



The Applicability of Austrian Support Measures during the COVID-19 crisis for Viennese Cafés

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Abstract

The Viennese coffee house culture has its roots in the 17th century and still plays an important role in the city of Vienna today. However the emergence of COVID 19 has lead to several challenges and financial difficulties for café owners. As a result many businesses and therefore the Viennese coffee house culture are at risk. With increasing numbers of infections of the coronavirus diseases 19 the Austrian government has implemented several regulations as well as support measures for Austrian businesses such as state guarantees, fixed cost grant and short-time work grant. These support measures have an effect on Austrian cafés and are therefore successfully applicable for Viennese coffee houses. To demonstrate this hypothesis, the study examines all implemented support measures. The study illustrates that especially fixed cost grant, hardship fund and social security have been implemented successfully. Furthermore short-time work grant, utilization fee reduction and rent reduction qualify as rather effective. As the successful applied support measures overweigh the rather unsuccessful ones, the implemented actions have been successful for Austrian cafés and play an important role in saving the Viennese coffee house culture.

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Abbreviations

ASVG	Allgemeines Sozialversicherungsgesetz
aws	Austria Wirtschaftsservice
COVID 19	Coronavirus disease 2019
COFAG	COVID-19 Finanzierungsagentur des Bundes GmbH
FSVG	Freiberuflichen-Sozialversicherungsgesetz
GSVG	Gewerbliches Sozialversicherungsgesetz
UNESCO	United Nations Educational, Scientific and Cultural Organization
WHO	World Health Organization

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1 Introduction

Cafés have played an important role in Vienna for more than three centuries (Klub der Wiener Kaffehausbesitzer, 2019). The Viennese coffee house culture is indispensable to this day and was therefore designated as an intangible world cultural heritage by the United Nations Educational, Scientific and Cultural Organization (UNESCO) in 2011 (UNESCO, 2011).

The emergence of coronavirus disease 2019, a newly discovered infectious disease, has led to political interventions and a change of consumer behavior, which in turn had several effects on the business of café owners. Political interventions included travel restrictions (BGBl. II Nr. 83/2020(200515), 2020), prohibition of entry for customers into café premises from March 16th until May 15th (BGBl. II Nr. 96/2020(200316), 2020) as well as regulations of operations after May 15th, the companies had to adapt into their daily business (BGBl. II Nr. 197/2020(200515), 2020).

The European commission defines the businesses in the tourism and hospitality sector, as the businesses, which are mostly affected by the crisis and are therefore at risk (Europäische Kommission, 2020).

In order to support businesses during the crisis the Austrian government has introduced several support measures and has communicated with other institutions in order to support these businesses.

This research focuses on those measures and tries to answer the question if these measures are being applicable for Viennese cafés. Due to the loss of sales many café businesses might be dependent on these support measures in order to overcome the crisis and in turn retain the Viennese coffee house culture.

The following paper will give a deeper insight of the Viennese coffee house culture, followed by a description of the coronavirus disease and the political actions taken by the Austrian government. After that the support measures for businesses will be described and the applicability of those will be tested.

2 Literature Review

2.1 Viennese Coffee House Culture

2.1.1 History

The history of the Viennese coffee house culture goes back to the 17th century (Feichtinger, Heiss, & Bogensberger, 2008). In August 1683 Georg Franz Kolschitzky has impersonated himself as a Turkish man in order to conquer the Turkish siege (Feichtinger, Heiss, & Bogensberger, 2008). According to a legend he was rewarded for his achievement with the allowance to open a coffee house (Uhlich, 1783). However it is not clear if this coffee house ever existed (Klub der Wiener Kaffehausbesitzer, 2019). Records show that the first coffee house in Vienna was established by Johannes Diodato, an Armenian spy, in 1685 (Feichtinger, Heiss, & Bogensberger, 2008). In 1700 four additional Armanian and Turk citizen received the allowance to open a coffee house (Feichtinger, Heiss, & Bogensberger, 2008). From the beginning coffees have been served with a glass of water, which is still the case today (City of Vienna, 2019).

In 1720 the Kramersche café in the inner city of Vienna provided newspapers to their customers and about half a century later in 1788 Martin Diegand established a concert-café (Klub der Wiener Kaffehausbesitzer, 2019).

In the beginning of the 19th century the Napoleonic Continental Blockade of England entailed a sharp increase of tariffs on coffee beans, which lead to a crisis for many Viennese cafés (UNESCO, 2011). As businesses were not able to afford coffee beans anymore, cafés were allowed to introduce wine and warm dishes to their menu during this time, which has saved many businesses from bankruptcy (Klub der Wiener Kaffehausbesitzer, 2019) This was the moment when café-restaurants were first established (City of Vienna, 2019). The blockade existed for about five years and in 1813 the cafés were able to offer coffee again (Klub der Wiener Kaffehausbesitzer, 2019).

While Austrian cafés were only allowed to be entered by men for almost two centuries, in 1856 women could finally enter these establishments legally as well (UNESCO, 2011).

In 1890 coffee houses have received great importance for writers as it served as their extended living room (City of Vienna, 2019) and their favorite cafés were often mentioned in their work (Klub der Wiener Kaffehausbesitzer, 2019). Around that time it has also become a

popular place to meet, whether it was for the purpose of business or leisure (Klub der Wiener Kaffeehausbesitzer, 2019).

In 1955 the Club of Viennese Café Owners was established (Klub der Wiener Kaffeehausbesitzer, 2019). The club tries to represent the interests of the club members and works in favor of the preservation of the traditional coffee house culture (Klub der Wiener Kaffeehausbesitzer, 2019).

Since 2011 the Viennese Coffee House Culture accounts to the UNESCO intangible world culture heritage (UNESCO, 2011). The United Nations Educational, Scientific and Cultural Organization (UNESCO) describes intangible cultural heritage as “traditions or living expressions inherited from our ancestors and passed on to our descendants” (UNESCO, 2004). It includes knowledge and skills to produce traditional crafts and knowledge and practices of nature and the universe as well as festive events, rituals, social practices, performing arts and oral traditions (UNESCO, 2004). The purpose of intangible cultural heritage is to maintain cultural diversity despite globalization (UNESCO, 2004).

2.1.2 Ambiance and Atmosphere

The traditional coffee house is characterized by large rooms, chandeliers and red-velvet, upholstered seats (Klub der Wiener Kaffeehausbesitzer, 2019). Seating is often arranged in form of a lodge and the tables are traditionally made out of marble (Klub der Wiener Kaffeehausbesitzer, 2019). Additionally the café still offers a stand with daily newspapers and since the first café was established a pack of cards is provided in many establishments (City of Vienna, 2019). Some cafés are also equipped with pool tables (City of Vienna, 2019).

The ambiance invites customers to linger (City of Vienna, 2019). The coffee museum Vienna describes the Viennese cafés as “meeting point and communication center in the city” (Kaffeemuseum Wien, 2019). It further mentions that it is a place where a person can escape the hectic everyday life in order to relax (Kaffeemuseum Wien, 2019). Customers read books or newspapers, reflect or share their thoughts, chat with each other, play cards or just watch other people while having a cup of coffee (Julius Meinl, 2020). People can stay at the café for hours, without ordering another cup of coffee (Julius Meinl, 2020). The UNESCO mentions that Viennese coffee houses are a “place, in which time and space is consumed, but only the coffee is charged for on the receipt” (UNESCO, 2011).

As a development of traditional cafés, new, modern cafés have been established (WienTourismus, 2020). The main focus lies on the roasting and preparation process in order

to serve the perfect coffee (WienTourismus, 2020). These cafés are usually not designed in the traditional style and are not necessarily equipped with marble tables or chandeliers (WienTourismus, 2020). Compared to the traditional cafés, customers usually stay for a shorter amount of time (Klub der Wiener Kaffeehausbesitzer, 2019).

Due to technological processes, the internet is becoming increasingly important in the society. This is a reason why many coffee houses, whether it be traditional or modern, have adopted free internet access for their customers, which extends the possibilities of reasons to linger at the café (WKO, 2020).

2.1.3 Numbers and Facts

Cafés are part of the tourism and leisure industry division and belong to the specialized section of coffee houses (WKO, 2020). The Austrian chamber of commerce differentiates between five different types of cafés (WKO, 2019).

Coffee Houses

A coffee house is characterized by its furnishing, which invites people to stay at the café for a longer period of time (WKO, 2019). The main business action is to serve hot drinks such as coffee or tea and refreshments (WKO, 2019). The serving of food is a secondary matter (WKO, 2019).

Espresso

Espressos are very similar to coffee houses. The difference between the two of them is that customers usually just stay for a short period of time (WKO, 2019). The business is designed to handle the customers and service relatively quickly (WKO, 2019).

Café-Restaurant

Besides serving as a coffee house, serving dishes, especially for lunch and dinner, is a main business action of café-restaurant establishments (WKO, 2019).

Café-Confectionery

Additionally to the coffee menu, café-confectioneries offer a broad variety of pastries (WKO, 2019). The customers in these establishments are usually not staying for a particularly long time, on the contrary they change rather quickly during the course of the day (WKO, 2019).

Standing Coffee Tavern

A standing coffee tavern is exclusively serving coffee to go (WKO, 2019). They do not offer any seating possibilities (WKO, 2019).

In 2019 there were 1,804 café businesses with 2.243 subsidiaries active in Vienna (WKO, 2019). Of which 836 businesses were registered as coffee houses, 674 as café-restaurants, 306 as espresso or standing coffee tavern and 88 as café-confectioneries (WKO, 2019). Looking at the number of subsidiaries there are 971 coffee houses, 688 café-restaurants, 417 espressos or standing coffee taverns and 167 café confectioneries (WKO, 2019).

In 2019 the per capita consumption of coffee amounted 6.7kg, which amounts a total of 59.6 million kilogram in Austria (Statista, 2020). While only 18.0% of this amount were consumed out of the house, for example in a café, these 18.0% represent 83.0% of the total amount spent on coffee (Statista, 2020).

2.2 COVID-19 – Coronavirus Disease 2019

2.2.1 Definition

The coronavirus disease 2019 is one of several coronaviruses and is caused by the virus severe acute respiratory syndrome coronavirus 2, short SARS-COV-2 (WHO, 2020). The virus spreads through droplet infection from one person to another and can survive on surfaces up to 72 hours (WHO, 2020). The average duration of incubation is five to six days but can take up to two weeks (WHO, 2020). The World Health Organization (2020) indicates fever, dry cough and tiredness as the most common symptoms. Additionally the WHO (2020) lists further symptoms such as sore throat, diarrhea, conjunctivitis and aches and pains as well as headache, loss of taste or smell, a rash on the skin and the discoloration of fingers or toes. Furthermore the COVID-19 can lead to breathing difficulties, chest pain or pressure and loss of speech or movement (WHO, 2020). These are serious symptoms and may require medical attention (WHO, 2020). While about 80.0% of the infected people recover without the need of medical attention, older people as well as people with medical problems such as heart and lung problems, high blood pressure, diabetes and cancer are at a higher risk of becoming seriously ill (MayoClinic, 2020).

2.2.2 Spread of the Virus

The origin of the virus is yet unclear and discussed by researchers (Andersen, Rambaut, Lipkin, Holmes, & Garry, 2020). However in December 2019 the novel SARS-COV-2 virus was firstly discovered in human bodies (Andersen, Rambaut, Lipkin, Holmes, & Garry, 2020). The majority of the Huanan Seafood Wholesale Market staff members in Wuhan, Hubei province, China was infected by the virus (Andersen, Rambaut, Lipkin, Holmes, & Garry, 2020). On December 31st 2019 local health authorities announced an epidemiologic alert, which resulted in a shutdown of the market the next day (Wu, Chen, & Chan, 2020).

Nonetheless the virus has spread to other Chinese provinces as well as several other countries (Wu, Chen, & Chan, 2020). On January 24th the coronavirus was reported in Europe for the first time (Spiteri et al., 2020). Three people in France had symptoms of the virus a few days prior to the report (Spiteri et al., 2020). In the end of February the virus has spread to several countries in Europe including Austria (Hammerle, 2020). On February 25th two cases in Innsbruck, Tyrol were confirmed (Hammerle, 2020) and just two days later an elderly man was tested positive on the virus in Vienna (Fohringer, 2020). On March 11th the World Health Organization (WHO) characterized COVID-19 as a pandemic (WHO, 2020). Two days later on March 13th the General Director of the WHO announced that “Europe had

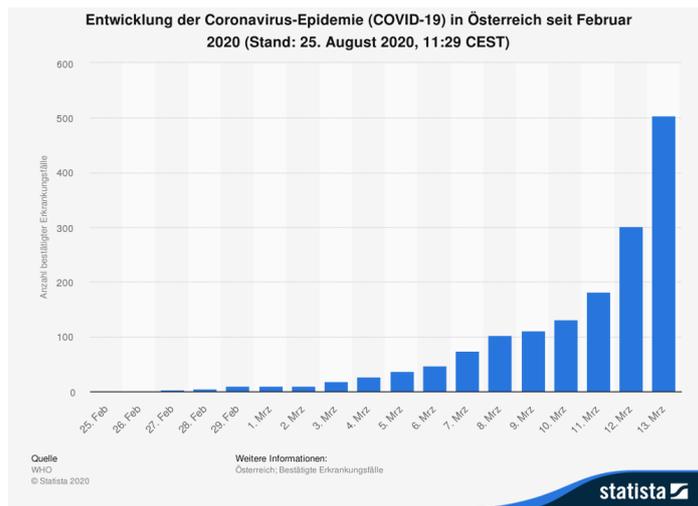


Figure 1: The Development of the Coronavirus-Epidemic (COVID19) in Austria (February-March) (Wollny, Benedikt, 2020)

become the epicenter of the pandemic with more reported cases and deaths than the rest of the world combined, apart from the People’s Republic of China” (WHO, 2020). The number of infections was also rising in Austria (Wollny, Benedikt, 2020). Figure 1 shows the rising number of cases of the coronavirus disease 2019 in

Austria from two cases on February 25th 2020 to 504 cases on March 13th 2020 (Wollny, Benedikt, 2020). The reproduction factor of COVID-19 ranged from 2.72 (March 10th) to 3.26 (March 13th) (Wollny, Benedikt, 2020). The reproduction factor indicates the average number of people that get infected with the virus by one person, which implies that a factor above one is associated with a rise in total corona cases (Wollny, Benedikt, 2020). Due to this condition the Austrian Government held a press conference on March 13th 2020 announcing several actions to contain the spreading of the coronavirus disease 2019 (Bundeskanzleramt, 2020).

