



EU Posted Workers Quarterly Review

2026-03 Autumn



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PWD Registration / Notifications -Top Tips

Austria

Retention of documents for posted workers

Employers posting workers to Austria can keep the required pay-related documents either on paper at the worksite or electronically. Electronic records must be accessible to the inspection authorities and available in German or English.

To keep documents in electronic form only, employers must declare this in the ZKO posting notification. Their system must keep the documents authentic, unaltered and available in real time. This covers documents such as employment contracts, pay slips, time records and A1 certificates.

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France

Company director and representative in France are separate roles

When posting workers to France, the posting declaration must include details of the sending company's legal representative, meaning the company director or directors, including their full name, date and place of birth. These details should match the company's commercial register extract.

The legal representative is a separate role from the representative in France, the contact person for the French labor inspectorate during the posting, who must also be named in the declaration. One person can hold both roles, but the two are often mixed up, which is a common filing error.

[Read more](#)

Spain

One central portal for posting notifications

Posting notifications in Spain used to be filed separately with the labor authority of each of the 17 autonomous communities, depending on where the work took place.

There is now a single central portal run by the Spanish Ministry of Labour, so one notification route covers postings anywhere in Spain. Access is available through a Spanish digital ID or, for users without a Spanish digital ID, through a username and password.

[Read more](#)



Administration News

Czech Republic

Czech Republic updates official guidance on registration of foreign and posted workers

28 July 2026: From 1 April 2026, the Czech Republic changed how employers report foreign workers. Registration now runs through the JMHZ single monthly employer report, using its employee registration process (REGZEC), and must be completed before work starts.

For posted workers, the reporting route depends on where the employer is based and whether Czech tax and social security obligations arise:

- **EU employer posting under EU service-provision rules, with the worker still taxed and insured abroad:** notify through the SÚIP (State Labour Inspection Office) portal only.
- **Czech tax or sickness insurance obligations arise, or the employer is based outside the EU:** the worker must also be registered in JMHZ through REGZEC, no earlier than 8 days before work starts.

[Read more](#)

European Labour Authority (ELA)

ELA supported cross-border inspections uncover posting and employment violations

22 September 2026: Austrian and Slovak authorities, with the support of the ELA, carried out a targeted joint inspection in Vienna. The aim was to check whether Slovak companies posting workers to Austria complied with posting rules, minimum wages, undeclared and under-declared work (work that is registered, but with lower pay or hours than actually paid or worked), false self-employment and social security registration.

[Read more](#)

11 September 2026: Austrian authorities, with the support of the ELA and enforcement officials from other EU member states, carried out road transport inspections to verify compliance with posting and employment requirements. Breaches of posting rules and anti-wage dumping requirements were identified, together with other infringements relating to transport operations. Financial penalties were sought against operators found to be non-compliant.

[Read more](#)

14 August 2026: The ELA reported that authorities from EU member states had inspected companies and workers during a coordinated action concerning temporary employment agencies and labor intermediaries. The checks covered genuine posting arrangements, remuneration, social-security contributions, undeclared work, illegal employment of third-country nationals and working conditions for mobile workers, with additional investigations continuing.

[Read more](#)

10 June 2026: In an ELA supported Remuneration Week of Action in April, authorities in Belgium, Cyprus, Lithuania, the Netherlands and Norway checked 26 companies employing cross-border workers. Companies were selected on suspected pay, undeclared work, and posting-related violations, not by sector. Inspectors found undeclared work and fraud involving social security contributions fraud, along with wage underpayment. More complex cases will be investigated further.

[Read more](#)

8 June 2026: Dutch authorities, with the support of the ELA and authorities from Belgium and Lithuania, conducted inspections of a transport operator and found eight drivers working illegally, including non-EU drivers without work permits and an unreported posting. The targeted Lithuanian company's Dutch branch was an empty office, and proceedings have started to revoke all its transport licenses.

[Read more](#)

Sweden

Swedish Police call for stricter posting controls

13 October 2026: After a joint inspection at an industrial site in Oxelösund, the Swedish Police Authority reported that 20 posted non-EU nationals were not considered to have the right to work in Sweden. The workers were detained and are to be refused entry.

The Police have since called for stricter posting requirements, including nationality and ID details in the Swedish posting declaration portal, like the system in Belgium.

