Position paper

Posting in accordance with the rules must be simple

The craft sector pleads for SME-friendly posting information

Brussels, May 2021
European Policy Department
Introduction

The revised Posting of Workers Directive (EU) 2018/957 has been transposed into national law by almost all member states. The ELA, the European Labour Authority, based in Bratislava, started its work in 2020.

Now it is time to effectively implement the regulations in and for practice. Various instruments have already been launched by the European Commission together with the Member States. In addition to structured cooperation and an exchange between the competent national authorities within the framework of the Internal Market Information System (IMI) and a Single Digital Gateway (SDG), this also includes the digital preparation of information by the national authorities. It is very important to ensure user-friendliness for the sending craft enterprises and their employees!

This requires feedback from those who need and use this information for their business and advisory activities. The foreign trade advisors of the chambers of crafts embedded in the ZDH network and the German Construction Confederation (ZDB) have compiled their practical experience, identified best practices and developed proposals for solutions. The European Commission regularly reviews the implementation and effectiveness of European law. With this compilation, ZDH would like to provide feedback already now during the development process of the instruments in order to prevent undesirable developments and lengthy repair processes.

The aim is to achieve faster and more uniform processing of posting information in a way that is user-friendly to SMEs.

Reduction of bureaucracy creates the basis for #EU4FAIRWORK in the EU

Bureaucratic barriers and the demand for bureaucracy reduction are not new. In cross-border business transactions, these barriers were already criticised by 41.2% of businesses according to a ZDH survey from 2015. More recent studies (Eurochambres 2019, European Parliament IMCO 2020) show even higher levels of dissatisfaction (over 69%). This means that despite repeatedly declared political commitments and legislative initiatives to work towards reducing bureaucracy in posting at European level, the practice of craft enterprises shows that the opposite has rather been achieved in recent years. This also means that skilled crafts enterprises and their employees are no longer able to retrieve and process the information quickly, easily and in a targeted manner. As a result, companies are less interested in cross-border activities and either close themselves off or send out workers with incomplete or no reports in order to be able to fulfil their contractual obligations to a client on time. Both are not in the interest of a functioning EU internal market. The EU and Member States are called upon to work towards deepening the internal market and cross-border development opportunities (scale-up) for SMEs, improving the coordination of social security systems and combating undeclared work and unequal treatment of workers. The pandemic has now highlighted the urgency of quickly putting effective solutions into practice.
Our experience shows that simple and comprehensible rules and their implementation in simple and transparent applications significantly increase the acceptance of and compliance with these rules.

General requirements for SME-friendly posting information

The practicability of the instruments also for craft enterprises and their employees can be achieved by:

- In addition to the direct access gateway via "Your Europe", creation of an entry point to this and thus to generally valid and multilingual posting information (including definitions) also via the ELA website
- Transparent linking of "Your Europe" to clear national websites that avoid duplication of general information and highlight national specificities, such as in Luxembourg.
- Simple language, short sentences (no legal jargon) similar to Denmark or Sweden
- Multilingual information (at least initially in the national language, English and the languages of the main posting countries) similar to Denmark, France, Luxembourg or Austria
- Understandable and transparent information on pay and working conditions in the languages of the main posting countries, especially
  - Information on the calculation modalities of the posting period in the Member States in the case of multiple postings
  - Comprehensible classification of the activity according to the relevant collective agreement, modelled on the Austrian posting platform, with the possibility of contacting the employer for detailed questions
  - Pay calculator based on the Swiss model
  - Clear presentation of the collective agreement regulations and multilingual collective agreement information "for the first entry", as for example in Austria
- Facilitation of the reporting obligation through the provision of smartphone and tablet-compatible, clearly structured online portals, as is being discussed in Austria, for example
- EU-standardised reporting portals with technically standardised features. Important here is:
  - Linking from the national website to the reporting portal, as for example in Denmark, the Netherlands and Luxembourg
  - Use of standardised domains www.posting-notification.eu as for example in Sweden (www.posting.se)
  - Upload option for documents based on the Danish model
  - Immediate proof of notification (for example confirmation of receipt by e-mail) according to the French and Danish model
  - Possibility of digital registration of a user account, independent of the specific posting event as in Denmark
- Simplified evidence in certain cases during controls by
  - A report based on a posting account - retrievable for control authorities, such as in Luxembourg, via QR code
o Standardised formats EU-wide on the essential information relevant to the posting
o Possibility to submit documents after the posting has been registered, like in Luxembourg.

ELA mission: user involvement and coordination towards a model structure

Already in summer 2020, Deloitte conducted an analysis on behalf of the ELA on the suitability, completeness and user-friendliness of the official websites of the European Union (Your Europe, EURES, etc.) containing information on aspects of labour mobility such as free movement of workers, posting of workers, social security coordination and social aspects of international transport legislation. ZDH had participated in the survey. We welcome that the results are to be incorporated into the structure and presentation of information on posting on the European web portals. The European Single Digital Gateway (SDG) as well as the single official national websites or digital access gates could provide a trustworthy basis to navigate craft enterprises and their employees to the required posting information in the EU internal market, if recognisability and up-to-dateness are guaranteed. Craft enterprises and their employees should also be able to find this access transparently and easily via the ELA portal in all EU languages. What is important:

- A European model structure for the processing of posting information, in particular for the first 3 levels of posting information starting from the European Single Digital Gateway (SDG) and further information via EURES to the national posting landing page or the relevant reporting portal
- the setting of efficient keywords for the search functions,
- the avoidance of overlapping and contradictory duplicate information,
- Effectively publicise the SDG “from primary school on”,
- Strengthen the technical cooperation of the Member States with regard to updating the links from the SDG to the national websites.

We suggest that ELA is also involved in the practical experiences with the national websites on posting, analogous to Art. 36 of Regulation (EU) 2018/1724, and that the practical experiences of, among others, the craft enterprises and advisors of the chambers are retrieved.
Proposals for practical posting information

1. Observe minimum quality requirements for the preparation of information

Quality requirements are outlined in Art. 5. of Directive (EU) 2014/67. Art 9 et seq. of Regulation (EU) 2018/1724 set a comprehensive standard for information provision. Implementation mostly follows national patterns of thinking but is called upon internationally. The service under a contract for work and labour is particularly important for smaller craft enterprises and their employees. Recognizability and comparability increases the acceptance of regulations among craft enterprises and their employees.

Craft enterprises comply with their administrative obligations in particular if the implementation is carried out in a standardised manner at European level, taking into account best practices, and

- Information is transparent and easily accessible; and
- is structured in a user-friendly way (clear and reduced to the essentials),
- instructions are presented in simple language with short sentences (no official language),
- with separate, more detailed explanations and
- in several languages.
- FAQs and contact options (!) are given.