2.2.3 Government Interventions

In the press conference the Austrian chancellor Sebastian Kurz asks the Austrian population to reduce social encounters to a minimum and businesses should enable the work from home offices if possible (Bundeskanzleramt, 2020). Furthermore all businesses except the ones that ensure supply reliability, such as grocery stores, banks, pharmacies, post offices, drugstores and pet supply shops, had to stay closed from March 16th onwards

(Bundeskanzleramt, 2020). Beginning with the same dates restaurants, bars and cafés are only allowed to stay open from 5am to 3pm (Bundeskanzleramt, 2020). However delivery services could still be offered (BGBl. II Nr. 96/2020(200316), 2020). The government also announced that all people who resided in the region of the Paznauntal or Sankt Anton am Arlberg were to be isolated and put into quarantine as these two regions were especially contaminated by the virus (Bundeskanzleramt, 2020). Furthermore the Austrian Government declares passenger travel restrictions especially to the countries Italy, Spain France and Switzerland and reintroduces border control to the neighboring countries (Bundeskanzleramt, 2020).

While there were already no passenger transportation trains operating between Italy and Austria from March 10th onwards (BGBl. II Nr.86/2020(200313), 2020), train travel bans were also introduced for the countries of Switzerland and Liechtenstein on March 16th 2020 (BGBl. II Nr. 86/2020(200316), 2020). On the 10th of March all flights departing from China, Korea, Iran and Italy were banned from landing in Austria (BGBl. II Nr.83/2020(200310), 2020). On May 17th all restaurants, bars and cafés as well as accommodation businesses¹ had to shut down operations and customers were not allowed to enter the premises anymore, excluding the ones in care facilities and health institutions (BGBl. II Nr.96/2020(200316), 2020).

2.2.4 Easing Measures

As Figure 2 shows, the reproduction factor decreased steadily from March 13th to April 23rd (Wollny, Benedikt, 2020). On April 4th the reproduction value factor was 0.99, indicating that the number of infections is decreasing (Wollny, Benedikt, 2020). The reproduction factor

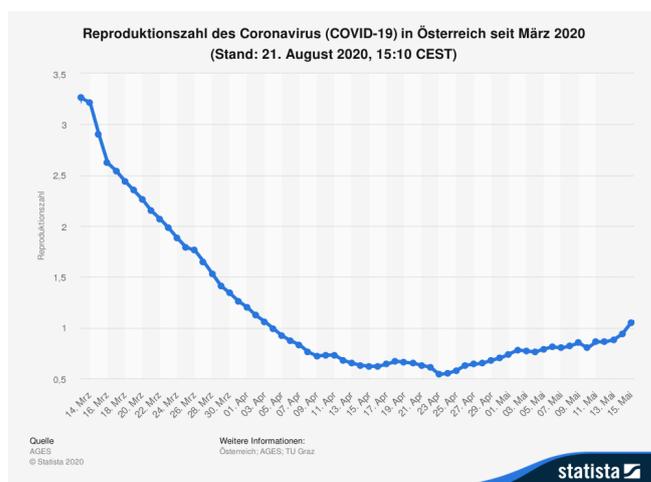


Figure 2: Reproductionfactor of the Coronavirus (COVID-19) in Austria (March-May) (Wollny, Benedikt, 2020)

reaches its low on April 23rd with a value of 0.54 (Wollny, Benedikt, 2020). After that day the number has slowly been increasing, reaching a value of 1.05 on May 15th (Wollny, Benedikt, 2020). On April 3rd customers were allowed to pick up pre-orders from gastronomy premises (BGBl. II Nr. 96/2020(200403), 2020). From April

¹ Exempt from this regulations are bookings for guests that have already started their stay, reservations for educational or business reasons and bookings that serve as urgent residence for a person (BGBl. II Nr. 197/2020(200501), 2020)

14th commercial shops under 400m² were able to reopen their premises (BGBl. II Nr. 96/2020(200414), 2020).

On May 15th the gastronomy industry was allowed to reopen their premises for customers under certain conditions (BGBl. II Nr. 197/2020(200515), 2020). The business can only open its operations between 6am and 11pm (BGBl. II Nr. 197/2020(200515), 2020). A maximum of four adults and their minors, who are all living in the same household, is allowed to eat at one table (BGBl. II Nr. 197/2020(200515), 2020). The tables have to be placed in a way, that customers from different groups are keeping a distance of at least one meter from each other (BGBl. II Nr. 197/2020(200515), 2020). This means, that businesses may have to reduce their number of tables in order to comply with these new regulations. Furthermore several hygiene measures have to be taken (BGBl. II Nr. 197/2020(200515), 2020). The service personnel needs to wear a mouth and nose protection when in contact with customers (BGBl. II Nr. 197/2020(200515), 2020). Customers have to wear one as well, if they are in a closed room and not seated at their table (BGBl. II Nr. 197/2020(200515), 2020). Furthermore shared objects, such as sugar sprinklers are not to be handed to the customer, as this increases the risk of contagion (BGBl. II Nr. 197/2020(200515), 2020). From June 15th onwards the customer did not have to wear a mouth and nose protection anymore and businesses were allowed to stay open from 6am till 1am the following day (BGBl. II Nr. 197/2020(200615), 2020). The regulation that a customer can only be joined by people living in the same household, as well as a maximum of four adults, was also repealed on that day (BGBl. II Nr. 197/2020(200515), 2020). Since July 1st personnel do not have to wear mouth and nose protection and shared objects can be provided again (BGBl. II Nr. 197/2020(200701), 2020).

From May 15th to July 14th air travel bans existed for ten countries (BGBl. II Nr. 83/2020(200515), 2020). As some countries such as China, Korea or the Russian Federation have been on the landing restriction list for the entire time, other countries varied (BGBl. II Nr. 83/2020(200715), 2020; BGBl. II Nr. 83/2020(200731), 2020). From July 15th to July 31st air travel was prohibited for 18 countries (BGBl. II Nr. 83/2020(200715), 2020; BGBl. II Nr. 83/2020(200731), 2020).

From May 20th onwards accommodation businesses were allowed to offer their premises to tourists and other travellers while respecting specific protective measures (BGBl. II Nr. 197/2020(200529), 2020).

Even though businesses were opening again, the average reproduction factor was 1.06 from May 15th to July 31st, ranging from 0.78 (June 1st) to 1.44 (July 4th) (Wollny, Benedikt, 2020).

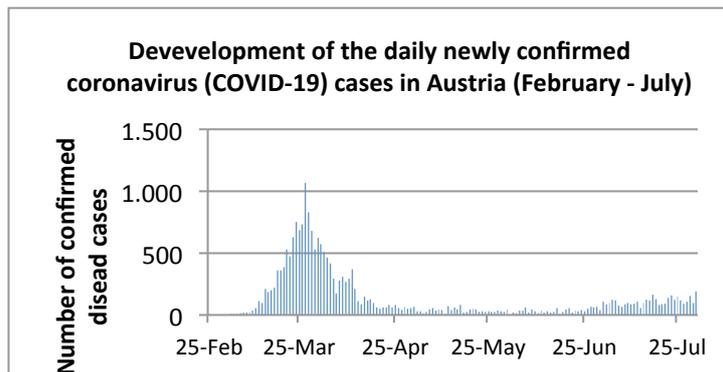


Figure 3: Development of the daily newly confirmed coronavirus (COVID-19) cases in Austria (February-July) (Wollny, Benedikt, 2020)

In conformity with the reproduction factor, Figure 3 shows the decrease in newly confirmed coronavirus cases in Austria in the time from March 26th (1065) until May 3rd (16) (Wollny, Benedikt, 2020). After that it shows a stability until June 20th (20) followed by a light increase until the end of July (Wollny, Benedikt, 2020).

2.2.5 Tourism

The effects of the COVID-19 pandemic are also reflected in the number of tourists visiting Vienna, which in turn has an effect on the hospitality industry including café businesses.

The Viennese Tourism Association has recorded the arrivals and bednights in all types of accommodation² in 2019 and 2020 (Viennese Tourism Association, 2020). Figure 4 shows the number of tourist arrivals in the years 2019 and 2020 (Viennese Tourism Association, 2020).

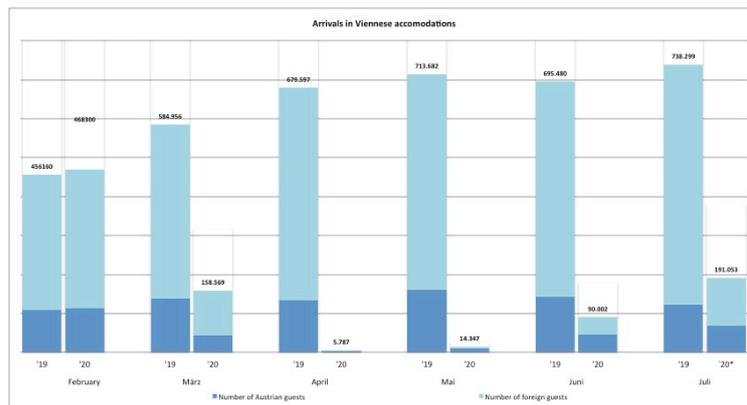


Figure 4: Arrivals in Viennese accommodations (Viennese Tourism Association, 2020)

While the number of arrivals in February showed an increase of 2.7 % in comparison to the previous year, the effects of the COVID-19 pandemic has already affected the tourism industry in Austria drastically in March (Viennese Tourism Association, 2020).

Just shortly after the virus has spread to Europe, the amount of visitors has already decreased by 72.9% from March 2019 to March 2020 (Viennese Tourism Association, 2020). This was followed by an even higher plunge of 99.2% and 98.0% in April

² All types of accommodation: hotels, pensions, youth hostels, camping sites and other types of accommodation; visits of friends and relatives are not included.

and May respectively (Viennese Tourism Association, 2020). In June tourism has risen compared to the previous months, however the decrease to the previous year is still 87.1% (Viennese Tourism Association, 2020). The Viennese tourism association estimates the number of arrivals in July to 191,053 people (Viennese Tourism Association, 2020). This represents a decline of 74.1% to the previous year. Furthermore records show, that especially the number of foreign visitors has decreased (Viennese Tourism Association, 2020). While the total number of arrivals decreased by 87.1% in June, the number of arrivals of foreign visitors shows a decline of 92.2% in the same month (Viennese Tourism Association, 2020).

2.3 Support Policies for Organizations

The emergence of COVID-19 along with governmental containment measures, has affected the economy in all European Union member states (Europäische Kommission, 2020). The interruption of business operations have resulted in liquidity shortage or unavailability of liquidity for many companies, hence suppliers and employees cannot be paid and the existence of businesses, especially businesses of small and medium sized enterprises as well as the ones in the tourism and hospitality sector, are at risk (Europäische Kommission, 2020). Furthermore the crisis has led to a decrease of supply, as a result of an interruption of the supply chain and a decline of demand (European Commission, 2020). In order to avoid an economic downturn the European Commission has set up legal guidelines for the member states in order to secure the continuity of economic actions during and after the crisis, while protecting the integrity of the internal European market and ensuring fair conditions of competition (Europäische Kommission, 2020). The member states are given the opportunity to provide financial resources and implement national support measures to reduce socio-economic negative impacts and to eliminate or avoid liquidity shortages (Europäische Kommission, 2020). The European Commission suggest to implement new support measures in form of liquidity provision, short-time work and tax relief policies, including deferral or dropping of tax contributions and social security contributions, as well as direct financial support to reimburse businesses for their losses (European Commission, 2020). Furthermore the European Commission has mobilized one billion euros for guarantees to support the member states in their actions (European Commission, 2020).

Hence the Austrian government has implemented or made use of several support measures, which will also assist café businesses in Austria (WKO, 2020).

2.3.1 Relief Fund – State Guarantees and Fixed Cost-Grants

A budget of 15 billion euros, managed by the state financial agency COFAG, can be utilized for the relief fund, which includes fixed cost grants and state guarantees (COFAG, 2020). As the prohibitions of access to café premises and travel restrictions have affected the liquidity of coffee houses, those businesses are eligible for financial support of the relief fund (WKO, 2020).

During the support period of state guarantees or fixed cost grants, bonus payments to managing board or the managing director cannot exceed 50.0% of the previous year (COFAG, 2020). Withdrawals and distribution of profit to the owners between March 16th 2020 and December 31st 2021 have to be adapted to the economic situation (COFAG, 2020). During the support period reserves cannot be dissolved for the purpose of improved net profit, dividends cannot be paid, if not specified in the contract and shares of a company cannot be rebought (COFAG, 2020).

State Guarantees

State guarantees have been introduced to protect businesses from insolvency as a result of the crisis (European Commission, 2020). The European Commission suggests supporting businesses whose financial shortage has arisen with the corona-crisis (European Commission, 2020). While enabling financial resources, the guarantees follow a guideline to prevent unfair competition (Bundesministerium Finanzen, 2020). However it excludes all businesses from the provision of state guarantees, which have been subject to insolvency before the crisis, are a firm in difficulty³ or have received guarantees for reorganization in the past year (Bundesministerium Finanzen, 2020). Based on the guidelines and regulations of the European Commission Austrian authorities have introduced several options for state guarantees for businesses, which are located in Austria and run a business on their own account (Bundesministerium Finanzen, 2020). The institutes that make the guarantees available for businesses are the Austrian Economic Service, aws, and the Austrian Hotel and Tourismbank (Bundesministerium Finanzen, 2020; Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). The aws assumes liability under the authority of the Austrian government on the basis of the law of guarantees 1977 as well as the SME⁴-promotional law (Bundesministerium Finanzen, 2020). The Austrian Hotel and Tourismbank

³ A firm in difficulty is a company with very low positive equity, except enterprises younger than three years, the business is currently in an insolvency procedure or it has already received reorganization aids (WKO, 2020).

⁴ Small and medium-sized enterprises include all business who employ less than 250 people and have a maximum annual sales revenue of € 50 million.

focuses on businesses in the tourism- and hospitality sector, as they have higher cashflows, higher debts and a lower equity ratio than regular SMEs and are therefore usually not as suitable for loans and guarantees (Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). Guarantees provided by the Austrian Hotel and Tourismbank are only available for businesses that have belonged to the sector of the tourism and leisure industry before March 11th 2020 (Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). The described guarantees are limited to the corona-crisis and can be granted for loans from credit institutions and leasing financings from leasing companies (Bundesministerium Finanzen, 2020; Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). The loans can be utilized to cover running expenses and repayments of already existing loans, which cannot be paid by the business due to the crisis (Bundesministerium Finanzen, 2020) (Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). Yet the financial resources gained by the loan cannot be used to distribute profits, buy back a company's own share or to pay bonuses to managers or the board of directors (Bundesministerium Finanzen, 2020; Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). The maximum duration for all options is five years, the maximum amount granted to each company or a group of companies is € 40 million (Bundesministerium Finanzen, 2020; Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020).

There are different options of guarantees (Bundesministerium Finanzen, 2020) (Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). Additional to three general options for state guarantees, which are based on the law of guarantees 1977 (Bundesministerium Finanzen, 2020), there are three additional options for small and medium sized enterprises based on SME-promotional law (Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020).

