounted for according to time expenditure above and beyond the general costs (e.g. written statements of technical reports and expert opinions, technical correspondence, reports of proceedings, collaboration on the computable examination of tender and invoicing documentation, evaluations, applications, documentation etc.) or however represent additional services requested by the client himself.

## **C/6 CHARGING OF THE ENGINEERING SERVICE IN EXCEPTIONAL CASES**

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### **C/6.1 Part performances**

The commissioning of individual service phases or part performances from performances profiles always presumes the complete basic services of the previous service phase(s) or part performances as the service precondition to be provided by the client.

Additional coordination and familiarisation work can be charged corresponding to the amount of time spent for this in accordance with the general provisions of the Civil Code, in particular if the service preconditions are incomplete, defective and not reproducibly documented.

### **C/6.2 Service interruption**

If the provision of the entire, commissioned service is temporarily interrupted due to circumstances, for which the Consulting Engineer/Firm is not accountable, and if this interruption to service lasts longer than three months, the extra expense for the renewed start of service can be subsequently claimed according to time expenditure in conformity with the general provisions of the Civil Code.

### **C/6.3 Subsequent service restriction and service cancellation**

If only individual service phases or part performances of a quoted scope of service are commissioned, or if a commissioned scope of service is restricted or revoked by the client during the course of the provision of service, the modified expenditures associated with that are to be taken into account accordingly or remunerated in accordance with the general Civil Code § 1168 ABGB<sup>2</sup>.

### **C/6.4 Special services additional to basic services**

A fee may only be charged for special services additional to basic services, if such services give rise to an expenditure of work and effort. The fee can be charged in a reasonable proportion to the fee for that basic service with which it is comparable in terms of type and scale. If there is no comparable basic service, then the fee can be charged as a time-based fee as defined by C/3.

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<sup>2</sup> § 1168 ABGB „Prevention of Execution“

- (1) *If the contract fails to be executed, the service supplier shall be entitled to the negotiated fee, provided he/she was prepared to render the services and was prevented from so doing by circumstances caused by the orderer; he/she must however deduct the amount he/she obtained or could have obtained through alternative use of his/her own professional services. If he/she has been shortened in the execution of the contract due to lost time as a result of such circumstances, then he/she is entitled to reasonable compensation.*
- (2) *If the client fails to cooperate and the assignment cannot be carried out because of lack of cooperation, the service supplier shall also be entitled to set a reasonable grace period on the understanding that, if this grace period expires without results, the contract shall be deemed cancelled.*

Insofar as special services wholly or partly replace basic services, a fee must be charged equivalent to the fee for the basic services they replace.

#### **C/6.5 Provision of service under extraordinary conditions**

For the provision of service (basic services as well as special services) under extraordinary conditions, corresponding cost-covering additional charges can be calculated and invoiced.

Extraordinary conditions for the provision of service are e.g. under risk of accident, underground, with abnormal climatic conditions, only possible outside normal working time, forced work due to special deadlines with the postponement of other services, the provision of service taking an extraordinary long time and the like.

#### **C/6.6 Variants – Modifications – Reprocessing**

The additional expenditure for variants and/or modifications that are required or ordered by the client or occur as a result of official procedures, can be charged according to hourly expenditure.

Insofar as the preconditions for the renewed offsetting of basic services are not given, additional services as a result of circumstances for which the Consulting Engineer/Firm is not accountable and which involve a reprocessing and/or reworking of services provided or those which include a change to the design objective, can be charged as special service according to hourly expenditure.

#### **C/6.7 Changes with size or quantity specifications**

If, during the course of the provision of service, changes occur to the size or quantity specifications on which the calculation is based, e.g. in the form of higher expenditure-determining fabrication costs as a result of a project expansion of any kind, for which the Consulting Engineer/Firm as service supplier is not accountable, then the calculation of the service remuneration can be adapted based on the original calculation parameters and the added value of the engineering service charged.

### **C/7 CALCULATION OF THE INCIDENTAL EXPENSES**

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**C/7.1** Insofar as not otherwise agreed, incidental expenses – regardless of the agreed form of remuneration of the engineering service – can be charged separately, respectively remunerated to the following extent:

1. Procurement of necessary documentation, fundamental data, inventories and the like (excluding legal texts, common specialist standards and directives);
2. Preparation of models, laboratory investigations, model experiments, analyses, test loads, material tests and the like together with all assistants, materials and transport;

3. Employment of special equipment, such as order-determined special measuring instruments, special cameras and the like, as well as the use of IT-software prescribed by the client, in particular CAD-programs;
4. Duplications of performance specifications, plan plots or plan copies and the like, which extend beyond a specimen copy for the client;
5. Special plan duplicates, axonometries, perspectives, visualisations, presentations, photographs and other documentation requested by the client;
6. Official commission charges, stamp duties and legal fees, administrative levies, court costs, postage costs for officially demanded summonses to appear and the like;
7. Journey times and travel costs to destinations that are more than 15 km away from the location of the Consulting Engineer/Firm;
8. Journey times and travel costs also within the local administrative area in which the location of the Consulting Engineer/Firm is situated, however only for services that are charged according to time expenditure;
9. Delays, insofar as they are not accountable to the Consulting Engineer/Firm;
10. Special reimbursements regulated through collective bargaining, such as extra payments for difficult working conditions, building site premiums (off-duty premiums), separation allowances, daily allowances and overnight stay allowances, however only for services that are charged according to time expenditure;
11. Costs of maintaining a site office including equipment lighting and heat;
12. Order-determined damages, such as damage to agricultural land and the like;
13. Costs for insurances according to C/7.7;
14. Costs for surveying vehicles equipped with a high level of measuring equipment, as well as for high-cost equipment and resources which are normally leased, borrowed or rented for the respective application.