Best practice:
- Denmark - [www.workplacedenmark.dk](http://www.workplacedenmark.dk)
- Sweden - [https://www.av.se/en/](https://www.av.se/en/)

2. Consider the need for translations

Small crafts enterprises do not always have sufficient command of the official language of the posting country. Although language competence in English has improved, the construction sector in particular shows that the "all languages a bit" system is the most target oriented. The practicability of posting tools (posting information on websites, in guidance and reporting portals) must apply equally to users and cross-border users as defined in Regulation (EU) 2018/1724, that means for:

- domestic companies posting workers to other EU countries and
- foreign establishments posting workers to a Member State and
- domestic companies that temporarily use foreign subcontractors in their own country.

**Practice shows that in the case of subcontracting chains, it is in particular the establishment of the host Member State that request the information for their foreign contractors in their official language for liability reasons.**

Therefore, the European approach to multilingualism laid down in Art 5 (2) c of Directive 2014/67/EU points in the right direction. In the selection of official languages, practice shows that a balance is recommended in the consideration of the Indo-European language tribes (Baltic, Slavic, Celtic, Italic, Anatolian and Germanic). Therefore, the provision of the information is required cumulatively

- in the national language(s) and
- the business language English and
- not only exceptionally the languages of neighbouring countries and/or
• of the seconded person’s main countries of origin.

**Best practice:**
Denmark – national website - [https://workplacenaldenmark.dk/](https://workplacenaldenmark.dk/)
Denmark – Reporting portal - [https://virk.dk/myndigheder/stat/ERST/selvbetjening/Register_Fr_ausindische_Dienstleister_RUT/](https://virk.dk/myndigheder/stat/ERST/selvbetjening/Register_Fr_ausindische_Dienstleister_RUT/)

**Austria** - national website: [https://www.entsendeplattform.at/cms/Z04/Z04_10/home](https://www.entsendeplattform.at/cms/Z04/Z04_10/home)

3. **Prepare relevant information digitally even faster now**

Especially because of the digitalisation push caused by the Covid 19 pandemic and the desired effective recovery of the European economy in a deepened single market, the fast information processing of essential information in the sense of Art 5 of Directive 2014/67/EU by means of websites and app applications has become even more urgent, i.e. the answers to the following questions:

- What are the mandatory minimum labour regulations (minimum wage, holidays, working and rest times, overtime regulations)?
- What are the mandatory occupational health and safety regulations which must be complied with?
- Which reports according to labour, social or tax law regulations are mandatory?
- What documents and evidence are required?
- What are the general and sector-specific collective agreements on wage levels and bonuses?
- What are the fines for non-compliance and the deposits to be lodged?
- What are the exceptions?

Craft enterprises and their employees want to know what they have to do in order to post in a legally compliant manner and do this as quickly as possible using search engines simply and effortlessly. The "why and wherefore" of studying long legal texts has a deterrent effect. This is what craft enterprises really need in practice:

- professionally designed websites with
- checklists,
- short and clear instructions,
- online forms that can be filled in directly,
- good links to further information,
- explicit references to all national collective agreements relevant to the posting.

**Best practice:**
see details in Annex 1

In a nutshell, German-speaking users have observed that the detailed information preparation according to the Austrian and Swiss model paired with the abridged version according to the Danish model could serve as the optimum for a European best practice.

4. **Provide tools for wage calculation**

In most countries, collective agreements - in addition to statutory regulations - form the basis for decent working conditions and pay. Art. 5 of Directive 2014/67/EU lists the relevant information to which the Member States shall ensure better access. Nevertheless, the correct determination of wages causes difficulties. Experience shows that the main problem for craft enterprises and their employees is regularly the correct classification of activities in the correct collective agreements and the overview of supplements in order to determine an equivalent wage. It is also important that it remains clear that the collective agreement is the legally binding
basis and that summaries only provide a rough overview and a first guidance and cannot be decisive in individual cases (for example if there is a reference that e.g. holiday regulations are regulated by collective agreements, then there must be a reference to the collective agreement too). Desirable - in addition to the provision and linking of collective agreements - for the approximately equivalent calculation of wages would be standardised European tools such as:

- a database of minimum or average wages, supplements on the national website or
- non-binding wage calculators on the web portals,
- multilingual factsheets with the relevant information on the general and sector-specific collective agreements.
- Reference to contact possibilities of the social partners, this also includes joint institutions and service points of the social partners,
- as well as regular updating of the information.

**Best practice:**

- Denmark - [https://def.dk/dansk-el-forbund-english](https://def.dk/dansk-el-forbund-english)
- The Netherlands - [https://www.rijksoverheid.nl/onderwerpen/minimumloon/rekenhulp-minimumloon-berekenen](https://www.rijksoverheid.nl/onderwerpen/minimumloon/rekenhulp-minimumloon-berekenen)
- Switzerland - [https://entsendung.admin.ch/cms/content/lohn/lohn_en](https://entsendung.admin.ch/cms/content/lohn/lohn_en)
- Austria - [https://www.entsendeplattform.at/cms/Z04/Z04_2_2_1](https://www.entsendeplattform.at/cms/Z04/Z04_2_2_1)

**5. Use online registration portals instead of paper**

Online, data and documents can be made available anywhere and at any time in a secured way - for employers, clients or control authorities. Duplication of work can be avoided, controls can be facilitated. Resources will be preserved. In our experience, online portals therefore have the potential to reduce bureaucracy, to contribute to the acceptance of legal regulations and to take account of the service concept if they

- bundle information and purposes and
- are interoperable and data secure
- make information reusable and
- make information retrievable in encrypted form (for example via QR code)

**Best practice:**

- Luxembourg - [https://edetach.itm.lu/edetach/](https://edetach.itm.lu/edetach/)
- Belgium - [www.limosa.be](http://www.limosa.be)
- Denmark - [www.virk.dk/rut](http://www.virk.dk/rut)
- The Netherlands - [https://meldloket.postedworkers.nl/runtime/start-login](https://meldloket.postedworkers.nl/runtime/start-login)

**6. Provide user-friendly online reporting portals**

Minimum technical requirements for online procedures are listed in Section 2 of Regulation (EU) 2018/1724. The technical specifications are currently being developed with the member states. From the user's point of view, it is desirable if

- reporting portals are easy to find using search engines and are available as an App for smartphones and tablets,
- different reporting requirements (according to labour, social or posting regulations, and ideally also trade law requirements) are combined via a single access point,
- the online form can be downloaded in several languages even before submitting the data or registering on the registration portal,
- the reporting obligations can also be carried out via a user account of the enterprise,
• the requested information can be cached, saved, shared by email (including attachments) and printed,
• scanned documents can be uploaded,
• practical document proof is possible through a small number of documents,
• Amendments or supplements (if necessary within a certain period) are possible,
• the receipt/deposit of the report in the portal and recognisable for the various purposes (e.g. A1 certificate) is immediately confirmed by message,
• the information can be accessed directly by authorised inspectors during on-site inspections,
• additional applications are available when a user account is provided (e.g. overview of reports already submitted, access to a document archive),
• the creation of user accounts is equally available to domestic and foreign businneses or their authorised representatives, and
• user accounts remain usable for a longer period of time (e.g. 5 - 10 years with the possibility of renewal).