80.0% guarantees based on guarantee law are introduced for large companies, who have applied for support at the aws before April 17th 2020 (Bundesministerium Finanzen, 2020). The company must at least be rated with a B (Bundesministerium Finanzen, 2020). The maximum amount granted for a project per company is five million euros (Bundesministerium Finanzen, 2020). **80.0% guarantees based on SME-promotional law** is introduced for small and medium-sized companies. The maximum amount granted for the project per company is two million euros. The maximum amount to be covered by the **80.0% guarantee provided by the Austrian Hotel and Tourismbank** is 1.2 million euros

(Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). If a business applies for a guarantee of up to € 400,000 the maximum duration of the guarantee is only three years (Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). The guaranteed interest rate of the Austrian Hotel and Tourismbank amounts a maximum of 2.0% p.a. (Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). The guaranteed quota in all three cases is a maximum of 80.0% (Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). There are no liability, processing or modification fees to be paid when making use of these three options (Bundesministerium Finanzen, 2020; Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020; Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020).

90.0% guarantees based on guarantee law are available for large companies, who have applied for support at the aws before April 17th 2020 or for SMEs (Bundesministerium Finanzen, 2020). The maximum amount granted for a project per company is 25 million euros and the minimum amount to be required has to be 1.5 million euros to be able to apply for this option (Bundesministerium Finanzen, 2020). **90.0% guarantees based on SME-promotional law** are set up for small and medium-sized enterprises. The maximum amount available for a company per project is two million euros (Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). For both options as well as for the **90.0% guarantees provided by the Austrian Hotel and Tourismbank** the guaranteed quota is a maximum of 90.0%. In case the loans are to be paid off by December 31st 2020, the maximum amount of the credit cannot exceed the annual personnel costs of the business or 25.0% of the sales revenue (Bundesministerium Finanzen, 2020). The maximum interest rate for the loan is 1.0% p.a. fix (Bundesministerium Finanzen, 2020). While there is no modification fee to be paid, the applying company has to pay a guarantee fee when receiving the support (Bundesministerium Finanzen, 2020). The amount of the fee is based on the European Union state aid law (Bundesministerium Finanzen, 2020).

100.0% guarantees based on guarantee law are available for large companies while **100.0% guarantees based on SME-promotional law** are introduced for small and medium-sized companies (Bundesministerium Finanzen, 2020; Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). **100.0% guarantees provided by the Austrian Hotel and Tourismbank** are set up for business of the tourism- and hospitality sector. The guaranteed quota is up to 100.0%. The maximum amount for a project of a company is € 500,000 (Bundesministerium Finanzen, 2020; Bundesministerium Digitalisierung und

Wirtschaftsstandort, 2020; Bundesministerium Landwirtschaft, Regionen und Tourismus, 2020). The repayment schedule does not start before January 1st 2021. The maximum rate of interest is three-months-Euribor and 75 basis points, which are capped with 0.0% p.a. in the first two years of the credit (Bundesministerium Finanzen, 2020). There are no processing or modification fees to be paid when making use of this option (Bundesministerium Finanzen, 2020).

If a business wants to receive financial support in form of a loan, to cover current expenses and pay off already existing loans, the business has to apply for a loan at the regular bank (Bundesministerium Finanzen, 2020; Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). The bank will analyze, if all requirements set have been met and make a decision if the loan can be issued (Bundesministerium Finanzen, 2020). The bank draws up a confirmation under the condition of the guarantee and sends it to the aws or TourismBank (Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). The approval of the application is automated (Bundesministerium Finanzen, 2020). The guarantees will be accessible for application until December 15th 2020 (Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020). All applications will be processed until December 31st 2020 (Bundesministerium Digitalisierung und Wirtschaftsstandort, 2020).

Fixed Cost Grants

When a business' sales revenue has declined by at least 40.0% due to the pandemic the company is qualified to apply for the fixed cost grant (WKO, 2020), provided that business operations take place in Austria and the company's office or establishment is registered there as well (BGBl. II - Nr. 225, 2020). Fixed costs can only be compensated when occurred in Austria (COFAG, 2020). A further requirement is to show efforts to retain employees and to keep fixed costs as low as possible for example by asking the landlord to reduce or drop the rent due to the non-usability (COFAG, 2020; BGBl. II - Nr. 225, 2020). Fixed costs are recurring costs, which cannot be reduced short-dated (COFAG, 2020). Fixed costs include rent and lease for commercial premises, payments for gas, electricity, telecommunications (BGBl. II - Nr. 225, 2020), water, trash and property tax (COFAG, 2020) as well as commercial insurance fees and a share of the financing costs of leasing installments (BGBl. II - Nr. 225, 2020). Commercial license fees and labor costs that are related to the processing of cancellations due to the crisis are subject to fixed cost support (BGBl. II - Nr. 225, 2020).

Additional indispensable payment obligations⁵, such as payments for maintenance services, accountant fees or promotional payments (COFAG, 2020), but excluding payments for personnel, are also associated with fixed costs (COFAG, 2020). A wage for the entrepreneur can also correspond to fixed costs (BGBl. II - Nr. 225, 2020), yet additional income has to be deducted (COFAG, 2020). The wage is based on the remuneration of the previously assessed year and the amount possible for support ranges from € 666.66 to € 2,666.67 a month (BGBl. II - Nr. 225, 2020). In case the grant applied for does not exceed € 12,000, a maximum of € 500 for wages for accountants can be compensated by the fixed cost grant (COFAG, 2020). Lastly perishable⁶ or seasonal⁷ goods and products with value loss of at least 50.0% will be promoted by the fixed cost grant (BGBl. II - Nr. 225, 2020). Companies, that employ more than 250 full-time equivalent employees and have laid off more than 3.0% in the observation period, instead of using the benefits of short-time work are not eligible for the grant⁸ (BGBl. II - Nr. 225, 2020). Companies that have not had any revenue by March 16th are exempt from fixed cost grants (BGBl. II - Nr. 225, 2020). Same applies for businesses that have received financial penalty in the past five years, and not shown a form of fraudulent tax policy actions in the past three years (BGBl. II - Nr. 225, 2020). Moreover the company is obligated that it has not been a firm in difficulty by December 31st 2019 and has not shown any indications of insolvency (BGBl. II - Nr. 225, 2020). A total of de minimis allowances of 200,000 cannot be exceeded during the past three years (BGBl. II - Nr. 225, 2020). Businesses that have no sales revenue documents of previous years, can apply with the usage of the planning calculator (BGBl. II - Nr. 225, 2020).

A firm can apply for financial support for three consecutive observation periods between March 16th and September 15th 2020 (BGBl. II - Nr. 225, 2020). The observation period refers to the period from the 16th of each month to the 15th of the following month, starting with March 16th and ending on September 15th (COFAG, 2020).

⁵ In case the company has committed to these obligations during the observation period, these payments will not be supported by the grant (COFAG, 2020).

⁶ Perishable goods are products that are likely to become unsafe to consume or spoil when stored for too long (COFAG, 2020).

⁷ Seasonal goods are products that have a high demand in a certain time period of the year (COFAG, 2020). The order for these products has to be taken place before March 16th 2020 in order to be eligible for the support of the grant (ibid.).

⁸ A company can apply for an exception if it can prove that the business existence is at risk and short-time work would be a disadvantage for the company (WKO, 2020).

How much a business will be compensated for is depending on the decrease of the sales revenue compared to the average monthly sales revenue⁹ of the previously assessed year (WKO, 2020). A loss of 40.0-60.0% will be compensated by 25.0% and a maximum of € 30 million of the total fixed cost amount (BGBl. II - Nr. 225, 2020). A decrease of 60.0-80.0% will result in a financial support of 50.0% but maximum € 60 million, and 75.0% and a maximum of € 90 million of the total fixed costs will be reimbursed if the sales revenue loss lies between 80 and 100.0% compared to the previously assessed year (BGBl. II - Nr. 225, 2020). In case of an application of businesses of a corporate group the maximum amount refers to the entire group (COFAG, 2020). Possible granted support measures from regional authorities, excluding short-time work grants and hardship funds, may lower the amount of the grant (WKO, 2020). The maximum amount granted to one company is 90 million euros (WKO, 2020), the minimum amount a business can apply for is € 500 (COFAG, 2020).

Since May 20th 2020 a company has been able to apply for the fixed cost grant (WKO, 2020). As accounting documents are most likely not available at the date of application, only 50.0% of the adjudged amount will be disbursed to the company in the first tranche (COFAG, 2020). From August 19th onwards, another 25.0% or 50.0%, in case accounting documents are already available, of the total determined amount can be applied for in the second tranche (COFAG, 2020). In case accounting documents are not vacant at that point, the remaining 25.0% can be requested in the third tranche, starting on November 19th 2020 (COFAG, 2020).

The application has to be verified by a tax consultant or a chartered accountant (WKO, 2020). An exception is made in tranche one, where a grant of up to € 12,000 does not have to be checked, and a grant of up to € 90,000 has only be confirmed in its plausibility (COFAG, 2020).

Following the application process, the state financial agency COFAG examines the application and directs payment in case of approval (WKO, 2020). A grant of more than € 800,000 will be examined by the supervisory board of the COFAG (COFAG, 2020). The time between the submission of the application and the point of payment should not take longer than ten days (WKO, 2020).

⁹ Profit after tax divided by the number of months in operation (WKO, 2020)

Presumed information was provided correctly fixed cost grants are non-refundable and are not subject to tax obligations (WKO, 2020). The application has to be filed until August 31st 2021 (COFAG, 2020; BGBl. II Nr. 83/2020(200515), 2020).

2.3.2 Short-Time Work Grants

Short-time work grant is a program of the Austrian labor market service, which supports businesses in temporary economical distress (BGBl. Nr. 313/1994, 2020) due to conditions, which are external and neither controllable by the management nor caused seasonally (BGS/Förderungen, 2020). Companies will be required to state economic distress in order to receive support (BGBl. Nr. 313/1994, 2020).

The aim of the program is to reduce labor costs (WKO, 2020), avoid unemployment and to secure employment in Austria as well as operational knowhow (AMS Österreich, 2020). The COVID-19 short time work program is available from March 1st 2020 until September 30th 2020 (BGS/Förderungen, 2020).

The participation of the program requires a COVID-19 social-partner agreement which contains information about total workforce before short-time work (WKO, 2020), amount of workers and departments, who and which are affected by short time work, expected amount of lost working hours¹⁰ and expected duration (BGS/Förderungen, 2020), as well as regulations about the continuity of the employment (BGBl. Nr. 313/1994, 2020). The agreement has to be signed by the employer as well as the work council or all affected employees (WKO, 2020). Since June 1st the social-partner agreement does not have to be approved by the chamber of commerce and the responsible labor union(s) anymore (WKO, 2020). Instead the labor market service informs the Austrian Trade Union Federation, who verifies the agreement within 48 hours (WKO, 2020). In case of a reduction or increase of lost working hours due to reopening or closing of a business, the affected worker has to agree to the change, and labor unions and the Austrian Chamber of Commerce have to be informed (WKO, 2020).

Due to the economical distress by cause of the restrictions and COVID-19 policies, Café owners can register all employees who are insured for unemployment and who have been employed at the company for at least one full calendar month (AMS Österreich, 2020). Apprentices are not excluded from the program (AMS Österreich, 2020). Employees in

¹⁰ Lost working hours is the amount of the worker's regular hours per month before short-time work minus the actual worked hours during the reference period (including overtime hours, consumed leave days and time credits) (BGS/Förderungen, 2020).

management positions can be included if they are insured on the grounds of the general social security law (ASVG) (BGS/Förderungen, 2020). Leased personnel can also be part of the program but has to stay employed for the entire reference period and cannot work for any other company during that time (AMS Österreich, 2020). Depending on the impact of COVID-19, companies can make use of the grants for up to three months, with an option for extension for an additional three months (AMS Österreich, 2020). After the period of the short-time-work employment contracts cannot be terminated for a month, or longer if stated differently in the social-partner agreement (BGS/Förderungen, 2020). If the work council, the labor union or the regional advisor of the labor market service agrees, the company can foresee the additional termination ban after short-time work (WKO, 2020). If a company has more than one location one application is sufficient, however if the duration differs between the locations, each location has to file separately (BGS/Förderungen, 2020).

Short-time work enables businesses to adapt labor hours to the reduced demand due to the pandemic (BGS/Förderungen, 2020), yet the amount of lost working hours cannot fall below 10.0% or exceed 90.0% on average of the regular working hours of the employee during reference period (WKO, 2020). However if the amount of lost working hours falls below 10.0% due to an improved economical situation, no grants have to be reclaimed (BGS/Förderungen, 2020). On the other hand an exceedance of 90.0% on average during the course of the program will lead to a repayment claim (ibid.).

Although the employee will receive a reduced remuneration from the company, the amount is independent of the actual labor hours (AMS Österreich, 2020). Employees who have received a gross salary of up to € 1,700, will be given 90.0% of their previous net income, staff members with a gross income of up to € 2,685 will acquire 85.0% and workers with a gross salary of up to € 5,370 the net replacement rate will amount 80.0% of their previous net income (BGS/Förderungen, 2020). However the amount of the wage cannot fall below the percentage of performed working hours¹¹. Gross income above € 5,370 will not be funded by the grant (BGS/Förderungen, 2020). Apprentices will retain the full amount of their compensation (AMS Österreich, 2020). The basis of the net replacement rate is the net income of the last fully compensated month (WKO, 2020). The net income includes all monthly bonuses, increments and all-inclusive fees but no overtime payments (WKO, 2020). In case of high payment fluctuation the average of the past three months can serve as the basis of the net replacement rate (WKO, 2020). Personal conditions such as family bonuses

¹¹ For example, if an employee gets paid 80.0% with short-time work, but actually works 95.0%, the amount of remuneration has to be at least 95.0% (WKO, 2020).

or commuter allowance are not considered for the calculation of the gross amount based on the net replacement rate (WKO, 2020).

Short-time work payments are subject to income tax and other wage levys, such as social security contributions and pension fund fees (BGBl. Nr. 313/1994, 2020). The amount is based on the contribution base before short-time work (AMS Österreich, 2020). However additional costs to the company will be compensated by the labor market service (AMS Österreich, 2020). There is no municipal tax for short time work grants (BGBl. Nr. 313/1994, 2020).

The Austrian labor market service has defined specific lump rates by which one lost hour will be compensated (Arbeiterkammer Wien, 2020). Lump rates include the compensation for additional costs such as social security contributions (Arbeiterkammer Wien, 2020). To cover special payments, the lump rate has been increased by one sixth (Arbeiterkammer Wien, 2020). The appropriate lump rate is determined on the basis of the gross income before short-time work (Arbeiterkammer Wien, 2020). To be included are all monthly bonuses, increments and all-inclusive fees but no overtime payments of the past fully compensated month or in case of high fluctuations the average of the last three months (Arbeiterkammer Wien, 2020). Lump rates differ based on the wage level, whereby the lower rate is to be applied (Arbeiterkammer Wien, 2020).

