EU Posted Workers Quarterly Review

2026-02 Summer



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PWD Registration / Notifications -Top Tips

Switzerland

Wage calculator

When temporarily posting employees to Switzerland, companies must follow Swiss minimum pay rules to avoid wage undercutting.

To do this, companies can use the official Swiss wage calculator, which helps determine the applicable minimum salary. The tool distinguishes between sectors that are covered by binding collective labor agreements or standard employment contracts and those that are not.

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France

Remuneration requirements

When temporarily posting employees to France from countries where salaries are generally lower, companies must follow French minimum pay rules to avoid wage undercutting.

To make sure the correct French pay is provided for the entire posting period, the worker must receive the remuneration required by the French Labor Code and by any extended collective agreement that applies to their sector. To do this, companies must declare the employee's remuneration in the posting notification before work in France begins, so the French authorities can check, at any point, that French pay rules are being complied with.

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Luxembourg

Posting Records Requirements

Posted workers must be declared to the Luxembourg Inspectorate of Labor and Mines (ITM). If requested by the ITM or any other competent authority, certain documents must be kept for the entire posting period and supplied within the specified timeframe.

These documents include:

- The service provision contract
- A copy of a valid A1 Certificate
- A copy of the posted worker's employment contract
- Payslips
- Proof of salary payments
- Attendance records showing daily start and end times
- A copy of the temporary authorization to stay or residence permit for non-EU nationals posted to Luxembourg

All documents must be drafted in, or translated into, French or German.

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Administration News

Benelux: Belgium, the Netherlands and Luxembourg

9 March 2026: The Benelux countries have signed a treaty that creates a stronger framework for joint labor inspections, fosters data-sharing between authorities, and enables coordinated recovery of unduly paid social security benefits and contributions. Closer cooperation between authorities in the Benelux region aims to leave less room for non-compliance with social security rules, posting rules, and working conditions requirements for cross-border workers.

Read more

European Labour Authority

ELA widens labor inspection scope beyond the EU-27 member states

20 May 2026: The ELA facilitated first cross-border joint workplace inspection in Iceland, focusing on the construction sector. The inspection involved inspectors from several countries and highlighted Iceland's distinctive labor market model, characterized by strong cooperation between social partners and public authorities. In Iceland, public authorities oversee labor-market and occupational safety, while trade unions monitor compliance with labor law and collective agreements and are authorized to conduct worksite inspections. It was a valuable learning experience for all participating countries and inspectors.

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29 April 2026: Since Norway joined ELA in June 2025, it has participated in five coordinated labor inspections. Most recently, with support from Irish labor inspectors, Norway carried out

inspections in Norwegian fish and crab farming sector, where potential breaches of working time rules for posted workers are currently being investigated.

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29 April 2026: The International Labour Organization (ILO) and the ELA have launched a joint initiative to strengthen Ukraine's labor inspection system using open-source intelligence. By training 18 Ukrainian inspectors in practical, data-driven techniques, the project aims to help Ukrainian authorities identify violations in the labor market by using publicly available information (digital footprints) of companies and employees. This marks a significant step in aligning Ukraine's enforcement practices with EU standards.

Read more

European Labour Authority

ELA launched call for universities to deliver advanced training in European Union labor mobility

30 March 2026: The ELA launched an initiative to develop a certified diploma course on EU labor mobility for public officials, covering areas such as posting of workers, freedom of movement, and social security coordination. The program aims to strengthen institutional capacity through EU-level and national training modules, with selected institutions delivering the course in partnership with national authorities.

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European Labour Authority

ELA coordinates labor inspections to crack down on cross-border compliance irregularities across Europe

7 May 2026: The Labor inspectors from EU Member States carried out coordinated inspections targeting construction sites with a high presence of cross-border workers, focusing on suspected non-genuine posting arrangements and companies with limited activities in their country of registration.