It is important that all member states are equally ambitious when it comes to digitalisation. Different speeds in the development of contemporary instruments create an imbalance in competition. A deadline for implementation is helpful. Alternatives must be available until the deadline for implementation.

**Best practice:**
partly Denmark - [www.virk.dk/rut](http://www.virk.dk/rut)
partly Italy - [https://sp-proxy.eid.gov.it/spproxy/country.jsp](https://sp-proxy.eid.gov.it/spproxy/country.jsp)

### 7. Allow simplified evidence in certain cases

Some countries have provided exemptions from the reporting requirement for urgent maintenance and repair work on short notice, day orders and transport of goods. For other countries, this goes too far. For the construction sector, for example, ZDH rejects this, as postings in this ecosystem are predominantly on short notice and only for a short period of time. At least all essential information should be available/reported at the start of the posting. Under the objective "reducing bureaucracy quickly", simplifications could be created in general through

• further development of digitalisation in the field of posting with the aim of creating a posting account at the competent authority(ies) - accessible for control authorities via QR code - irrespective of a concrete posting event, in which all documents relevant to the posting regarding working and employment conditions and data regarding employees who are to be posted can be stored regularly for multiple use, so that the report of a posting scheduled at short notice can be made with considerably less administrative effort and, if necessary, documents can be updated within a short period of time after this posting event,

• Possibility of simplified evidence in the event of controls by means of an EU-wide standardised confirmation form (in the form of an affidavit) on the essential information, i.e. relevant to the posting, on remuneration, social security cover and working conditions, signed in a legally binding manner by employer and employee (for content see **Annex 2**).
Best practice:
Canada - https://erst.virk.dk/simple-idp/profile/create


8. Take into account realistic deadlines for users

The efficiency of the control authorities, which are usually equipped with limited resources, may be increased if the posting companies, for their part, can provide and compile the necessary documents and information in advance. But is it still appropriate in a deepened internal market to require translations into the national language or certified, notarised documents or documents to be obtained from third parties outside practical and inconsistent deadlines? At least the compilation of documents required by control authorities could be

- made possible in a uniform and graduated manner by the subsequent submission of documents after the report of the posting has already been made within 2 weeks (15 days), if the proof must be provided in a special form (for example, by means of translated, certified/attested documents or documents issued or to be provided by third parties)

Best practice:
Luxembourg - general deadline for submission of 15 days, regardless which document are required

Annex 1 - Country-based assessment of the practicality of posting information

Annex 2 - Idea for a format for simplified evidence in the case of posting
Posting in accordance with the rules must be simple

Annex 1 Country-oriented assessment of the practicality of posting information

Brüssel, May 2021
European Policy Department
Country-oriented assessment of the practicality of the posting information

Preliminary remark

The practicality of the posting information was assessed based on the

- official national websites on posting in general (positive elements such as findability, linguistic diversity, clarity and up-to-dateness, negative elements)
- reporting portals (with regard to SME-friendliness)
- information on pay and working conditions

for the countries Austria, Belgium, Czech Republic, Denmark, France, Germany, Italy, Luxembourg, the Netherlands, Norway, Poland, Sweden and Switzerland in November 2020.

This analysis was prepared by ZDH in cooperation with the foreign trade advisors of the Chambers of Crafts Dresden, Flensburg, Koblenz, Leipzig, Lübeck, Lower Bavaria, Upper Palatinate, Saarland as well as Bayern, Craft International with representation in Czech Republic, Craft International Baden-Württemberg and ZDB (German Construction Confederation).

Content

Austria ................................................................................................................................................................ 3
Belgium .............................................................................................................................................................. 5
Czech Republic ................................................................................................................................................ 7
Danmark ............................................................................................................................................................ 9
France ................................................................................................................................................................... 11
Germany .......................................................................................................................................................... 13
Italy .................................................................................................................................................................... 15
Luxemburg ...................................................................................................................................................... 17
Netherlands ..................................................................................................................................................... 19
Norway ............................................................................................................................................................. 21
Poland .............................................................................................................................................................. 23
Sweden ............................................................................................................................................................ 25
Switzerland ...................................................................................................................................................... 27
Austria

**Short evaluation:** Mostly comprehensive, up-to-date, information on posting on the national website, which can be valuable for people familiar with the matter; but in doubt problematic for first-time or occasional users. The reporting portal is difficult to find. Reporting is possible in several languages, but changes to the reporting are time-consuming.

**National website**

https://www.entsendeplattform.at/cms/Z04/Z04_10/home

**SME-friendly:**

- easy to find via search engines: generally good in German-speaking countries when using the word "Entsendung"
- multilingual: home language + English and official languages of the countries surrounding Austria (HU, PL, CZ, SK, SL)
- up-to-date
- clearly arranged for people who are already dealing with the topic of posting
- Mostly comprehensive information (e.g. explanations on the required wage documents)
- Contact: personal enquiries via a contact form in EN and DE are answered quickly (https://www.entsendeplattform.at/cms/Z04/Z04_10_999.13/contact-form).
- Particularly worth mentioning: There is a list that provides assistance in classifying construction activities in the right collective agreement (https://www.entsendeplattform.at/cms/Z04/Z04_10.2.2/minimum-wage/search-information)

**Problematic for SMEs:**

- Confusing for first-time and occasional users
- The posting obligations are not recognisable at first glance, they only emerge gradually after you have clicked through all the sub-items.

**Reporting portal**

https://www.bmf.gv.at/en/topics/combating-fraud/zko.html

**SME-friendly:**

- Reporting is possible online without prior registration: https://www4.formularservice.gv.at/formularserver/user/formular.aspx?pid=fe66cedb506e495c94b3e826701443e5&pn=B461f73088ab946fe9bd1d1c573d81a&lang=en
- Multilingual reporting possible: DE, CZ, EN, ES, HR, IT, HU, PL, RO, SI, SK
Multilingual completion and data entry help available. There are text anchors for further information.

Caching of the reporting form is possible

It is possible to temporarily save entries in the form and load the form data when a new message is sent.