Each month the company has to report the amount of actual worked and lost working hours per employee, the relevant flat rate, one sixth of special payments and the paid remuneration per worker to the labor market service (BGS/Förderungen, 2020). On the basis of this report the labor market service will transfer the amount that the company is entitled to due to the lost working hours (AMS Österreich, 2020).

While sick leave without financial aid of the General Accident Insurance Institution has no effects on short-time work grants sick leave with financial aid of the same institution will terminate the entitlement to the grant (WKO, 2020). Short-time work has neither effects on vacation premiums, severance payments (old and new) or special bonuses (AMS Österreich, 2020) nor on integration allowance, solidarity premiums or partial retirement compensation (BGS/Förderungen, 2020). In this cases short-time work only affects the wage paid by the employer (BGS/Förderungen, 2020).

In case of insolvency short-time work will not be continued (BGS/Förderungen, 2020).

A prerequisite of the participation of short-time work is to prove that the company management has shown an effort to convince workers to reduce their time credits and make use of their remaining leave from the previous year (BGBl. Nr. 313/1994, 2020). In case of extension, three weeks of the current leave should be utilized as well (WKO, 2020). Leave days or time credits can be taken before or during short-time work but are exempt from the grant and grant requirements (WKO, 2020) and have to be compensated unabridged (WKO, 2020). As a consequence of the prohibition of the right of entry, some employees are not able to render their services (Arbeiterkammer Wien, 2020) (Arbeiterkammer Wien, 2020). In this case the business is allowed to instruct the workforce to use up time credits¹², old leave days and a maximum of two weeks of current leave as an exception (Arbeiterkammer Wien, 2020). The maximum of a unilateral order is a total of eight weeks (Arbeiterkammer Wien, 2020). Under any other circumstances the business is not allowed to force their workers to use up leave days or time credits (AMS Österreich, 2020).

2.3.3 Special Care

As regular operations discontinued in schools, kindergartens and care institutions parents and relatives were asked to supervise their children and people who needed special assistance at home (Arbeitsvertragsrechts-Anpassungsgesetz § 18b, 2020). For this reason the employer was allowed to enable the employee to take three weeks of special care in order to look after children up to 14 years, elderly or handicapped people in case their personal assistance was not available or handicapped people if their care institution was closed due to the pandemic (Arbeitsvertragsrechts-Anpassungsgesetz § 18b, 2020). Three weeks can be granted by half a day, by the day, by the week or in one piece (Buchhaltungsagentur des Bundes, 2020). In this situation the employer was able to apply to be reimbursed for one third of the employee's wage by the federal government (Arbeitsvertragsrechts-Anpassungsgesetz § 18b, 2020). The maximum reimbursed amount is € 1,253 based on the monthly remuneration (max. € 5,370), including monthly bonuses and increments, overtime payments, monthly premium and commissions as well as an aliquot part of special payments (Buchhaltungsagentur des Bundes, 2020). The enabling of the special care program was available from April 5th 2020 until May 31st 2020 (Laback, 2020) meaning an employee could use special care until the third week in June (Buchhaltungsagentur des Bundes, 2020). Application can be filed until six weeks after official measures have been cancelled (Buchhaltungsagentur des Bundes, 2020). An employer cannot enable an employee the special care program, if the employee is crucial for

¹² If not otherwise stated in a employment agreement or collective contract.

the continuity of the business (Arbeitsvertragsrechts-Anpassungsgesetzes §18b, 2020). Leave days due to special care are additional to regular leave days and use of time credits (Bundesministerium für Arbeit, Familie und Jugend, 2020).

2.3.4 Taxes and Support Measures of the Austrian Ministry of Finance

The Austrian Ministry of Finance has set up relief regulations to support Austrian businesses during the corona crisis (Budesministerium Finanzen, 2020).

From May 2020 to July 2020 the authorities reduced the value added tax on non-alcoholic drinks from 20.0% to 10.0% in the hospitality industry (Peischl, 2020). From July 1st 2020 to December 31st 2020 the value added tax on all foods and drinks had been reduced to 5.0% for businesses in the same industry (WKO, 2020).

Café businesses with an annual net sales revenue of not more than € 255,000 are able to deduct their operating expenses with a flat rate system (WKO, 2020). The base flat rate enables businesses to deduct 10.0% of the sales revenue for expenses, including for example promotion costs or expenses for office supplies (WKO, 2020). The mobility flat rate, including expenses for transportation, permits a deduction of 2.0% of the sales revenue but a maximum of € 5,100 (WKO, 2020). With new regulations due to the corona crisis businesses can use the flat rate system with an income of up to € 400,000, the base flat rate has been increased to 15.0% (Peischl, 2020) and the mobility flat rate has been increased to up to 6.0% (Peischl, 2020). Businesses with a more advanced accounting system can apply to reduce or drop income as well as corporate tax payments in 2020 (BGBl. II Nr. 121/2020, 2020). Furthermore Austrian authorities enabled businesses to defer their payment obligations until September 30th 2020, and in case of liquidity shortages in September, the company can request installment payments (Budesministerium Finanzen, 2020). At the same time the company can ask to drop interest rates for deferred payments (WKO, 2020). Furthermore payments not made in time entail late payment fines (Budesministerium Finanzen, 2020). In the current situation the establishment is able to ask for a revocation of this fine (Budesministerium Finanzen, 2020). The obligation to file a tax return declaration has been extended to August 31st 2020 (Budesministerium Finanzen, 2020). Therefore interest rates for default of on time payment will not be charged until that date (Budesministerium Finanzen, 2020). The requirement for approval is to demonstrate that the business' liquidity has been affected by the impacts of the coronavirus (Bundesministerium Finanzen, 2020).

2.3.5 Social Security Payments

The general social security law states that companies, like coffee houses, that had to close their business actions as a result of the COVID-19 pandemic are qualified to defer their social security contributions from February, March and April 2020 without any charges of default interest without application (BGBl. Nr. 189/1955, 2020). Any contributions that accrued between March and May 2020 are not to be enforced and insolvency claims cannot be filed due to missing payments (BGBl. Nr. 189/1955, 2020). In the same time period no late payment fines occur (BGBl. Nr. 189/1955, 2020). All payments that have occurred and not been paid between February and April 2020 are to be paid until January 15th 2021 (Österreichische Gesundheitskasse, 2020). In case a company is not able to pay the amount by that date, it can apply to disburse the amount with the use of eleven installment payments (Österreichische Gesundheitskasse, 2020). Default interest fees do not occur for these installment payments (Österreichische Gesundheitskasse, 2020). For the remaining months of the year 2020 a business can apply for deferral of payment for three months, in case it can demonstrate a liquidity shortage as a result of the pandemic (Österreichische Gesundheitskasse, 2020). These deferred payments should be repaid with installment payments until December 2021 (Österreichische Gesundheitskasse, 2020). In this case the company will have to pay default interest fees (Österreichische Gesundheitskasse, 2020), however a company can apply to drop these fees if the business is at risk due to these fees (Österreichische Gesundheitskasse, 2020). Deferral for the months between May and July will be possible from August 3rd 2020 onwards (Österreichische Gesundheitskasse, 2020). Lastly the social security institution do not charge default interest rates for any breaches of register processes excluding employment registration until August 31st 2020 (Österreichische Gesundheitskasse, 2020). Managers, freelancers and self-employed people without a business license can apply to reduce the amount of their contribution (SVS, 2020). Exempt from these regulations are all businesses that already receive support from the government in form of for example short-time work grants, grants for employees that belong to a risk group or compensation for employees in quarantine (Österreichische Gesundheitskasse, 2020). These contributions have to be executed two months after they have received from the fund (WKO, 2020).

2.3.6 Hardship Funds

As small businesses are suffering from the effects of COVID-19 and its regulations, the Austrian government introduced a hardship fund for sole proprietors, freelancers and microenterprises¹³ (Härtefallfondsgesetz, 2020) to support their personal costs of living (WKO, 2020). Only natural people can apply for the funds, the company itself cannot apply (Bundesministerium Finanzen, 2020). In case a business cannot cover its recurrent costs, has a revenue decline of more than 50.0% in comparison to the average net income of the previous year or is in economical distress due to prohibition of access, the entrepreneur can apply for financial support in form of comeback-bonuses as well as a compensation for lost profits (Bundesministerium Finanzen, 2020). Businesses, which have not existed for a full year, need to make use of a planning calculator in order to outline the economic distress (WKO, 2020). The funds received are tax free (WKO, 2020) and do not have to be paid back unless the applicant violated the guidelines or provide wrong data (Bundesministerium Finanzen, 2020). If a company is owned by more than one person, each partner has to file separately for their share of the business losses (WKO, 2020). However a business operator is only eligible for financial support if the main business function takes place in Austria and he or she is self-employed (Bundesministerium Finanzen, 2020) and are compulsorily insured by social security for persons engaged in trade and commerce (GSVG) or insurance for the self-employed in liberal professions (FSVG) (WKO, 2020). For eligibility applicants cannot receive any payments for unemployment or educational leave (Bundesministerium Finanzen, 2020) (WKO, 2020). Multiple insurances are no reason for exclusion of the program (Bundesministerium Finanzen, 2020). Furthermore a Company Register Index Number or a Global Location Number as well as a tax and social security number are required (WKO, 2020). In case the business has received other funds (excluding short-time work grants or grants from the Family Burden Equalization Fund) from regional authorities, it cannot apply for the hardship fund (Bundesministerium Finanzen, 2020). If the business was a firm in difficulty before the COVID-19 crisis it is also not eligible for support (Bundesministerium Finanzen, 2020). A possible additional income source of the café owner will not terminate the eligibility of the fund, but rather lower the amount of the grant (Bundesministerium Finanzen, 2020). Additional income includes employment income, capital assets income, income from lease and rent (Bundesministerium Finanzen, 2020) as well as income from agriculture and forestry and income from retirement insurance and or widow's pensions (Bundesministerium Finanzen, 2020). Businesses can apply until

¹³ A microenterprise is a company that employs less than ten people and has an annual sales revenue of a maximum of two million euros (Communities, 2003).

December 31st 2020 (WKO, 2020). The Austrian Chamber of Commerce verifies the application and decides on behalf of the federal government (Bundesministerium Finanzen, 2020).

If a company owner complies with all requirements, he or she can apply to receive support for six out of nine observation periods (Bundesministerium Finanzen, 2020), which do not have to be consecutive (WKO, 2020). The observation period refers to the period from the 16th of each month to the 15th of the following month, starting with March 15th and ending on December 16th (Bundesministerium Finanzen, 2020). The applicant will receive a comeback bonus for each observation period, which will be granted with an amount of € 500 and therefore a total maximum of € 3,000 (Bundesministerium Finanzen, 2020). Additionally the applicant can file for a compensation of lost net income (Bundesministerium Finanzen, 2020). The Federal Ministry of Finance will compensate up to € 2,000 lost net income each month and thus a total of € 12,000 (WKO, 2020). Consequently, each applicant can receive up to € 15,000 from the hardship fund (Bundesministerium Finanzen, 2020). The application has to be submitted until January 31st 2021 (WKO, 2020).

The amount a business will receive is determined by the difference between the average monthly net income before the crisis, derived from the most recent income tax assessment notice that represents income from self employment, and the net income of the observation period (Bundesministerium Finanzen, 2020). The notice needs to show positive income from self-employment in order to perform the computation (WKO, 2020). Alternatively the applicant can choose to take an average of the three most recent income tax assessment notices that represents income from self-employment (e.g. in case of maternity leave) (Bundesministerium Finanzen, 2020). The net income of the observation period is calculated by multiplying the sales revenue of the observation period with the return on sales¹⁴ as a percentage, which is also derived from the most recent income tax assessment notice (Bundesministerium Finanzen, 2020). A positive difference represents the basis for assessment (Bundesministerium Finanzen, 2020). The calculation of financial support value is automated (WKO, 2020).

If the business was established or acquired before January 1st 2020, 80.0% of the assessment basis will be compensated (Bundesministerium Finanzen, 2020). 90.0% of the assessment

¹⁴ The return on sales is determined by comparing the total net income with the sales revenue of the most recent income tax assessment notice (total net income divided by sales revenue) (Bundesministerium Finanzen, 2020).

basis will be reimbursed if the business was founded or taken over before January 1st 2020 and the net income of the reference period amounts a maximum of € 966.65 (Bundesministerium Finanzen, 2020). Applicants with additional income from a different source are exempt from this regulation (Bundesministerium Finanzen, 2020). However in both cases a minimum of € 500 will be granted (WKO, 2020). Businesses with a negative difference will be supported with a flat rate of € 500 per observation period (Bundesministerium Finanzen, 2020).

In case that an income tax assessment notice does not exist between the years 2015 and 2019 the flat rate of € 500 is also applicable (Bundesministerium Finanzen, 2020). The same applies for companies that were founded or acquired in the years 2018 or 2019 and an income tax assessment notice was lost or does not exist yet (Bundesministerium Finanzen, 2020) nonetheless an unrestricted tax liability is mandatory (WKO, 2020). Business established between January 1st 2020 and March 15th 2020 can also apply for a flat rate of € 500 for each reference period (WKO, 2020).

On the occasion that an applicant has additional income from a different source, the coffee house owner will not be funded if the sum of the additional income and possible private or occupational COVID-19 insurance contributions amounts € 2,000 or more (Bundesministerium Finanzen, 2020). Wherever this is not the case only a shortening of the promotion contribution will apply (Bundesministerium Finanzen, 2020). If the sum of the net income of the reference period, additional income from a different source, possible private or occupational COVID-19 insurance contributions and the promotion contribution from the hardship fund is greater than € 2,000, the promotion contribution will be shortened by the amount that exceeds € 2,000 (WKO, 2020).

The regulations described above are applicable since April 20th 2020 and refer to the payout phase two (WKO, 2020). Applicants who have applied until April 17th have applied to payout phase one, which was accompanied by some different regulations (WKO, 2020). To be specific the company could only apply for support for three observation periods, a comeback-bonus was not available (WKO, 2020) (WKO, 2020) and the lost net income was not specifically calculated (WKO, 2020). A flat rate of € 500 was neither applicable for amounts that were less than € 500 nor for cases that did not have an income tax assessment notice (WKO, 2020). Furthermore multiple insurances as well as additional income from different sources were not allowed in order to receive support (WKO, 2020). Moreover a retired person who was not insured with an insurance of his or her business was not funded

(WKO, 2020). Additionally individuals, who have received support from the Family Burden Equalization Fund were not eligible for the hardship fund in phase one (WKO, 2020).

The maximum total available financial resources for hardship funds amounts two billion euros (Härtefallfondsgesetz, 2020)

2.3.7 Utilization Fees

The city of Vienna provides public spaces, which are dedicated for public traffic, including all grounds such as sidewalks and parking areas, green spaces as well as their subsoil and airspace (LGBl. Nr. 20/1966(200827), 2020). In order to use this area for commercial actions businesses have to get permission by the municipal authority and pay a fee for the usage (Stadt Wien, 2020).