Inspections identified violations including bogus self-employment, wage underpayment, unlawful employment, and irregularities in social security and tax compliance, highlighting risks in enforcing posting rules in the construction sector.

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26 March 2026: The labor inspectors of several EU member states conducted coordinated inspections across companies, identifying suspected cases of non-compliance, including illegal employment, underreported wages, social security irregularities, and violations of posting requirements.

The actions highlighted widespread issues in cross-border employment, including missing or invalid A1 certificates and posting declarations, reinforcing ongoing enforcement challenges in labor mobility.

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European Union

How trends in social security are shaping cross border enforcement

7 April 2026: The European Commission published a report on A1 certificates that indicated their issuance has stabilized at almost 6 million certificates annually following post-pandemic growth, reflecting a sustained level of cross-border labor mobility.

The data highlighted increasing trends in multi-state work, even as posting remains the dominant basis for A1 certificates, and a rising share of cross-border third-country nationals working in the EU. This provides authorities with a stronger basis for targeted enforcement and enhanced cross-border cooperation in verifying compliance with social security coordination rules.

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France

Labor inspection priorities in the 2026-2029 National Action Plan

8 June 2026: The 2026–2029 National Action Plan (NPA) for the French labor inspection system prioritizes tackling risks and abuses affecting posted and other cross-border workers. It highlights that complex arrangements – such as abusive subcontracting chains, bogus self-employment and unlawful posting – undermine working conditions, fair pay and access to rights.

To respond, the plan strengthens the use of targeted, data- and AI-driven tools to support inspections. Labor inspectors will rely more on data, algorithmic risk analysis and digital platforms to identify business sectors, companies and cases.

The plan also reinforces cooperation with national services and European authorities and clarifies the options and powers available to inspectors to impose sanctions, follow up on them and enforce compliance more effectively.

Read more

Ireland

Employment permit system under fire as survey reveals widespread exploitation of migrant workers

March 2026: The national organization working with migrants in Ireland published a report based on a survey of employment permit holders, which found widespread exploitation, including underpayment, excessive working hours, and unequal treatment compared to other workers.

The findings are likely to increase pressure on policymakers to reform the employment permit system and strengthen protections and enforcement for migrant workers.

Read more

Romania and Spain

Spain and Romania strengthen cooperation on protection of Romanian workers

5 May 2026: The government of Spain and Romania agreed on a cooperation framework to strengthen protection of Romanian workers and improve enforcement of labor rules.

The framework introduced measures to enhance access to information, strengthen inspection and reporting mechanisms, and improve coordination between authorities, including joint actions to address fraud and non-compliance in sectors with a higher presence of posted workers.

Read more

Slovenia

Employment of third-country workers

April 2026: The government has prolonged temporary fast-track rules that make it easier to hire nationals from countries such as Bosnia and Herzegovina and Serbia. The measures focus on labor-shortage sectors, maintaining simplified hiring procedures for a limited period.

Read more

Sweden

Sharp rise in posted workers as authorities move to tighten compliance

16 March 2026: Statistics from the responsible Swedish authority show that the number of registered posted workers in Sweden continued to rise in 2025, reaching nearly 75,000 – an increase of 6,300 compared to 2024. Against this backdrop, Swedish authorities have been tasked with reviewing and improving the posting notification system to raise data quality, enhance transparency and support better compliance by both employers and recipients of services.

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Case Law and Legislation

Austria

Supreme Court clarifies immediate availability requirement for posting documents

26 February 2026: The Supreme Administrative Court addressed the administrative criminal liability in a case concerning two posted workers in international road transport. The court clarified that posting-related documents, including A1 certificates and posting declarations, must be present in the vehicle or immediately accessible (electronically) at the time of inspection and not after the inspection. The ruling confirmed strict compliance obligations for posted drivers in cross-border transport and allows multiple breaches to be considered when determining penalties.