Problematic for SMEs:

- Not easy to find; link to national website in "subordinate" position on the national website
- The distinction between ZKO3 and ZKO4 reporting is difficult to understand for foreign SMEs
- Not user-friendly:
  - Messages and change reports (e.g. for emergency service calls) outside office hours are not feasible in practice.
  - Changing the report is time-consuming (e.g. short-term replacement of expatriates first requires cancellation)
  - Upload of documents is not possible

Information on pay and working conditions

https://www.entsendeplattform.at/cms/Z04/Z04_10/home

SME-friendly:

- Comparatively comprehensive information on remuneration
- Collective agreements are also accessible in translated form

Problematic for SMEs:

- Concrete collective agreement pay scale not easy to find
- Very comprehensive obligations to keep documents relevant to the posting available for the entire duration of the posting
- No subsequent submission of documents possible

This is what it looks like in practice:

Pay slips, wage classification documents and wage remittance slips must be accessible to inspectors on site. This means that the "construction site folder" is accessible in the transporter. Alternatively, the seconded employees can keep the documents digitally. In case of inspection, the wage statements can/must be sent directly to the inspector by e-mail. This is not possible if the mobile phone connection on the construction site is insufficient.

An alternative deposit, "either in the case of a posting with a contact person outside the place of work (employee of the posting employer or professional party representative) or with a chartered accountant, lawyer or notary established in Austria (professional party representative)" causes costs that are not in proportion for smaller assignments.
Belgium

**Short evaluation:** Comprehensive information on the work regulations to be complied with is provided. Further reporting obligations on various online portals could be technically bundled.

**National website**


**SME-friendly:**

- multilingual: home languages (NL, FR, partly DE) + EN, i.e., official languages of the countries surrounding Belgium are available
- comprehensive information on minimum and collectively agreed wages, wage supplements, maximum working hours, etc.
- Contact

**Problematic for SMEs:**

- National website difficult to find via search engines
- Not all information is available in the official languages of the countries surrounding Belgium
- Links to EU directives only in French and to Belgian laws only in French and Dutch

**Reporting portal**

https://www.international.socialsecurity.be/working_in_belgium/en/home.html

**SME-friendly:**

- very easy to find via search engines
- Link to the national website
- Multilingual: In 4 languages (Dutch, French, English, German)
- Receipt of successful notification immediately available
- Limosa-1 detection is sufficient for controls

**Problematic for SMEs:**

- The posting declaration must be made for each individual posting, regardless of its duration and frequency
- Unclear exceptions: complex and extensive exceptions sometimes lead to further exceptions
- Further reporting obligations at different online portals:
  - Work report '30bis'
o Attendance registration of posted workers 'checkinatwork' for work with a total net amount of 500,000 € or more (also for subcontractors, if applicable).

o Reporting and paying contributions to OPOC's loyalty mark scheme for construction companies

- additionally, construction site badge "ConstruBadge" is required via the portal https://init.construbadge.be/en/Init/Code
  o A Belgian shipping address must be specified in the registration process
  o The card costs 20 Euro
  o The validity is limited to a maximum of one year

### Information on pay and working conditions

#### SME-friendly:

- Comprehensive information on the national website also in English
- Collective agreements also available in English

#### Problematic for SMEs:

- No German translation of the applicable working conditions and pay regulations
Czech Republic

Short evaluation: Multilingual information on the national website; no online reporting portal

National website


SME-friendly:

- easy to find via search engines when searching in Czech language
- multilingual: CZ + EN, DE, PL (i.e. official languages of the countries surrounding the Czech Republic are available)
- clear preparation of information
- Comparatively comprehensive information: e.g. reporting and stand-by obligations, working conditions incl. minimum wages, fines, links to reporting forms, labour offices, A1 certificate
- Up-to-date
- Contact possibility

Problematic for SMEs:

- If German or English are used, the national website cannot be found by search engines.
- Exceptions to the general obligation to report postings are not shown on the page

Reporting portal

No online portal

SME-friendly:

- The links to the registration / deregistration forms as well as contact details of the individual services of the employment office are basically possible directly from the national website (e.g., EN: http://www.suip.cz/vysilani-pracovniku/posting-of-workers/)
- Multilingual information on work safety

Problematic for SMEs:

- No central reporting location, instead report to the respective office of the place of deployment
- No online application portal, only form for download and no possibility to upload documents
- The form for submitting the posting declaration in English is difficult to find.
- The completed registration form must be submitted (in accordance with the Czech Administrative Code) by post, via the "electronic data mailbox" or by e-mail with a qualified electronic signature. The last two options are usually not available to foreign companies and
they need the support of external service providers or subjects to submit the declaration. Especially in the case of short-term orders, this can pose an additional time problem, as the notification must be received by the authority on the day of the start of work at the latest.

- It is not easy to identify the competent regional office of the employment office to which a report must be submitted in a specific case.
- Relevant information on the website of the respective competent employment office in Czech only

Information on pay and working conditions

SME-friendly:

- clear representation
- Comparatively comprehensive information
- Multilingual: CZ, + EN, DE, PL
- Practical document proof (e.g. proof can be provided by few documents, a simple translation of the work contracts is sufficient for the control on the construction site)

Problematic for SMEs:

- Information on minimum wage and working conditions is written in legal language. The ideal would be a practical reworking, i.e. through simpler sentences.
- The classification into the minimum wage levels can only be found in Czech in the government decree.
Danmark

Short evaluation: Well-structured and comprehensible information on posting. The national website is also well suited for beginner and is actually lived as a single digital gateway. However, detailed information on remuneration is missing. The reporting portal is complex, even for experienced users.

National website

www.workplacedenmark.dk

SME-friendly:

- Easy to find: many Danish authorities have linked to the site or provide their content and application forms for foreign companies and workers directly on the site
- Multilingual: home language + EN + main sending countries (DE, EN, PL)
- Clear and user-friendly design
- Especially worth mentioning: The Danish remuneration system is well explained

Problematic for SMEs:

Reporting portal:

www.virk.dk/rut

SME-friendly:

- Easy to find with search engines; linked on the national website
- Multilingual: The message can be in the languages of the main sending countries (German, English, Polish)
- Exceptions to the reporting obligation are explained, but are complicated
- FAQs
- In the report, A1 certificate and recognition of foreign professional qualifications can be uploaded
- Confirmation of receipt available immediately after notification and can be emailed directly to the client
- Revision of the report is possible up to 24 hours after the end of the reporting period

Problematic for SMEs:

- The summary of the reporting data and the contact details are publicly available for everyone to see: https://erst.virk.dk/rut3/public/soegning?idp=ssiRealm&lang=en
- Trade unions automatically receive an overview of the companies that are currently sending employees to Denmark, as well as the location and contact details of the companies
• Error during input:
  o Even the smallest errors in the registration will result in the registration not being submitted (e.g. dots in the date instead of hyphens, overlapping of contact persons, errors in the spelling of the address, incorrect dates). Troubleshooting is difficult.
  o When changing or revising the report, data must sometimes be entered several times. The lack of consistency leads to an error message.
• Reporting employees to the day is very cumbersome and impossible for contact persons. Therefore, employees are often reported for a total period. However, the tax authority uses the reporting periods as a basis for assessing any tax liability that arises.