Coffee house owners can provide a sidewalk café from March 1st to November 30th as well as a smaller version during the winter (Stadt Wien, 2020).

The amount of the utilization fee for the sidewalk café or a winter garden depends on the location of the café as well as the size and the additions a café provides for its guests such as blinds or electric heating devices (WKO, 2020). The following table lists the relevant monthly (Tarif D) and annual (Tarif B) utilization fees.

Figure 5: Relevant Utilization Fees for Coffee Houses (LGBl. Nr. 20/1966(200827), 2020)

TARIF D – monthly			
Appliance		Fee	
Sidewalk cafés or porches	Zone 1	€ 20,70/m ² /month	
	Zone 2	€ 10,40/m ² /month	
	Zone 3	€ 2,10/m ² /month	
Toilet containers		District 1: Month 1-6: € 14/m ² Month 7-12: € 27/m ² Extensions: € 28/m ²	District 2-23: Month 1-6: € 10/m ² Month 7-12: € 19/m ² Extensions: € 20/m ²

TARIF B – annual	
Appliance	Fee
Chambers (air, light, filling,..) outside of foundation	1 st m ² : € 23,70/m ² additional m ² (length) € 15,60/m ²
Blinds/awnings	1 st m ² : €15,60 additional m ² (length) €2,70
Showcase	1 st m ² : € 15,60/m ² additional m ² (length) € 6,50/m ²
Airscoop	€ 15,60/piece
Front door canopy/weather protection	1 st m ² : € 24,20/m ² additional m ² (length) € 15,60/m ² illuminated: + € 15,60/m ²
Lamps and spotlights	€ 30/piece
Air-conditioning/ventilation system	€ 61,10/piece
Vending machines	€ 19,90/0,1m ²
Electric heating devices	€ 58,90/4kw
Advertisement board	€ 1,90/m ² (min. € 7,90)
Illumination advertisement	Without distance to the wall: € 12/m ² Freestanding € 29,60/m ²
TARIF C – Self-Assessment-Charge	
Appliance	Fee
Usage of short-time-parking areas on streets	€ 2/m ² /day

Due to the government restrictions by cause of COVID-19 the City of Vienna decided to drop or reduce monthly or annual utilization fees for businesses or accept a withdraw of an utilization permissions (WKO, 2020). The business has to file an application for dropping, reducing or withdrawal and show credibly that their business has been affected by the new policies or by the critical situation due to the virus (LGBl. Nr. 20/1966(200827), 2020). Considering that cafés had to shut down regulatory from March 17th until May 14th the economic consternation is indisputable (WKO, 2020). Although a business has been able to operate again since May 15th a consternation is plausible for example due to the reduced

number of tables and therefore a reduced number of guests (WKO, 2020). A refund can be obtained retroactive by March 1st 2020 until the end of the year 2020 (WKO, 2020). As started months always account as full months the whole month has to be taken in consideration of the refund (LGBl. Nr. 20/1966(200827), 2020).

2.3.8 Gastronomy Voucher

In order to support Viennese gastronomy businesses, including cafés, the city of Vienna has introduced the gastronomy voucher (Stadt Wien, 2020). 40 million euros were localized in order to provide every household in Vienna with a voucher (Stadt Wien, 2020). While a single-household will receive a voucher of 25€, households with more than one person receive 50 € (Stadt Wien, 2020). The vouchers can be used in the months between June and September for foods and non-alcoholic drinks (Stadt Wien, 2020). The cafés have received a registration code via e-mail from the Austrian chamber of commerce, with which the business can register for the participation (WTH Wien Ticket Holding GmbH, 2020). The vouchers can be validated by scanning it with a smartphone (WTH Wien Ticket Holding GmbH, 2020).

2.3.9 Energy Costs

Due to a voluntary arrangement of the energy economy, the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology and the Energy Control Austria, small businesses can ask for delayed payment and installments in case of hardship (WKO, 2020). Moreover they have agreed that in case of payment arrears they will not stop the delivery of energy, electricity, gas or district heating to the customer until the end of the corona crisis (WKO, 2020). However an unauthorized default of payment is not recommended as it can violate clauses of the contract and interest rates will most likely be added to the bill (ibid.). In case of liquidity issues the Austrian Chamber of Commerce advises businesses to get in contact with their energy supplier in order to reduce costs (WKO, 2020). Besides delayed payment and installments, advance payments may be adjusted due to lower expected energy usage (WKO, 2020).

2.3.10 Rent

The Austrian general civil law states that if a facility cannot be used for business operations, the company has to pay a reduced or no rent (JGS Nr. 946/1811, 2015). However the Austrian Chamber of Commerce states, that the legal regulations are not mandatory and it can be specified differently in each contract (WKO, 2020). Therefore each case has to be examined individually (WKO, 2020). Therefore the Austrian Chamber of Commerce provides two options a tenant can perform (WKO, 2020). On the one hand the Chamber of Commerce

recommends to pay rent with reservation, on the other hand it gives the option of not paying the rent (WKO, 2020). However paying rent with reservations will not enable the business a financial relief during the crisis (WKO, 2020). The difficulty about the second option is, that if a landlord describes the non-paying as unjustified, the company owner is at risk of losing the business facility due to non-payment (WKO, 2020).

3 Research Design

This research follows the post-positivist philosophic worldview, trying to verify the successful application of the Austrian support measures during the corona crisis. The post-positivist philosophic worldview implies that an outcome occurs by the virtue of a cause (Creswell, 2014). This means, in order to explain a specific outcome, the cause of this outcome has to be examined (Fox, 2008). Furthermore in order to practice reliable research, inquires are not to be based on personal beliefs and feelings, no matter how convincing these beliefs or feelings seem to be (Burbules & Phillips, 2000). The goal of research is to achieve a so-called “regulative ideal”, where the goal is to achieve a reliable knowledge independent of personal beliefs and feelings (Burbules & Phillips, 2000). Kant states that the only values that are taken into consideration for research in a post-positivist view are facts (Patomaki & Wight, 2000). In quantitative research the post-positivist focuses on empirical evidence, often in form of mathematical figures (Weideman, 2018). Yet the theory implies that there is not an absolute truth and theories that seem or are referred to as proven might not be correct, therefore the post-positivistic view accepts fallibilism (Burbules & Phillips, 2000). Karl Popper, an Austrian-British philosopher, states, that “absolute truth was never going to be attained by human beings” (Burbules & Phillips, 2000). Furthermore the post-positivist philosophical worldview allows several alternatives to describe a single outcome (Wyly, 2014). The described research was based on the review of literature. The outcome of this study will make a suggestion on whether or not the introduced support measures are successfully applicable or not, however it cannot prove the hypothesis.

3.1 Hypotheses Development

Due to the Viennese coffee house culture, cafés are indispensable for the city. However coffee houses have been affected by the prohibition of access to its premises as well as by the reduction in tourism and other aspects of the coronavirus. The European Commission (2020) has described the tourism and hospitality sector as the sector, which is mostly affected by the COVID-19 crisis and mentions that companies in this specific sector, including cafés, are at risk. While the Austrian government has introduced several support measures such as short-time work and has communicated with other institutions for example energy providers to support Austrian businesses, this research tries to describe as to whether and to what degree the support measures are successfully applicable for Viennese cafés. Therefore the question this research tries to answer is if Austrian support

measures are successfully applicable for Viennese cafés. Hence the first hypothesis is suggested as followed:

H1: The Austrian support measures are successfully applicable for Viennese cafés.

In order to answer this hypothesis each variable needs to be evaluated separately. First of all governmental support measures need to be taken into consideration, namely state guarantees, fixed cost grants, short-time work grants, special care grant, tax reductions and social security payment deferrals as well as the hardship fund. Furthermore support measures introduced by the City of Vienna such as the reduction of the utilization fee and the introduction of the gastronomy voucher. Additionally it includes voluntary support measures such as the reduction of energy costs from energy providers as well as rent reduction by the landlord.

Therefore there are ten Sub-Hypotheses.

H₁₁: State Guarantees are successfully applicable for Viennese cafés.

H₁₂: The Fixed Cost Grants are successfully applicable for Viennese cafés.

H₁₃: The Short-Time Work Grant is successfully applicable for Viennese cafés.

H₁₄: The Special Care Grant is successfully applicable for Viennese cafés.

H₁₅: The Tax Reduction is successfully applicable for Viennese cafés.

H₁₆: The Social Security Payment Deferral is successfully applicable for Viennese cafés.

H₁₇: The Hardship Fund is successfully applicable for Viennese cafés.

H₁₈: The Utilization Fee Reduction is successfully applicable for Viennese cafés.

H₁₉: The Gastronomy Voucher is successfully applicable for Viennese cafés.

H₁₁₀: Energy Cost Reduction is successfully applicable for Viennese cafés.

H₁₁₁: Rent Reduction is successfully applicable for Viennese cafés.

3.2 Research Model and Methodology

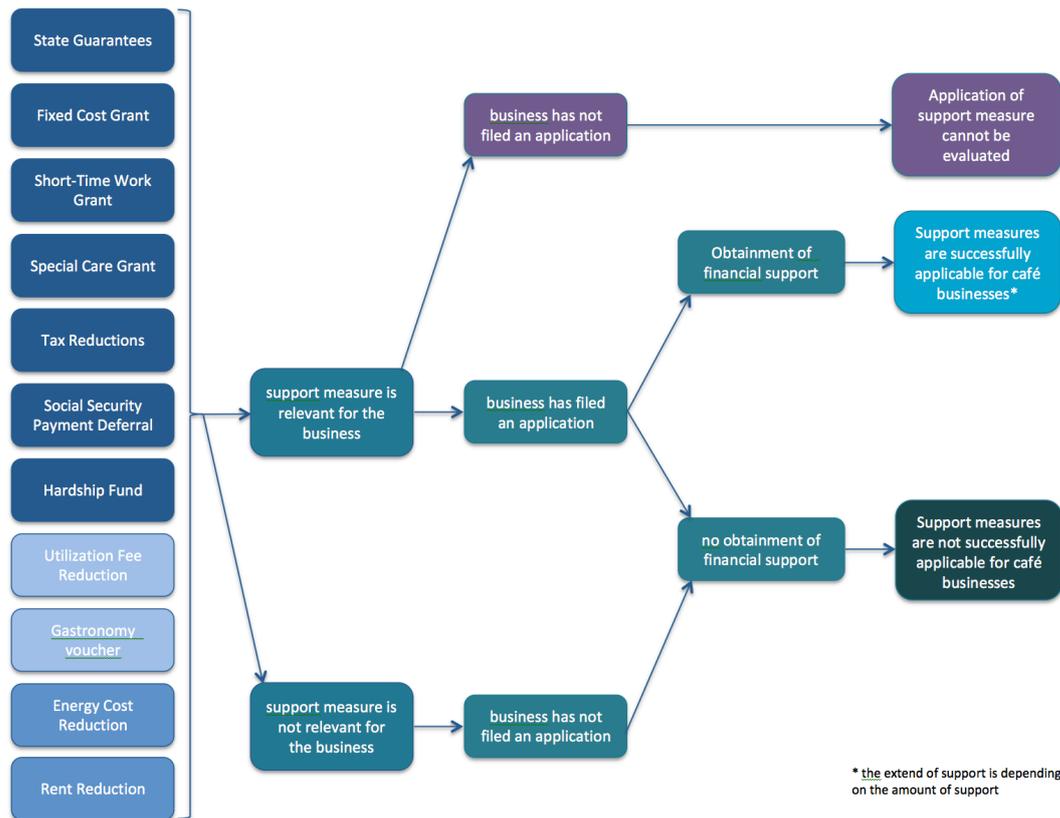


Figure 6: Research Model

Figure 6 shows that all of the mentioned variables have an effect on the successful application of the support measures. If the business has not applied to the respective support measure because it was not relevant for the business, it shows that the support measure is not successfully applicable for the business. However, if the support measure is relevant for the business, but the business has not filed an application, the support measure cannot be evaluated, as the business has failed to apply. If the business receives the support measure as relevant and it applies for the respective measure, the successfulness will be determined by the obtainment of financial support. However the extend to which the measure is successfully applicable depends on different aspects which will be evaluated in detail by specific questions. To accept or reject Hypothesis H1, all Sub-Hypotheses (H1₁-H1₁₀) need to be taken into consideration.

3.2.1 Measurement Instrument

In order to accept or reject the hypothesis if the Austrian support measures are applicable or not, quantitative research is conducted. To obtain the data a survey has been developed, which is attached in the end of this paper in the Appendix. The survey was conducted in

German to simplify the process for the respondents, however the results will be provided in English. The questionnaire was composed by mainly closed ended question and a couple of open-ended questions to enrich the quality of the research and to get an insight of aspects that might not have been considered by mainly reviewing the literature.

3.2.2 Data Collection

The selection of the participants was random. The survey was mainly distributed via e-mail. E-mail addresses were obtained from the websites falter.at, google.com, wien.info and falstaff.at. A total of 490 e-mails have been sent to Viennese cafés. In order to increase the number of participants, a reminder was sent after 48 hours. Furthermore about 100 cafés have been contacted via facebook of which 20 cafés have not been contacted via e-mail before, this leads to a total of 510 cafés who have received the survey. Additionally a couple of cafés have been asked to fill out the survey personally, however they have been contacted via e-mail beforehand.

Excluded were some cafés, which did neither provide an e-mail address nor could be contacted via facebook. Additionally businesses, who did not appear on any of the websites mentioned above, were not included in the survey. Over the course of two weeks 71 businesses have responded to the survey, of which 21 did not finish the survey and are therefore not taken into consideration in the analysis. This gives a total of 50 valid responses, which are made use of in the statistical analysis.

For the statistical analysis of the survey, the data was exported to the SPSS Statistics software of IBM.

4 Data Analysis

4.1 Results

The questionnaire was distributed to cafés, café-restaurants and café confectionaries.

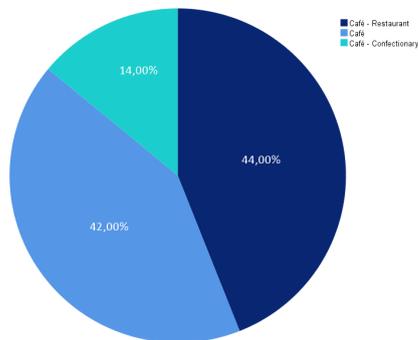


Figure 7: Proportion of café restaurants, cafés and café confectionaries

Figure 7 shows that 44.0% of the results are represented by café-restaurants, 42.0% by cafés and 14.0% by café-confectionaries.

35 of the participating establishments were located in the inner city, including the districts one to nine, which represents 70.0% of the total participants. The remaining 30.0% are represented by 15 participating coffee houses, which are located in the outer districts of Vienna, including the districts 10 to 23.

In the following output cafés, café-restaurants and café confectionaries are all referred to as café or coffee house, if not stated or differentiated differently.

