

GMS Flash Alert

Employment Law

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

On 20 October 2026, the European Parliament (the “Parliament”) approved the regulation establishing a single EU digital portal for posting declarations, with 558 votes in favor, 93 against, and 18 abstentions.¹

The Council of the European Union (the “Council”) and the Parliament reached a provisional agreement on the text on 23 June 2026.² The Council must now formally adopt the regulation before it can be published and enter into force.

For previous coverage, see [GMS Flash Alert 2026-158](#) and [GMS Flash Alert 2026-240](#).

WHY THIS MATTERS

Today, employers sending people to work in another 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.

Member states can choose whether to join. Those that do will rely only on the EU portal, while the others will keep their national systems. Employers should therefore expect to work with both for some time.

The underlying obligations remain the same. Employers still need to notify before work starts, hold the right social security document, and apply host-country pay and other working conditions where they are more favorable to the worker.

What changes is how declarations are filed and how easily authorities can see them.

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 (the “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.

Non-EU service providers The scope now includes service providers established outside the EU. Under the provisional agreement, 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. Formal adoption by the Council.
2. Publication in the Official Journal of the European Union and entry into force.
3. Development of the portal and adoption of the standard form by the Commission.
4. Decisions by member states on 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 might 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.

Employers with employees working in the EU on business trips or assignments may wish to 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 the Council's adoption, publication of the regulation and member state decisions to join the portal.

ENDNOTES:

1 European Parliament: [Posting workers abroad: Parliament green lights new e-declaration system](#), 20 October 2026.

2 Council of the European Union: [Council and Parliament agree on digital declaration system for posted workers](#), 23 June 2026.

Contacts

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