

# **Posting of workers**

Collection of data from the prior declaration tools Reference year 2020

Frederic De Wispelaere, Lynn De Smedt & Jozef Pacolet – HIVA-KU Leuven June 2022

KU LEUVEN H:VA

RIS international research institute on social fraud



#### EUROPEAN COMMISSION

Directorate-General for Employment, Social Affairs and Inclusion Directorate E — Labour Mobility Unit E.1 — Labour Mobility, Public Employment Services, ELA

*E-mail:* EMPL-E1-UNIT@ec.europa.eu

European Commission B-1049 Brussels

# **Posting of workers**

Collection of data from the prior declaration tools Reference year 2020 This report has been prepared in the framework of Contract No VC/2017/0463 'Network of Experts on intra-EU mobility – social security coordination and free movement of workers / Lot 2: Statistics and compilation of national data'. This contract was awarded to Network Statistics FMSSFE, an independent research network composed of expert teams from HIVA (KU Leuven), Milieu Ltd, IRIS (UGent), ICON-INSTITUT Public Sector GmbH, Szeged University and Eftheia bvba. Network Statistics FMSSFE is coordinated by HIVA.

#### Authors:

Frederic De Wispelaere, Research Expert, HIVA – Research Institute for Work and Society, University of Leuven (KU Leuven),

Lynn De Smedt, Research Associate, HIVA – Research Institute for Work and Society, University of Leuven (KU Leuven),

Em. Prof. Jozef Pacolet, Emeritus with formal duties, HIVA – Research Institute for Work and Society, University of Leuven (KU Leuven).

Manuscript completed in June 2022

This document has been prepared for the European Commission however it reflects the views only of the authors, and the European Commission is not liable for any consequence stemming from the reuse of this publication. More information on the European Union is available on the Internet (<u>http://www.europa.eu</u>).

Luxembourg: Publications Office of the European Union, 2023 © European Union, 2023



The reuse policy of European Commission documents is implemented based on Commission Decision 2011/833/EU of 12 December 2011 on the reuse of Commission documents (OJ L 330, 14.12.2011, p. 39). Except otherwise noted, the reuse of this document is authorised under a Creative Commons Attribution 4.0 International (CC-BY 4.0) licence (<u>https://creativecommons.org/licenses/by/4.0/</u>). This means that reuse is allowed provided appropriate credit is given and any changes are indicated.

For any use or reproduction of elements that are not owned by the European Union, permission may need to be sought directly from the respective rightholders.

EN PDF ISBN 978-92-68-00281-0 doi:10.2767/073262. KE-07-23-105-EN-N

## Table of Contents

1	l. Ir	ntroduction	10
2	2. 0	overview of the prior declaration tools	11
3	B. O	overview of the data collected by the prior declaration tools	18
	3.1.	Breakdown by sending Member State	21
	3.2.	Breakdown by nationality	22
	3.3.	Breakdown between workers and self-employed persons	23
	3.4.	Breakdown by type of posting	24
	3.5.	Breakdown by sector of activity	26
	3.6.	Average duration of the posting period	26
	3.7.	Share of intra-EU posting in national workforce	31
	3.8.	Comparison to the data from the A1 certificates	35

## List of Tables

Table 1 - Overview of the prior declaration tools	12
Table 2 - Activities and/or sectors which are exempted from declaration	13
Table 3 - Description of the prior declaration tools	15
Table 4 - Information requested by the prior declaration tools	17
Table 5 - Number of declarations, postings and posted workers, 2020	20
Table 6 - Number of persons, declarations and postings registered in the national declaration tools, by status, 2020	23
Table 7 - Number of posted workers, declarations and postings registered in the national declaration tools, by type of posting, 2020	25
Table 8 - Average posting period per posted worker, declaration, and posting, in number of days, 2020	27
Table 9 - Average posting period per posted worker, declarations, and posting, in number of days, by type of posting, 2020	29
Table 10 - Share of workers registered in the prior declaration tools for whom at least one declaration for one or more days has been made in total employment, 2020	32
Table 11 - Share of persons registered in the prior declaration tools for whom at least one declaration for one or more days has been made in total employment, by sector of activity, 2020	34
Table 12 - Differences between the A1 application process and the registration in           the prior declaration tools, from a receiving perspective	35
Table 13 - Number of declarations, persons and postings registered in the national declaration tools versus number of PDs A1 received, 2020	36

## List of Figures

Figure 1 - Evolution of the number of postings and posted workers, 2020 vs 2019	20
Figure 2 - Number of posted workers, declarations, and postings registered in the national declaration tools, by type of posting, relative shares, 2020	25
Figure 3 - Number of declarations in national declaration tools, by duration, 2020	30
Figure 4 - Number of postings in prior declaration tools, by duration, 2020	30

## Glossary

**Basic Regulation:** Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems.

**Implementing Regulation:** Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems.

**EU-28:** Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), and the United Kingdom (UK).

**EU-27:** Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), and Sweden (SE).

**EU-14:** Belgium (BE), Denmark (DK), Germany (DE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Luxembourg (LU), the Netherlands (NL), Austria (AT), Portugal (PT), Finland (FI), and Sweden (SE).

**EU-13:** Bulgaria (BG), Czechia (CZ), Estonia (EE), Croatia (HR), Cyprus (CY), Latvia (LV), Lithuania (LT), Hungary (HU), Malta (MT), Poland (PL), Romania (RO), Slovenia (SI), and Slovakia (SK).

EFTA countries: Iceland (IS), Liechtenstein (LI), Norway (NO), and Switzerland (CH).

**Portable Document A1 (PD A1):** This certificate proves that the social security legislation of the issuing Member State applies and confirms that this person has no obligations to pay contributions in another Member State.

**Posting of Workers Directive:** Directive 96/71/EC of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services as amended by Directive 2018/957/EU.

**Posted worker**: A worker registered in the prior declaration tool who worked at least one day during the reference year as a posted worker in the host Member State. It is possible that a worker was posted several times during the reference year. In that case, a worker should only be counted once.

**Declaration**: A declaration by a posting undertaking to the national declaration tool of the host Member State. In most host Member States, a single declaration may include several postings.

**Posting**: A period of time when a worker is sent by the posting undertaking to temporarily work abroad.

Third-country national (TCN): Any person who is not a citizen of the EU/EFTA.

## Summary of main findings

Directive 2014/67/EU (the <u>'Enforcement Directive'</u>) allows Member States to require a service provider established in another Member State to make a 'simple declaration' containing the relevant information necessary in order to allow factual controls at the workplace. All Member States<sup>1</sup> used this possibility to implement a prior declaration tool for incoming posting undertakings and the workers concerned. These data for 2020 on incoming posting undertakings and posted workers registered in 'the prior declaration tools' of host Member States are provided and analysed in this report.<sup>2</sup>

Recent figures show that the number of EU movers of working age decreased by about 2% in 2020 and the number of cross-border workers by about 3%.<sup>3</sup> These figures indicate that the COVID-19 pandemic reduced labour mobility to a very limited extent, for these types of movements. To what extent the COVID-19 pandemic had an impact on the number of 'posted workers' is discussed in this report. Furthermore, Member States had to transpose Directive 2018/957/EU amending Directive 96/71/EC (i.e., the Posting of Workers Directive) into their national legislation by 30 July 2020.<sup>4</sup> However, it is unlikely that the amendments to the Posting of Workers Directive have already had an impact on the 2020 data.

Twenty-two Member States provided (partial) data<sup>5</sup> on incoming posting undertakings and posted workers. An important note to the reported figures is that these data only reflect the *intention* to provide services in the host Member State. It is therefore not known whether these services have actually been provided. Moreover, Member States' policies on exempting posting undertakings from declaration and the sanctions implemented in case of failure to register may have an impact on the number of 'reported' posted workers in the prior declaration tools. In that respect, the data in this report only show the number and characteristics of the 'reported' posted workers. A picture that may differ from the actual number of posted workers and their profile.

2020 data from the prior declaration tools suggest that there were around 1.8 million posted workers and 5.5 million postings in the EU. Comparing both totals, it can be seen that a worker was posted on average 3.1 times to another Member State to provide services. The four main receiving Member States of posted workers were Germany, Austria, Belgium, and France. Germany reported approximately 2.4 million incoming postings. Austria reported 1.2 million postings, Belgium 835,000 postings, and France 571,000 postings. Compared to 2019, the number of postings decreased by 5%.<sup>6</sup> This decrease can be linked to the impact of the COVID-19 pandemic, which (for a few months starting in March 2020) seriously hampered the freedom to provide services and the free movement of workers. Nevertheless, a decrease cannot be found for every receiving Member State, indicating that the impact of the COVID-19 pandemic differed among receiving Member States.

<sup>&</sup>lt;sup>1</sup> As of 1 February 2020, the UK is no longer part of the EU.

<sup>&</sup>lt;sup>2</sup> These data complement the data on posting provided by the A1 certificate. See De Wispelaere, F., De Smedt L., & Pacolet, J. (2021), <u>Posting of workers: Report on A1 portable documents issued in 2020</u>, Network Statistics FMSSFE, on behalf of the European Commission – DG EMPL.

<sup>&</sup>lt;sup>3</sup> Fries-Tersch, E., Hassan, E., Jones, M. and Siöland, L. (2022), <u>Annual Report on Intra-EU Labour Mobility 2021</u>, Network Statistics FMSSFE, on behalf of the European Commission - DG EMPL.

<sup>&</sup>lt;sup>4</sup> In March 2016, the European Commission proposed a revision of the Posting of Workers Directive (<u>COM/2016/0128</u> final). This proposal was adopted on 28 June 2018: see <u>Directive (EU) 2018/957</u> of the European Parliament and of the Council of 28 June 2018 amending Directive 96/71/EC.

<sup>&</sup>lt;sup>5</sup> No data were received from EE, HR, CY, LV, and SI.

<sup>&</sup>lt;sup>6</sup> By selecting Member States that reported data for both 2019 and 2020.

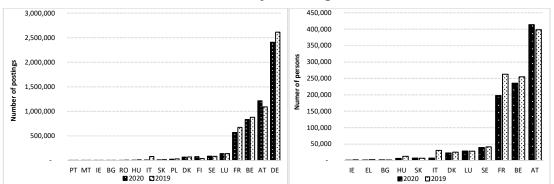


Figure - Number of postings and posted workers registered in the national declaration tools, breakdown by receiving Member State, 2019-2020

\* Only Member States that reported data for both 2019 and 2020 are shown in the figure. *Source:* Questionnaire on incoming posted workers 2020 and 2021

The main sending Member States of posted workers were Poland and Germany. The majority of posted workers in the EU were employed by an employer based in the EU-13. However, there were strong differences between host Member States. Figures also show that third-country nationals (TCNs), mainly with a Ukrainian nationality, posted by an employer established in another Member State is a growing phenomenon. In several host Member States (Belgium, Bulgaria, France, Italy, Luxembourg, Austria, and Slovakia) more than one out of ten posted workers were TCNs.

Road freight transport and the construction sector were the most popular sectors for posted workers to be employed in. The breakdown by sector of activity, and hence the total number of declarations received, strongly depended on the activities/sectors exempted from declaration. For instance, both Austria and Germany apply a broad approach when it comes to the declaration of services in road freight transport. Consequently, most of the declarations received by these two Member States apply to road freight transport.

The average duration per posting in 2020 was some 159 days in the Member States that reported such data. On average, one out of four postings lasts for a period of less than 8 days and 44% of the postings took less than one month. Furthermore, some 13% of postings last for more than 12 months. These results are rather similar to the ones of reference year 2019, when the average duration per posting was 141 days, half of the postings took less than one month, and 11% of postings lasted for more than 12 months. In case of long-term postings, Directive 2018/957/EU provides for the application of all mandatorily applicable terms and conditions of employment of the host Member State once the actual duration of the posting exceeds 12 months. Member States will extend the period of 12 months to 18 months when the service provider submits a 'motivated notification'. Ireland, Luxembourg, Hungary, Poland, Portugal, and Sweden indicated they did not receive any motivated notifications. Romania indicated that they received motivated notifications but did not provide a number. Germany indicated they received 20 motivated notifications in 2020 and Slovakia reported 119 motivated notifications. Finally, Belgium reported 339 notifications for 2020 and France reported 2,427 of these notifications between August 2020 and September 2021. The main reasons indicated for these extensions were the COVID-19 pandemic and unforeseen extensions of the project.

In most Member States, the share of posted workers in total employment is at a low level, around or below 1%. Only in Luxembourg (9%), Austria (9%), Belgium (5%), and Germany (2%) the impact is more substantial. Furthermore, the impact on the national workforce depends on the sector of activity. It is found that especially in the construction sector, the impact is rather high for several Member States, particularly in Luxembourg, Denmark, Sweden, Austria, France, Germany and Belgium.

## 1. Introduction

The terms and conditions of employment of posted workers<sup>7</sup> are regulated by Directive 96/71/EC (i.e., the <u>'Posting of Workers Directive'</u>), amended by Directive (EU) 2018/957 (the rules of the amending Directive apply from 30 July 2020).<sup>8</sup> Posted workers are entitled to a set of core rights in force in the host Member State.<sup>9</sup> This set of rights consists of: remuneration; maximum work periods and minimum rest periods; minimum paid annual leave; the conditions of hiring out workers, in particular through temporary work agencies; health, safety and hygiene at work; equal treatment between men and women; the conditions of workers' accommodation; allowances or reimbursement of expenditure to cover travel, board and lodging expenses for workers away from home for professional reasons. The Posting of Workers Directive applies to workers temporarily sent by their employers to carry out their work in another Member State in one of the following three situations: (1) the direct provision of services between two companies under a service contract; (2) posting in the context of an establishment or company belonging to the same group ('intra-group posting'); and (3) posting through hiring out a worker via a temporary work or placement agency established in another Member State.

The aim of Directive 2014/67/EU (the 'Enforcement Directive') is to strengthen the practical application of the terms and conditions of employment set out in the Posting of Workers Directive, by addressing issues related to fraud, circumvention of rules, and exchange of information between the Member States. Article 9 of the Enforcement Directive provides that Member States might put in place administrative requirements and control measures that 'are necessary in order to ensure effective monitoring of compliance with the obligations set out in this Directive and Directive 96/71/EC, provided that these are justified and proportionate in accordance with Union law'. Article 9(1) provides a non-exhaustive list of measures that the Member States may put in place, such as the obligation for a service provider established in another Member State to make a simple declaration to national competent authorities at the latest at the commencement of the service provision. The declaration could include elements such as the service provider's identity, the anticipated number of clearly identifiable posted workers, and the envisaged beginning and end date of the posting.

This report provides an overview of the prior declaration tools implemented by the Member States.<sup>10</sup> In addition, based on data from these prior declaration tools, figures are reported on the characteristics, extent, and impact of posted workers. These data as well as other data collected at EU level based on information from the A1 certificates are vitally important to monitor the phenomenon of posting.<sup>11</sup>

<sup>&</sup>lt;sup>7</sup> See also the <u>Practical Guide on Posting</u> published by the European Commission.

<sup>&</sup>lt;sup>8</sup> Self-employed persons temporarily providing services in another Member State are not covered by the Posting of Workers Directive.

<sup>&</sup>lt;sup>9</sup> However, whenever the working conditions applicable to the worker in accordance with the rules of the other Member State are more favourable than would result from the application of the host Member State rules, these are applied instead.

<sup>&</sup>lt;sup>10</sup> The authors of the report would like to thank all Member States for providing these data. Moreover, we would like to thank the European Commission for their review of the report.

<sup>&</sup>lt;sup>11</sup> To truly grasp the phenomenon of posting, it is important that data are available. However, statistics are not yet systematically collected, analysed, and published at national level. Several Member States publish figures/annual reports based on the data extracted from the national declaration tools (e.g., <u>Estonia, Denmark, France, Luxembourg, the Netherlands, Romania</u> and <u>Sweden</u>).