Regulations – Changes for businesses

Due to new regulations, some cafés had to reduce their number of seats. The reduction ranges from 0.0% to 58.3% with an average of 24.2%, meaning that on average the cafés reduced their seats by 24.2% from before the emergence of COVID-19 to the 15th of May. 4.0% of the businesses had to reduce the number of seats by more than 50.0%.

48 have experienced a decrease in sales revenue compared to the previous year, which represents 96.0% of the sample, one café could increase their sales and one café had no changes in the sales revenue.

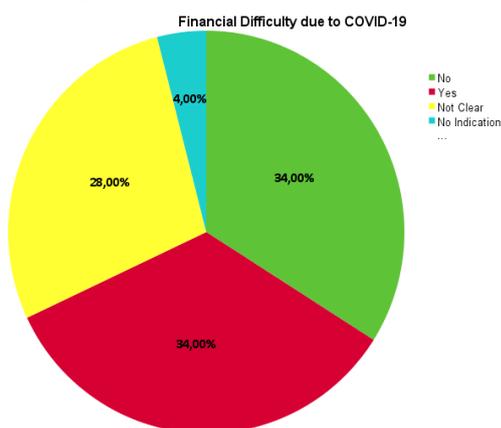


Figure 8: Proportion of businesses in financial difficulty

As shown in figure 8, 34.0% of the samples indicate, that they are not in financial difficulty due to the crisis. The same amount states that they are in financial difficulty due to the COVID-19 crisis and 28.0% are not yet sure, if they are in a state of financial difficulty. 4.0% of the sample did not provide information to this matter.

Sales Revenue reduction

Out of the 48 participants, whose sales revenue has decreased during the COVID-19 crisis, the following drops have been observed. In March 2020, the average monthly decline was 61.7%, with a minimum of 20.0% decrease and a maximum of 90.0% decline. The median was 50.0%, indicating that at least 50.0% had experienced a sales revenue decrease of at least 50.0% or more. April shows an average decrease of 95.0% and a median of 100.0%, demonstrating that at least 50.0% have been confronted with a decline of 100.0%. The minimum reduction was 50.0% and the maximum 100.0%. In the following months the average was 65.4%, 36.5% and 25.9% for May, June and July respectively. The median for these months lies at 65.0% in May, 40.0% in June and 25.0% in July. The minimum and maximum in May amounted 30.0% and 100.0% respectively. In June and July, some cafés have not experienced any decreases as the minimum for both months amounts 0.0%, however the maximum deterioration lies at 95.0% and 80.0% for the months of June and July respectively.

The comparison from inner and outer districts is showing similar results as the average losses during the months March to July are 58.1% for the inner districts and 56.1% for outer districts.

The group comparison of cafés, café-restaurants and café confectionaries shows the following output. Cafés experienced an average decrease of 61.3%, 94.2%, 67.1%, 34.2% and 21.6% in March, April, May, June and July respectively. The decrease ranged from 50.0% to 90.0% in March, from 60.0% to 100.0% in April, from 50.0% to 100.0% in May, from 0.0% to 95.0% in June and from 0.0% to 55.0% in July. Café restaurants show an average decline of 62.5% in March, with a minimum of 20.0% and a maximum of 90.0%. In April the average decrease was 99.6% with a minimum of 90.0% and a maximum of 100.0%. May shows an average drop of 40.7% ranging from 30.0% to 100.0%, June and July show an average of 40.7% and 29.2% respectively. The decrease ranges from 0.0% to 80.0% for both months. For café-confectionaries the drop ranges from 50.0% to 90.0% in March, from 50.0% to 100.0% in April, from 40.0% to 70.0% in May and from 0.0% to 50.0% in June and July, the average for these months are 60.0%, 82.9%, 54.3%, 29.3% and 27.1% respectively.

State guarantees

The option to make use of state guarantees was applied for by 32.0% of the participants. Four more percent are planning on applying for state guarantees. Out of the 32.0% 8.0% of the applications were denied and 16.0% were already accepted. The companies who did not

receive support despite their application stated that the reasons therefore were a positive business performance, no existence of a balance sheet for the year 2019 and that the criteria of the financial market authority to qualify for the guarantees are stricter than stated in the guidelines of the state guarantees. 4.0% of all applicants have not received the financial support yet. Out of all the applicants 56.0% applied for 100.0% guarantees, 6.0% for 80.0% guarantees and 37.5% did not know. The Pearson correlation shows no significant difference between average monthly income and the acceptance for the state guarantees.

Participants, who applied for state guarantees rated their experience on a scale from 1 to 5, where 1 was associated with do not agree, 2 with do partly not agree, 3 with undecided, 4 with partly agree and 5 with agree. An option for no answer was given.

The sample rated the clarity of the requirements with 3.38 on average. The median of this sample is 4.0. The simplicity of the application process for the credit was evaluated between 1.0 and 5.0 with a median of 2.0 and an average of 2.06. The results for the simplicity of the application of state guarantees are similar to the simplicity of the process for the credit. This statement was rated with 2.40 on average and 50.0 percent of the sample rated it with a 2.0 or lower. The statement, that running costs could not be covered without the availability of state guarantees is rated with 4.29 on average and with a median of 5.0. Furthermore the participants were confronted with the statement that the credit would not have been approved if there was no availability of the state guarantee. This statement was valued on average with 3.71 and a median of 4.0. The evaluation of the statement that the approval or denial for the state guarantees was rather quick was rated with an average of 2.21 and a median of 2.0.

Fixed Cost Grant

In order to apply for the fixed cost grant businesses were asked to reduce their fixed costs to a minimum. 56.0% of the businesses were able to reduce their rent, 16.0% cut down on energy costs, 6.0% could lower their amount of insurance and 4.0% made savings on newspaper subscriptions. 2.0% could reduce their costs of cleaning, phone bills, internet, musicians and room-scent subscriptions. 38.0% of the café companies did not reduce any costs.

The fixed cost grant was utilized by 80.0% of the survey participants. Only 16.0% did not make use of it and 4.0% did not give information to this matter.

Out of the applying businesses 94.7% applied for the grant in March, 97.4% in April, 73.7% in May and 50.0% in June and July. These numbers are in total higher than 100.0% as businesses can apply for more than one month. At the time of the survey most applications were neither approved nor denied yet and businesses were still waiting for the answers. This value is rather similar each month, ranging from 47.0% to 60.5%. In March and May 2.6% of the applications were denied and in April the amount was 5.3%. For the months March and April 36.8% and 31.6% have already been approved. In May, June and July the percentage of approved applications was 21.1%, 2.6% and 2.6% respectively. The amount that was applied for was for most participants not known and results are therefore not meaningful.

The café owners who did apply for the fixed cost grant were asked to rate four statements on a scale from 1 to 5, where 1 was associated with do not agree, 2 with do partly not agree, 3 with undecided, 4 with partly agree and 5 with agree. An option for no answer was given.

The statement that requirements were clear was rated with 3.06 on average and a median of 3.0. The simplicity of the application was rated with 2.21 on average, the median for this statement lies at 2.0. The coffee house owners rated the feedback of approval or denial as rather quick as the average value is 3.37 and the median is 4.0.

Short-Time-Work

14 cafés, representing 28.0% of the population, did not lay off any of their personnel, while the other 72.0% laid off some of their employees.

In order to correlate usage of short-time work and termination of contracts, the percentage

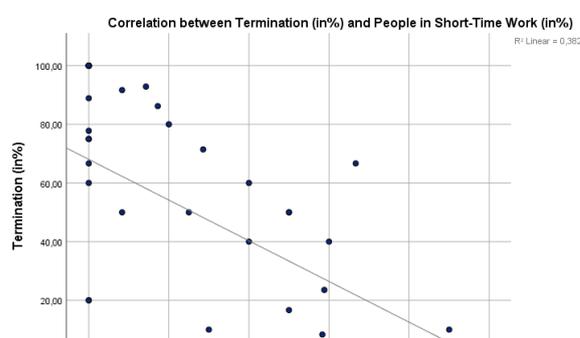


Figure 9: Correlation between Termination and People in Short-Time Work

values are made use of in order to be able to compare the values. The percentage was calculated by comparing the number of employees before the emergence of COVID-19 with the number of employees during the entry restrictions. The same accounts for short-time work. The number of

workers, who was sent into short-time work, was compared to the number of people who was employed before the corona crisis. The Pearson correlation shows that the percentage of people in short time work and the percentage of people laid off is significant, as its value is 0.0, meaning the higher the percentage in termination, the lower the percentage of the

usage of short-time-work. Figure 9 shows the negative correlation between percentage of people in short time work and percentage of terminations.

Nine businesses, representing 18 percent of the sample, had to lay off all of their employees while 14 businesses, representing 28.0% of the sample, could keep all of their workers, hence 72.0% fired at least one employee. The middle 50.0% of all participants had to lay off between 0.0% and 86.88% of their employees, representing a rather large range.

Four businesses made use of short-time work for all of their employees, representing a percentage of 8.0%. 22 businesses, representing 44.0% of the companies, could not make use of short time work at all. The middle 50.0% of the sample could make use of short time work for 0.0% to 58.5% of their employees. It is to mention, that 19.0% of these 50.0 percent are represented by 0.0%, meaning, no use of short-time work.

Participants, who made use of short-time work were asked to express their experience on a scale from 1 to 5, where 1 was associated with do not agree, 2 with do partly not agree, 3 with undecided, 4 with partly agree and 5 with agree. An option for no answer was given.

The statement, that the requirement for the application of the short-time work grant was clear was valued with an average of 3.85. The sample rated the application process with an average value of 2.25 and an interquartile range from 2.0-2.75. The reduction of time credits old leave days and new leave days was rated with an average value of 3.44, 3.52 and 2.23 respectively. The statement of whether they agree that operational knowhow could be saved or not was rated with an average rating of 3.54. The importance of the compensation that the businesses have received to cover labor costs was rated with an average of 4.46 during the shutdown and 3.89 after the reopening of the businesses with an interquartile range from 4.3 to 5.0 and 3.0 to 5.0.

98.0% of the sample, which did engage in the short-time work program has already received a compensation for short-time work.

Special Care

8.0% of the participating businesses have made use of the special care program of the government, providing special leave days to employees who need to take care of people in need, such as children, elderly or handicapped people. 46 businesses, representing 92.0% of the sample did not make use of this program. All of the businesses, which enabled their employees to take these special leave days, used this program for just one employee each. Only one of the four businesses has received compensation so far.

Tax reduction

In order to examine the adopted tax benefits participants have to be divided into two groups. One group are coffee house owners who use a flat rate system for their bookkeeping, which are represented by 20.0% of the sample and another group which uses the standard taxation system, represented by 80.0% of the sample.

Examining businesses using the flat rate system 30.0% stated that their basic rate was not increased and 70.0% did not provide an answer. The same results are shown for the mobility rate.

Inspecting businesses using the standard taxation system only 27.5% applied for a reduction of income or corporate tax, 30.0% did not provide an answer and 67.5% did not apply.

Businesses were asked to rate two statements on a scale from 1 to 5, where 1 was associated with do not agree, 2 with do partly not agree, 3 with undecided, 4 with partly agree and 5 with agree. An option for no answer was given.

The first statement declared that the reduction of value added tax improved the liquidity of the businesses. This statement was rated with an average of 4.17 and the median of this question was 5.0, indicating that 50.0% or more answered this statement with agree. This statement was followed by the comment, that businesses are deferring the tax reduction to the customers. This was answered with 1.38 on average a median of 1.0.

Social Security Payment Deferral

The government intervention of the deferral of social security payments was also examined in the survey. While 56.0% of the survey participants was planning to apply or had already applied for deferral the remaining 44.0% has not expressed any participation in this measure. Out of these 56.0% 92.0% applied for March, 100.0% for April, 89.0% for May, 57.0% in June and 54.0% in July. In the end of the survey there were only 7.0-14.0% outstanding, all other applications have been approved and none of them were denied.

26.0% of all participating businesses are planning on making use of installment payment, 54.0% are not planning on doing so and 20.0% are not sure about their further actions at this point in time.

Hardship Fund

70.0% of the businesses participating in the survey applied for support from the hardship fund. 94.3% of these participants applied for support in March and April. 48.6% applied in May, 20.0% in June and 17.1% in July.

80.0% of the applying businesses have already been approved for the comeback bonus, the remaining 20.0% have not been approved at the time of the survey. 42.0% have got a compensation of income losses adjudged. The grant has already been transferred to the coffee house owners in 88.6% of the cases, 5.7% did not provide information and 5.7% have not received the grant yet.

Attendees of the survey, who have applied for the hardship fund rated their experience on a scale from 1 to 5, where 1 was associated with do not agree, 2 with do partly not agree, 3 with undecided, 4 with partly agree and 5 with agree. An option for no answer was given.

The following three statements were valued by 97.1% of the participants. The remaining 2.9% used the no answer option. The average rating for the statement that the requirements for the qualification of the hardship fund were clear was 3.74 and a median of 4.0. The simplicity of the application process was rated with 3.56 on average and a median of 4.0. The remark that the denial or approval happens in a timely manner was evaluated with 4.10 on average and the median at this statement is 5.0. The statement that the compensation of the hardship fund can compensate liquidity shortage was evaluated by 91.4% of the participants. The remaining 8.6% used the no answer option. These 91.4% valued the statement on average with 1.91 and the median for this statement was 1.0.

Utilization Fee Reduction

The city of Vienna enabled the café owners to lower their utility costs for the year. 14.0% of the sample stated that they did not pay any utilization fees, the remaining 86.0% paid a fee for at least one utility. 97.7% of the businesses that pay for utilities have to pay fees for their sidewalk café. This number is followed by fees for lamps or spotlights and blinds or awnings with a percentage of 32.6% and 30.2% respectively. 23.3% have costs for a winter side walk café as well as the usage of short-time-parking areas on streets. Furthermore listed utilities were heating devices, front door canopies, airscoops, and advertisement boards.

60.0% of the population did not apply for a reduction of the utilization fee. Considering that 14.0% did not pay any utilization fees in the first place, these have to be taken out of the sample, leaving a remaining 53.5% of businesses that did not apply. Out of all the application

27.9% have been approved and 18.6% were still outstanding. There were no applications denied in the sample.

Gastronomy voucher

66.0% of the companies participating in the survey participated in the gastronomy voucher program. So far redeemed were 1,174 vouchers. With a minimum value of € 25.00 and a maximum value of € 50.00 per voucher this results in the amount between € 29,350.00 and € 58,700 for Austrian café businesses of this sample. This is an average between € 889.40 to € 1778,80 per business.

Businesses were asked to rate several statements on a scale from 1 to 5, where 1 was associated with do not agree, 2 with do partly not agree, 3 with undecided, 4 with partly agree and 5 with agree. An option for no answer was given.