Information on pay and working conditions

Denmark has no statutory minimum wages and no universally binding collective agreements. Wages and a large part of working conditions are exclusively covered by collective agreements.

SME-friendly:
• Many main collective agreements are available online and translated in several languages

Problematic for SMEs:
• Main collective agreements can only be found with detailed knowledge of the bargaining parties
• The information on remuneration and the most representative collective agreements is not linked on the national website
• The independent calculation of wages on the basis of the collectively agreed demands is not possible without doubt for SMEs
• Crediting German payments (e.g. for holidays) to avoid double charging is complicated and often not recognised
France

Short evaluation: Comprehensive information on posting in several languages, partly with duplications, very difficult to find via search engines. The reporting portal is multilingual and structured in a user-friendly way; confirmation of reporting is provided.

National website


SME-friendly:

- Multilingual: home language + EN as well as PT, RO, BG, DE, ES, IT, PL
- Clearly divided according to topics
- Comprehensive information on the applicable labour law provisions, on reporting obligations, on the use of temporary workers as well as on minimum and collectively agreed wages
- Links to relevant websites, legal texts (including collective agreements)
- Date of last update is listed
- Link on landing page to SIPSI sending portal

Problematic for SMEs:

- The website is difficult to find: The national website is integrated into the homepage of the Ministry of Labour. It can be found directly via the search engine with the exact French or English keywords (e.g. détachement des salariés, posting of employees); not at all with the keywords of other languages
- A lot of text
- Inconspicuously hidden link in the text to the landing page of the SIPSI sending portal
- No link on the portal to apply for the BTP professional card https://gestion.cartebtp.fr/#/accueil

Meldeportal

https://www.sipsi.travail.gouv.fr/#/auth/login

SME-friendly:

- Online reporting portal
- Easy to find via search engines
- Multilingual: FR + EN, DE, IT, ES
- FAQs
- Free use/registration
- Immediate acknowledgement of receipt of posting notification
• Possibility to create confirmation of receipt for the customer via SIPSI portal
• Very simple and clear handling
• Current reports in the user account
• When reporting again, data from the previous report can be transferred in an uncomplicated way

Problematic for SMEs:

• No possibility to upload documents
• Errors: even the smallest errors in the message prevent transmission (e.g. dots in the date instead of slashes)
• The "Contact" button only leads to a link to the DIRECCTE website (French labour inspectorate), where you can click through to the corresponding contact form
• no possibility in case of short-term absence of the employee (e.g. illness) to change the current (already transmitted) posting notification and to replace the employee in the portal. This now requires the deletion of this report with a subsequent new report

Information on pay and working conditions

In France there is a legally guaranteed minimum wage and over 600 different collective agreements, some of which have been declared universally binding and can vary from region to region.

SME-friendly:

• Link from national website to collective agreements database
• On the national website there are leaflets of some collective agreements, e.g. for engineers and technicians or temporary agency workers from the construction sector in different languages, for example English or German
• Framework agreement with German, Austrian and Italian holiday funds for building and civil engineering companies, so that no payments are necessary with French holiday funds

Problematic for SMEs:

• In most cases, only the general national collective agreements are available in the database, not the regional provisions
• All collective agreements only available in French
• difficult keyword search (knowledge of French mandatory!
• No collective agreements available for viewing or downloading from the database --> new search required for exact wording of collective agreement
• The independent calculation of wages on the basis of the collectively agreed demands is impossible for SMEs
• No wage overview in the collective agreement, other remuneration components and expenses difficult to find in collective agreements
• Collective agreements not always up to date
Germany

**Short evaluation:** Findability can be improved. Information on posting could be formulated more simply. Collective wages are difficult to find and are published in German.

**National website**

www.zoll.de

**SME-friendly:**
- The website is linked to the minimum wage reporting portal

**Problematic for SMEs:**
- Difficult to find via search engines
- Unclear, complex
- Very difficult legal language (e.g. the paragraphs of the Minimum Wage Act, the Posted Workers Act and the Temporary Employment Act are mentioned, which a foreign company without knowledge of German law will not be able to use)

**Reporting portal**

**SME-friendly:**
- Online reporting portal
- Multilingual: The report can be submitted in DE, EN, FR. There are completion aids in other languages: BG, IT, PL, RO, ES, HU
- It is possible to upload data of several workers with one file at the same time
- FAQs

**Problematic for SMEs**
- Before the employees can be registered, the user must check the box to indicate whether he or she wishes to register under the Posted Workers Act or the Minimum Wage Act. A foreign company is not always able to do this without doubt, especially since both laws mention the construction industry
- The user account is automatically deleted if the holder has not submitted any reports for 30 days after registration or if he/she does not use the account for more than one year after submitting reports
**Information on pay and working conditions**

**SME-friendly:**

- There is an overview from which one can see for which sector a generally binding collective agreement exists, overtime surcharges have to be paid or a payment obligation for a holiday fund exists: [Conditions of employment as laid down in collective bargaining agreements and legal provisions](https://www.zdh.de/en/).
- There is an overview in which the collectively agreed wages to be paid are listed in euros: [Minimum pay pursuant to the AEntG](https://www.zdh.de/en/).
- There is a table that lists the pay components that exceed the minimum pay rates. Unfortunately, the table is only available in German.
- The relevant collective agreements are linked.

**Problematic for SMEs:**

- The overview from which one can see for which sector a generally binding collective agreement and e.g. a payment obligation for a holiday fund exists is not linked to the overview of collective wages in euros or the social funds.
- The collective agreements from which the surcharges to be paid can be seen are published in German only.
- The overview of which industry has a generally binding collective agreement and the overview of the collectively agreed wages to be paid in euros can only be found after clicking on numerous links.

**What it looks like in practice**

The overview of the collectively agreed wages to be paid can be found by clicking through here:

Businesses → Work → Foreign-domiciled employers (posting) → Minimum conditions of employment → Minimum pay pursuant to the AEntG, wage floor pursuant to the AÜG → Industries with minimum wage pursuant to the AEntG, wage floors pursuant to the AÜG.
Short evaluation: The preparation of the information is still incongruent and therefore not very practical at present.