## 2. Overview of the prior declaration tools

Article 9 (1) (a) of the Enforcement Directive states that Member States may impose an obligation on a service provider established in another Member State to make a simple declaration to the responsible national competent authorities containing the relevant information necessary to allow factual checks at the workplace, including:

- the identity of the service provider;
- the anticipated number of clearly identifiable posted workers;
- the identity of the person to liaise with the competent authorities in the host Member State in which the services are provided and to send out and receive documents and/or notices to, if need be;
- the identity of the contact person acting as a representative through whom the relevant social partners may seek to engage the service provider to enter into collective bargaining within the host Member State, in accordance with national law and/or practice, during the period in which the services are provided;
- the anticipated duration, and the envisaged beginning and end date of the posting;
- the address(es) of the workplace; and
- the nature of the services justifying the posting.

*Table 1* gives an overview of the policy applied by Member States with regard to the implementation of such a prior declaration tool. All 27 Member States used this possibility to implement a prior declaration tool for incoming posting undertakings and the workers concerned (the declaration system in the Netherlands is operational since March 2020).

In the questionnaire for reference year 2020, a new question was included asking the Member States whether they had made any changes to the national declaration tool in the course of 2020 and what these changes were. Nine Member States<sup>12</sup> indicated such changes. In Germany, France, Lithuania, and the Netherlands, changes were made to improve user friendliness of the declaration tool. For instance, it became possible to upload several employees' data by using one file in Germany, and in August 2020 an electronic form to submit declarations of posted workers was launched in Lithuania. Some other changes include

- the declaration of the address of the receiving entity (CZ);
- only being able to register as self-employed when active under selected sector codes (DK);
- declaration of the place of accommodation of the posted worker (LU);
- declaration of the accommodation register (LU);
- declaration of a copy of a document with the employer's coverage of travel, accommodation or food expenses and the amounts of these expenses (LU);
- submitting a statement on a posting of a worker from a third country (PL);
- information on whether the posted employee substitutes for another posted employee and if they do, also the data (name) of the posted worker being substituted (SK).

<sup>&</sup>lt;sup>12</sup> CZ, DK (changes only came into force in January 2021), DE, FR, LT, LU, NL, PL, and SK. Furthermore, Sweden reported that since August 2020, postings lasting for a shorter period than 5 days are no longer exempt from making a declaration.

The prior declaration tools may assist the competent authorities in identifying both posted workers and self-employed persons. In most Member States the obligation to register only applies to posted workers and not to self-employed, apart from Belgium, Denmark, Ireland, the Netherlands, and Slovenia where the latter should register as well. Thereby in Belgium, the declaration obligation is limited to self-employed persons operating in the construction industry, the meat processing industry and the cleaning industry. In the prior declaration tool introduced in the Netherlands on 1 March 2020, self-employed persons are only required to register if they are active in one of the following sectors: agriculture and fisheries, industry sectors, construction, road transport, hospitality, cleaning and gardening, and healthcare sectors. Finally, as of 1 January 2021, self-employed persons only have to register in the Danish declaration tool if the service falls within a limited number of sectors (i.e., general building and construction work or installation and repair of machinery and equipment).

The policy of Member States to require the registration of posting undertakings from countries outside of the EU/EFTA/UK varies. The majority of Member States<sup>13</sup> indicated 'yes', whereas 10 reporting Member States<sup>14</sup> stated that third-country nationals are not required to register.

	Implemented a declaration tool?	Self-employed covered?	Persons posted from countries outside of the EU/EFTA/UK covered?	Certain activities/sectors exempted from declaration?
BE	YES	YES*	YES	YES
BG	YES	NO	YES	NO
CZ	YES	NO	YES	YES
DK	YES	YES*	YES	YES
DE	YES	NO	YES	YES
EE	YES	NO	NO	NO
IE	YES	YES	NO	NO
EL	YES	NO	NO	NO
ES	YES	NO	YES	NO
FR	YES	NO	YES	YES
HR	YES	NO	YES	
IT	YES	NO	YES	YES
СҮ	YES	NO	NO	NO
LV	YES	NO	NO	NO
LT	YES	NO	YES	NO
LU	YES	NO	YES	YES
HU	YES	NO	NO	NO
MT	YES	NO	NO	NO
NL	YES	YES*	NO	YES
AT	YES	NO	YES	NO
PL	YES	NO	YES	YES
РТ	YES	NO	YES	NO
RO	YES	NO	YES (other system)	NO
SI	YES	YES	NO	NO
SK	YES	NO	NO	YES
FI	YES	NO	YES	NO
SE	YES	NO	YES	NO

Table 1 - Overview of the prior declaration tools

\* Only in certain sectors of activity.

Source: Questionnaire on incoming posted workers 2021

Member States were also asked whether certain activities or sectors are exempted from declaration in the national declaration system. Out of the 22 reporting Member States, 11 stated that this was not the case,<sup>15</sup> whereas 11 Member States<sup>16</sup> reported that exemptions do exist. Some of these Member States provided more details which activities or sectors are exempted, as described in *Table 2*. For instance, in Belgium, Denmark, France and Austria, certain posting activities that have a limited duration are exempted from

<sup>&</sup>lt;sup>13</sup> BE, BG, CZ, DK, DE, ES, FR, HR, IT, LT, LU, AT, PL, PT, RO, FI, and SE.

<sup>&</sup>lt;sup>14</sup> EE, IE, EL, CY, LV, HU, MT, NL, SI, and SK.

<sup>&</sup>lt;sup>15</sup> BG, IE, EL, ES, LT, HU, MT, PT, RO, FI, and SE (however, until July 2020, postings to Sweden lasting for a shorter period than 5 days were exempt from declaration).

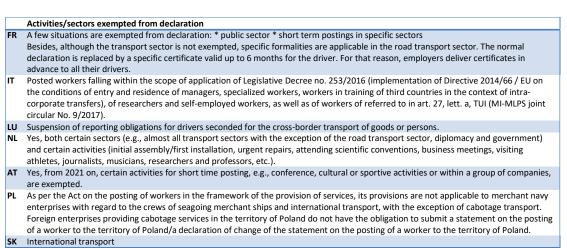
<sup>&</sup>lt;sup>16</sup> BE, CZ, DK, DE, FR, IT, LU, NL, AT, PL, and SK.

declaration. Furthermore, in Belgium, Czechia, Denmark, Luxembourg, the Netherlands, Poland, and Slovakia, companies providing international transport do not have to declare their workers. Other mentioned exceptions apply to persons working in the public sector (Belgium and France), professional artists (Belgium, Denmark, Austria, France, and the Netherlands), athletes (Belgium, Denmark, France, Austria, and the Netherlands), crews of seagoing merchant ships (Poland), cabotage (Denmark and Poland) or persons participating in a seminar or conference (Belgium, Denmark, Austria France, and the Netherlands).

#### Table 2 - Activities and/or sectors which are exempted from declaration

Activities/sectors exempted from declaration There are some exemptions on the obligation to make a declaration. They depend on the reasons for coming to Belgium and the duration of the stay. - International transport, with the exception of inland transport in Belgium are exempt. - Workers and self-employed people attending academic conferences in Belgium are exempt. - Workers and self-employed people attending meetings with a closed attendee list (strategic negotiations, contract negotiations with clients, performance reviews, etc.) are exempt. In order to be covered by this exemption, they may not be present at such meetings for more than 60 days per year in Belgium. Each meeting should not continue for more than 20 successive calendar days. - Workers and self-employed people atmessive to be covered by this exemption of goods are exempt. This applies only to qualified and/or specialised workers in the business supplying the goods, or the self-employed supplier. The work may not exceed 8 days. This exemption does on tapply to the construction sector. - Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer of by the self-employed beople themselves to the business where the repair/maintenance took place. Such technicians may not stay on Belgian soil for more than 5 days per month. - Self-employed business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot say in Belgium more than 5 days per month for business purposes either. - Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports compared tablets and their self-employed support staff who do not have their main place of residence in Belgium are exempt if
<ul> <li>International transport, with the exception of inland transport in Belgium are exempt.</li> <li>Workers and self-employed people attending meetings with a closed attendee list (strategic negotiations, contract negotiations with clients, performance reviews, etc.) are exempt. In order to be covered by this exemption, they may not be present at such meetings for more than 60 days per year in Belgium. Each meeting shull not continue for more than 20 successive calendar days.</li> <li>Workers and self-employed people sent to Belgium for the initial assembly and/or installation of goods are exempt. This applies only to successive calendar days.</li> <li>Workers and self-employed people sent to Belgium for the initial assembly and/or installation of goods are exempt. This applies only to successive calendary days on the construction sector.</li> <li>Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer or by the self-employed people themselves to the business where the repair/maintenance took place. Such technicians may not stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot say in Belgium more than 5 days per month for business purposes often.</li> <li>Athites: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only say in Belgium for the duration of the competitives, and any other person recognised by the international sorting for deterations.</li> <li>Self-employed athites and their self-employed support staff who do not have their main place of residence in Belgium are exempt</li></ul>
<ul> <li>Workers and self-employed people attending academic conferences in Belgium are exempt.</li> <li>Workers and self-employed people attending meetings with a closed attendee list (strategic negotiations, contract negotiations with clients, performance reviews, etc.) are exempt. In order to be covered by this exemption, they may not be present at such meetings for more than 60 days per year in Belgium. Each meeting should not continue for more than 20 successive calendar days.</li> <li>Workers and self-employed people sent to Belgium for the initial assembly and/or installation of goods are exempt. This applies only to the construction sector.</li> <li>Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employed proble business perposes for not more than 5 days per month.</li> <li>Self-employed businesspeciple are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month.</li> <li>Self-employed businesspeciple are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month.</li> <li>Athletes and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athletes workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for the duration of the competition, and a maximum of three months per calendar year.</li> <li>This exemption also applies to referees; support staff who do not have their main place of residence in Belgium and veat.</li> <li>Attietes workers in foreign companies are exempt three done their stalf and any other person recognised by the international reputation are seempt on the condition that their stay on Belgian soil for 3 montm samitum per calendar year.</li> <li>Attist with an internationa</li></ul>
<ul> <li>Workers and self-employed people attending meetings with a closed attendee list (strategic negotiations, contract negotiations with clicits, performance reviews, etc.) are exempt. In order to be covered by this sexemption, they may not be present at such meetings for more than 60 days per year in Belgium. Each meeting should not continue for more than 20 successive calendar days.</li> <li>Workers and self-employed people sent to Belgium for the initial assembly and/or installation of goods are exempt. This applies only to qualified and/or specialised workers in the business supplying the goods, or the self-employed supplier. The work may not exceede 8 days. This exemption does not apply to the construction sector.</li> <li>Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer or by the self-employed people themeselves to the business where the repair/maintenance took place. Such technicians may not stag on Belgian soil for business purposes for not more than 5 days per month.</li> <li>Self-employed businesspeople are exempt if they stay on Belgian soil for business purposes ther.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year.</li> <li>Athites: workers in foreign companies are exempt of the condition, and a maximum of three months per calendar year.</li> <li>Athites with a international porting federations.</li> <li>Self-employed athites and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 unoths maximum per calendar ye</li></ul>
<ul> <li>clients, performance reviews, etc.) are exempt. In order to be covered by this exemption, they may not be present at such meetings for more than 60 days per year in Belgium. Each meetings should not continue for more than 20 successive calendar days.</li> <li>- Workers and self-employed peoples sent to belgium for the initial assembly and/or installation of goods are exempt. This applies only to qualified and/or specialised workers in the business supplying the goods, or the self-employed supplier. The work may not exceed 8 days. This exemption does not apply to the construction sector.</li> <li>- Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work no machines or equipoment. Machines or equipoment must have been delivered by their employer or by the self-employed businesspeel are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month.</li> <li>- Self-employed businesspeel are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month.</li> <li>- Athitets: workers in foreign companies are exempt from the declaration requirement tans thave servers in foreign companies are also exempt from the declaration requirement tans.</li> <li>- Athitets: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year.</li> <li>- Athitest: workers in foreign companies are exempt from the requirement to declare if travelling to selgium are exempt if they preve perfection as applies to referees; support staff who do not have their main place of residence in Belgium and to that end, stoy on Belgian soil for 3 months maximum per calendar year.</li> <li>- Artist with an international reputation are exempt on the condition that their stay on Belgian soil for 3 months</li></ul>
for more than 60 days per year in Belgium. Each meeting should not continue for more than 20 successive calendar days. - Workers and self-employed people sent to Belgium for the initial assembly and/or installation of goods are exempt. This applies only to qualified and/or specialised workers in the business supplying the goods, or the self-employed supplier. The work may not exceed 8 days. This exemption does not apply to the construction sector. - Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer or by the self-employed people themselves to the business where the repair/maintenance took place. Such technicians may not stay on Belgian soil for more than 5 days per month. - Self-employed businesspeciple are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either. - Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. - Athletes: workers in foreign companies and exempt and busines, members of staff and any other person recognised by the international or national sporting federations. Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support sta
<ul> <li>Vorkers and self-employed people sent to Belgium for the initial assembly and/or installation of goods are exempt. This applies only to qualified and/or spacialised workers in the business supplying the goods, or the self-employed supplier. The work may not exceed 8 days. This exemption does not apply to the construction sector.</li> <li>Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employed or by the self-employed businesspeople are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athitets: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff; official representatives, members of staff and any other person recognised by the international services in Belgium and to that end, stay on Belgian soil for a months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for sub-urposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a ho</li></ul>
<ul> <li>qualified and/or specialised workers in the business supplying the goods, or the self-employed supplier. The work may not exceed 8 days. This exemption does not apply to the construction sector.</li> <li>Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer or by the self-employed people themeslves to the business where the repair/maintenance took place. Such technicians from ynot stay on Belgian soil for more than 5 days per month.</li> <li>Self-employed businesspeople are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business mangers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year.</li> <li>This exemption also applies to referees; support staff official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they articipate in a scientific programme at a host university or scientific institute on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff who do not have their main place of residence in Belgium.</li> <li>Scientist: they are exempt if they articipate in a scientific programme at a host university or scientific institute on Be</li></ul>
This exemption does not apply to the construction sector Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer or by the self-employed people themselves to the business where the repair/maintenance took place. Such technicians may not stay on Belgian soil for more than 5 days per month Self-employed businesspeople are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do no have their main place of residence in Belgium Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year Public administration staff - Staff at
<ul> <li>Specialised technicians from foreign companies and self-employed people are exempt if they come to Belgium to carry out urgent maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer or by the self-employed people themselves to the business where the repair/maintenance took place. Such technicians may not stay on Belgian soll for more than 5 days per month.</li> <li>Self-employed businesspeople are exempt if they stay on Belgian soll for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year.</li> <li>This exemption also applies to referees; support staff (focial representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt in the condition that their stay on Belgian soll for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgia territory. They may not stay for more than 3 moths per calendar year.</li> <li>Public administration staff</li> <l< th=""></l<></ul>
<ul> <li>maintenance or repair work on machines or equipment. Machines or equipment must have been delivered by their employer or by the self-employed people themselves to the business where the repair/maintenance took place. Such technicians may not stay on Belgian soil for more than 5 days per month.</li> <li>- Self-employed businesspeople are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>- Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff, official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide profesional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>- Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff who do not have their main place of residence in Belgium.</li> <li>- Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>- Public administration staff</li> <li>- Staff at international institutions: insofar as the institution's status</li></ul>
<ul> <li>self-employed people themselves to the business where the repair/maintenance took place. Such technicians may not stay on Belgian soil for more than 5 days per month.</li> <li>- Self-employed business people are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>- Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year.</li> <li>- Athise semption also applies to referees; support staff ofhical representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>- Artists with an international reputation are exempt on the soupport staff who do not have their main place of residence in Belgium.</li> <li>- Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They any not stay for more than 3 months per calendar year.</li> <li>- Public administration staff</li> <li>- Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>- Diplomats</li> <li>The only exception applies to international transport workers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>2. Partici</li></ul>
<ul> <li>for more than 5 days per month.</li> <li>Self-employed businesspeople are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff; official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>Phe only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual aristic events by professional attit</li></ul>
<ul> <li>Self-employed businesspeople are exempt if they stay on Belgian soil for business purposes for not more than 5 days per month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the competition, and a maximum of three months per calendar year.</li> <li>This exemption also applies to referees; support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Attists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff meeded for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. The may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual artistic events by ro</li></ul>
<ul> <li>month. Independent business managers and agents are also exempt from the declaration requirement if they are participating in company staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to refreese; support staff for dical representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Attists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff moded for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual artistic events by professio</li></ul>
<ul> <li>staff committees and company general meetings in Belgium. They cannot stay in Belgium more than 5 days per month for business purposes either.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff; official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual artistic events by professional sports eculu by professional sportspele/coaches.</li></ul>
<ul> <li>purposes either.</li> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff; official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff; official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff heeded for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international listitutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual maior sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supp</li></ul>
<ul> <li>Athletes: workers in foreign companies are exempt from the requirement to declare if travelling to Belgium for an international sports competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff; official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff meded for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual artistic events by professional artists.</li> <li>Participation in usiness and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in usiness of foreign firms or companies that do not have a permanent place of business</li></ul>
<ul> <li>competition. They may only stay in Belgium for the duration of the competition, and a maximum of three months per calendar year. This exemption also applies to referees; support staff; official representatives, members of staff and any other person recognised by the international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in usuas strips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in business trips for foreign firms or companies that do not have a pervice involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection</li></ul>
This exemption also applies to referees; support staff; official representatives, members of staff and any other person recognised by the international or national sporting federations. Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year. - Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff who do not have their main place of residence in Belgium. - Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not staff or more than 3 months per calendar year. - Public administration staff - Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified. - Diplomats The only exception applies to international transport workers whose postings to Czechia need not be reported. 1. Participation in individual artistic events by professional artistes. 3. Participation in individual artistic events by professional artistes. 3. Participation in individual artistic events by triafyraining at a Danish sports club by professional sportspeople/coaches. 5. Supply of consultancy services within accounting and auditing for up to eight days. 6. Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work. 7. Cabotage (transport of goods in Denmark in connection with international transport). 8. Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self- employed pers
<ul> <li>international or national sporting federations.</li> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>- Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff who do not have their main place of residence in Belgium.</li> <li>- Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>- Public administration staff</li> <li>- Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>- Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>1. Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>2. Participation in individual artistic events by professional artistes.</li> <li>3. Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>5. Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>6. Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>7. Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>8. Supply of a technical facility or a technical installation if the work does n</li></ul>
<ul> <li>Self-employed athletes and their self-employed support staff who do not have their main place of residence in Belgium are exempt if they provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff needed for the performance and who come to Belgium as workers. The same applies for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days.</li> <li>Cabotage (transport of goods in Denmark in connection with international, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international, as well as hotel and restaurant work.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or mo</li></ul>
<ul> <li>provide professional services in Belgium and to that end, stay on Belgian soil for 3 months maximum per calendar year.</li> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not ake more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li></ul>
<ul> <li>Artists with an international reputation are exempt on the condition that their stay on Belgian soil for such purposes does not exceed 21 days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li><i>Declaration pursuant to the Minimum Wage </i></li></ul>
<ul> <li>days per quarter. This exemption also applies to the support staff needed for the performance and who come to Belgium as workers. The same applies for independent artists and their self-employed support staff who do not have their main place of residence in Belgium.</li> <li>- Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>- Public administration atom institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>- Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>1. Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>2. Participation in individual artistic events by professional artistes.</li> <li>3. Participation in business trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>4. Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>5. Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>6. Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>7. Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>8. Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in De</li></ul>
<ul> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in lusiness trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employeed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) i</li></ul>
<ul> <li>Scientists: they are exempt if they participate in a scientific programme at a host university or scientific institute on Belgian territory. They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in lusiness trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employeed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) i</li></ul>
<ul> <li>They may not stay for more than 3 months per calendar year.</li> <li>Public administration staff</li> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in business trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngeset - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act (Mindestlohngeset - MiLoG) in</li></ul>
<ul> <li>Staff at international institutions: insofar as the institution's status is governed by an international treaty that has been ratified.</li> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ul>
<ul> <li>Diplomats</li> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in business trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act. Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ul>
<ul> <li>The only exception applies to international transport workers whose postings to Czechia need not be reported.</li> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in business trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngestz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ul>
<ol> <li>Participation in seminars and conferences, including researchers, lecturers and others who have been invited to teach or hold a talk etc.</li> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in business trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employeed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngeset - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ol>
<ol> <li>Participation in individual artistic events by professional artistes.</li> <li>Participation in business trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngeset - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ol>
<ol> <li>Participation in business trips for foreign firms or companies that do not have a permanent place of business in Denmark.</li> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ol>
<ol> <li>Participation in individual major sports events or trials/training at a Danish sports club by professional sportspeople/coaches.</li> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ol>
<ol> <li>Supply of consultancy services within accounting and auditing for up to eight days.</li> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ol>
<ol> <li>Posting within a group by a company for up to eight days. However, this does not apply if the service involves construction work, agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ol>
<ul> <li>agriculture, forestry and nursery work, cleaning, including window cleaning, as well as hotel and restaurant work.</li> <li>7. Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>8. Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li><i>Declaration pursuant to the Minimum Wage Act:</i> Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ul>
<ol> <li>Cabotage (transport of goods in Denmark in connection with international transport).</li> <li>Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ol>
8. Supply of a technical facility or a technical installation if the work does not take more than eight days and if the employee or self-employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark. <i>Declaration pursuant to the Minimum Wage Act:</i> Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to
<ul> <li>employed person posted to work in Denmark is a specialist or qualified to fit, install, inspect, repair or inform about the technical facility or installation in Denmark.</li> <li>Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to</li> </ul>
installation in Denmark. Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to
Declaration pursuant to the Minimum Wage Act: Foreign-domiciled employers who post one or more workers to Germany to carry out work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to
work or to provide a service, are required pursuant to Article 16 (1 and 2) of the Minimum Wage Act (Mindestlohngesetz - MiLoG) in conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to
conjunction with Section 1 of the Ordinance on Minimum Wage Reporting Requirements pursuant to Minimum Wage Act, Posted Workers Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to
Act and Provision of Temporary Workers Act (Mindestlohnmeldeverordnung - MiLoMeldV) to give declaration of their worker(s) and to
submit an assurance parsuant to Article to (2) where in such posting is to any of the sectors listed in Article 2a of the Act to Combat
Undeclared Work and Unlawful Employment (Schwarzarbeitsbekämpfungsgesetz - SchwarzArbG), which are: setting up and dismantling
trade fairs and exhibitions; building industry; meat industry; forestry; catering and hotel business; industrial cleaning; passenger
transportation industry; fairground and amusement sector; haulage, transport, and associated logistics industry; prostitution industry;
private security sector.
Declaration pursuant to the Posted Workers Act: Foreign-domiciled employers who post one or more workers to Germany to carry out
work or to provide a service in the subsequently named sectors covered by the Posted Workers Act (Arbeitnehmer-Entsendegesetzes -
AEntG), in which sectors an employer is obligated to grant at least certain minimum conditions of employment and/or make holiday fund
contributions, are required pursuant to Article 18 (1) AEntG in conjunction with Section 1 MiLoMeldV to submit a written declaration
contributions, are required pursuant to Article 18 (1) AEntG in conjunction with Section 1 MiLoMeldV to submit a written declaration