The simplicity of the application for the participation in the program was rated with 4.30 on average and the median for this statement was 5.0 ranging from 3.0-5.0. Similar are the results for the simplicity of the remuneration process of the vouchers, where the average rating was 3.9 and the median was 5.0. Businesses rated the statement that the remuneration happened in a timely manner on average with 4.06 and the median for this statement was 4.0. The increase of guests due to the gastronomy voucher was rated with 1.8 and the median for this statement was 1.0, with a range from 1.0 to 3.0. The statement that guests were showing up again at the restaurant at a later point was on average rated with 2.5.

Rent Reductions

The examination of fixed costs showed, that most savings could be made due to rent reductions. The costs for rent matters for the majority of the participating businesses as

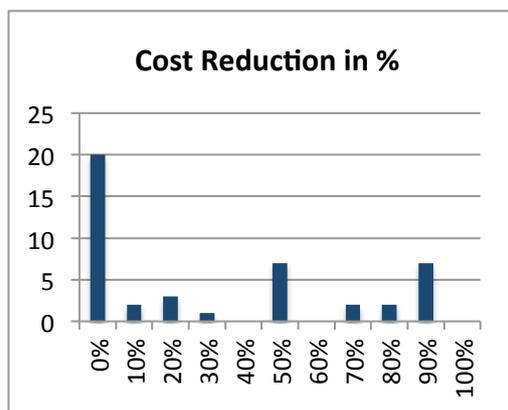


Figure 10: Percentage Cost Reduction

98.0% of them pay rent. During the shutdown of the businesses 53.1% of these 98.0% kept paying the regular rent and only 46.9% reduced their costs. 89.8% of all participants contacted the landlord to reduce costs for rent. Out of these 89.8% 56.8% were able to reduce their costs. On average they were able to reduce their costs by 60.5% ranging from 8.0% to 100.0%.

The remaining 43.2% was not able to reduce any costs. Figure 10 compares the cost reduction of the businesses. While many businesses were not able to receive financial relief, the majority was able to save at least a small proportion of the monthly fee. 24.0% of the businesses decided to not pay their rent without previous consultation with their landlord. 51.0% of the businesses paid their rent with reservation. As some businesses did not have to pay any rent due to the 100.0% reduction by the landlord, these will be taken out of the sample, increasing the number of people paying with reservation to 59.5%.

Energy Cost Reductions

18.0% of all participants contacted their energy provider in order to reduce their energy costs. Due to contacting the provider 16.0% of the businesses were able to cut back to their energy costs, of which 50.0% reduced the amount by 10.0%, 25.0% by 20.0% and the remaining 25.0% by 50.0%.

4.2 Discussion

Changes due to new regulations and Sales Revenue

Based on the sample the businesses had to reduce their number of seats by 24.2% on average. For businesses that are well attended this results in a decrease in the number of guests and as a result in a reduction of sales revenue.

Even though the number of firms in financial difficulty due to the crisis is under 50.0% with a value of 34.0%, the number of companies that are not exactly sure yet about their state is 28.0%. This shows that the measures taken from the government, including the shut down of businesses as well as new seating regulations and hygiene measures for guests does in fact have a challenging impact for the majority of the businesses. Certainly in this case, the natural affects of COVID-19 and the thereto-related change of customer behavior due to the spreading of the virus could be also a factor for decreasing revenue and the accompanying financial difficulties. However looking at the change of revenue, there is indeed an indication that the customer behavior might have changed due to the crisis, and people are attending coffee houses less, however the highest drop can be observed in March where the average sales revenue dropped by 61.7% followed by April, where 80.0% of all businesses had a 100.0% decrease of sales revenue and an average decrease of 95.0%. These are the months, when the shutdown was arranged. The shutdown of cafés in April is clearly noticeable in the reduction of sales revenue as 80.0% of the participating restaurants had no revenue at all and the minimum reduction was 50.0%. As the lockdown was eased up businesses were able to regain their revenue, as some businesses did not have any declines in revenue. Looking at

the whole population at that time, the revenue reduction seems to be recovering as it is decreasing in June to 36.5% and July to 25.9%. However the crisis still had a strong impact as some businesses were still suffering from a high percentage of missed revenue even after the reopening businesses.

The comparison between cafés, café restaurants and café confectionaries shows, that café confectionaries had experienced the least losses in sales revenue while café restaurants have been affected the most compared to the other two groups. As confectionaries were still able to sell their bakery goods and therefore keep a part of their business they could keep their losses lower than the other two groups.

State guarantees

The aim of the measure of state guarantees was to protect businesses from insolvency and to support those companies whose financial shortage has arisen with the corona-crisis. The loans should be used to cover running expenses and repayments of existing loans. In the study 34.0% stated that they are in financial difficulty due to the crisis and 32.0% of the participants applied for state guarantees. This shows that it was relevant for business in financial difficulties. To get further insight to the application process examining the experience of the business gives even more insight.

The requirement of the qualification for the state guarantees are quite clear as the average to this question was 3.38 and 50 percent of the sample rated it with a 4.0 or higher.

While the requirements for the qualification of state guarantees seemed to be clear, the application process for the credit as well as the state guarantees was not simple for the applicants as it was rated with an average of less than 2.5 and from at least 50.0% of the population stated that they did partly not or not agree with the statement that the application process is easy.

As the necessity to cover running costs was rated with an average of 4.29, this shows again, that state guarantees played an important role for companies in order to keep their businesses. But not only the credit was important to the ones who applied for it but also the state guarantees, as the high rating shows, that the companies would not have been approved for the credit without the guarantee. As the rating for the quick response of approval or denial of state guarantees was lower than 3.0 it shows, that it was not handled quickly.

Therefore it can be said that businesses that were in financial difficulty did seek support from this particular support measure. Yet only half of the applicants did receive the support they would have required. Therefore the state guarantees are to be rated unsuccessful ($H1_1$).

Fixed Cost Grant

As businesses had to reduce their fixed costs to a minimum in order to qualify for the grant, many businesses were able to lower their costs. The highest savings were achieved by decreasing rental fees as well as lowering energy costs. These two will be explained more in detail in a further section of this paper.

Since 80.0% of the businesses did apply for the fixed cost grant this shows that it was a relevant intervention for the Viennese café owners.

The statistical analysis shows, that more than 90.0 percent of the participating businesses applied for the fixed cost grant for the months of March and April. This is steadily decreasing as the applications are less but with 73.7% still high in May and 50.0% in June and July. This shows, that the companies required financial support especially in the months were businesses were closed. The fact, that 50.0% still applied for the grant in June and July shows, that there is a need of the financial support throughout the entire period of restrictions, even in times were businesses were able to open back up again.

Considering that most of the applications have not been approved or denied yet, businesses have neither received any payments in order to cover the costs nor do they have an idea if they will receive support and are therefore unable to forecast their financial situation.

Even though the amount that the business will receive is not clear to most participants, the fixed cost grant has a high value to café businesses. Although most businesses have not received an answer of approval or denial of the grant yet, businesses seem to consider it as quick response. The reasons for this are unclear.

Assuming that the denial of the application stays within 2.6% and 5.3% for all applications, the measure of the fixed cost grant was highly successful for café businesses as it was highly relevant for them ($H1_2$).

Short-Time Work

Due to the reduced demand caused by the pandemic, businesses had to decide to keep their employees or to lay them off. In case the company did not fire them, the firm was able to make use of the short-time work program.

Looking at the relationship of short-time work and termination the Pearson Correlation shows a negative relation between termination of employees and the usage of short-time work, meaning that businesses, which sent more of their employees into short-time work had to lay off less of their employees.

Examining the data of the short-time work program shows that the majority of the businesses adapted the short-time work program as 56.0% of them used the benefits for at least one employee. However 44.0% of the businesses could not make use of short-time work, representing a rather large part of the population. Looking at the terminations of contracts 72.0% of the companies had to lay off at least one of their employees. This suggests that at least 56.0% of the businesses have recognized the value of short-time work, however it did not compensate all costs as only 28.0% could keep all of their employees. This indicates that terminations of contracts were unavoidable for businesses, as the worth of the short-time work program has been evaluated too low to compensate other factors.

The results of the experience evaluation of the short-time work program show, that the requirements for the application were rather clear for the participants, however the application process seemed not to be so easy as at least 75.0% rated it with 3 or lower. The requirement that the business should show an effort to encourage their employees to reduce time credits and old leave days seemed to work out as the average rating amounts 3.44 and 3.52 respectively. On the other hand new leave days are not used, as the value is smaller than 3.

A clear goal of the short-time work project was to save operational know-how. The answers to this statement show varying results, making it unclear if this goal was met.

It seems that the compensation for labor costs was essential for businesses as the average value amounts 4.46 during the shut down and 3.89 after reopening. This indicates that without the compensation the labor costs could not been covered, which might have lead to even more terminations or higher losses for the business.

This leads to the conclusion, that the program was somehow effective for coffee houses. While it could not save all jobs, it was able to support at least 56.0% of the businesses.

However for the majority of the businesses it seemed that termination was necessary and short-time work could not compensate the costs. Additionally due to the shut-down, there is a high possibility that the businesses could not fulfill the requirement of a minimum workload of 10.0% and could therefore not use the program. Nonetheless this is just an assumption and has not been inquired in the survey (H1₃)

Special Care

The special care program was not very relevant for the café businesses as only 8.0% made use of it and therefore the support measure is not successfully applicable for café businesses (H1₄).

Tax reductions

It seems that the basic rate as well as the mobility rate has not been increased for businesses using the flat rate system making the implementation of this measure unsuccessful.

Although 27.5% applied for a corporate and income tax reduction the majority of the businesses did not. This indicates that the reduction of income or corporate tax was one of the rather unimportant measures of the government for coffee house businesses.

Although the bookkeeping tax reductions did not have a major impact on the businesses, the reduction of the value added tax does make a difference for the companies as it has a very high rating by the majority of the participants and is therefore a very successful support measure (H1₅).

Social Security Payment Deferral

Although the deferral of social security payment deferral was only made use of by 56.0% of all businesses the demand for these businesses was especially high in the months March through May ranging between 89.0% and 100.0%. This amount decreased to 54.0% over the following three months. Related to the time of the lockdown and the reopening in the middle of May, this is comprehensible as in the first two months there was almost no income compared to the following months, were companies could take business actions. Therefore it is possible that businesses did make use of it, because without income they were not able to cover social security payments.

The installment payments seem to be a valid option for businesses that will not directly be able to pay the outstanding costs for social security payments.

Since this measure is relevant for more than 50.0% of the population and the acceptance rate is high, this measure is rated as successful (H1₆).

Hardship Fund

70.0% of the entire sample made use of the hardship fund. This is a rather large part and indicates that the hardship fund is relevant for the businesses. As one of the goals of the hardship fund is to provide financial support rather quickly, this seems to be the case as 88.6% of all applicants have already received their grant. The requirements as well as the application process are rated as easy to understand, making it in turn easy for the businesses to make use of it. The business owners' experiences about the quick transfer of the money corresponds to the fact that 88.6% of people have already received their grant, meaning that this is a rather quick process and fast financial support for the business owners. While the financial support is quickly available it is not sufficient to cover the costs of the business. As the aim of the fund is to support the business owners to cover their personal costs of living and not the costs of the business the hardship fund has met its intended purpose.

Therefore the hardship fund is evaluated as highly relevant and the majority results in the obtainment of financial support and is therefore rated as a support measure that is applicable for café businesses (H1₇).

Utilization fee

As almost all the companies have to pay for utilities, the reduction of utilization fees appears to be an important factor of reducing costs of the business. Considering for example side walk cafes with a area of 20m² in Zone one, including many cafés in the inner city, the savings per month would be 414,00€ per month. These are important savings that could be made in these challenging times. However only 46.5% of the sample participating in the survey applied to reduce their costs. As no application has been denied the implementation and feasibility of the measure is sophisticated. The majority however did not apply for the fee and rated it therefore as only partly relevant for the business. The reasons for this are not examined in this paper (H1₈).

Gastronomy voucher

While the gastronomy voucher did accumulate additional income for the companies, it is not clear if an average of 889.40€ to 1,778.80 per business is enough to consider this additional income as relevant. Looking into the experience rating of the café owners, it shows, that the application and remuneration process was rather easy however it did not affect customer

behavior and was therefore just a temporary incentive with comparably low additional income. From a pure business perspective this is to be rated as rather unsuccessful as it was just a one-time incentive. To get a deeper insight a customer survey is recommended (H1₉).

Energy Cost Reductions

There is no indication that reducing the amount of energy costs is relevant for businesses as only a small amount of businesses applied for a reduction. The reason for this could be that there will be a refund in the end of the year anyway.

While this is to be rated as rather unsuccessful, the measure still had a value for a small proportion of businesses (H1₁₀).

Rent Reductions

The percentage of companies that could save rental fees varies from the one mentioned in the fixed cost grant as it only considers businesses that do pay rent. The high percentage of almost 90.0%, that was reaching out to their landlord in order to reduce rental fees, shows, that there is a high interest in reducing these cost, making it a high priority and relevance for the business owners. Landlords were cooperative at 56.8% were able to lower the rent of the businesses. Additionally some of them even dropped the rent by a 100.0% enabling café businesses a huge reduction on fixed costs.

As 59.5% did pay their rent with reservation, it seems that this has been an important measure as well. Businesses are hoping to receive a compensation.

While this measure is not defined very specifically, the reduction of rental fees is highly important to the café businesses. Even though it is mostly depending on the cooperation of the landlord this measure is rated as highly relevant. As 56.8% were able to reduce their costs and 43.2% weren't this measure is rated as partly successful (H1₁₁).

4.3 Conclusion

The COVID-19 crisis has lead to many challenges for the businesses and some support measures were more affective than others. In order to accept or reject the hypothesis H1: "The Austrian support measures are successfully applicable for Viennese cafés" all sub-hypotheses have been examined.

Examining the interventions of the tax reductions bookkeeping tax benefits were not successful. However these might be taken care of in the end of the year and are therefore

not considered at this moment in time. The reduction of value added tax however had a high value for the businesses and therefore hypothesis H1₅ is accepted.

Support measures that had been highly applicable for businesses were the fixed cost grant and the hardship fund and the social security payment deferral. Therefore the Hypotheses H1₂, H1₆ and H1₇ are accepted.

Interventions that were somehow successful were the short-time work grant, the utilization fee reduction as well as the rent reduction. As these measures did support businesses the hypotheses H1₃, H1₈ and H1₁₁ can be accepted as well.

Support measures that were not successful for café businesses are state guarantees, special care grant, the gastronomy voucher as well as the energy cost reduction. While the latter three seem to have a rather low relevance for the café businesses state guarantees seem to have a higher priority. As a result hypotheses H1₁, H1₄, H1₉ and H1₁₀ are rejected.

To conclude, except state guarantees, all support measures relevant for coffee house business have been applicable successfully or at least partly successfully. Therefore H1 “The Austrian support measures are successfully applicable for Viennese cafés” is accepted.

Moving on with the crisis it is to hope that interventions will keep supporting Viennese cafés in order to keep coffee houses as a tradition of the Viennese culture as well as a “place, in which time and space is consumed, but only the coffee is charged for on the receipt” (UNESCO, 2011).