National website

http://distaccoue.lavoro.gov.it/en-gb/

SME-friendly:

- Information available in English

KMU-problematisch:

- Unclear, many references to legal texts and ordinances, no practical overview of the relevant topics
- Hidden link to registration for the reporting portal

Reporting portal


SME-friendly:

- Posting declarations are not required if the service is not provided to an Italian customer (directly or as part of a subcontractor chain), e.g. as part of an own trade fair stand

Problematic for SMEs:

- Services provided in Italy by workers must be reported via an online portal at least by midnight on the day before the posting if the service is provided directly or as part of a subcontracting chain to an Italian client
- Complex initial registration in Italian is not possible without knowledge of Italian and without a qualified electronic signature
  - In order to carry out an online posting, 2 steps are required:
    1. registration on an Italian entrepreneur platform in Italian and already only possible with a qualified, electronic signature (eIDAS). This is to be done via the online ID function of the legal representative. Technically, this registration is currently not possible for German businesses, for example
    2. the actual posting report (also possible in English)
- Nomination of a representative in Italy is necessary. For SMEs without a branch office, this is only possible if a service provider in Italy is commissioned for a fee or if confidential documents are handed over to the Italian customer, which is difficult under data protection law
• Naming of confidential information of the Italian client (e.g. tax number also for private clients). This requires the involvement of the client, which is often difficult in the case of short-term assignments
• Carrying extensive documents with Italian translation (except in South Tyrol), e.g. employment contract (essential contents), salary statement, proof of working hours. This leads to additional costs and time expenditure

What it looks like in practice:
In Italy, reporting via an online portal is also possible in English. It is only possible to submit the declaration if you have previously registered in Italian on the Italian-language entrepreneur portal. Recently, this registration is only possible by means of a qualified electronic signature (eIDAS). Technically, this registration is currently not possible for German businesses, with the consequence of having to rely on external support for which a fee is charged.

Information on pay and working conditions

SME-friendly:
• First explanations on working conditions and collective wages can be found in English
• Retrieval of fewer collective and minimum wages possible via links and prior registration

Problematic for SMEs:
• Officially, the collectively agreed wages are only considered as a guide as to whether adequate wages are paid. The implementation and interpretation of this guidance is very complex and not very transparent for non-Italian speaking foreign entrepreneurs
• Information on collectively agreed minimum wages is difficult to find, partly only in Italian
Short evaluation: The regular updating of information in connection with multilingualism is positive. Due to the large number of documents to be submitted, the submission of a notification is time-consuming and could be solved more effectively from a technical point of view.

National website


SME-friendly:

- Easy to find via search engines
- Multilingual: FR, DE + EN
- Clear and well-structured
- Current information (e.g. on the Corona pandemic)
- Link to the relevant page. (e.g. registration portal, service notification, legal aspects, Trade and Mines Inspectorate (Labour Inspectorate) ITM, legal texts...)
- Contact with name, address, availability, opening hours, map display

Problematic for SMEs:

- Easily confused with the website of the Labour Inspectorate (ITM) https://itm.public.lu/fr.html, where detailed information on the provisions of labour law can be found
- National website is embedded in the general information portal for exchanges with government institutions in Luxembourg
- Information on posting can be found under Human Resources > Job Mobility (rare use of this word in connection with posting)

Reporting portal

Portal e-Détachement: https://edetach.itm.lu/edetach/

SME-friendly:

- Easy to find
- Multilingual: FR, DE + EN
- Free use/reporting
- Structured clearly
- Documents can be uploaded to the portal
- Social badge can be printed out directly from the portal (must be carried) and is valid as long as the employee is employed by the company.
• 2-factor authentication

**Problematic for SMEs:**

• Numerous documents required (proof of professional qualification, employment contract, contract for work, occupational health examination)
• In the month following the posting, further documents must be uploaded (pay slip, work report, proof of actual payment of salary)
• Few exceptions to the obligation to register (solo self-employed persons, proprietors, initial assembly orders)
• No acknowledgement of receipt of transmitted report
• No link to the official national website
• Click on the ITM logo to go to the ITM page with labour law provisions
• No possibility to make changes to the employee at short notice on the starting day of the posting, e.g. due to illness
• There are no FAQs
• No possibility of contact in case of technical problems

**Information on pay and working conditions**

[https://itm.public.lu/fr.html](https://itm.public.lu/fr.html)

**SME-friendly:**

• Current information (e.g. on the Corona pandemic)
• Very clear design of the website
• Clear table of applicable collective agreements
• Collective wages of the respective collective agreements available in German, but not in English
• FAQs
• Contact possibility
• Forms for download
• Date of last update listed

**Problematic for SMEs:**

• Only in 2 languages (FR and DE)
• Collective agreements in French only
• No reference to dealing with overtime pay, holiday / Christmas pay, a 13th month's pay, rest periods and the reimbursement of expenses and accommodation costs
**Netherlands**

**Short evaluation:** The multilingualism and functionality of the posting website is positive. Helpful factsheets and checklists on the most important questions about posting are provided. The lack of a direct link to a database for collective agreement research is problematic.

**National website**

https://english.postedworkers.nl/

**SME-friendly:**
- Well-structured page, news is pointed out including links to further information
- multilingual: NL + EN, DE
- Toolbox with helpful factsheets and videos
- Very good checklists for employers and self-employed with all the information needed for reporting
- Direct link to the reporting portal
- Contact options are shown

**Problematic for SMEs:**
- Cannot be found via Google search with German keywords (but can be found well with English keywords)
- detailed information is only available in English, not in other languages

**Reporting portal**

https://meldloket.postedworkers.nl/runtime/?lang=en

**SME-friendly:**
- Logging in to the reporting portal is possible without technical difficulties, no certificates or similar are required
- Checklist for completing a report in the digital reporting system available as a download in German
- Annual registration possible for small businesses (1-9 employees) and self-employed persons near the border (unfortunately not for the construction industry)
- When reporting again, data from the previous report can be transferred in an uncomplicated way
- Contact: Contact form directly in the reporting tool for questions, Technical Helpdesk is available by telephone for questions regarding technical problems with the reporting portal
• If subcontractors are used, the client automatically receives the information on the subcontractor’s posting declaration and can check and confirm it

Problematic for SMEs:

• Multilingualism: Reporting portal only in English or Dutch - report can only be submitted in English
• The e-mail address of the client must be provided so that the client can be informed of the report
• German service recipients / contracting authorities must also confirm the posting notification of their subcontractors in the notification portal if they use subcontractors for the execution of the contract
• Legal provisions on the obligation to report are only available in Dutch

Information on pay and working conditions

SME-friendly:

• First general information is available at least in DE
• With only 3 clicks you are redirected to the legal minimum wage
• Online tool for calculating the statutory minimum wage. There is a reference to the additional holiday pay of 8%
• Selected collective agreements are available in English (painters, glaziers, interior decorators, construction, etc.)
• Other collective agreements available

Problematic for SMEs:

• National website also contains further information in German - but in a very long continuous text
• Information on the statutory minimum wage only in English and not in German
• No direct link to a database for collective agreement research available, research via database on terms of collective agreements only possible in Dutch or here in a roundabout way
**Norway**

**Short evaluation:** Posting and market entry information is difficult to find and, due to the complexity, hardly comprehensible for the ordinary user. The Single Digital Gateway is practically reserved for Norwegians and compliance with the reporting requirements is not possible for ordinary users. The information on working conditions is exemplary.