These are Police proposals, not draft legislation. Counsel for the workers disputes the assessment, arguing that they were covered by the existing Swedish work permit exemption for non-EU nationals posted by an employer in another EU member state.

[Read more](#)



Case Law and Legislation

Austria

Austria changes Bau-ID for workers posted to construction sites

1 August 2026: Bau-ID is Austria's electronic ID system for people working on construction sites. Each worker gets a Bau-ID card, which works like a digital site pass. Austria has amended its legislation to restructure Bau-ID.

The construction workers' holiday and severance fund (BUAK) now runs the system directly. For posted workers:

- **Free card:** workers posted or hired out to Austria for construction work are entitled to a free Bau-ID card. Taking part is voluntary. With the card, inspectors can check the required documents digitally on site, with no need for paper copies.
- **Electronic documents:** posting employers can keep the documents required under Austria's wage and social dumping law (LSD-BG) in electronic form only, if they say so in the ZKO posting notification.
- **Inspections:** BUAK, the Financial Police and the Austrian Health Insurance Fund (ÖGK) use Bau-ID for checks on site.

Cards for existing employment relationships must be issued by 30 June 2029.

[Read more](#)

Belgium

Belgium introduces a revised framework for cross-border workers

15 August 2026: Belgium has new rules for frontier workers, and they cover posted workers too. The rules apply to workers who live in France, Germany, Luxembourg, the Netherlands or the UK, work in Belgium and go home at least once a week.

What a posted worker needs depends on their nationality and where they live:

- **EU/EEA or Swiss nationals:** a valid ID card or passport is all they need. Belgium no longer issues a separate frontier worker document.
- **Non-EU nationals living in France, Germany, Luxembourg or the Netherlands:** they need a new frontier worker document (Annex 64) from the town hall in the Belgian municipality where they work. It only lets them travel in and out of Belgium for work. It isn't a residence permit, and it's usually valid for up to one year. Workers who hold the old document (Annex 15) have until 15 August 2027 to switch.
- **UK residents (UK or other non-EU nationals):** they need a long-stay visa (D visa) from the Belgian embassy or consulate in the UK. There is no transition period, so they should apply as soon as possible.

[Read more](#)

Denmark

Denmark adopts mandatory ID cards on large construction sites

3 September 2026: Following our Summer 2026 update, the Danish Parliament has adopted the bill on ID cards on construction sites. Everyone working on construction and civil engineering projects worth more than DKK 100 million (approximately EUR 13,4 million) must carry a personal ID card, and this includes posted workers.

For posted workers:

- **What the card shows:** among other things, the worker's name, photo, nationality, job function, mandatory health and safety training, and the employer's name and RUT number (the number of the Danish posting notification).
- **Who is responsible:** the project owner issues the cards, registers workers' time on site and reports the data to the Danish Working Environment Authority.

- **Wider checks:** the Danish Tax Agency and the Danish Agency for International Recruitment and Integration (SIRI) get access to the data. The Tax Agency can use it to check whether foreign employers report salaries correctly and whether a permanent establishment arises.

The rules take effect on 1 January 2028 or 1 January 2030, depending on how the ID card solution is phased in.

Parliament also adopted a new work permit scheme, effective 1 January 2027. Certified Danish companies covered by a collective agreement can hire nationals of 16 non-EU countries, including the US, the UK, India and China, at a lower salary threshold of DKK 322.000 (approximately EUR 43.200) a year.

[Read more](#)

France

France extends subcontracting checks to project owners

25 June 2026: France adopted a new law to fight social and tax fraud. Project owners (*maître d'ouvrage*) must now check periodically that subcontractors they have accepted have declared their business activity and their employees, even though they have no direct contract with them.

Project owners that skip the checks risk joint liability for anon-compliant subcontractor's unpaid taxes, social security contributions, penalties and wages.

A decree, not yet published, will list the documents required, including for subcontractors based outside France. The new rules apply no later than six months after the law was enacted, so by late December 2026.

[Read more](#)

Luxembourg, Netherlands, Poland

Minimum monthly wage

June 2026: The government of Luxembourg reached an agreement to increase the statutory minimum wage from 1 January 2027, with the net minimum wage expected to rise by around EUR 200 per month by mid-2027. Additional support measures include an increase in the minimum wage tax credit from EUR 81 to EUR 179 per month from January 2027, rising to EUR 200 per month from July 2027.