**C/7.2** If incidental expenses are associated with time expenditure or if they exist only of time expenditure, then these can be charged according to C/3; the points C/7.3 to C/7.8 can be taken into consideration.

**C/7.3** Journey times as well as delays can be charged accordingly or with the quoted hourly rate. If the invoicing according to qualification category has been agreed, then the hours expended are to be allocated to the respective qualification category.

**C/7.4** To cover the proportionate general costs – with the exception of the time expenditure to be accounted for - an appropriate premium can be charged to the incidental expenses.

**C/7.5** Travel costs can be charged for the suitably most efficient means of transport, based on the rates applicable for federal civil servants. When using own vehicles, the official kilometre allowance can be charged.

**C/7.6** The general costs – in particular the personnel costs of the general administration (central control), the costs for office materials, drawing materials, postage, telephone, telex, fax and internal duplications etc. – are discharged on the one hand through the remuneration of the engineering service and on the other by the additional premium according to C/7.4. Accordingly, they are not incidental expenses and are therefore not to be remunerated separately.



**C/7.7** Order-determined special insurances, that are imposed on the Consulting Engineer/Firm by the client or by the authorities, can be charged separately as incidental expenses. Included thereto are also order-related surcharges to existing professional liability insurances.

**C/7.8** Incidental expenses can also be agreed as flat rate prices, e.g. as a premium to the remuneration of the engineering service.

## **C/8 OTHER PROVISIONS**

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### **C/8.1 Duty to warn**

The Consulting Engineer/Firm is obligated as service supplier to observe his constant duty to warn and draw attention to essential points of the fulfilment of the contract.

This is particularly valid for service expansions or restrictions, for higher own fee claims, for higher fabrication costs and deadline postponements, which are influenced by his/her own provision of service as well as for additional measures due to unforeseeable circumstances, events and official impositions.

If despite fulfilled duty to warn and draw attention by the service supplier, the client persists in not observing statutory provisions, directives of all kinds and safety regulations or not to revoke the adverse orders and instructions of the provision or fulfilment of service, the service supplier shall not be liable for the consequences resulting therefrom.

A possible duty of the client to warn the service supplier is applicable in particular for official impositions as well as for matters of decision-making and financing.

A duty to warn concerning fabrication costs as well as own fee claims exists however from a cost variation of +/- 20 %.

### **C/8.2 Copyright, Earmarking for Specific Purpose, Right of Use**

With the agreed service remuneration, only its use for the agreed purpose is discharged.

Industrial property rights to the object of performance (copyrights, patent rights, titles to trade marks and proprietary rights to registered designs, mentioning of names with publications and reproductions etc.) remain subject to other agreements of the Consulting Engineer/Firm and may not be reproduced or otherwise employed or utilised beyond the agreed purpose.

The utilisation of the service results or protected works always presumes the payment of the agreed service remuneration, otherwise the utilisation can be forbidden by the service supplier.

**C/8.3 Mediation**

If an extrajudicial dispute settlement (mediation) shall be desired by the contractual parties before otherwise unavoidable legal or arbitration proceedings, this is to be agreed in writing.

**D/ DEFINITIONS**

For the purposes of this calculation recommendation, the following definitions shall apply:

1. Objects are buildings, other structures, structural and technical plants, open-air facilities and room-creating interior works.
2. New buildings and new plants are facilities to be erected or created from new.
3. Rebuilding is the reconstruction of destroyed facilities on existing sections of a building or plant site. They qualify as new buildings or new plants if new plans are required.
4. Extensions are additions to an existing facility, for instance through building-up, adding-on or enlargement.
5. Conversions are the remodelling of an existing facility involving changes to its design or structural components.
6. Modernisations are measures aimed at permanently raising the use value of a facility provided they do not fall under points 4., 5. or 10., but including any repairs resulting from the modernisation process.
7. Room-creating interior works are the construction or creation of internal rooms. Such work can occur in combination with services as defined by points 2 to 6.
8. Installations are finished products or serial products to be adapted, respectively projects produced according to individual drawings.
9. Integral advertising facilities are the installations on structures intended for advertising purposes which are permanently attached to the structure and affect its design.
10. Repairs are defined as work intended to restore a facility to the state appropriate for its designated function (design state) provided such work does not fall under point 3 or results from measures defined under point 6.
11. Maintenance is defined as work intended to sustain the facility in its design state.
12. Open-air facilities are defined as consciously designed outdoor areas and spaces and installations associated with structures or contained within structures.
13. Performance profiles are specialist parts of the calculation recommendation for particular specialised fields, which contain detailed descriptions or specifications concerning scope of application, size and/or quantity specifications as basis for remuneration, processing classes, scope of service, hourly expenditure according to past experience etc.

14. Processing classes in the performance profiles reflect the complexity, respectively the degree of difficulty to which the task definition is to be allocated, and represent a calculation factor in respect of the processing times to be expected.