**National website**

[www.workinnorway.no](http://www.workinnorway.no)

**SME-friendly:**

- Multilingual: NO + EN
- Well structured website

**Problematic for SMEs:**

- Website is very difficult to find via Google
- The information is superficial and incomplete
- Barely any links

**Reporting portal**

No online portal

**SME-friendly:**

- The reporting deadline is a maximum of 14 days after the start of work

**Problematic for SMEs:**

- Foreign companies providing services in Norway must be reported by their principals, but they themselves must report the posted employees
- The information and link to the report from the national website does not match
- The report of posted employees is not uniformly regulated. Different reports/registrations are required depending on the client and volume
- The paper registration form is difficult to find
• The report via SDG (https://www.altinn.no/en/) is complicated for foreigners. It requires a login, which requires a Norwegian personal number, which is only issued after personal ID check in Norway.
• The A1 certificate must be sent separately to another authority
• In some industries (e.g. construction industry) further proof of correct reports is required: https://www.hmskort.no/en/. Obtaining this proof is hardly feasible for foreign companies without Norwegian support.

Information on pay and working conditions


SME-friendly:

• Clear, understandable and comprehensive information also in English
• There are only a few generally binding collective agreements. Their contents are presented on the website in such a clear and multilingual manner that it is not necessary to view the respective collective agreement
Poland

Short evaluation: Simplified requirements due to lack of universally applicable collective agreements; unfavourable navigation on the national homepage; details e.g. in labour law are only available in Polish; no freely accessible online registration portal.

National website


SME-friendly:

- Easy to find when using the English word "posting"
- Multilingual: Polish and English
- Detailed explanation of what posting is and differentiation from temporary work
- Direct link to the reporting portal
- Link to posting information from third countries to Poland
- Documents to be kept ready can be submitted within 5 days and a translation is not directly required, but can be requested by inspectors
- Contact: Contact person at the National Labour Office with contact details
- Comprehensive provision of accompanying topics such as taxes, professional recognition etc. are basically available via this page

Problematic for SMEs:

- cannot be found via Google search with keywords of other languages (except PL/EN)
- Attention: the above link cannot be opened, an error message appears, but you can get there via Google search
- Unclear: extensive, mostly very general continuous text
- No link from the English-language page to information on labour law provisions - only general mention of the provisions to be complied with, such as pay, holidays, etc..
- Link to Polish legal texts (labour law) in Polish only

Reporting portal

No freely accessible online portal

SME-friendly: ---
Problematic for SMEs:

- Report is only possible in person or in paper form (link to word document available, document in English version available)
- Online portal can only be used after prior registration
- If you register an account by e-mail, you can fill in the form online, but then you have to print it out and send it by post
- An electronic report is only possible if you have a qualified signature or a TRUSTED PROFILE - which, in turn, you cannot obtain if you are not resident in Poland - unless you apply for it in person in Poland
- The link under “List of attachments” does not work
- The description of the service is not available in English
- You do not receive a confirmation of receipt or registration

Information on pay and working conditions

SME-friendly:

- Information that nationwide collective agreements do not exist or that existing agreements are only binding on the signatory parties

Problematic for SMEs:

- Further or detailed information on minimum labour standards is neither provided on nor linked to from the English version of the national website (except for Polish and EU legal texts), but must be requested from contact persons
- Only via the Polish website are the links to the working conditions available

What it looks like in practice:

Online Services” section: The individual professions can be selected under the category “Construction”. Selecting, for example, the category “Scaffolders - provision of cross-border services” automatically takes you to the reporting portal. There you can click on the list “necessary attachments” and certain documents to be uploaded are listed in detail. However, if you do not take this path, but follow the link to the reporting portal directly from the general “framework” page, you will not receive the identical information under “necessary attachments” or the link will not work.
Sweden

**Short evaluation:** Easy to find, comprehensible English information on posting, collective wages are mostly published in Swedish only.

**National website**

https://www.av.se/en/

**SME-friendly:**

- Multilingual: SE + EN; partly other languages (e.g. The presentation of the activities of the OSH authority (e.g. inspections) is available in many other languages.
- It is possible to listen to the texts in Swedish or English
- Notices of news on the homepage (e.g. of current changes in the law)
- The legal bases are linked. The page is also linked to the Swedish government's page, which has published an English translation of the Swedish Posting of Workers Act
- Link to the reporting portal
- The Swedish pay system is explained and the websites of employers' organisations and trade unions have been published
- Contact: for translation requests

**Problematic for SMEs:**

- The posting information can be found on a subpage of the OSH website
- There is no information on collective wages to be found at all
- Outdated flyers are published

**Reporting portal**

https://posting.av.se/

**SME-friendly:**

- Online portal
- Multilingual: SE +EN, also DE, PL, RO, FR
- The requirements for the report are short and clear
Problematic for SMEs:

- Not easy to find via search engines
- A summary of the reporting data and the address of the construction site are publicly available for everyone to see: https://www.av.se/en/work-environment-work-and-inspections/foreign-labour-in-sweden/Posting-foreign-labour-in-sweden/search-posting/

Information on pay and working conditions

Sweden has no statutory minimum wages and no universally binding collective agreements. Wages and a large part of the working conditions can only be found in the approximately 670 collective agreements

SME-friendly:

- The main collective agreement for the construction industry is available in English on the website of the Byggnads union

Problematic for SMEs:

- The information on pay is linked on the national website, but only on the Swedish site
- Collective agreements are often only available in Swedish. There are also special posting collective agreements, but again only in Swedish. They are difficult to find
- Without Swedish language skills, the construction collective agreement cannot be found on the union's website
- There is no wage overview. Wages are cumbersome to search for in the collective agreement or in a combination of several collective agreements
- The independent calculation of wages on the basis of the collectively agreed demands is practically impossible for SMEs
- In the absence of a holiday agreement with Sweden, any crediting of German payments (e.g. to SOKA-BAU) to avoid double charging must be negotiated individually with the trade union
Short evaluation: Easy-to-find multilingual information on posting, in principle transparent information on collective agreements and the possibility to use a wage calculator. In detail, however, know-how is necessary, as in some cases job titles are different or the exchange rate is not adjusted. Even minor errors can result in heavy penalties.