Read more

Belgium, Estonia, Greece, Romania, United Kingdom

Minimum monthly wage for 2026

24 March 2026: The government of Belgium increased the guaranteed average minimum monthly wage by EUR 35, bringing the total to EUR 2,189.81 gross, effective from 1 April 2026.

1 April 2026: The government of Estonia increased the minimum monthly wage to EUR 946 gross and the minimum hourly wage to EUR 5.67 gross with effect from 1 April 2026, following an agreement between employers and the Estonian Trade Union Confederation, replacing the previous monthly minimum wage of EUR 886 gross.

1 April 2026: The government of Greece announced that the minimum monthly national wage will increase to EUR 920 gross with effect from 1 April 2026, representing an increase of 4.55 percent, leading to an annual amount of EUR 12,880 calculated over 14 months.

13 March 2026: The government of Romania increased the national minimum wage from RON 4,050 (approximately EUR 800) to RON 4,325 (approximately EUR 850), effective from1 July 2026, while maintaining the construction sector minimum wage at RON 4,582 (approximately EUR 900) per month.

1 April 2026: The government of United Kingdom increased national minimum wage rates effective from April 2026, with the National Living Wage for those aged 21 and over rising to GBP 12.71. Rates for workers aged 18 to 20 increased to GBP 10.85, while both 16 to 17-year-olds and apprentices now receive GBP 8.00.

Read more

Croatia

Amendment to the regulations on the residence of third-country nationals

22 April 2026: The government has tightened its rules on the residence of third-country nationals. The changes introduce stricter accommodation standards for foreign workers, mandatory health check-ups, and expanded documentation and reporting duties for employers. The amendments also updated rules affecting posted and other cross-border workers, including requirement for A1 certificates in specific cases.

Read more

European Union

EU Inc. a new path to easier cross-border compliance in the EU

7 May 2026: The European Commission presented its proposal for “EU Inc.,” a new, single set of corporate rules and a digital-by-default European corporate framework. If adopted and implemented, the EU Inc. is set to reshape how employers manage cross-border workforce compliance. Today, companies navigate separate national portals and timelines for requirements such as posted-worker notifications and social security registrations. Under a harmonized corporate regime and “business wallet” key data could be reused and shared automatically with authorities. Companies that opt in, once available, are therefore likely to benefit from more consistent, streamlined compliance processes and reduced administrative effort.

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France

Administrative court finds no legal basis to require physical presence for representative/contact person

7 May 2026: In a recent French case (*Tribunal Administratif de Rouen, FRISOMAT BELGIUM BVBA),* the court held that designated representative/contact person for posted workers does not need to be physically present in the host country, if an identifiable liaison person is validly designated and able to communicate with the authorities.

At the same time, the court confirmed that required employment documentation must be immediately available to the labor inspection on request, and that the French “first mistake” protection does not apply to this EU-law driven posting context – there is no exemption from sanctions for a first infringement.

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France

Administrative court rules no basis for French-Language Requirement

18 December 2025: A recent French case (*Cour administrative d'appel de Nancy*, *Keßler Bau AG*) shows how quickly the balance between national rules and cross-border service provision can be tested. A German construction company was sanctioned in France for alleged posting-related breaches, including failure to provide documents and not appointing a French-speaking representative/contact person.

On appeal, the court upheld the sanctions related to missing documentation but annulled the fine tied to language skills, stressing that administrative penalties must have a clear legal basis, even amid tighter scrutiny of foreign service providers.

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Estonia

Parliament simplifies recruiting foreign labor into Estonia

4 May 2026: The Parliament adopted a law easing access to foreign labor in sectors facing labor shortages by introducing more flexible conditions for residence permits and removing certain administrative requirements. The changes included relaxed salary thresholds and targeted exemption from immigration quotas in selected sectors, aiming to address skill shortages while maintaining a controlled and sector-specific approach to foreign workforce recruitment. The amendments will enter into force on 1 January 2027.