provision.



Source: Questionnaire on incoming posted workers 2021

In case of long-term postings, Directive 2018/957/EU provides for the application of all of the mandatorily applicable terms and conditions of employment of the host Member State once the actual duration of the posting exceeds 12 months. However, Member States will extend the period of 12 months to 18 months when the service provider submits a 'motivated notification'. Member States were asked how many motived notifications they received in 2020. Twenty Member States<sup>17</sup> responded to this question, nine of them<sup>18</sup> informed that such data were not available (yet), or the Directive had not yet been implemented. Furthermore, Ireland, Luxembourg, Hungary, Poland, Portugal, and Sweden indicated they had not received any motivated notifications. Romania indicated that they received 20 motivated notifications in 2020 and Slovakia reported 119 motivated notifications. Finally, Belgium reported 339 notifications for 2020 and France reported 2,427 of notifications between August 2020 and September 2021. The main reason given for these extensions were the COVID-19 pandemic and unforeseen extensions of the project.

*Table 3* includes a short description of the declaration tools and links to the relevant national websites. Article 9 (4) of the Enforcement Directive states that '*Member States should ensure that the procedures and formalities relating to the posting of workers can be completed in a user-friendly way by undertakings, at a distance and by electronic means as far as possible*.' Most Member States have implemented an online/electronic registration tool (Belgium, Denmark, Germany, Spain, France, Italy, Luxembourg, Hungary, Malta, the Netherlands, Austria, Poland, Portugal Slovenia, Slovakia, Finland, and Sweden). In Bulgaria and Romania, the declaration of posting is done by post only, and in Estonia, Croatia, Lithuania,<sup>19</sup> and Latvia the declaration is done by e-mail. In Czechia, Ireland, Greece, and Cyprus, the declaration can be done by post or e-mail.

<sup>&</sup>lt;sup>17</sup> BE, BG, CZ, DK, DE, IE, EL, ES, FR, IT, LU, HU, MT, NL, AT, PL, PT, RO, SK, and SE.

<sup>&</sup>lt;sup>18</sup> BG, CZ, DK, EL, ES, IT, MT, NL, and AT.

<sup>&</sup>lt;sup>19</sup> However, on 01/08/2020 an electronic form was launched for submitting declarations of posted workers.

### Table 3 - Description of the prior declaration tools

	Short description of the prior declaration tool	Type of procedure	Link to the webpage of the national declaration procedure
BE	Workers who are not subject to Belgian social security and come to work temporarily in Belgium must make a declaration in Limosa. When the declaration is done, they receive a L1 form as proof of the declaration. Failure to make this declaration can lead to criminal or administrative sanctions.	Electronically	www.limosa.be
BG	The information provided on the single national website (information portal) was up to date in 2020 with the national legislation then in force and it concerned the following: a) The minimum conditions and terms of employment of workers posted to work in the Republic of Bulgaria and information on collective agreements applicable to a whole sector;	Post	https://postedworkers.gli.government.bg/
	b) The rights and obligations of the enterprises, posting workers and employees on the territory of the Republic of Bulgaria;		
	c) The rights of the workers posted to the territory of the Republic of Bulgaria;		
	d) Contact details and electronic form for requests related to the procedure of posting on the territory of the Republic of Bulgaria;		
	e) Register of the posted workers, containing the information referred to in Art. 9 of Directive 2014/67/EU, accessible to the posting enterprises to enter data. The Register serves as a basis for planning the control activity and for control on the posting enterprises.		
cz	Initiation of posting: An employer posting an employee to Czechia must inform in writing the respective regional branch of the Labour Office of this no later than on the day when this worker starts work. The information obligation must be fulfilled irrespective of the length of the posting. The information obligation can be fulfilled by sending the relevant form by post, data box or email to the filing office of the relevant regional branch of the Labour Office. Termination of the posting (on another than originally reported date): At the end of the posting, the employer must inform the relevant regional branch of the Labour Office of the termination of the work of the posted worker to Czechia within 10 calendar days at the latest. The employer does not need to do this if the employment or employed activity in Czechia ended on the day originally declared by the employer.	Mail/post	https://www.mpsv.cz/web/cz/-/informace-o-vyslani-pracovnika- oznameni-zamestnavatele-vysilajici-spolecnosti-o-vyslani- pracovnika-ku-na-uzemi-ceske-republiky-dle-smernice-96-71-es-1
DK	The Register of Foreign Service Providers (RUT) is the Danish government's official register to report a foreign service. Foreign service providers (companies and self- employed) providing services in Denmark temporarily must declare these services in the RUT. Declaration in the RUT must be done digitally and is free of charge.	Electronically	https://virk.dk/myndigheder/stat/ERST/selvbetjening/Registrering_ af_udenlandske_tjenesteydere_RUTRegistration_of_Foreign_Serv ices_RUT/
DE	In order to submit a declaration, it is necessary to first create a user account with a personal password. On the registration website, employers and users of labour can access the online forms (which are the same as the previously available printed forms) in English, German, and French. The Minimum Wage Registration Website exists since the beginning of the year 2017.	Electronically	www.meldeportal-mindestlohn.de
EE	Pursuant to section 5 <sup>1</sup> of the Working Conditions of Employees Posted to Estonia Act, employees posted to Estonia must be registered with the Labour Inspectorate. The employer of a posted worker must register the employees being posted to Estonia prior to the employee actually starting work in Estonia. To register, you must fill in the registration form and send it to the Labour Inspectorate by e-mail to posting@ti.ee. In the event of a change in the information, a corresponding notice must be submitted to the Labour Inspectorate at the same e-mail address before the change enters into force.	Mail	https://www.ti.ee/en/foreign-worker/posted-workers-and-rental- workers/registration-and-provision-data
IE	Workplace Relations provides information on industrial relations & rights and obligations under Irish employment and equality legislation.	Mail/post	www.workplacerelations.ie
EL	The documents (translated in Greek) have to be submitted by the service provider to the competent department of the Labour Inspectorate Body of the place where services are provided, at the latest at the commencement of service provision (the obligation can be also fulfilled by the use of electronic means).	Mail/post/fax	http://www.ypakp.gr/uploads/docs/10805.pdf
ES	The business owner that posts workers to Spain in the framework of the transnational provision of services must declare the posting, prior to commencement and irrespective of its duration, to the labour authority of the Autonomous Community where the services are to be provided. The procedure to declare the posting shall be that determined by the competent Autonomous Community.	Electronically	http://www.empleo.gob.es/es/sec_trabajo/debes_saber/desplazam iento-trabajadores-eng/desplazamiento/index.htm#section6
FR	The SIPSI webservice opened in 2016 and was made compulsory on January 2017 to convert the hardcopy of the declaration to the French labour inspectorate into an online procedure. The objective was also to establish a national database of postings in France to improve the efficiency of inspections and the quality of statistics.	Electronically	https://www.sipsi.travail.gouv.fr
HR	Submitting this Declaration is obligatory for every employer posting workers to Croatia, regardless of the State of the establishment. It is just a prescribed Form (1 and 2), to be fulfilled and sent by e- mail. Posting declaration and all its changes must be submitted on FORM 1 or FORM 2 only by electronic means.	Mail	http://www.mrms.hr/posting/instructions-for-foreign-companies/
IT	The national declaration tool collects the communication that the foreign service providers have to compile for their posted workers sent to Italy. The e-form UNI_DISTACCO_UE must be sent by the service provider by midnight of the day preceding the start of the posting. Any subsequent variations must be transmitted within 5 days of the change being made. Cancellation is possible by midnight of the day preceding the start of the initial posting period.	Electronically	https://servizi.lavoro.gov.it/Distacco/
CY	The purpose of the above Law is (a) the enactment of appropriate measures, provisions and monitoring mechanisms for the posting of workers in the framework of the provision of services including the imposing of sanctions and (b) to guarantee respect for an appropriate level of protection of the rights of posted workers for the cross-border provision of services in particular the enforcement of the terms and conditions of employment which provided in the section 7 of the relevant Law.	Mail/post	http://www.mlsi.gov.cy/mlsi/dl/dl.nsf/71A55A7C2227BD60C22581C B0041B58C/\$file/N.63(I)2017.pdf