National website

https://entsendung.admin.ch/cms/content/willkommen_en

SME-friendly:

- The above-mentioned website can easily be found in search engines such as Google using the keywords "Posting Switzerland"
- The above-mentioned website offers extensive information, including a cost overview, which provides a clear framework of the costs incurred in the case of a posting to Switzerland (https://entsendung.admin.ch/cms/content/auftrag/costs/)
- Link to the reporting portal
- Multilingual: DE, FR, IT + EN

Problematic for SMEs: ---

Reporting portal

https://meweb.admin.ch/meldeverfahren/?request_language=en

SME-friendly:

- The user manual is detailed and guides well through the reporting procedure
- If an employee has already been entered in a report, the employee's data is saved and does not have to be entered again

Problematic for SMEs:

- The report must be submitted 8 days before the start of the work. The report is made via a central online portal. This forwards the report to the responsible canton, which sends a confirmation of the report to the company via an online procedure. If the legally binding reporting deadline is not met, penalties of up to a maximum administrative fine of CHF 5,000 may be imposed. (vgl. https://entsendung.admin.ch/cms/content/behoerden/sanktionen_de)
- Due to the 8-day waiting period, a quick response to customer requests (except in strictly defined emergencies) is not possible
Activities prior to the conclusion of a contract are subject to reporting requirements unless they are merely contract negotiations or non-binding meetings with customers for the purpose of maintaining business relations (e.g. customer acquisition, taking measurements or trade fair sales talks).

A successfully sent report cannot be processed online. In the case of a change in the duration of deployment, for example, this must be reported to the competent cantonal authority by e-mail. In other cases, a new report must be completed, taking the 8 days into account again.

In the case of a report by several owners of a company, only one person can be reported as a self-employed service provider. The other owners must declare themselves as posted workers and indicate this in a comment field.

Information on pay and working conditions

https://entsendung.admin.ch/cms/content/lohn/lohn_de

SME-friendly:

- Minimum wage calculator to calculate the minimum wages in Switzerland

Problematic for SMEs:

- When specifying the profession within the wage calculation, confusion often arises due to the large number of different job titles, although for the carpentry trade only carpenter fit the qualification level in Germany.
- Minimum wage calculator:
  - No visibility of the transfer of the results to Excel, conversion rates not currently stored in the Excel spreadsheet
  - The obligatory Swiss expenses that are counted towards the minimum wage are not shown in the wage calculator, but must be found separately in the respective collective labour agreement or hidden in the excerpts of the SECO directive within the Excel spreadsheet
- In the case of more extensive services involving several activities, it is unclear which CLA applies (e.g. boat-building trade)
Posting in accordance with the rules must be simple

**Annex 2** Idea for a format for simplified evidence in the case of posting

Brussels, May 2021
European Policy Department
<table>
<thead>
<tr>
<th>Arbeitgeber/ Employer</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Name/ Name</td>
<td></td>
</tr>
<tr>
<td>Sitz/ Registered seat</td>
<td></td>
</tr>
<tr>
<td>Land/ Country</td>
<td></td>
</tr>
<tr>
<td>Arbeitnehmer/ Employee</td>
<td></td>
</tr>
<tr>
<td>Vor- und Nachname/ First and last name</td>
<td></td>
</tr>
<tr>
<td>Wohnort/ Permanent residence</td>
<td></td>
</tr>
<tr>
<td>Geburtsdatum und Geburtsort/ Date and place of birth</td>
<td></td>
</tr>
<tr>
<td>Staatsangehörigkeit/ Nationality</td>
<td></td>
</tr>
</tbody>
</table>

1. Beginn der Beschäftigung in Aufnahmemitgliedstaat/ Commencement of employment in host member state

2. Voraussichtliche Dauer der Beschäftigung/ prospective duration of employment

3. Ort der Beschäftigung/ Place of work (construction site)

4. Branche der Entsendung/ branch of posting

5. Art und Beschreibung der Tätigkeiten/ Type and description of work

6. Vergütung brutto/ Gross salary
   a) Grundgehalt (Währungsangabe)/ Basic salary (Currency
      □ Pro Monat in …… (monthly in currency)
      □ Pro Stunde in …… (per hour in currency)
   b) Weitere Lohnbestandteile brutto/ Other gross salary components (wie z.B. Zulagen, Zuschläge, Provisionen, Sonderzahlungen, wie z.B. Weihnachtsgeld/Urlaubsgeld/Urlaubsentgelt, Überstundensätze etc./e.g. bonus, allowances, commissions, special payments such as Christmas/holiday bonus/vacation pay, overtime rates etc.)
      □………………………………
      □………………………………
   c) Fälligkeit des Entgelts/ Salary due date
7. **Urlaub/ Holiday**
   Vereinbarter Urlaub pro Jahr/ Holiday entitlement per year ________________________________

8. **Reisezulage oder Reisekostenerstattung/ Allowances or reimbursement of travel**
   ________________________________________________________________
   __________________

9. **Art der erstattungsfähigen Unterkunft/ Type of eligible accommodation**
   ________________________________________________________________
   __________________

10. **Ort, an dem die zur Kontrolle der Arbeitsbedingungen erforderlichen Unterlagen bereitgehalten werden / place where the documents necessary for the control of working conditions are kept**
    ________________________________________________________________
    __________________

11. **Vor- und Nachname, Geburtsdatum und Anschrift des verantwortlich Handelnden bzw. seines bevollmächtigten Vertreters / fore- and surname, date of birth, adress of the responsible person or his authorised representative**
    ________________________________________________________________
    __________________

12. **Zusätzliche Informationen/ additional information**
    ________________________________________________________________
    __________________

Der unterzeichnende Arbeitgeber verpflichtet sich, auf Aufforderung alle erforderlichen Meldungen den zuständigen Behörden gegenüber unverzüglich vollständig abzugeben und Änderungen unverzüglich anzuzeigen. / The undersigned employer undertakes upon request to submit without delay all required declarations in full to the competent authorities and to notify any changes without delay.

Der Arbeitgeber versichert hiermit, dass die im Aufnahmemitgliedstaat geltenden und zulässigen Höchstarbeitszeiten und Mindestruhezeiten, Regelungen zu Sicherheit, Gesundheitsschutz und Hygiene am Arbeitsplatz, einschließlich der Anforderungen an die Unterkünfte sowie Regelungen zur Arbeitnehmerüberlassung eingehalten werden. / The Employer hereby confirms to comply with the maximum working hours and minimum rest periods valid and applicable in the country of posting, regulations on safety, health and hygiene at the workplace, including the requirements for accommodation, as well as regulations on the hiring out of employees.

______________________________
Ort, Datum/ Location, Date

______________________________
Unterschrift & Stempel Arbeitgeber
Signature employer & Company stamp

______________________________
Unterschrift Arbeitnehmer/-in
Signature employee