[Read more](#)

1 July 2026: The government of the Netherlands increased the statutory minimum wage through the regular six-monthly indexation mechanism. The minimum hourly wage was increased to EUR 14,99 per hour (about EUR 2.598 a month for a 40-hour week).

[Read more](#)

11 June 2026: A bill for a new Polish Minimum Wage Act passed its first reading in the Polish Parliament and is now in committee.

It would replace current 2002 act, change what counts toward the minimum wage calculation and toughen penalties for unpaid wages.

Not paying wages for at least three months would become a separate offense, punishable by a fine of PLN 5.000 to PLN 60.000 (approx. EUR 1.180 to EUR 14.200) or restriction of liberty.

[Read more](#)

European Union

E-declaration for posting moves forward

23 June 2026: The European Parliament and the Council of the European Union reached a provisional agreement on a regulation establishing an EU-wide digital declaration system for posted workers (e-declaration). The regulation is now close to formal adoption.

Once the regulation is formally adopted, the European Commission will set up a multilingual online portal with a standard declaration form, where companies can also upload posting documents. Member states may choose whether to use the portal. The form covers postings by companies based both inside and outside the EU.

[Read more](#)

EU unveils Fair Labor Mobility Package

15 September 2026: The European Commission adopted the Fair Labor Mobility Package, with five legislative proposals.

Those most relevant to mobile workers are digital A1 certificate through the European Social Security Pass (ESSPASS) and a stronger mandate for the European Labour Authority to support cross-border inspections. The package also speeds up recognition of professional qualifications. It works alongside the e-declaration regulation, which is now close to formal adoption.

[Read more](#)

Luxembourg

Proposed amendments to posting of workers framework

24 July 2026: Luxembourg proposed amendments to its posting declaration rules after the European Commission raised concerns about how it applied the EU rules on enforcing posting requirement.

Companies in Luxembourg hosting posted workers would no longer have to check that their foreign service providers have filed a declaration of posting, and certain short-term urgent postings will be exempt from the declaration. The maximum administrative fine for non-compliance would rise to EUR 75.000.

[Read more](#)

Netherlands

Dutch court applies Dutch pay rules but Portuguese dismissal law to a long-term posted worker

21 July 2026: The Dutch court ruled on a Portuguese construction worker posted to the Netherlands for more than 12 months. Under EU Posting of Workers Directive, workers posted for more than 12 months are entitled to almost all host- country employment terms, except the rules on hiring and dismissal.

Portuguese law still governed the employment contract, but the posted worker was awarded back pay under the Dutch construction collective agreement and the Dutch holiday allowance. Because Portuguese law governed the ending of the contract, the worker could not claim Dutch dismissal compensation.

[Read more](#)

Romania

Employment of third-country nationals

11 June 2026: The government of Romania introduced mandatory standard templates for placement agreements and employment contracts used in the recruitment and employment of non-EU nationals, now required to be bilingual, issued both in Romanian and a language understood by the worker. Additional information requirements were established, including provisions on net salary, accommodation, transport, repatriation, administrative fees and social security coverage.

[Read more](#)

Spain

Spanish Supreme Court confirms fine for using agency workers to cover permanent jobs

16 June 2026: The Spanish Supreme Court upheld a EUR 180.000 fine on a company that had used temporary agency workers for years to fill permanent warehouse jobs, rehiring the same workers again on very short contracts.

The court held that this was unlawful hiring-out of workers, not just a formal irregularity, because agency workers can only be used where the client company could itself hire on a fixed-term basis. The same limit applies to agencies in other EU countries that post workers to Spanish clients.

[Read more](#)

Sweden

Swedish Labor Court rules no dismissal protection without a valid work permit

8 July 2026: The Swedish Labor Court ruled that a non-EU national working without a valid Swedish work permit had no protection under the Employment Protection Act, so the employer could end the employment without following the usual dismissal rules. For employers, the ruling makes checking the right to work a basic step before and during any assignment to Sweden.

[Read more](#)

United Kingdom

Government consultation on equal pay and pay discrimination

July 2026: The UK government launched a consultation on reforming equal pay law. It proposes salary ranges in job adverts and a new equal pay enforcement unit.

The most relevant proposal for cross-border service providers is a new duty on organizations that contract with service providers to take all reasonable steps to ensure equal pay in those arrangements. Workers posted to the UK are covered by UK employment law, so UK clients using foreign service providers could share responsibility for pay equality.