	Short description of the prior declaration tool	Type of procedure	Link to the webpage of the national declaration procedure
LV	According to the Section 14.1 of the Labour Law an employer who posts an employee to perform work in Latvia has the obligation, prior to posting the employee, to inform the State Labour Inspectorate in the official language of such posted employee in writing.	Mail	There is no specific declaration tool. An employer should inform the State Labour Inspectorate (http://vdi.gov.lv/en/contacts/) in writing.
LT	In Lithuania a sending company shall fill a report on posted worker through the website of the State Labour inspectorate www.vdi.lt. Additionally, we have a requirement for hosting company to submit declaration of posted worker via system of State social security fund board. On 01/08/2020 an electronic form was launched for submitting declarations of posted workers.	Electronically/ mail	https://www.vdi.lt/Forms/Tema.aspx?Tema_ID=50
LU	Whenever an employee is posted to Luxembourg, the employer or their legal representative have to inform the ITM as soon as work starts via the online platform "e- Détachement" by communicating all the elements required to obtain the social identification badge (badge social) which the posted worker must carry.	Electronically	https://guichet.public.lu/en/entreprises/ressources- humaines/mobilite/detachement/declaration-detachement.html
HU	Service providers must declare their workers posted to the territory of Hungary according to Act LXXV of 1996 on Labour Inspection after registration via the website of the labour authority.	Electronically	http://www.ommf.gov.hu/index.php?akt_menu=552
мт	This is an e-form which foreign service providers must submit electronically in all cases of posting to Malta.	Electronically	https://dier.gov.mt/en/Employment- Conditions/Posting%20of%20Workers%20in%20Malta/Pages/Infor mation.aspx
NL	The Declaration Portal postedworkers.nl is an online declaration portal for foreign service providers to comply with the duty to declare their services and the employees they plan to send to the Netherlands to perform these services. The service recipient has an obligation to verify whether a declaration has been made and is correct.	Electronically	https://meldloket.postedworkers.nl/
AT	The declaration of posting is only possible with a web-form on the homepage of the Ministry of Finance. The form goes into a system of the financial police who is responsible for inspections in certain areas of labour market controls. The system is process oriented for the documentation of inspections and enforcement. Data of posting are stored for the purpose of controlling the declaration.	Electronically	https://www.bmf.gv.at/themen/betrugsbekaempfung/zentrale- koordinationsstelle.html
PL	A statement on the posting of a worker to the territory of Poland and a declaration of change of the statement on the posting of a worker to the territory of Poland are the documents which enable the NLI to identify persons sent to work in the territory of the Republic of Poland by foreign entities (from EU/EEA countries, Switzerland and third countries). They enable the NLI to carry out an inspection in the place where work in the territory of Poland is performed. They may be submitted in paper or electronic form, in Polish or English.	Post/Electronically	https://www.biznes.gov.pl/en/firma/cudzoziemcy/chce-delegowac- pracownikow-do-polski/proc_1328-oswiadczenie-o-delegowaniu- pracownika; https://www.pip.gov.pl/pl/f/v/155136/Oswiadczenie%20pracodawc y%20delegujacego%20pracownika%20na%20terytorium%20RP.pdf
РТ	A form that is available on the website.	Electronically	http://www.act.gov.pt/(pt- PT)/CentroInformacao/DestacamentoTrabalhadores/Postingofwork ers/Paginas/default.aspx
RO	Romania transposed Directive 2014/67/EU (Enforcement Directive) by Law no. 16/2017 and Governmental Decision no. 337/2017. Prior declaration system was introduced in Romania from 2007, since joining European Union and transposing Directive 96/71/EC. Employers established in other Member States that post workers to Romania (service providers) have the administrative requirement to submit a prior DECLARATION to territorial labour inspectorate from the county where the workplace will be situated, before starting of work. The DECLARATION must be sent in the Romanian language (paper and digital documents are accepted).	Post	https://www.inspectiamuncii.ro/documents/66402/1518590/Model Declaratie-en.pdf/976f2580-2efd-4553-8382-df76328dca5b
SI	Electronic registration of the provision of services in Slovenia by an employer established in another EU Member State or the EEA, or Switzerland.	Electronically	https://www.ess.gov.si/delodajalci/zaposlovanje_in_delo_tujcev/spl etna-prijava-dela-tujcev/-spletna-prijava-dela-tujcev-prijava- izvajanje-storitev-delodajalca-s-sedezem-v-drzavi-clanici-eu-egp-ali- svicarski-konfederaciji
SK	Hosting employer, posting their workers to the territory of Slovak republic to perform works at provision of services, is in terms of the § 4 par. 1 of the act No. 351/2015 Coll. obliged to declare the National labour inspectorate the basic data of posting.	Electronically/ mail	https://www.ip.gov.sk/declaration-obligation/
FI	Before the work begins in Finland, the posting company must inform the OSH authorities about the posting of workers. The duty is fulfilled by filling an electronic form.	Electronically	https://anon.ahtp.fi/_layouts/15/FormServer.aspx?OpenIn=Browser &XsnLocation=/Lomakkeet/Ilmoitus_ty%c3%b6ntekij%c3%b6iden_I %c3%a4hett%c3%a4misest%c3%a4_en.xsn&Source=https://anon.ah tp.fi/sivut/submitted.aspx
SE	The national declaration tool applies to all countries posting workers to Sweden. Until July 2020 this obligation only applied when the posted workers were to work in Sweden for more than 5 days. Postings lasting for a shorter period than 5 days were exempt from making a declaration.	Electronically	https://posting.av.se/Default.aspx?ReturnUrl=%2f

Source: Questionnaire on incoming posted workers 2021

An overview of the information requested by the prior declaration tools is presented in *Table 4.*<sup>20</sup> Most Member States request the information that is listed in Article 9 (1) (a) of the Enforcement Directive. Notably, all Member States that implemented a prior declaration tool ask information about the service provider, the posted workers, the person to liaise with (except Lithuania), the anticipated duration, the address(es) of the workplace, and finally the nature of the services justifying the posting (except Denmark and Italy). Information about the contact person acting as a representative is requested by more than half of the Member States. Most Member States also request additional relevant information complementary to the information that can be requested according to the Enforcement Directive. The detailed replies of some Member States, suggest that additional relevant information is mostly requested about the working time, the remuneration, and the client in the host Member State. Some Member States require that documents are provided together with the declaration (for instance, a copy of the A1 certificate).

	The identification of the service provider	The identification of the posted workers	Person to liaise with the competent authorities in the host Member State	as a	The anticipated duration, envisaged beginning and end date of the posting	The address(es) of the workplace	The nature of the services justifying the posting	Other information
BE	YES	YES	YES	NO	YES	YES	YES	YES
BG	YES	YES	YES	YES	YES	YES	YES	YES
cz	YES	YES	YES	NO	YES	YES	YES	YES
DK	YES	YES	YES	YES	YES	YES	NO	YES
DE	YES	YES	YES	YES	YES	YES*	YES	NO
EE	YES	YES	YES	YES	YES	YES	YES	YES
IE	YES	YES	YES	NO	YES	YES	YES	YES
EL	YES	YES	YES	NO	YES	YES	YES	YES
ES	YES	YES	YES	YES	YES	YES	YES	NO
FR	YES	YES	YES	NO	YES	YES	YES	YES
HR	YES	YES	YES	NO	YES	YES	YES	YES
IT	YES	YES	YES	YES	YES	YES	NO	NO
CY	YES	YES	YES	NO	YES	YES	YES	YES
LV	YES	YES	YES	YES	YES	YES	YES	YES
LT	YES	YES	NO	YES	YES	YES	YES	
LU	YES	YES	YES	NO	YES	YES	YES	YES
HU	YES	YES	YES	NO	YES	YES	YES	YES
MT	YES	YES	YES	YES	YES	YES	YES	YES
NL	YES	YES	YES	YES	YES	YES	YES	YES
AT	YES	YES	YES	YES	YES	YES	YES	YES
PL	YES	YES	YES	NO	YES	YES	YES	YES
РТ	YES	YES	YES	YES	YES	YES	YES	YES
RO	YES	YES	YES	YES	YES	YES	YES	YES
SI	YES	YES	YES	YES	YES	YES	YES	YES
SK	YES	YES	YES	NO	YES	YES	YES	
FI	YES	YES	YES	NO	YES	YES	YES	YES
SE	YES	YES	YES	YES	YES	YES	YES	

#### Table 4 - Information requested by the prior declaration tools

\* DE: not for mobile workers.

Source: Questionnaire on incoming posted workers 2021

For more information, see also EC (2019), Report on the application and implementation of Directive 2014/67/EU of the European Parliament and of the Council of 15 May 2014 on the enforcement of Directive 96/71/EC concerning the posting of workers.

# 3. Overview of the data collected by the prior declaration tools

A good understanding of the different concepts is crucial for the interpretation of this report.

- \* **Posted worker:** A worker registered in the prior declaration tool who worked at least one day in the reference year as posted worker in the host Member State. It is possible that the worker was posted several times during the reference year. In that case, the worker should only be counted once.
- \* **Declaration:** A declaration by a posting undertaking to the national declaration tool of the host Member State. In most host Member States, a single declaration may include several postings.
- \* **Posting:** A period of time when a person is sent by the posting undertaking to temporarily work abroad. A worker might be posted several times a year.
- \* **Full-time equivalent (FTE):** The posted worker will provide services in the host Member State for a certain period of time. Therefore, it is interesting to look at the number of posted workers in full-time equivalents. A full-time equivalent is a unit to measure employed persons in a way that makes them comparable.

#### An example:

On 1 March, a posting undertaking makes a declaration in the prior declaration tool of host Member State 'A'. The declaration includes 50 posted workers.

On 1 September, the same posting undertaking makes another declaration in the prior declaration tool of host Member State 'A'. Again, the same 50 workers will perform services.

As a result, 2 declarations, 100 postings and 50 posted workers will be counted for this undertaking in the reference year.

When using and citing data collected from the prior declaration tools, it is of utmost importance that the limitations of these figures are clearly described. Firstly, the questionnaire addressed to the administrations aspired to collect data on three variables: posted workers, declarations, and postings. However, Member States could not always provide this kind of information. For instance, some host Member States only provided information about one or two of the three variables. Secondly, an important note to the reported figures is that these data only reflect the *intention* to provide services in the host Member State. Indeed, it is not known whether these services have actually been provided. Finally, the reader should be aware that Member States' policies on exempting posting undertakings from declaration and their sanctions implemented in case of failure to register, have an impact on the number of 'reported' posted workers. In this respect, below figures from the prior declaration tools only provide data on the number and characteristics of the 'reported' posted workers.

In 2020, it is estimated there were about 1.8 million posted workers, and 5.5 million postings (*Table 5*).<sup>21</sup> Compared to 2019, the number of posted workers and the number of postings decreased by 9.5% and 4.8% (*Figure 1*), respectively, which can be a consequence of the COVID-19 pandemic.<sup>22</sup> When comparing the estimated totals, it can be seen that a posted worker was on average posted 3.1 times. The four Member States that stand out are Germany, Austria, France, and Belgium. This corresponds to the figures of the A1 report<sup>23</sup> where it was stated most posted workers covered by Article 12 of the Basic Regulation provided services in Germany, the Netherlands, and France, and to a lesser extent in Austria, Belgium, and Switzerland.

Germany reported approximately 2.4 million incoming postings for reference year 2020, which is an 8% decrease compared to 2019. Some 617,000 declaration were received by Germany, meaning that on average each declaration included 3.9 postings. Unfortunately, figures on the number of incoming posted workers received by Germany are not available. Austria received more than 413,000 posted workers in 2020, corresponding to around 1.2 million postings<sup>24</sup>, which equals a growth of 4% and 11% respectively compared to 2019. Each person was posted to Austria 2.9 times in 2020. France received around 198,000 posted workers, while the total amount of postings in 2020 was more than 570,000. Compared to 2019, the number of posted persons in France dropped by 25% and the number of postings by 16%. Approximately 235,000 posted workers and self-employed persons worked in Belgium for at least one day during 2020. This is a very high figure for a country like Belgium (see also *Section 3.7*). Other Member States with a significant number of incoming posted workers were Denmark, Italy, Luxembourg, Hungary, and Sweden.

Between 500 and 2,000 declarations were received by Bulgaria, Ireland, and Lithuania<sup>25</sup>. Malta and Portugal received less than 500 declarations. These numbers are also reflected in the number of postings: less than 4,000 postings took place in Bulgaria, Ireland, Malta, and Portugal each.

When comparing the number of persons, declarations, and postings between 2019 and 2020, for most reporting Member States, a (serious) decrease took place (*Figure 1*). This could certainly be connected to the COVID-19 pandemic which seriously hampered the free movement of people in (the spring of) 2020. Especially in Italy (-86% of postings) and Portugal (-93% of postings), the declines are remarkable. However, in some other Member States, the numbers were still growing in 2020 compared to 2019. For instance, in Bulgaria, the number of postings grew by 38%, and the number of posted persons by 47%. In all these countries the strong change rate was also caused by low absolute numbers in 2019.

<sup>21</sup> Table 5 shows two 'total' lines at the bottom. The first one 'subtotal based on response' is the simple sum of all responses that were received. This shows that there were around 967,000 posted workers, 2.5 million declarations and 5.5 million postings in 2020. However, these numbers are incomplete, as only a limited number of Member States were able to provide them. More specifically, the number of posted workers, declarations and postings was only reported by 12, 18, and 17 (different) Member States respectively. Therefore, a second line was added at the bottom, the 'estimated total'. The number of posted workers was estimated in three steps. First, the ratio of postings per worker was calculated for the Member States which could report both. This ratio equalled 3.1. In the second step, for all Member States which reported the number of postings, but not the number of posted workers, the reported number of postings was divided by 3.1 to estimate the number of posted workers. Finally, this total (820,248) was added up with the reported total of posted workers (967,143) in order to arrive at the estimation of total number of posted workers of 1.8 million. In addition, an estimation was made for the number of postings. This was done by adding up the 'subtotal based on response' of postings with the reported number of posted workers for those Member States which could not report the exact number of postings but could report the number of posted workers. It is indeed the case that each posted worker was posted at least one time. Therefore, this addition can be seen as a lower limit. In total, the estimation of number of postings is 5 5 million

<sup>&</sup>lt;sup>22</sup> Percentages calculated based on data for Member States that could report data for both years. Note that the average figures do not include the same reporting Member States (e.g., less Member States provided data on posted workers).

<sup>&</sup>lt;sup>23</sup> De Wispelaere *et al.*, 2021.

<sup>&</sup>lt;sup>24</sup> Contrary to the reports for reference years 2017 and 2018, the 'transporting and storage sector' is now included in the numbers for Austria. When excluding 'the transporting and storage sector', AT reported 68 780 workers, 97 093 declarations and 257 720 postings for reference year 2020.

<sup>&</sup>lt;sup>25</sup> EE did not reply to the questionnaire, but in <u>the annual report of the labour inspectorate</u> it can be read that in 2020 Estonia received 544 declarations of postings and 1,969 posted workers.

Receiving MS	Number of workers (A)	Column % workers	Number of declarations (B)	Column % declarations	Number of postings (C)	Column % postings	Postings per worker (C/A)	Postings per declaration (C/B)
BE	235 152	24%	835 254	33%	835 254	15%	3.55	1.00
BG	2 316	0%	948	0%	2 828	0%	1.22	2.98
cz								
DK	23 269	2%	31 847	1%	69 610	1%	2.99	2.19
DE			617 253	25%	2 409 338	44%		3.90
EE								
IE	1 452	0%	811	0%	1 452	0%	1.00	1.79
EL	1 833	0%						
ES								
FR	198 181	20%	243 408	10%	570 631	10%	2.88	2.34
HR								
п	7 694	1%	8 914	0%	11 506	0%	1.50	1.29
СҮ								
LV								
LT			1 330	0%				
LU	29 274	3%	54 561	2%	143 016	3%	4.89	2.62
HU	6 898	1%	4 697	0%	6 898	0%	1.00	1.47
MT			272	0%	272	0%		1.00
NL								
AT*	413 807	43%	658 321	26%	1 217 394	22%	2.94	1.85
PL			7 521	0%	24 373	0%		3.24
РТ			77	0%	166	0%		2.16
RO			2 442	0%	3 738	0%		1.53
SI								
SK	7 584	1%	12 805	1%	12 805	0%	1.69	1.00
FI			7 521	0%	76 724	1%		10.20
SE	39 683	4%	25 768	1%	87 931	2%	2.22	3.41
Subtotal								
based on response	967 143	100%	2 513 750	100%	5 473 936	100%		
Estimated total**	1 787 391°				5 475 769°		3.1°	

Table 5 - Number of declarations, postings and posted workers, 2020

When excluding the transporting and storage sector, AT reported 68,780 workers, 97,093 declarations and 257,720 postings. The total number of workers then decreases from 967,143 to 622,116, the number of declarations from 2,513,750 to 1,952,522, and the number of postings from 5,473,936 to 4,514,262.