5 Limitations and Future Research

This paper only gives an idea on which support measures did matter and could be successfully applicable for coffee house businesses. Yet specific improvement options or specific reasons why measures were not relevant for businesses have not been discovered in the study. A further weakness of the study is the small sample of businesses that have participated in the survey and the results are therefore not an observation of the whole population. Furthermore this was just the beginning on the crisis. As the crisis continues companies are facing more challenges. Additionally new interventions have to be set by the government. These should be discussed in a further study. A further research suggested is the consumer behavior of the customers during the crisis as well as after the crisis.

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7 Appendix

7.1 Questionnaire

COVID-19 - Die praktische Durchführbarkeit der gesetzten Unterstützungsmaßnahmen in der Corona-Krise für Cafés in Wien

Seite 1

Hallo liebe Teilnehmerin, lieber Teilnehmer,

Vor allem die Gastronomie ist von den Auswirkungen der COVID 19 Krise stark betroffen. Die Regierung hat einige Maßnahmen gesetzt, um Unternehmen während der Krise zu unterstützen. Dieser Fragebogen, soll die praktische Durchführbarkeit dieser Maßnahmen für Cafés in Wien erfassen.

Die Bearbeitung des Fragebogens dauert etwa 15 Minuten. Die Daten werden anonym erfasst und nur für Forschungszwecke im Rahmen meiner Bachelorarbeit ausgewertet.

Vielen Dank, dass sie sich Zeit nehmen, um den folgenden Fragebogen auszufüllen.

Mit freundlichen Grüßen
Linda Korak

Seite 2

Bitte füllen Sie diesen Fragebogen für nur 1 Standort Ihres Unternehmens aus.

Sitzplätze

Wie viele Sitzplätze hatte Ihr Unternehmen vor der COVID-19 Krise? *

Sitzplätze

Wie viele Sitzplätze hat Ihr Unternehmen seit der Wiedereröffnung (unter Einhaltung der behördlichen Vorschriften z.B.: Mindestabstand zwischen den Tischen)? *

Sitzplätze

Veränderungen durch COVID-19

Befindet sich Ihr Unternehmen aufgrund der COVID-19 Krise in finanziellen Schwierigkeiten? *

- Ja
- Nein
- Unklar
- Keine Angabe

Der Umsatz im Jahr 2020 (März-Juli) ist im Vergleich zum Vorjahr... *

- gesunken.
- gestiegen.
- unverändert.

Umsatzreduktion

Um wie viel % hat sich der Umsatz im Vergleich zum Vorjahr aufgrund der COVID-19 Krise und der einhergehenden politischen Maßnahmen UNGEFÄHR verringert?

	in %
März	<input type="text"/>
April	<input type="text"/>
Mai	<input type="text"/>
Juni	<input type="text"/>
Juli	<input type="text"/>

Personal

Bitte definieren Sie die Anzahl der MitarbeiterInnen.

Anzahl der MitarbeiterInnen... *

unabhängig vom Beschäftigungsverhältnis (Vollzeit, Teilzeit, Geringfügig, Geschäftsführer, Kellner, Lehrling...)

VOR der behördlichen Schließung	<input type="text"/>
WÄHREND der behördlichen Schließung (z.B.: weniger, im Fall von Kündigungen)	<input type="text"/>
bei Wiedereröffnung am 15.05.20	<input type="text"/>
Ende Juli	<input type="text"/>

Haben Sie MitarbeiterInnen in Kurzarbeit geschickt? *

- Ja
- Nein

Kurzarbeit

Wie viele MitarbeiterInnen haben Sie in die Kurzarbeit geschickt? *

MitarbeiterInnen

Haben Sie vom AMS bereits eine Kompensation für die Kurzarbeit erhalten? *

Ja

Nein

Bitte lesen Sie die folgenden Aussagen. *

	Trifft nicht zu	Trifft eher nicht zu	Unentschieden	Trifft eher zu	Trifft zu	Keine Angaben
Die Voraussetzungen für die Inanspruchnahme der Kurzarbeit sind klar.	<input type="radio"/>					
Die Antragstellung auf Kurzarbeit ist einfach.	<input type="radio"/>					
Überstunden wurden abgebaut.	<input type="radio"/>					
Alturlaube wurden abgebaut.	<input type="radio"/>					
Neurlaube wurden in Anspruch genommen.	<input type="radio"/>					
Operatives Know-How konnte aufgrund von Kurzarbeit gesichert werden.	<input type="radio"/>					
Ohne Kurzarbeitshilfe könnten Personalkosten während der behördlichen Schließung nicht gedeckt werden.	<input type="radio"/>					
Ohne Kurzarbeitshilfe könnten Personalkosten nach der Wiedereröffnung am 15. Mai nicht gedeckt werden.	<input type="radio"/>					

Sonderbetreuung

Haben Sie MitarbeiterInnen, denen Sie Sonderurlaub aufgrund von Betreuung bedürftiger Personen (alte Menschen, Behinderte, Kinder) gewähren?

Ja

Nein

Sonderbetreuung

Wie vielen MitarbeiterInnen gewähren Sie Sonderurlaub aufgrund der Betreuung bedürftiger Personen? *

MitarbeiterInnen

Haben Sie für diese Personen Unterstützung vom Staat erhalten? *

Ja

Nein

Fixkostenzuschuss

Welche Fixkosten konnten Sie während der COVID-19 Krise reduzieren? *

Keine

Miete oder Pacht

Energiekosten

Versicherungsbeiträge

Sonstige

Haben Sie einen Fixkostenzuschuss beantragt bzw. haben Sie vor einen Fixkostenzuschuss zu beantragen? *

Ja

Nein

Keine Angabe

Fixkostenzuschuss

Bitte kreuzen Sie zutreffendes an. *

1 Antwort pro Betrachtungszeitraum

	kein Antrag gestellt	Antrag genehmigt	Antrag abgelehnt	Antwort ausstehend/ Antrag wird erst gestellt
16.03.2020–15.04.2020	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16.04.2020–15.05.2020	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16.05.2020–15.06.2020	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16.06.2020–15.07.2020	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
16.07.2020–15.08.2020	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Bitte markieren Sie die Höhe des Fixkostenzuschlags.

1 Antwort pro Betrachtungszeitraum

	0% - kein Zuschuss	25% - Zuschuss	50% - Zuschuss	75% - Zuschuss	Höhe unbekannt
16.03.2020–15.04.2020	<input type="radio"/>				
16.04.2020–15.05.2020	<input type="radio"/>				
16.05.2020–15.06.2020	<input type="radio"/>				
16.06.2020–15.07.2020	<input type="radio"/>				
16.07.2020–15.08.2020	<input type="radio"/>				

Haben Sie bereits 50% des Zuschusses erhalten?

- Ja
- Nein
- Keine Angabe

Bitte lesen Sie die folgenden Aussagen. *

	Trifft nicht zu	Trifft eher nicht zu	Unentschieden	Trifft eher zu	Trifft zu	keine Angaben
Die Voraussetzungen für die Inanspruchnahme des Fixkostenzuschusses sind klar.	<input type="radio"/>					
Die Beantragung des Fixkostenzuschusses ist einfach.	<input type="radio"/>					
Die Genehmigung/Ablehnung geschieht zeitnah zur Antragsstellung.	<input type="radio"/>					
Die Auszahlung der ersten Tranche geschieht zeitnah zur Genehmigung.	<input type="radio"/>					

Staatliche Garantien

Haben Sie einen Kredit beantragt, für den Sie staatliche Garantien in Anspruch nehmen, bzw. haben Sie vor einen solchen zu beantragen? *

- Ja
- Nein

Staatliche Garantien

Der Kreditantrag für den Sie staatliche Garantien beanspruchen wurde *

- abgelehnt.
- genehmigt.
- ist noch ausständig.
- Es wurde noch kein Kredit beantragt, für den staatliche Garantien beansprucht werden.

Staatliche Garantien

Aus welchem Grund wurde der Kreditantrag abgelehnt?

Wo hat Ihr Unternehmen staatliche Garantien in Anspruch genommen bzw. hat vor diese in Anspruch zu nehmen? *

- Austrian Wirtschaftsservice (aws)
- Austrian Wirtschaftsservice (aws) für KMU
- Österreichische Hotel- und Tourismusbank
- Keine
- Keine Angabe

Wie hoch ist die beantragte Garantiequote? *

- Bis zu 80%
- Bis zu 90%
- Bis zu 100%
- unbekannt

Bitte lesen sie die folgenden Aussagen. *

	Trifft nicht zu	Trifft eher nicht zu	Unentschieden	Trifft eher zu	Trifft zu	Keine Angaben
Die Voraussetzungen für die Inanspruchnahme von staatlichen Garantien sind klar.	<input type="radio"/>					
Die Beantragung des Kredits ist einfach.	<input type="radio"/>					
Die Beantragung von staatlichen Garantien ist einfach.	<input type="radio"/>					
Die Genehmigung/Ablehnung geschieht zeitnah zur Antragsstellung.	<input type="radio"/>					
Ohne diesen Kredit können laufende Kosten des Unternehmens nicht gedeckt werden.	<input type="radio"/>					
Ohne staatlicher Garantien wäre der Kredit nicht genehmigt worden.	<input type="radio"/>					

Härtefallfond

Haben Sie Förderungen des Härtefallfonds in Anspruch genommen bzw. haben Sie vor diese in Anspruch zu nehmen? *

- Ja
- Nein

Stundungen der Sozialversicherungsbeiträge

Haben Sie Sozialversicherungsbeiträge gestundet bzw. haben Sie vor, diese zu stunden?

- Ja
 Nein

Stundungen der Sozialversicherungsbeiträge

Bitte kreuzen Sie zutreffendes an *

	Kein Antrag gestellt	Genehmigt	Abgelehnt	Antwort ausstehend/ Antrag wird erst gestellt
März	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
April	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Mai	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Juni	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Juli	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Haben Sie vor für die gestundeten Beiträge Ratenzahlungen zu beantragen? *

- Ja
 Nein
 Unbekannt

Steuererleichterungen

Das Unternehmen verwendet... *

- Pauschalisierung
 Regelbesteuerung

Steuererleichterungen

Wurde Ihre Basispauschale erhöht? *

- Ja
 Nein
 Keine Angabe

Wurde Ihre Mobilitätspauschale erhöht? *

- Ja
 Nein
 Keine Angabe

Wurde eine Senkung der Körperschaftsteuer/Einkommensteuer beantragt? *

- Ja
 Nein
 Keine Angabe

Bitte bewerten Sie die folgenden Aussagen. *

	Trifft nicht zu	Trifft eher nicht zu	Unentschieden	Trifft eher zu	Trifft zu	Keine Angaben
Die Umsatzsteuersenkung auf 5% trägt zu einer Verbesserung der Liquidität des Unternehmens bei.	<input type="radio"/>					
Das Unternehmen überträgt die Mehrwertsteuererleichterung an die Gäste.	<input type="radio"/>					

Gebrauchsabgaben

In welcher Zone befindet sich der Standort Ihres Unternehmens? *

- Zone 1 (20,70/m²)
 Zone 2 (10,40/m²)
 Zone 3 (2,10/m²)
 keine Angabe

Wofür zahlt Ihr Unternehmen Gebrauchsabgaben? *

- Es zahlt keine Gebrauchsabgaben.
- Sommerschanigarten
- Winterschanigarten
- Markise/Sonnenschutz
- Windfang
- Wetterschutz und Vordach
- Lampen und Scheinwerfer
- Heizstrahler
- Benutzung des Kurzparkzonen Streifens
- Sonstige

Der Antrag zur Reduzierung der Gebrauchsabgaben wurde... *

- Kein Antrag gestellt
- Genehmigt
- Abgelehnt
- ist ausstehend/wird noch beantragt

Gebrauchsabgaben

Um wie viel % wurden die Gebrauchsabgaben für Ihr Unternehmen ungefähr reduziert? *

in %

Wurden Gebrauchsabgaben, die bereits bezahlt wurden zurückerstattet? *

- Ja
- Nein
- Keine Antwort

Bitte bewerten Sie die folgenden Aussagen. *

	Trifft nicht zu	Trifft eher nicht zu	Unentschieden	Trifft eher zu	Trifft zu	Keine Angaben
Die Beantragung zur Senkung der Gebrauchsabgaben ist einfach.	<input type="radio"/>					
Die Genehmigung/Ablehnung des Antrags geschah zeitnah zur Antragsstellung.	<input type="radio"/>					

Energiekosten

Haben Sie Kontakt mit Ihrem Energielieferanten aufgenommen, um Energiekosten zu senken? *

- Ja
 Nein

Energiekosten

Um wie viel % konnten Energiekosten ungefähr gesenkt werden? *

in %

Miete oder Pacht

Zahlen Sie Miete oder Pacht?

- Ja
 Nein

Miete oder Pacht

Haben Sie während der behördlichen Schließung weiterhin die reguläre Miete bezahlt? *

- Ja
 Nein

Haben Sie Kontakt mit Ihrem Vermieter aufgenommen, um Mietkosten zu senken? *

- Ja
 Nein

Miete oder Pacht

Um wie viel % konnte die Miete durch die Kontaktaufnahme mit dem Vermieter ungefähr reduziert werden? *

um %

Haben Sie die Geschäftsraummiete eigenhändig ausgesetzt/reduziert? *

- Ja
 Nein

Haben Sie die Miete unter Vorbehalt bezahlt? *

- Ja
 Nein

Gastrogutschein und Werbeaktionen

Haben Sie sich dafür angemeldet, dass Gäste den Gastrogutschein bei Ihnen einlösen können? *

- Ja
 Nein

Gastrogutschein und Werbeaktionen

Wie viele Gastro-Gutscheine wurden bis zum 31. 7.2020 ungefähr eingelöst? *

Gutscheine

Bitte bewerten Sie die folgenden Aussagen. *

	Trifft nicht zu	Trifft eher nicht zu	Unentschieden	Trifft eher zu	Trifft zu	Keine Angaben
Die Anmeldung für die Teilnahme am Gastrogutschein war einfach.	<input type="radio"/>					
Die Vergütung der Gutscheine ist einfach.	<input type="radio"/>					
Die Vergütung der Gutscheine geschieht zeitnah.	<input type="radio"/>					
Die Gästezahl konnte durch den Gastrogutschein gesteigert werden.	<input type="radio"/>					
Die Gäste, die den Gastrogutschein eingelöst haben, haben das Café ein weiteres Mal besucht.	<input type="radio"/>					

Allgemeines zum Unternehmen

Wie ist Ihr Unternehmen registriert? *

- Café
- Café - Restaurant - Bar
- Café - Konditorei
- Sonstiges

Wie lange ist Ihr Unternehmen bereits im Betrieb? *

In welchem Bezirk befindet sich der Standort Ihres Unternehmens, für den Sie diesen Fragebogen ausgefüllt haben? *

» [Umleitung auf Schlussseite von Umfrage Online](#) (ändern)