The consultation closes on 27 October 2026, and the proposals are not yet law.

[Read more](#)



EU Pay Transparency Directive (Part II)

[Click here](#) to read Part I of the EU Pay Transparency Directive.

This section covers EU member states with new developments on the Pay Transparency Directive, which was due by 7 June 2026. Countries are grouped by stage, from full implementation to delay.

For posting, the rules matter in two ways. Equal pay between women and men is one of the host-country terms that must be applied to posted workers, and sending employers' own pay reporting and pay structures will also cover their posted employees.

Greece, Italy, Lithuania

Pay Transparency Directive implemented

6 July 2026: The government of Greece implemented the Pay Transparency Directive following the publication of legislation in the Government Gazette.

The measures strengthen the principle of equal pay for men and women performing the same work or work of equal value and introduce obligations relating to pay transparency, recruitment-stage salary disclosure, employee access to pay information, pay-setting mechanisms and employer reporting requirements. The legislation was approved by Parliament on 2 July 2026 and completed the transposition of the Directive into Greek law.

[Read more](#)

7 June 2026: Following our Summer 2026 update, Italy's pay transparency rules took effect on 7 June 2026.

Pay gap reporting starts on 7 June 2027 for employers with 250 or more employees, and ministerial decrees on data collection and monitoring are still expected.

[Read more](#)

17 July 2026: The Ministry of Social Security and Labor of Lithuania adopted measures supporting the application of the Pay Transparency Directive.

The measures establish detailed procedures for collecting, calculating and publishing employee pay data, conducting joint pay assessments, and reporting information to the State Social Insurance Fund Board (Sodra).

Employers will be required to submit prescribed employee remuneration data from 2027, while employees will gain expanded rights to request gender-disaggregated pay information.

The implementing measures entered into force on 31 July 2026, further advancing Lithuania's phased implementation of the Directive.

[Read more](#)

Belgium, Estonia

Partial implementation of the Pay Transparency Directive

16 September 2026: The Pay Transparency Directive is being implemented in Belgium through the development of additional legislative and regulatory measures.

While an established framework concerning equal pay and gender pay gap reporting is already in force, further provisions relating to pay transparency, employee information rights, reporting obligations and enforcement mechanisms have not been finalized.

[Read more](#)

17 June 2026: The government of Estonia adopted amendments to the Employment Contracts Act that partially transpose the Pay Transparency Directive.

The measures require employers to provide job applicants with information on pay or pay ranges before interviews, prohibit questions about previous remuneration, prohibit restrictions on employees disclosing their own pay, and reinforce the principle of equal pay for equal work or work of equal value between women and men. Estonia has not yet fully implemented all Directive requirements, including certain pay-gap reporting obligations.

[Read more](#)

Bulgaria, Czech Republic, Denmark, France, Finland, Netherlands, Romania

Draft legislation to transpose the Pay Transparency Directive

11 September 2026: The government of Bulgaria submitted draft legislation implementing the Pay Transparency Directive to the National Assembly following the completion of the public consultation process.

The draft legislation provides gender pay gap reporting and joint pay assessments, with these obligations proposed to apply from 7 June 2027 for employers with 150 or more employees and from 7 June 2031 for employers with 100 to 149 employees. The legislation is expected to enter into force upon its publication in the State Gazette.

[Read more](#)

31 August 2026: The government of the Czech Republic approved draft amendments to the Labor Code implementing the Pay Transparency Directive. The proposal was subsequently submitted to the Chamber of Deputies and remains under parliamentary consideration. The bill would introduce remuneration systems, pre-employment pay disclosure, employee information rights and gender pay gap reporting obligations. The Directive has not yet been fully transposed into national legislation.

[Read more](#)

8 October 2026: Denmark tabled its bill amending the Equal Pay Act to transpose the Pay Transparency Directive (L 68). The first reading is scheduled for 22 October 2026. The rules are now proposed to apply from 1 March 2027, two months later than the 1 January 2027 date in the February 2026 consultation draft. Pay gap reporting would still start in 2028, with the first reports due by 1 September 2028 for employers with 150 or more employees. The bill is based on an agreement between the Danish social partners.

