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GMS Flash Alert



Employment Law

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European Union – Council Approves EU E-Declaration for Posted Workers

On 19 November 2026, the Council of the European Union approved the regulation establishing a single EU digital portal for posting declarations.[1]

The regulation enters into force three months after publication in the Official Journal. The publication date has not yet been announced.

Entry into force does not mean that the platform is live. The release gives no date for the European Commission's platform, and it leaves member state uptake open.

For previous coverage, see *GMS Flash Alert* 2026-264, *GMS Flash Alert* 2026-158, and *GMS Flash Alert* 2026-240.

WHY THIS MATTERS

Today, employers sending people to work in an EU member state face a different declaration system in each country. The regulation replaces this patchwork with **one EU portal and one standard form.**

U.S. employers are part of it. Most member states already extend the posting notification obligation to employers established outside the EU, and the new regulation brings non-EU service providers into its scope.

The portal is voluntary for member states. Countries that opt in will accept declarations through it in place of their national systems, and the rest will keep their systems. In practice, employers will be filing through both for the foreseeable future.

The rules behind the filing stay the same. Employers must still notify before work begins, maintain the correct social security documents, and meet host-country pay and working conditions where these are more favorable to the worker. The change is in how declarations are submitted and how readily authorities can access them.

The approval process is now complete: the Parliament and the Council have adopted the regulation. It will be published in the Official Journal and will enter into force three months after publication.

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Key elements of the regulation

Voluntary participation by member states. Each member state decides whether to use the EU portal. A member state that joins must use the EU portal only and cannot require additional or parallel national declarations. For member states that do not join, employers will continue to use national systems.

Standard declaration form. The European Commission will adopt a standard online form with a common set of information on the service provider, the posted worker, and the posting.

Document upload. Employers will be able to upload supporting documents through the portal, replacing national procedures for submitting documents.

Posted worker access. Posted workers can access electronic copies of their declarations. The Council states that all features comply with data protection rules.

Non-EU service providers. The scope now includes service providers established outside the EU. Under the regulation, member states may use the portal for declarations from third-country service providers posting workers to their territory. Whether a non-EU employer files through the EU portal will therefore depend on the member state.

Link to existing systems. The portal will be linked to the Internal Market Information System (IMI), the existing channel for cooperation between national authorities.

Review. Five years after the portal becomes operational, the Commission will report on its effectiveness and review whether the information requirements remain necessary and proportionate.

Next steps

1. Publication in the Official Journal of the European Union and entry into force.
2. Development of the portal and adoption of the standard form by the Commission.
3. Member states decide whether to join the portal.

No date for when the portal goes live has been announced.

KPMG INSIGHTS

The e-declaration is good news for employers. One form and one portal should reduce the cost and complexity of posting compliance, particularly for employers with frequent short-term business travel into several member states.

It also changes the risk picture. As noted in *GMS Flash Alert* 2026-240, the Fair Labour Mobility Package proposes a stronger mandate for the European Labour Authority (ELA) to enforce the rules on posted workers and social security. Together with the e-declaration, cross-border activity will become more visible to authorities and easier to compare across member states. Compliance will be easier to show, and gaps will be easier to spot.

U.S. employers should note that the social security document for a U.S. employee working in the EU is a U.S. certificate of coverage under the applicable totalization agreement, not an A1 certificate. Where no agreement applies, host-country social security contributions may be due.

One point to watch: group declarations. Posted workers will be able to access electronic copies of their declarations. It is not yet clear how this fits with group filings, which some national systems allow for team-based travel. Employers should watch how the Commission designs the standard form.

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Employers with employees working in the EU, on business trips or assignments, should now consider the following actions:

- **Map current postings and travel.** Identify which trips and assignments trigger a posting notification today, and in which member states.
- **Check data quality.** A standard form needs consistent employer, employee, and posting data. Gaps that national forms tolerated may become visible.
- **Track which member states join.** National portals and the EU portal are likely to run side by side for some time.
- **Review policies and thresholds.** Confirm that business travel policies, approval processes, and technology tools can identify postings before work starts.

KPMG will monitor publication of the regulation and member state decisions to join the portal.

ENDNOTE:

1 European Council: Internal market services: Council adopts regulation on the e-declaration of posted workers, 19 November 2026.

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