\*\* These totals were estimated. For the number of workers, first, the ratio of postings per worker was calculated for the Member States that could report both. This ratio equalled 3.1. For all Member States which reported the number of postings, but not the number of posted workers, the reported number of postings was divided by 3.1 to estimate the number of posted workers. Finally, this total was added up with the reported total of posted workers (967,143) in order to arrive at the estimation of total number of posted workers of 1.8 million. The number of postings was estimated by adding up the 'subtotal based on response' of postings with the reported number of posted workers for those Member States that could not report the exact number of postings.

Source: Questionnaire on incoming posted workers 2021

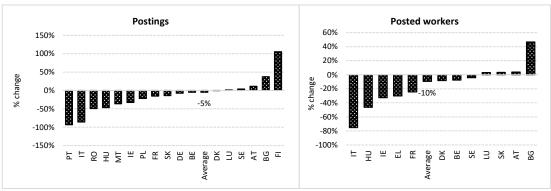


Figure 1 - Evolution of the number of postings and posted workers, 2020 vs 2019

Source: Questionnaire on incoming posted workers 2020 and 2021

### 3.1. Breakdown by sending Member State

Member States were asked to provide a breakdown by sending Member State concerning the number of persons, declarations, and postings. The reported figures are presented in the annex of this report, both showing the absolute numbers of posted workers, declarations, and postings (*Table A1.1, A1.2 and A1.3*), and the share of each of the sending Member States in the total of the receiving Member State (*Table A1.4, A1.5 and A1.6*). 12 Member States provided a breakdown for the number of persons, 18 provided a breakdown for the number of postings.

Overall, most posted workers in the EU seem to be employed by an employer based in the EU-13 compared to an employer in the EU-14 (*Table A1.4, A1.5, A1.6*).<sup>26</sup> However, there are strong differences between host Member States. France, for instance, mainly received posted workers from its neighbouring Member States (*Table A1.4*), as most posted workers in France have an employer from Germany (20%), Spain (13%) and Belgium (12%). Consequently, 73% of the posted workers to France are from the EU-14 and 'only' 16% from the EU-13. Furthermore, 3% come from the United Kingdom, 4% from the EFTA Member States, and 6% from outside the EU/EFTA/UK.

The two main sending Member States are Poland and Germany. In total, 19% of posted persons, 26% of declarations, and 31% of postings originated from Poland (*Table A1.4, A1.5, A1.6*). In addition, 15% of posted persons, 10% of declarations, and 8% of postings originate from Germany. The link between Poland and Germany is strong as well, seeing that 44% of all postings to Germany come from Poland as a sending Member State (*Table A1.6*), while 41% of declarations received by Poland come from Germany (*Table A1.5*). For many Member States, the majority of received declarations originate from Germany or Poland. Regarding Germany as sending country, this is the case in Bulgaria (22% of declarations originate from Germany), Ireland (46%), Luxembourg (70%), Hungary (76%), Poland (41%), and Romania (47%) (*Table A1.5*). Concerning Poland as Member State of origin, this is the case in Belgium (24% of declarations originate from Poland), Denmark (44%), Germany (40%), Lithuania (68%), Malta (29%), and Austria (25%).

Furthermore, there are some remarkable bilateral flows of postings (*Table A1.6*). Almost 63% of the postings received by Italy were sent by Romania, and 65% of postings received by Portugal originated from Spain. Furthermore, 30% of postings received by Slovakia came from Slovenia. In terms of declarations, an important flow occurs between Estonia and Finland, as 42% of the declarations received by Finland were sent by Estonia (*Table A1.5*). Finally, 27% of the posted persons received by Slovakia came from Estonia (*Table A1.4*).

The importance of extra-EU countries of origin regarding the posted workers is visible in the tables in the annex. Almost 10% of posted persons to Croatia originate from outside the EU/EFTA/UK (*Table A1.4*). Regarding the number of declarations, Lithuania received 21% from outside the EU/EFTA/UK, and Sweden 20% (*Table A1.5*); and 60% of the postings to Poland, 53% of postings to Finland and 32% of postings to Bulgaria were from a country outside the EU/EFTA/UK (*Table A1.6*). The importance of third-country nationals (TCNs) concerning posting is discussed in more detail in *section 3.2*.

<sup>&</sup>lt;sup>26</sup> This does not correspond to the figures in the A1 report (De Wispelaere *et al.*, 2021). This is mainly due to the high number of A1 certificates issued according to Art. 12 of the Basic Regulation by Germany. This confirms the different scope of the data sources.

## 3.2. Breakdown by nationality

In addition to the issuing Member State, respondents were asked about the nationality of the posted workers. A limited number of Member States provided such data (*Table A1.7*). Consequently, no general conclusions can be drawn about the nationality of posted workers.

Nonetheless, for some receiving Member States an interesting analysis can be conducted when comparing the breakdown by nationality with the breakdown by sending Member State as discussed in *Section 3.1*. Overall, the distribution of the posted workers by issuing Member State and by nationality does not differ greatly.<sup>27</sup> Only in Austria, this seems to be the case. For instance, while 19% of postings to Austria originate from Lithuania (*Table A1.6*), only 4% of postings to Austria concern Lithuanian nationals (*Table A1.8*). Furthermore, 23% of postings to Austria originate from Poland, while only 17% of postings concern Polish nationals.

In several reporting host Member States, more than one out of ten posted workers are thirdcountry nationals (TCNs) (BE, BG, FR, IT, LU, AT, and SK) (*Table A1.8*). Research also found that the number of posted TCNs to Member States is a substantial and growing phenomenon. Therefore, more details were asked about the nationality of extra-EU posted workers.<sup>28</sup> Especially persons with a Ukrainian nationality seem to be received by certain Member States. Out of all the posted workers with a nationality from outside the EU/EFTA/UK, the share of Ukrainians received amounted to 54% in Austria, 32% in Belgium, 48% in Luxembourg, 26% in Denmark, and 40% in Slovakia. Furthermore, 29% of all the TCNs posted to Italy had the Bosnian Herzegovinian nationality and 26% of the TCNs received by Denmark had the Turkish nationality.

For all reporting Member States (BE, BG, DK, FR, IT, LU, MT, AT, RO, and SK), the share of a country of origin outside the EU/EFTA/UK (see *Tables A1.4, A1.5* and *A1.6*) was (much) lower than the share of a nationality outside the EU/EFTA/UK (*Table A1.8*). This implies that many posted workers with an extra-EU/EFTA/UK nationality were sent from a Member State (in which they had taken residence). In order to completely grasp this reality, data by sending Member State and by nationality of the posted workers should be requested in the same question. This was not yet the case in the questionnaire for reference year 2020.

Finally, the nationality of the incoming posted workers can correspond to the Member State where the services are provided. For instance, more than 4% of the incoming declarations and postings in Romania have the nationality of their Member State of temporary employment (*Table A1.8*). Additionally, 5% of the posted persons, 12% of the declarations and 8% of the postings received by France involve French nationals.

<sup>&</sup>lt;sup>27</sup> The coherence between the two breakdowns for the reporting Member States can be measured by the correlation. The correlation coefficient is a measure that determines the degree to which two variables are associated. A correlation of -1.0 indicates a perfect negative correlation, meaning the strongest possible disagreement, whereas a correlation of +1.0 indicates a perfect positive correlation, or the strongest possible agreement. Regarding the number of posted workers, the correlation coefficient exceeds 0.80 for BE, BG, DK, FR, IT, LU, and SK (*Table A1.8*). For the number of declarations, the correlation coefficient exceeds 0.80 for BE, BG, DK, FR, IT, MT, RO, and SK. Furthermore, the same holds true for BE, BG, DK, FR, IT, MT, RO, and SK in terms of postings. This indicates a strong connection between the sending Member States and the nationality of the posted workers for most of the receiving Member States.

<sup>&</sup>lt;sup>28</sup> Member States were asked to indicate how many workers, declarations, and postings concerned persons with a nationality from Ukraine, Bosnia-Herzegovina, Brazil, and Turkey.

# 3.3. Breakdown between workers and self-employed persons

As stated earlier (see *Table 1*), some Member States require the registration of incoming self-employed persons. Of these Member States, Belgium and Denmark reported figures on the breakdown of persons, declarations and postings of posted workers and self-employed persons (*Table 6*).

In Belgium, some 19% of declarations and postings concerned incoming self-employed persons. This corresponds to 13% of the posted persons. In Denmark, 8% of the incoming persons are self-employed. However, 15% of the postings and 31% of the declarations involve incoming self-employed persons. Compared to reference year 2019, these shares are the same order of magnitude, indicating that the distribution of incoming posted workers and incoming self-employed persons has not changed considerably.

## Table 6 - Number of persons, declarations and postings registered in the national declaration tools, by status, 2020

		Number	Ro	w %		
	Incoming posted Incoming self- workers employed persons Total		Incoming posted workers	Incoming self- employed persons		
			Persons			
BE	203 766	31 386	235 152	86.7%	13.3%	
DK	21 453	1 816	23 269	92.2%	7.8%	
	Declarations					
BE	680 096	155 158	835 254	81.4%	18.6%	
DK	21 885	9 962	31 847	68.7%	31.3%	
			Postings			
BE	680 096	155 158	835 254	81.4%	18.6%	
DK	59 551	10 159	69 610	85.5%	14.5%	

Source: Questionnaire on incoming posted workers 2021

For both Belgium and Denmark, a more detailed analysis of the profile of the incoming selfemployed persons is made based on the reported figures by Member State of origin and by sector of activity.

Out of the 31,386 incoming self-employed persons in Belgium, some 48% come from Poland. Furthermore, 20% has the Netherlands as country of origin and 9% Slovakia. Concerning the number of posted workers received by Belgium (203,766 persons), the top three differs slightly. The majority of workers is sent by the Netherlands (23%), followed by Poland (13%) and Germany (9%). For Denmark, most incoming self-employed persons also have Poland as country of origin, namely 1,157 out of 1,816 persons or 64%. In addition, 10% of self-employed persons come from Germany and 6% from Slovakia. For the posted workers, the principal sending countries are again somewhat different. Most posted workers sent to Denmark come from Germany (27%), followed by Poland (20%) and Lithuania (10%).

The breakdown in status for each sending Member State can also be looked at. This reveals that in Belgium, 49% of the persons posted from Slovakia, 36% of the persons posted from Poland, and 32% of the persons posted from Czechia are self-employed. A similar picture can be seen for Denmark, where a high share of persons posted from Slovakia (38%), Poland (21%), Greece (12%), and Czechia (11%) have a self-employed status<sup>29</sup>.

<sup>&</sup>lt;sup>29</sup> All persons posted from IS to DK were self-employed as well, but it only concerns one person and is therefore less representative.

Finally, an analysis can be made of the combination of the type of posting (posted worker or self-employed) and the sector of activity. In almost all sectors in Belgium and Denmark, the (large) majority of posted persons are posted workers. If one examines the construction sector in more detail, it appears that some 11% of the persons providing services in the Danish construction sector are self-employed, and 30% of the persons providing services in the Belgian construction sector are self-employed.

## 3.4. Breakdown by type of posting

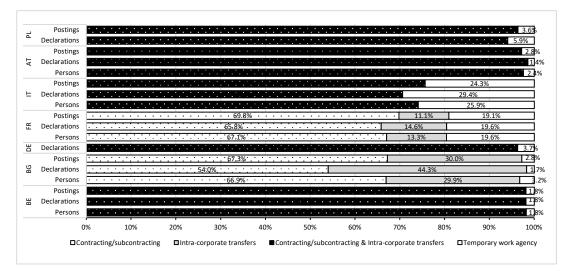
The Posting of Workers Directive distinguishes between three types of postings, namely posting between a company and a service provider ('contract of services'), posting of workers within the same group ('intra-group posting') and posting through temporary work or placement agencies. A total of seven Member States were able to make a distinction by type of posting (to some extent) (*Table 7 and Figure 2*).

Belgium, Germany, Italy, Austria, and Poland were not able to make a distinction between 'contract of services' and intra-group posting. In almost all these Member States, the combination of these types of posting accounted for more than 90% of postings. The exception is Italy, where it accounted for 74% of posted persons, 71% of declarations, and 76% of postings. Thus, it can be concluded, that posting through a temporary work agency is of quite high importance in Italy, as it accounts for 26% of posted persons, 29% of declarations, and 24% of postings.

For the two Member States that could make a distinction between all three types of posting, contract of services is the most important type. In France, 67% of posted persons, 66% of declarations, and 70% of postings concern contract of services. In Bulgaria, 67% of posted persons and postings occur through contract of services. However, intra-corporate transfers are also of importance regarding the number of declarations, as 44% of declarations have this form.

The third form of posting, through a temporary work or placement agency, is an important form of posting in Italy, as discussed above, and in France, where it corresponds to approximately 20% of posted workers.

Figure 2 - Number of posted workers, declarations, and postings registered in the national declaration tools, by type of posting, relative shares, 2020



\* BE, DE, IT, AT, and PL could not make a distinction between subcontracting and intra-group posting. *Source:* Questionnaire on incoming posted workers 2021

#### Table 7 - Number of posted workers, declarations and postings registered in the national declaration tools, by type of posting, 2020

	Posting under a contract concluded between the business making the posting and the party for whom the services are intended ('contract of services')	Posting to an establishment or business owned by the same business group in the territory of another Member State ('intra-corporate transfers')	Hiring out by a temporary employment firm or placement agency to a user business established in another Member State	Total			
		Persons					
BE	200	138	3 628	203 766			
BG	1 550	692	74	2 316			
FR	135 963	27 040	39 727	202 730			
IT		703	1 991	7 694			
AT	403 8	-	9 933	413 807			
	Declarations						
BE	667	533	12 463	680 096			
BG	512	420	16	948			
DE	567	043	21 593	588 636			
FR	160 237	35 480	47 646	243 363			
IT	6.	296	2 618	8 914			
AT	649	350	9 271	658 621			
PL	7	078	443	7 521			
		Postings					
BE	667	533	12 463	680 096			
BG	1 902	848	78	2 828			
FR	398 347	63 402	108 800	570 549			
IT	8	708	2 798	11 506			
AT	1 183 :	355	34 039	1 217 394			
PL	23 -	489	884	24 373			

\* BE, DE, IT, AT, and PL could not make a distinction between subcontracting and intra-group posting.
 \*\* For some Member States, the total reported in this table differs from the one reported in Table 5. This is the case for the number of persons for FR (198 181 reported in Table 5 vs 202 730 reported here), for the number of declarations for DE (617 253 vs 588 636) and FR (243 408 vs 243 363) and for the number of postings for FR (570 631 vs 570 549). In this table, the sum of the breakdown is reported, whereas in Table 5 the reported totals are noted.

\*\*\* The numbers reported here only concerns posted workers, not self-employed persons. Consequently, the totals reported for BE should not be compared to those reported in Table 5, Table A1.1, A1.2 and A1.3. *Source:* Questionnaire on incoming posted workers 2021

## 3.5. Breakdown by sector of activity

The flow of incoming posted workers can vary strongly by sector of activity. There were 10 Member States which could provide such a breakdown for the received number of posted persons (BE, BG, DK, EL, FR, IT, LU, AT, SK, and SE), 14 Member States could do this for the number of declarations (BE, BG, DK, DE, FR, IT, LT, LU, MT, AT, PT, SK, FI, and SE) and 13 for the number of postings (BE, BG, DK, DE, FR, IT, LU, MT, AT, PT, SK, FI, and SE) (*Table A1.9 and A1.10*)<sup>30</sup>.

In terms of declarations received, construction and road freight transport are the two most common sectors. The former is the most common one for Denmark, France, Luxembourg, Finland, and Sweden, while the latter has the highest share in Germany, Italy, and Austria. For instance, for Austria and Germany respectively, some 85% and 62% of the declarations received apply to the provision of services in road freight transport. The manufacturing sector is the most important sector in which declarations are received by Lithuania (37% of all received declarations), Slovakia (36%), and Portugal (35%). In Malta, 40% of all received declarations apply to electricity, gas, steam, and air conditioning supply. In Bulgaria, 41% of declarations were received for other service activities. The own breakdown provided by Belgium shows that most declarations were received for activities in the construction sector (48%), followed by other activities (22%), transport and distribution (8%), and metalwork and pipefitting (7%).