[Read more](#)

10 September 2026: The government of France presented a 22-article bill to transpose the Pay Transparency Directive to the Council of Ministers. The same day, the bill was submitted to the Senate under the accelerated procedure. Key features include:

- **Equality index replaced:** the current Professional Equality Index would be replaced by the Directive's seven indicators one year after the law is enacted. The current index would still apply in 2027, with the new indicators expected from 2028. Six of the indicators would be pre-calculated from the data employers already report through the monthly payroll declaration (DSN).
- **Lower reporting threshold:** pay gap reporting would apply to employers with 50 or more employees, below the Directive's threshold of 100.
- **Work of equal value:** the criteria for assessing work of equal value would be widened to include technical skills, soft skills and working conditions.
- **Pay transparency in recruitment:** job postings would have to include an initial pay range. Where there is no posting, the range would have to be given to the candidate in writing before or during the interview.
- **Public procurement:** employers sanctioned for failing to report or to take corrective measures could be excluded from public tenders for one year.

[Read more](#)

9 July 2026: The government of Finland submitted its bill to transpose the Pay Transparency Directive (HE 129/2026 vp) to Parliament, where it is now under committee review. The bill is intended to enter into force on 1 January 2027, with the first pay gap reports due in May 2028 for employers with 150 or more employees.

The Incomes Register has since published reporting guidance:

- **Payroll data:** itemized wages, employment type, regular weekly working hours and part-time percentage were previously voluntary. They would become mandatory for pay periods from 1 January 2027 for employers with 150 or more employees, and from 1 January 2030 for those with 100 to 149. Statistics Finland would use this data to compile six of the seven pay gap indicators.
- **Separate report:** employers would report pay gaps by worker category themselves. The figures are split into basic pay and complementary or variable pay, on both an hourly and annual basis.

[Read more](#)

21 May 2026: The Dutch government answered parliamentary questions on its bill to transpose the Pay Transparency Directive, and the bill was then sent to the House of Representatives for a debate.

The bill would require objective, gender-neutral pay structures, ban questions about previous salary and introduce pay gap reporting for employers with 100 or more employees.

The government aims for the rules to apply from 1 January 2027. The bill still needs approval by both chambers of Parliament.

[Read more](#)

17 June 2026: The government of Romania submitted draft legislation implementing the Pay Transparency Directive to the Senate for parliamentary consideration. The proposal was subsequently approved for consideration under an expedited procedure and remains under parliamentary review.

[Read more](#)

Portugal, Spain

Public consultation on Pay Transparency Directive

5 August 2026: The government of Portugal published draft legislation for public consultation to partially transpose the Pay Transparency Directive into national law. The proposal was published for consultation following the expiry of the 7 June 2026 transposition deadline and remains subject to further legislative consideration.

[Read more](#)

3 August 2026: The government of Spain published draft legislation for public consultation to partially transpose the Pay Transparency Directive through amendments to Royal Decree 902/2020. The consultation was launched following the expiry of the 7 June 2026 transposition deadline, and the proposal remains subject to further legislative consideration.

[Read more](#)

Austria, Ireland, Sweden

Delay in Pay Transparency Directive implementation

6 June 2026: The Austrian Minister of Labour sent draft legislation transposing the Pay Transparency Directive for review within the government. As of mid-September 2026, the coalition partners had not agreed on the draft, and no bill has been submitted to Parliament.

[Read more](#)

18 June 2026: Ireland did not transpose the Pay Transparency Directive by the 7 June 2026 deadline and will implement it in phases. Employers will not be penalized for elements not yet in place. In the meantime, gender pay gap reporting continues under existing law for employers with 50 or more employees. From the 2026 reporting cycle, reports must also be submitted through the Gender Pay Gap Portal, whose public side launched on 18 June 2026. Reports based on a June 2026 snapshot date are due by the end of November 2026.

[Read more](#)

8 June 2026: The government of Sweden announced that it does not currently intend to submit a bill to Parliament transposing the Pay Transparency Directive, although a draft law had been sent to the Council on Legislation in January 2026. The government considers the Directive too administratively burdensome and will instead seek a later implementation date and a renegotiation of the Directive at EU level.

On 8 June 2026, the government asked the Equality Ombudsman to continue preparing for the Directive's implementation and to report by 1 November 2027. The 7 June 2026 transposition deadline has passed with no Swedish implementing legislation in place, and employers' existing obligations under the Discrimination Act, including annual pay surveys, continue to apply.

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