Read more

Ireland

Denial of redundancy benefits to undocumented worker due to illegality of employment

March 2026: The High Court upheld a decision denying redundancy payment to a worker without a valid employment permit, finding that such employment is not considered insurable under national law. The court confirmed that contracts entered without a required permit are void and cannot give rise to statutory claims and declined to disapply with national law despite arguments based on EU provisions.

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Netherlands

From temporary posting to permanent employment

3 April 2026: The Amsterdam District Court considered whether a long-running, repeatedly extended posting from an Indian parent company to its Dutch subsidiary had in practice shifted from a temporary arrangement to permanent employment with the Dutch entity. Under the posting agreement, the Dutch subsidiary was already the economic employer with full managerial control, exclusive use of the employees' services and sole accountability.

After the final extension expired in 2023, the employees continued working for the Dutch subsidiary in the Netherlands without interruption, paid by that entity, accruing Dutch pension and having naturalized as Dutch nationals. The court held that, at least from 2023 onwards, the Dutch subsidiary must also be regarded as the employer and that a supposedly temporary posting had become de facto permanent.

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Romania

Employment of foreign workers

27 April 2026: The government of Romania introduced a new framework governing the employment of foreign workers. The measures include mandatory bilingual employment contracts, use of a centralized electronic platform for hiring processes, and stricter conditions for authorized employers and intermediaries, alongside new monitoring, reporting, and compliance requirements. It introduces quantitative limits on the number of foreign workers and requires financial guarantees of EUR 1,000 per worker to cover return and certain public costs.

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EU Pay Transparency Directive

Italy, Lithuania, Malta, Slovakia

Pay Transparency Directive implemented

30 April 2026: The government of Italy approved a decree implementing pay transparency rules from 7 June 2026, confirming obligations on information disclosure, reporting, and pay gap analysis.

The changes introduce a narrower definition of pay for information requests, limiting the frequency of such requests, and requiring employers to establish clear pay structures and processes, while maintaining collective bargaining as the reference for equal value comparisons.

Read more

25 May 2026: The government of Lithuania adopted legislation transposing the EU Pay Transparency Directive, establishing a phased implementation timeline whereby most provisions have entered into force on 7 June 2026, while key requirements relating to employer pay system compliance and data submission to the social insurance authority will apply later, taking effect on 31 December 2026 and 1 January 2027 respectively, resulting in a staggered compliance framework for employers.

Read more

5 June 2026: The government of Malta has now fully transposed the Pay Transparency Directive in full, from pre-employment transparency through to reporting, joint pay assessments and enforcement. This marks the completion of a two-phase transposition process that began with partial measures introduced in August 2025, focused on initial pay transparency and a limited right to information. Those earlier rules have now been replaced and expanded, bringing Malta into full alignment with the directive while, in some respects, going further than the EU minimum.

Read more

15 April 2026: The government of Slovakia adopted legislation implementing pay transparency requirements, introducing obligations on pay structures, reporting, and employee information rights. The law includes measures such as extended equal pay protections, defined timelines for responding to information requests, and reporting obligations based on employer size, requiring employers to prepare for compliance within a short timeframe.

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Czech Republic, Denmark, Latvia

Draft legislation to transpose the Pay Transparency Directive

1 May 2026: The government of Czech Republic published draft legislation to transpose the Pay Transparency Directive, with certain provisions expected to take effect from 1 January 2027 and most obligations from 1 January 2028.

The draft introduces requirements for employers to establish a formal remuneration system and a separate documented system for non-pay monetary benefits, while also setting out pay gap reporting obligations for employers above specified thresholds.

In addition, it expands the enforcement role of the Ombudsman, including the ability to represent employees in court proceedings, and provides for financial penalties of up to CZK 1,000,000 for major breaches.

The Directive has not yet been officially transposed into national legislation.

Read more

23 April 2026: The government of Denmark released draft legislation to introduce pay transparency measures, closely aligned with the EU framework. The proposal includes requirements on salary disclosure during recruitment, employee rights to access pay information, establishment of objective pay criteria, and phased pay gap reporting based on employer size. The legislation is expected to take effect from 1 January 2027, with reporting obligations beginning from 2028.