Above figures show that the breakdown by sector of activity, and hence the total number of declarations received, strongly depends on the activities/sectors exempted from declaration. For instance, both Austria and Germany are lenient on requiring workers in road freight transport to register via the prior notification tool.

## 3.6. Average duration of the posting period

The average duration of the posting period was asked by type of posting and by sending Member State. To calculate the average duration per posted worker, all different periods are added together in case the worker was sent abroad multiple times. For instance, if a worker is sent two times to another Member State in 2020, the first time for a period of three months and the second time for a period of five months, the average duration per posting amounts to four months and the average duration the worker concerned has been posted during 2020 is eight months. Therefore, the average duration for a posting is smaller than for a posted worker.

Out of the 22 respondents, 16 Member States were able to provide (partial) data (*Table 8*). Consequently, reported average figures are only a rough estimate of the posting period.<sup>31</sup> The unweighted average duration per posting was 159 days in 2020 and the unweighted average posting period per person equalled 291 days. Thereby these average figures do not include the same samples of reporting Member States. In reference year 2019, the average duration per posting was 141 days and the average posting period per person was 241, which was approximately 10-15% shorter than in 2020.

<sup>&</sup>lt;sup>30</sup> However, data for BE are not included in *Table A1.9* and *Table A1.10* as the sectors of activity are not identical to the ones asked in the questionnaire. The analysis of the breakdown by sector of activity will therefore only be performed in the text.

<sup>&</sup>lt;sup>31</sup> These data only reflect the *intention* to provide services in the host Member State. It is not known whether these services have actually been provided. This might result in an overestimation of the duration. For instance, the specific form that exists in Austria for the transport sector is valid for six months. However, this does not mean that services are provided during this entire period of six months. Moreover, the average period of posting might differ strongly, particularly depending on the services that should be carried out. In that regard, figures on the duration of the period by sector of activity would be very useful. However, there is little chance that Member States are able to provide such detailed figures, seeing that only 16 Member States could (partially) provide the overall data.

These figures could also be compared to the average durations published in the A1 report.<sup>32,33</sup> In 2020, the average duration amounted to some 101 days per A1 certificate issued according to Art. 12 of the Basic Regulation or some 173 days per individual person. Furthermore, the average duration persons pursue an activity in two or more Member States was 299 days per A1 certificate issued according to Art. 13 of the Basic Regulation and even 344 days per individual person.

*Table 8* shows that the average duration differs greatly between Member States. In Italy, Austria, Slovakia, and Sweden a worker was posted for an average of more than 200 days, even exceeding 600 days in Italy and Slovakia. To Ireland and Luxembourg on the other hand, workers were posted for less than 100 days. Whereas the average duration per posting amounts to (more than) one year in Italy and Slovakia, the average posting duration in Belgium, Denmark, France, Luxembourg, and Portugal is less than 60 days. Furthermore, for Belgium, France, and Austria, the difference between the average posting period per worker and per posting is rather significant. This indicates that one worker is sent abroad multiple times for a shorter period, namely around three postings per posted worker (*see also Table 5*).

Receiving MS	Average posting period in days – posted workers	Average posting period in days – declarations	Average posting period in days – postings
BE	175	49	49
BG	134	328	110
DK		27	29
DE		485	121
IE	59	117	
FR*	164	133	57
п	689	595	461
LU	78	14	52
MT		129	129
AT	467	291	157
PL		949	293
PT		108	50
RO		245	208
SK	622	365	365
FI		109	205
SE	231	356	104
Unweighted average	291	269	159

Table 8 - Average posting period per posted worker, declaration, and posting, innumber of days, 2020

\* FR reported that caution is required in the interpretation of the average period, especially the average period per posted worker. In their calculation, they estimate this average period to 164 days in 2020 whereas DARES estimated this average to 111 days in 2019. It is doubtful that the average raised significantly between 2019 and 2020. The likely reason for that difference is the fact that the DARES study neutralised the days before and/or after 2019 when a posting start or finish before/after 2019. They did not neutralise this in their calculation: if a posting covers at least one day in 2020 (as mentioned in the instructions), all days are taken into account in the average, including the days before or after 2020. Source: Questionnaire on incoming posted workers 2021

Eight Member States (BE, BG, DK, FR, IT, AT, PL, and FI), provided a further breakdown by type of posting. *Table 9* shows large differences between Member States and between types of posting.

In Austria, the average posting period for posted workers hired out by a temporary work agency is longer than for contracting and intra-corporate transfers, while in Bulgaria, the opposite holds true. In France, the average period for (sub)contracting is shortest, followed by hiring out by a temporary work agency, and intra-corporate transfers.

For several Member States, the difference in duration when comparing types of posting is remarkable. For instance, in Bulgaria the average duration per posting through a temporary

<sup>&</sup>lt;sup>32</sup> De Wispelaere *et al.*, 2020

<sup>&</sup>lt;sup>33</sup> Under the current rules on social security coordination the period that persons are pursuing an activity covered by Article 12 of the Basic Regulation is set at a maximum of 24 months. Article 13 does not set a maximum period for the provision of services in two or more Member States.

work agency is 59 days, while in general the average duration per posting amounts to 110 days. In Poland, the total average posting period per declaration equals 949 days, or 2.5 years, while the average duration per declaration for being posted through a temporary work agency is 'only' 131 days.

For Belgium and Denmark data about the average duration of postings of self-employed persons is available from the prior declaration tool. In Belgium, a worker was posted for an average period of 173 days, whereas a self-employed person provided services for an average period of 192 days. In Denmark, the duration of posting for both groups lies closer together. On average, per declaration the posting period for a posted worker was 28 days, while it was 25 days for a self-employed person. However, the average posting period per posting for a posted worker was 32 days, and only 25 days for a self-employed person.

		Posted workers				
	Posting under a contract concluded between the business making the posting and the party for whom the services are intended ('contracting/ subcontracting')	Posting to an establishment or business owned by the same business group in the territory of another Member State ('intra-corporate transfers')	Total Posted workers	Self- employed	Total	
		Persons				
BE			142	173	192	175
BG	80	263	62	134		134
FR	145	200	182	164		164
IT			513	689		689
AT	464		552	467		467
		Declaration	IS			
BE			42	52	39	49
BG	243	433	290	328		328
DK				28	25	27
FR	123	153	152	133		133
IT			390	595		595
AT	287		590	291		291
PL			131	949		949
FI			282	109		109
		Postings				
BE			42	52	39	49
BG	66	215	59	110		110
DK				32	25	29
FR	50	85	67	57		57
IT			365	461		461
AT	157		161	157		157
PL			66	293		293
FI			254	205		205

## Table 9 - Average posting period per posted worker, declarations, and posting, innumber of days, by type of posting, 2020

\* AT could not make a distinction between subcontracting and intra-group posting. *Source:* Questionnaire on incoming posted workers 2021

Member States were asked to report how many declarations and postings were reported with a certain duration. In total, 14 Member States provided a breakdown for declarations (*Figure 3*) and 15 Member States for postings (*Figure 4*). The analysis of the duration of the declarations and postings shows that short term posting is of high importance. On average, one out of three declarations apply to a period of less than 8 days and more than half to a posting period of less than 1 month (*Figure 3*). Furthermore, some 11% of the declarations cover a period of more than 12 months. These shares are similar to those of reference year 2019, only the share of declarations for over 12 months has increased from 7% to 11%.

For most Member States, most declarations were received for a posting period of less than 8 days (PL, BE, RO, SK, FR, IE, DK, and LU) (*Figure 3*). In Portugal, Bulgaria, Finland, and Malta, most declarations concerned a period between one and six months. A period of between 6 and 12 months is the most common period in Austria. Only in Italy, the most common period of posting for a declaration is longer than 18 months, namely 35% of all declarations. Furthermore, 56% of all declarations in Italy concern a posting of over 12 months. In Poland this share amounts to 25% and in Slovakia to 18%. In Portugal, Austria, Finland, France, Ireland, Denmark, and Luxembourg on the other hand, there are less than 5% of declarations for a posting period longer than one year.

Regarding the duration of the postings (*Figure 4*), the shares are rather similar to the duration for the number of declarations (*Figure 3*) for most Member States. Only for Luxembourg, a remarkable difference exists. While in Luxembourg 84% of declarations concerned a period of less than 8 days, this share 'only' amounts to 57% for the number of postings.

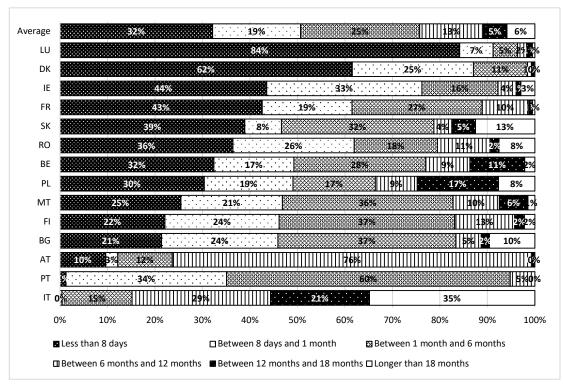
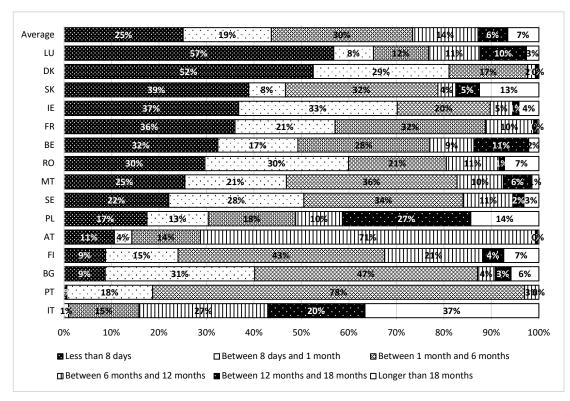


Figure 3 - Number of declarations in national declaration tools, by duration, 2020

Source: Questionnaire on incoming posted workers 2021





Source: Questionnaire on incoming posted workers 2021

## 3.7. Share of intra-EU posting in national workforce

The number of incoming posted workers registered in the prior declaration tools can be compared to the total number of employed persons in the receiving Member States to know the relative impact of intra-EU posting. This can of course only be done by using the indicator 'posted workers', and not 'declarations' or 'postings'. Nonetheless, there are still several methodological limitations to comparing the total number of incoming posted workers to the total number of employed persons.<sup>34,35</sup>

*Table 10* shows the impact of intra-EU posting for 18 reporting Member States. The weighted average shows that around 1% of employment can be related to the employment of posted workers. The impact in terms of employed persons is highest in Luxembourg (9%), Austria (9%), and Belgium (5%). In Germany (2%) and Finland (1%), the share also exceeds 1%. However, in most reporting Member States the share of incoming posted workers in total employment is at a very low level. In host Member States Bulgaria, Denmark, Ireland, France, Hungary, Slovakia, and Sweden, the share lies between 0.1% and 1.0%. The impact is even less than 0.1% in Greece, Italy, Malta, Poland, Portugal, and Romania.

For nine Member States it is also possible to look at the relation between incoming posted workers in full-time equivalents (FTE) and total employment in the host country in FTE. The estimation of the incoming posted workers in FTE was calculated by using the reported data on the duration of the posting period (*see Table 8*). The fact that posted workers are mostly active for only a limited number of months in the host Member State results in a lower value when looking at this ratio. For instance, the share of posting in total employment decreases from 9% to 2% in Luxembourg. These figures give a better indication of the actual share of posting in total employment of host Member States.

<sup>&</sup>lt;sup>34</sup> Firstly, the numerator, the total number of incoming posted workers, only includes the persons registered in 2020 (i.e., flow of posted workers). This results in an underestimation of the size of posted workers (i.e., stock of posted workers) as it does not include the workers who were providing services in 2020 but who were registered in the host Member State in a previous year (for instance in December 2019). Secondly, the result will actually be an overestimation of the real impact of posted workers, as the total number of posted workers in 2020 is used in the calculation. These posted workers were never all active at the same time during the reference year. Therefore, it would be better to calculate this share at a certain point in time instead of taking into account the entire group of posted workers. In that regard, it is useful to calculate the number of posted workers in full-time equivalents.

<sup>&</sup>lt;sup>35</sup> Some Member States (DE, MT, PL, PT, RO and FI) were not able to report the number of incoming posted workers but could report the number of postings. Therefore, an estimation was made for the number of incoming posted workers, by dividing the number of reported postings by 3.1, which is the average number of postings per posted worker, as discussed in Table 5. This estimation is shown in Table 10 by adding the superscript 'e'.

	Total employed persons (in ,000)	Number of incoming posted workers	% of posted workers in total employed persons	Estimated total employed persons in FTEs (in ,000)	Estimated number of incoming posted workers in FTEs*	% of employed persons in FTEs
BE	4 803	235 152	4.7%	4 205	113 058	2.6%
BG	3 122	2 316	0.1%	3 090	850	0.0%
cz	5 235			5 053		
DK	2 852	23 269	0.8%	2 504		
DE	41 928	787 365 <sup>e</sup>	1.8% <sup>e</sup>	35 399		
EE	657			612		
IE	2 294	1 452	0.1%	2 074	237	0.0%
EL	3 876	1 833	0.0%	3 708		
ES	19 202			17 854		
FR	26 995	198 181	0.7%	24 616	88 894	0.4%
HR	1 657			1 613		
п	22 904	7 694	0.0%	20 788	7 694	0.0%
СҮ	417			395		
LV	893			848		
LT	1 358			1 309		
LU	292	29 247	9.1%	260	6 250	2.3%
HU	4 461	6 898	0.2%	4 334		
MT	261	89 <sup>e</sup>	0.0% <sup>e</sup>	245		
NL	8 978			6 663		
AT	4 297	413 807	8.8%	3 697	413 807	10.1%
PL	16 442	7 965°	0.0% <sup>e</sup>	15 888		
РТ	4814	54 <sup>e</sup>	0.0% <sup>e</sup>	4 577		
RO	8 521	1 222 <sup>e</sup>	0.0% <sup>e</sup>	8 230		
SI	978			935		
SK	2 531	7 584	0.3%	2 439	7 584	0.3%
FI	2 528	25 073°	1.0% <sup>e</sup>	2 320		
SE	5 064	39 683	0.8%	4 446	25 114	0.6%
UK				28 400		
IS	195			179		
LI						
NO	2 702			2 344		
СН	4 696			3 754		
Weighted			1.1%			
average			1.1%			
Unweighted average			1.6%			

# Table 10 - Share of workers registered in the prior declaration tools for whom atleast one declaration for one or more days has been made in total employment,2020

In order to estimate the number of posted persons in FTEs, the number of incoming posted workers was multiplied by the average duration (see Table 8 – max 365 days) divided by 365 days, because figures were collected in terms of 'calendar days' and not in terms of 'working days'.

\*\* Many Member States were not able to provide the number of incoming posted persons, while they could provide the number of postings. Therefore, for those Member States, an estimation was made of the number of incoming posted workers by dividing the reported number of postings (see Table 5) by 3.06, which is the average number of postings per person, as explained in section 3. This estimation occurred for DE, MT, PL, PT, RO, and FI, and is indicated by the superscript 'e'.

Source: Questionnaire on incoming posted workers 2021; Eurostat [Ifsa\_esegn2] and [nama\_10\_a10\_e]

As the share of posted workers in total employment strongly differs between sectors *Table 11* provides a more detailed analysis in this respect. This analysis could be performed for nine Member States<sup>36</sup>, using the data reported for the number of posted workers in *Table A1.9*.

For several Member States, the share of posted workers in certain sectors of activity is quite high. For instance, in Sweden 5.4% of persons employed in the construction sector are posted workers. Furthermore, 8.2% of persons employed in the Danish mining and quarrying sector are incoming posted workers. Most remarkably, 46.3% of construction workers in Luxembourg are posted workers, and some six out of ten persons employed in the Austrian transportation and storage sector are incoming posted workers.

<sup>&</sup>lt;sup>36</sup> BG, DK, EL, FR, IT, LU, AT, SK, and SE.

The sector of activity that stands out is the construction sector. Several host Member States indicate a rather a high share of posted workers for this sector. The relative impact of intra-EU posting in the construction sector amounts to 6.1% in Denmark, 3.9% in France, 46.3% in Luxembourg, 5.0% in Austria, and 5.4% in Sweden. Furthermore, using Belgium's own breakdown, 17.5%<sup>37</sup> of the work performed in the construction sector is provided by intra-EU posting. Finally, in Germany, about 10% of the construction workers are incoming posted workers.<sup>38</sup>

Finally, given the discussion on seasonal workers in the EU, it is interesting to look at the figures for agriculture and tourism. In Bulgaria, Greece, Italy, Austria, and Slovakia posted seasonal workers account for less than 1% of total employment in agriculture. This share is higher in Denmark (1.6%), Sweden (2.1%), France (2.4%), and Luxembourg (8.3%). Regarding the tourism sector, the share only equals 0.1% or more in Greece (0.1%) and France (0.5%).

<sup>&</sup>lt;sup>37</sup> This might be a strong underestimation.

<sup>&</sup>lt;sup>38</sup> Based on figures published by SOKA-BAU in the annual report for 2020.

Receiving MS	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas, steam and air conditioning supply	Water supply; sewerage; waste management and remediation activities	Construction	Wholesale and retail trade; repair of motor vehicles and motorcycles	Transporting and storage	Accommodation and food service activities	Information and communication	Financial and insurance activities	Real estate activities	Professional, scientific and technical activities	Administrative and support service activities	Public administration and defence; compulsory social security	Education	Human health and social work activities	Arts, entertainment and recreation	Other services activities	Activities of households as employers; undifferentiated goods - and services - producing activities of households for own use	Activities of extraterritorial organisations and bodies
BE																					
BG	0.0%	0.0%	0.1%	0.0%	0.0%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.0%		
CZ																					
DK DE	1.6%	8.2%	2.0%	0.9%	0.5%	6.1%	0.1%	0.4%	0.0%	0.4%	0.0%	0.0%	0.5%	0.6%	0.0%	0.0%	0.0%	0.2%	0.8%	0.0%	0.0%
EE																					_
IE																					
EL	0.0%	0.0%	0.1%	0.8%	0.0%	0.3%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.1%	0.1%	0.0%	0.0%
ES																					
FR	2.4%		1.7%	2.7%	0.9%	3.9%	0.1%	0.4%	0.5%	0.4%	0.1%	0.1%	0.7%	0.4%	0.0%	0.0%	0.0%	1.3%	2.1%	0.1%	1.0%
HR																					
IT	0.0%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
CY LV																					
LT																					
LU	8.3%		35.8%	13.6%	22.5%	46.3%	3.4%	26.6%	0.0%	2.3%	0.3%	0.5%	2.6%	16.8%	0.0%	0.0%	0.2%	2.8%	6.1%	1.5%	0.0%
HU																					
MT																					
NL	0.001	0.00/	0.00/	0.001	0.001	5.00/	0.001	64.00/	0.00/	0.001	0.00/	0.001	0.00/	0.00/	0.00/	0.00/	0.00/	0.001	20 50/	0.001	0.0%
AT PL	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	0.0%	61.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	29.5%	0.0%	0.0%
PT																					
RO																					
SI																					
SK	0.1%	0.0%	0.5%	0.4%	0.1%	0.7%	0.1%	0.2%	0.0%	0.1%	0.0%	0.0%	0.7%	1.6%	0.0%	0.0%	0.0%	0.0%	0.6%	0.1%	
FI													/								
SE UK	2.1%	1.7%	1.7%	2.5%	1.1%	5.4%	0.1%	0.2%	0.0%	1.4%	0.2%	0.1%	0.2%	0.5%	0.0%	0.0%	0.0%	0.1%	0.3%		
IS																					
L																					
NO																					
СН																					

# Table 11 - Share of persons registered in the prior declaration tools for whom at least one declaration for one or more days has beenmade in total employment, by sector of activity, 2020

Source: Questionnaire on incoming posted workers 2021; Eurostat [lfsa\_esegn2] and [nama\_10\_a10\_e]

## 3.8. Comparison to the data from the A1 certificates

In this last section, the data from the prior declaration tools are compared to the data on received postings from the A1 report for reference year 2020. For various reasons, the two databases are not fully comparable (Table 12). The notion of a 'posted' worker/person is used both in the Regulations on the coordination of social security systems (determining the applicable social security regime of the posted worker) and the Posting of Workers Directive (determining the terms and conditions of employment of the posted worker). Nonetheless, the personal scope is not the same. Indeed, persons might be 'posted' under the Basic Regulation but not in the meaning of the Posting of Workers Directive. For instance, self-employed persons falling under Article 12 (2) of the Basic Regulation are not covered by the Posting of Workers Directive. In addition, workers who are sent temporarily to work in another Member State, but do not provide services there, are not covered by the Posting of Workers Directive. This is the case, for example, for workers on business trips (when no service is provided), attending conferences, meetings, fairs, following training etc.<sup>39</sup> In contrast, persons might also be posted under the Posting of Workers Directive and not under the Basic Regulation. For instance, workers who pursue an activity in two or more Member States (Article 13 of the Basic Regulation) may fall under the terms and conditions of the Posting of Workers Directive. Furthermore, according to the EU rules on social security coordination, workers who at the outset will be posted for a period of longer than two years fall outside the posting provisions of the Regulation, and in such case, they need to be socially insured in the host Member State, unless a specific agreement under Article 16 of the Basic Regulation is concluded.

Table 12 - Differences between the A1 application process and the registration in
the prior declaration tools, from a receiving perspective

	Data from the A1 certificate	Data from the prior declaration tools				
Legal base	Basic Regulation (EC) No 883/2004 and	Directive 2014/67/EU				
Legal base	Implementing Regulation (EC) No 987/2009	Directive 96/71/EC				
Area	Social security	Terms and conditions of employment				
Scope	Determined by Art. 12 of the Basic Regulation	Determined by Art. 3(1) of the Posting of Workers Directive + (for some MSs: + self-employed and/or + posting undertakings established outside the EU/EFTA)				
Exempted	Persons active in two or more Member States (Art. 13 of the Basic Regulation); postings longer than two years; repetitive postings	Several categories in some/most host MSs (for instance, persons attending business meetings or participation in seminars and lectures are not always required to register) + (by several MSs: + self-employed and/or + posting undertakings established outside the EU/EFTA)				
Enforcement	In some cases, a posting may take place without the institutions being informed of it. Moreover, an A1 certificate can also be awarded with retroactive effect.	Implementation of a 'simple declaration' system is a faculty given to Member States, not an obligation. Most Member States implemented sanctions in the event of non-registration.				

As workers may be posted to the same Member State more than once per year, it can be the case that the person applies for an A1 certificate which is then used on more than one occasion during its validity period. Therefore, while there will be only one A1 certificate is issued, prior notification tools might count two or three postings, depending on the number of declarations made prior to the posting. Finally, in some cases, a posting may take place without the institutions being informed of it. Consequently, the number of A1 certificates

<sup>&</sup>lt;sup>39</sup> See also the Practical Guide on Posting (Section 2.4. 'What about "business trips" to another Member State? Are the rules on posting applicable to any mission abroad of workers?'): 'Workers who are sent temporarily to work in another Member State, but do not provide services there, are not posted workers. This is the case, for example, of workers on business trips (when no service is provided), attending conferences, meetings, fairs, following training etc. Such workers are not covered by the Posting of Workers Directives and the administrative requirements and control measures set out in Article 9 of Directive 2014/67/EU are therefore not applicable to them. Please note that, as far as the coordination of social security is concerned, Regulations (EC) No 883/2004 and 987/2009 provide that, for every cross-border work-related activity (including 'business trips') the employer, or any self-employed person concerned, is under the obligation to inform the competent (home) Member State, whenever possible in advance, and obtain a Portable Document A1 (PD A1). That obligation covers any economic activity, even if only of short duration. These Regulations do not provide for any exceptions for business trips either.'

issued, and its evolution may depend on the number of inspections performed by the enforcement bodies in the host Member State as well as to what extent host Member States have implemented sanctions for failure to present the A1 certificate. Most host Member States define sanctions in case the provision of services by incoming posted workers is not registered in their prior declaration tool. This should limit the number of unregistered posted workers in the prior declaration tools.

The reasons above clarify the difference between the number of A1 certificates based on Article 12 received by Member States and the number of postings counted based on their prior declaration tool *(Table 13)*. Consequently, both data sources are only comparable to a limited extent. In 2020, a total of 2.4 million PDs A1 were issued for persons covered by Article 12 of the Basic Regulation. The main **sending** Member States were Germany (1.4 million), and to a lesser extent Poland (617,772), Italy (215,628), Spain (176,353), Slovenia (156,871), and Belgium (123,839). The main **receiving** Member States were Germany (410,908 PDs A1), the Netherlands (390,002 PDs A1), France (307 679 PDs A1), and Austria (232,003 PDs A1). Figures on the number of A1 certificates received based on Article 13 of the Basic Regulation are not collected by the A1 questionnaire.

*Table 13* shows that Belgium, Denmark, Germany, France, Luxembourg, Austria, Finland, and Sweden registered a (much) higher number of postings in their national registration tools compared to the number of PDs A1 it received according to Article 12 of the Basic Regulation. However, the opposite conclusion holds true for Bulgaria, Italy, Hungary, Malta, Poland, Portugal, Romania, and Slovakia. Especially in Portugal, Malta, and Italy, the difference between the number of postings registered in the national declaration tools and the number of PDs A1 received based on Article 12 of the Basic Regulation is remarkable.

	Number of persons registered in the national declaration tools	Number of declarations registered in the national declaration tools	Number of postings registered in the national declaration tools	Number of A1 forms received according to Article 12 of Regulation (EC) No 883/2004
BE	235 152	835 254	835 254	168 880
BG	2 316	948	2 828	6 015
cz				60 485
DK	23 269	31 847	69 610	35 210
DE		617 253	2 409 338	410 908
EE				2 728
IE	1 452	811		8 178
EL*	1 833			11 381
ES				82 296
FR	198 181	243 408	570 631	307 679
HR				11 734
IT*	7 694	8 914	11 506	90 860
CY*				1 931
LV				2 619
LT				4 657
LU	29 247	54 561	143 016	47 456
ΗU	6 898	4 697	6 898	29 463
МТ		272	272	2 631
NL				390 003
AT	413 807	658 621	1 217 394	232 004
PL		7 521	24 373	58 963
РТ		77	166	29 157
RO		2 442	3 738	17 983
SI				11 319
SK	7 584	12 805	12 805	18 248
FI		7 521	76 724	24 885
SE	39 683	25 768	87 931	61 452
UK				62 371
IS				872
ш				2 748
NO				25 039
СН				177 142
Total	967 116	2 514 050	5 472 484	2 397 297

 
 Table 13 - Number of declarations, persons and postings registered in the national declaration tools versus number of PDs A1 received, 2020

EL and CY: the number of PD A1 concerns reference year 2018. IT: the number of PD A1 concerns reference year 2019.

Source: Questionnaire on incoming posted workers 2021 and PD A1 Questionnaire 2021

## Annexes

Table A1.1 - <u>Number of persons</u> registered in the national declaration tools for whom at least one declaration for one or more days has
been made, breakdown by sending Member State, 2020

								Receiving Member \$	State (host c	ountry)			
		BE	BG C		E EE IE	EL ES	FR HR			HU MT N			SE UK IS LI NO CH
E	BE	1,468	3	261	4	13	13,984	31	5,368	2	1,081	222	81
	BG	5,620	1	548	4	24	2,617	77	41	21	11,410	9	163
	CZ	3,145	0	493	2	6	2,150	17	174	146	17,893	4	827
	ОК	891	2		6	78	810	2	19	3	467	121	1,073
	DE	19,481	203	5,924	581	326	26,338	240	12,161	4,270	67,841	0	5,486
	EE	155	0	164	0	0	748	9	2	0	287	2,023	1,549
	E	438	0	243		0	497	1	2	1	70	10	1,365
	EL	492	171	17	0		411	39	31	7	23	41	0
	ES	3,416	60	279	30	50	26,796	123	87	131	7,917	10	272
	FR	16,435	6	116		125		141	2,807	36	185	11	183
2	HR	1,743	11	141	10	11	1,010	547	20	71	6,517	979	726
	Т	4,406	418	764	103	293	21,331		527	547	11,983	1	621
i G	CY	281	0	53	0	4	463	0	46	0	965	1,879	14
<u>ج</u> ا	_V	591	23	590	0	1	950	4	58	20	3,756	1	3,128
	_T	14,704	1	2,251	0	0	3,799	3	3,735	0	41,600	2	4,579
(country	_U	7,951	7	4	0	2	4,546	10		4	514	225	3
2 1	HU	2,171	5	130	15	63	984	119	166	12	34,742	8	123
	ИT	25	1	5	0	0	94	24	19	3	423	0	14
	NL	53,927	3	1,235	32	46	4,999	36	251	22	14,991	1	293
v Sta	AT	739	24	328	54	7	1,700	90	173	547		10	428
L F	PL	41,737	218	5,497		116	16,951	123	2,036	253	108,962	0	7,332
à F	РТ	18,029	64	217		164	21,806	13	657	6	3,857	12	254
	20	13,074	333	555	10	190	10,427	4,846	258	50	28,227	0	885
	SI	4,917	9	180	10	0	1,509	45	247	480	24,994	1,393	306
	SK	5,624	16	297	0	0	2,127	66	95	66	20,671	65	1,567
ΞF	FI	247	3	185	0	19	627	58	2	2	384	26	1,108
e	SE	314	1	900	2	23	625	4	2	45	113	0	
	JK	5,249	10	907		216	10,866	125	56	35	1,590	46	876
	S	1	0	1	0	0	3	0	0	0	0	279	8
	_I	11	0	67	0	0	27	0	3	0	250	1	1
	NO	36	0	407	0	1	346	4	115	0	36	0	422
	СН	597	35	209	26	22	6,016	144	116	118	2,058	205	252
	Extra-EU	7,237	688	301	0	33	13,071	765	0	0	0	0	5,744
	EU-27	222,021		21,377	1,118 1		168,299	6,668	28,984	6,745	409,873	7,053	32,380
	EU-28	227,270		22,284	1,426 1		179,165	6,793	29,040	6,780	411,463	7,099	33,256
	EU-14	128,234	965	10,473	938 1		124,470	788	22,087	5,623	109,426	690	11,167
	EU-13	93,787	618	10,904	180		43,829	5,880	6,897	1,122	300,447	6,363	21,213
	EFTA	645	35	684	26	23	6,392	148	234	118	2,344	485	683
	Fotal	235,152		23,269	1,452 1		198,628	7,706	29,274	6,898	413,807	7,584	39,683

Total 233,192 23,16 23,26 1,422 1,63 190,62 1,70 29,274 0,696 410,607 7,604 39,663
 For BE, BG, HU, and SK numbers were filled out in the cells concerning these respective Member States to be both the receiving Member State and the sending Member State. These figures are likely an 'error', for instance, when a person is subject to the social security of these Member States but does not have its nationality.
 \*\* BE and DK: including both posted workers and self-employed persons.
 \*\*\* FR: The total reported (198 181) does not match the sum (198 628). IT: The total reported (7 694) does not match the sum (7 706).
 \*\*\*\* 'Extra-EU' stands for Extra-EU/EFTA/UK.