Read more

26 March 2026: The government of Latvia released draft legislation on 26 March 2026 to implement pay transparency rules, with public consultation held from 26 March to 9 April 2026. It established enforcement measures and penalties for non-compliance. Certain areas, including remuneration scope and reporting procedures, remain subject to further clarification.

The Directive has not yet been officially transposed into national legislation.

Read more

Bulgaria, Cyprus, Greece, Spain

Public consultation on Pay Transparency Directive

19 May 2026: The government of Bulgaria launched a public consultation from 19 May to 18 June 2026 on draft amendments to its anti-discrimination law to implement pay transparency rules. The proposal introduces obligations for employers to disclose pay levels in job postings, provide employees with pay information by category, and conduct gender pay gap reporting and analysis. It also establishes corrective measures where unjustified pay differences are identified. The consultation is being conducted on an accelerated basis to meet the June 2026 deadline. The Directive has not yet been officially transposed into national legislation.

Read more

5 November 2025: The government of Cyprus conducted a public consultation from 5 November to 4 December 2025 on a draft law to introduce pay transparency measures. The proposal aimed to align national

law with upcoming requirements by introducing obligations on employers relating to pay transparency. The Directive has not yet been officially transposed into national legislation.

Read more

3 June 2026: The government of Greece published the draft transposition of the Pay Transparency Directive and entered public consultation that runs through 17 June 2026. The transposition bill, introducing pay transparency obligations (such as salary range disclosure and salary history bans) for all employers, plus phased reporting duties starting in 2027 based on employer size.

Read more

April 2026: The government of Spain launched a consultation from 24 April to 8 May 2026 on draft legislation to strengthen pay transparency and equal pay rights ahead of the June 2026 deadline. The proposal aims to expand employee access to pay information, introduce stricter reporting and transparency obligations for employers, and improve enforcement of equal pay principles. The Directive has not yet been officially transposed into national legislation.

Read more

Finland, Germany, Netherlands, Poland, Sweden

Delay in Pay Transparency Directive implementation

24 April 2026: The government of Finland informed that the implementation of pay transparency rules has been delayed, with the law no longer expected to enter into force by June 2026. The proposal is now anticipated to be submitted to Parliament around mid-June 2026, with further delays likely due to the parliamentary recess. As a result, entry into force may shift to later autumn or year-end, although no final timeline has been confirmed.

Read more

9 June 2026: The national pay transparency in Germany is expected to be delayed, with no draft legislation anticipated in the near term.

The federal government established the expert commission “Low-bureaucracy implementation of the Pay Transparency Directive” in July 2025, and this commission presented its recommendations, particularly around reporting, information rights and the definition of comparable work.

Read more

21 May 2026: The government of Netherlands introduced draft legislation implementing the Pay Transparency Directive which introduces obligations for employers to use gender-neutral remuneration systems, prohibit salary history questions, and report gender pay gaps for organizations with more than 100 employees. While the legislation has been submitted for parliamentary consideration following review, the implementation timeline is expected to be phased, with certain requirements for larger employers delayed until 1 January 2027, resulting in a staggered compliance framework.

Read more

March 2026: The Ministry of Labor of Poland postponed the implementation of pay transparency rules due to the absence of an independent equality body. Planned amendments include extending deadlines for responding to pay gap information requests, revising remuneration band definitions, and allowing greater flexibility in applying gender-neutral job evaluation methods, alongside additional criteria for assessing pay differences.

Read more

26 March 2026: The government of Sweden stated that it will seek to delay the implementation of pay transparency rules and push for a renegotiation at EU level, citing concerns over administrative burden and limited flexibility for national systems. Also, it has been confirmed that no draft legislation will be submitted at this stage, reflecting ongoing concerns about the impact of the rules on employers and national labor frameworks.

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