											Rec	eivin	g Men	nber S	tate (ho	st cou	intry)													
		BE	BG CZ	DK	DE	EE	IE I	E ES	FR	н	IT	CY	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE U	IS	LI	NO	СН
								L		R																ĸ	2			
	BE	2,922	2	107	4,101		4		28,903		40			4	9,719	2	0		2,230	10	0	18		318	8	36				
	BG	24,594	1	102	24,501		1		1,499		59			0	8	15	1		13,911	16	1	33		14	22	70				
	CZ	13,130	0	348	10,622		2		1,528		18			14	95	62	0		23,200	146	0	57		14	65	630				
	DK	1,325	2		708		6		699		2			4	14	3	0		216	43	0	12		135	118	760				
	DE	44,514	212	6,778			369		48,638		235			13	38,273	3,547	36		94,618	3,109	17	1136			1,192	4,615				
	EE	295	0	75	763		0		557		7			8	1	0	0		375	10	0	0		3,761	3,125	589				
	IE	646	0	126	708				365		1			0	3	1	3		38	14	0	3		10	67	174				
	EL	2,290	105	8	396		0		229		52			0	14	6	1		20	11	0	17		47	3	0				
	ES	8,799	38	165	27,761		22		31,335		127			0	43	77	3		11,566	39	37	193		12	61	161				
	FR	57,593	7	109	1,511		13				141			3	3,276	18	0		190	52	1	93		31	41	107				
Ê	HR	6,629	7	127	13,242		6		722		527			0	58	18	0		9,174	5	0	22		1,376	35	241				
origin)	IT	10,469	183	531	14,061		94		21,453					37	364	202	66		15,517	497	8	325		6	113	408				
ō	CY	3,576	0	26			0		147		0			0	19	0	0		132	0	0	46		2,060	0	12				
5	LV	2,439	26	530	3,157		0		498		4			57	40	11	14		4,957	5	0	10		1	168	1,597				
	LT	30,646	1	2,928	54,125		0		2,366		2				31	0	8		79,283	19	0	5		2	724	2,426				
(country	LU	41,107	4	4	6,179		0		14,587		13			0		4	1		264	9	0	1		299	11	3				
no	HU	7,159	3	36	37,419		15		506		81			0	182	6	3		72,647	35	0	50		11	11	109				
	MT	44	1	10			0		48		5			0	4	3			244	0	0	2		0	0	14				
Ite	NL	163,219	4	873	24,840		15		5,144		39			0	147	21	0		47,414	43	1	28		1	71	200				
State	AT	1,156	21	257	26,529		36		1,670		132			0	247	313	14			270	1	85		12	149	315				
	PL	199,828	115		249,083		13		19,258		66			901	585	84	78	1	61,164		0	74		0	677	4,547				
Member	PT	75,217	9	91	10,392		34		22,800		13			0	462	6	2		4,609	17	1	4		20	39	96				
eπ	RO	56,308	80	1,663	40,191		7		8,150	6	,174			0	291	28	8		42,511	46	1	4		0	69	254				
	SI	30,335	4	74	19,909		5		811		34			0	352	120	0		39,745	61	0	36		3,816	41	95				
ng	SK	29,425	9	630	13,379		0		1,662		52			0	52	38	0		31,376	42	0	5		114	75	2,179				
ip	FI	372	3	77	111		0		507		59			0	3	2	0		50	17	0	3		55		421				
Sending	SE	472	1	1,005	365		2		597		4			0	2	45	3		116	18	0	6		0	150					
	UK	8,536	8	682	493		154		6,376		163			1	58	32	26		1,072	60	1	49		180	237	348				
	IS	1	0	4			0		1		0			0	0	0	0		0	0	0	0		298	3	1				
	LI	14	0	5	76		0		32		0			0	2	0	0		263	0	0	0		4	0	1				
	NO	45	0	171	40		0		149		4			5	0	0	1		27	1	0	41		0	9	154				
	СН	854	36	113	3,974		13		8,337		148			0	121	33	4		1,692	46	0	69		208	53	162				
	Extra-	11,295	66	120	28,617		0		13,830		712			283	95	0	0		0	2,880	8	15		0	184	5,043				
	EU	044 505	000	00 750	504.055				044.075	-	0.0-					1 000	0.1.1			1 50 (		0.000		10 115	7 005	00.050				
		814,509	838		584,053		644		214,679		,887				54,285				55,567			2,268		12,115	7,035	20,059				
	EU-28	823,045	846		584,546		798		221,055		,050				54,343				56,639			2,317		12,295	7,272	20,407				
		410,101	591		117,662		595		176,927		858				52,567				76,848			1,924		946	2,023	7,296				
	EU-13	404,408	247		466,391		49		37,752		,029				1,718			4			2	344		11,169	5,012	12,763				
	EFTA	914	36	293	4,090		13		8,519		152			5	123	33	5		1,982	47	0	110		510	65	318				
		835,254	948		617,253		811		243,404		,914				54,561				58,621			2,442			7,521					

Table A1.2 - Number of declarations in the national declaration tools, breakdown by sending Member State, 2020

\* For BE, BG, HU, PT, RO, and SK numbers were filled out in the cells concerning these respective Member States to be both the receiving Member State and the sending Member State. These figures are likely an 'error', for instance, when a declaration is counted for a position of a person which is subject to the social security of these Member States but does not have its nationality. \*\* BE and DK: including declarations on both posted workers and self-employed persons.

\*\*\* FR: The total reported (243 408) does not match the sum (243 404).

\*\*\*\* DE: declarations from IS, MT, and CY as the country of origin are included under 'Extra-EU'. \*\*\*\*\* 'Extra-EU' stands for Extra-EU/EFTA/UK.

										Re	ceivin	g Member	r State	(host	country	y)										
		BE	BG CZ			EE IE	EL		HR	IT	CY L			HU	MT	NL	AT	PL	PT	RO	SI SK	FI	SE	JK IS	LI	NO CH
	BE	2,922	3	360	20,330			56,91	5	42		19	9,565	2	0		2,575	18	0	20	318	22	114			
	BG	24,594	1	985	71,605			5,87		96			73	21	1		22,837	232	1	79	14	206	477			
	CZ	13,130	0	939	56,262			4,49		21			284	146	0		51,294	444	0	161	14	336	2,630			
	DK	1,325	2		2,101			1,26		2			32	3	0		746	51	0	12	135	214	2,336			
	DE	44,514	252	16,786				83,22		298		81	1,506 4	4,270	36		170,947	6,159	19	1,340	0	_,	8,999			
	EE	295	0	251	3,056			1,37		10			2	0	0		504	126	0	0	3,761	12,649	2,995			
	IE	646	0	363	1,260			81		1			6	1	3		131	18	0	3	10	902	3,080			
	EL	2,290	177	19	1,155			98		138			39	7	1		107	13	0	17	47	45	0			
	ES	8,799	66	396	59,017			84,36	1	163			149	131	3		17,885	61	108	384	12	316	392			
	FR	57,593	8	171	9,582					177		8	8,093	36	0		269	92	1	100	31	210	212			
Ê	HR	6,629	15	404	49,744			1,91	5	920			153	71	0		13,592	12	0	49	1,376	400	1,036			
origin)	IT	10,469	575	1,244	29,613			46,48					1,041	547	66		28,304	851	10	466	6	217	874			
Ë	CY	3,576	0	65				1,05	6	0			158	0	0		1,167	0	0	53	2,060	0	18			
ę	LV	2,439	26	2,066	16,098			2,27		4			99	20	14		5,773	17	0	10	1	802	8,843			
	LT	30,646	1	9,229	167,559			10,77	6	3		3	3,760	0	8		230,598	76	0	9	2	7,032	12,123			
臣	LU	41,107	7	5	20,827			26,32	3	14				4	1		2,052	17	0	1	299	165	6			
ō	HU	7,159	5	174	135,231			1,81		143			594	12	3		113,023	74	0	189	11	367	180			
(country	MT	44	1	15				15	7	24			33	3	0		691	0	0	2	0	0	14			
te	NL	163,219	4	1,813	88,512			10,89		56			410	22			49,691	55	5	37	1	251	440			
State	AT	1,156	30	596	107,688			2,85	7	144			995	547	14			538	1	214	12	596	880			
5	PL	199,828	242		1,061,556			59,47		184			0,753	253	78		281,298		0	243	0	3,987	24,001			
pe	PT	75,217	66	304	44,257			74,58		16			1,780	6	2		7,692	86	1	4	20	490	371			
Member	RO	56,308	352	2,227	149,079			25,40		7,238			1,350	50	8		59,351	109	1	5		263	1,281			
ž	SI	30,335	9	240	85,652			2,61	9	52		-	1,374	480	0		89,162	137	0	81	3,816	260	542			
g	SK	29,425	26	1,689	77,177			4,97	6	77			296	66	0		59,236	176	0	35	114	530	4,446			
ij	FI	372	3	218	154			1,00		61			3	2	0		1,024	35	0	5	55		2,007			
Sending	SE	472	1	2,557	1,108			91		4			2	45	3		142	24	0	6	0					
S	UK	8,536	12	1,371	2,282			16,47		299			77	35	26		2,649	102	2	75	180		1,574			
	IS	1	0	4					3	0			0	0	0		0	0	0	0	298	32	8			
	LI	14	0	70	484				5	0			3	0	0		446	0	0	0	4	0	1			
	NO	45	0	570	231			73		4			0	0	1		45	1	0	41	0		501			
	СН	854	37	274	14,631			14,01		201			246	118	4		4,163	64	0	79	208	190	310			
	Extra-EU	11,295	907	356	133,087			26,53		1,114			140	0	0		0	14,785	17	18	0		7,240			
	EU-27	814,509			2,258,623			512,83		9,888			2,550 6		241		1,210,091	9,421		3,525		33,464	78,297			
	EU-28	823,045			2,260,905			529,30		10,187			2,627 6		267		1,212,740	9,523		3,600	12,295		79,871			
	EU-14	410,101		24,832	385,604			390,62		1,116			3,621 5		129		281,565	8,018		2,609	946		19,711			
	EU-13	404,408	678		1,873,019			122,20		8,772		28	8,929 1		112		928,526	1,403	2	916	11,169		58,586			
	EFTA	914	37	918	15,346			14,78		205			249		5		4,654	65	0	120	510	255	820			
	Total	835,254	2,828	69,610	2,409,338			570,62	7	11,506		143	3,016 6	6,898	272		1,217,394	24,373	166	3,738	12,805	76,724	87,931			

Table A1.3 - Number of postings registered in the national declaration tools, breakdown by sending Member State, 2020

\* For BE, BG, HU, PT, RO, and SK numbers were filled out in the cells concerning these respective Member States to be both the receiving Member State and the sending Member State. These figures are likely an 'error', for instance, when a person is subject to the social security of these Member States but does not have its nationality. \*\* BE and DK: including postings of both posted workers and self-employed persons.

\*\*\* FR: The total reported (570 631) does not match the sum (570 627). \*\*\*\* DE: postings from IS, MT, and CY as the country of origin are included under 'Extra-EU'.

\*\*\*\*\* 'Extra-EU' stands for Extra-EU/EFTA/UK.

Table A1.4 - Number of persons registered in the national declaration tools for whom at least one declaration for one or more days has
been made, 2020, by sending Member State, column %

											R	eceiv	ing N	lember	State (	host cou	intry)														
		BE	BG	cz	DK	DE EE	IE	EL	ES	FR	HR	ІТ		L LT V	LU	HU	МТ	NL	AT	PL	PT	RO	SI	SK	FI	SE	UK	IS	LI	NO CH	Total
	BE	0.6%	0.1%		1.1%		0.3%	0.7%		7.0%	(	).4%			18.3%	0.0%			0.3%					2.9%		0.2%					2.3%
	BG	2.4%	0.0%		2.4%		0.3%	1.3%		1.3%		1.0%			0.1%	0.3%			2.8%					0.1%		0.4%					2.1%
	CZ	1.3%	0.0%		2.1%		0.1%	0.3%		1.1%		0.2%			0.6%	2.1%			4.3%					0.1%		2.1%					2.6%
	DK	0.4%	0.1%				0.4%	4.3%		0.4%		0.0%			0.1%	0.0%			0.1%					1.6%		2.7%					0.4%
	DE	8.3%	8.8%		25.5%		40.0%	17.8%		13.3%		3.1%			41.5%	61.9%			16.4%					0.0%		13.8%					14.8%
	EE	0.1%	0.0%		0.7%		0.0%	0.0%		0.4%		0.1%			0.0%	0.0%			0.1%					26.7%		3.9%					0.5%
	IE	0.2%	0.0%		1.0%			0.0%		0.3%		0.0%			0.0%	0.0%			0.0%					0.1%		3.4%					0.3%
	EL	0.2%	7.4%		0.1%		0.0%			0.2%		0.5%			0.1%	0.1%			0.0%					0.5%		0.0%					0.1%
	ES	1.5%	2.6%		1.2%		2.1%	2.7%		13.5%		1.6%			0.3%	1.9%			1.9%					0.1%		0.7%					4.0%
	FR	7.0%	0.3%		0.5%		3.4%	6.8%				1.8%			9.6%	0.5%			0.0%					0.1%		0.5%					2.1%
=	HR	0.7%	0.5%		0.6%		0.7%	0.6%		0.5%		7.1%			0.1%	1.0%			1.6%					12.9%		1.8%					1.2%
origin)	IT	1.9%	18.0%		3.3%		7.1%	16.0%		10.7%					1.8%	7.9%			2.9%					0.0%		1.6%					4.2%
ö	CY	0.1%	0.0%		0.2%		0.0%	0.2%		0.2%		0.0%			0.2%	0.0%			0.2%					24.8%		0.0%					0.4%
ĕ	LV	0.3%	1.0%		2.5%		0.0%	0.1%		0.5%		0.1%			0.2%	0.3%			0.9%					0.0%		7.9%					0.9%
ž	LT	6.3%	0.0%		9.7%		0.0%	0.0%		1.9%		0.0%			12.8%	0.0%			10.1%					0.0%		11.5%					7.3%
(country	LU	3.4%	0.3%		0.0%		0.0%	0.1%		2.3%		0.1%				0.1%			0.1%					3.0%		0.0%					1.4%
no	HU	0.9%	0.2%		0.6%		1.0%	3.4%		0.5%		1.5%			0.6%	0.2%			8.4%					0.1%		0.3%					4.0%
ĕ	MT	0.0%	0.0%		0.0%		0.0%	0.0%		0.0%		0.3%			0.1%	0.0%			0.1%					0.0%		0.0%					0.1%
te	NL	22.9%	0.1%		5.3%		2.2%	2.5%		2.5%		0.5%			0.9%	0.3%			3.6%					0.0%		0.7%					7.8%
State	AT	0.3%	1.0%		1.4%		3.7%	0.4%		0.9%		1.2%			0.6%	7.9%								0.1%		1.1%					0.4%
ž	PL	17.7%	9.4%		23.6%		8.9%	6.3%		8.5%		1.6%			7.0%	3.7%			26.3%					0.0%		18.5%					18.9%
Member	PT	7.7%	2.8%		0.9%		5.3%	8.9%		11.0%		).2%			2.2%	0.1%			0.9%					0.2%		0.6%					4.7%
eπ	RO	5.6%	14.4%		2.4%		0.7%	10.4%		5.2%		2.9%			0.9%	0.7%			6.8%					0.0%		2.2%					6.1%
	SI	2.1%	0.4%		0.8%		0.7%	0.0%		0.8%		0.6%			0.8%	7.0%			6.0%					18.4%		0.8%					3.5%
bu	SK	2.4%	0.7%		1.3%		0.0%	0.0%		1.1%		0.9%			0.3%	1.0%			5.0%					0.9%		3.9%					3.2%
Sending	FI	0.1%	0.1%		0.8%		0.0%	1.0%		0.3%		0.8%			0.0%	0.0%			0.1%					0.3%		2.8%					0.3%
Ser .	SE	0.1%	0.0%		3.9%		0.1%	1.3%		0.3%		0.1%			0.0%	0.7%			0.0%					0.0%							0.2%
~	UK	2.2%	0.4%		3.9%		21.2%	11.8%		5.5%		1.6%			0.2%	0.5%			0.4%					0.6%		2.2%					2.1%
	IS	0.0%	0.0%		0.0%		0.0%	0.0%		0.0%		0.0%			0.0%	0.0%			0.0%					3.7%		0.0%					0.0%
	LI	0.0%	0.0%		0.3%		0.0%	0.0%		0.0%		0.0%			0.0%	0.0%			0.1%					0.0%		0.0%					0.0%
	NO	0.0%	0.0%		1.7%		0.0%	0.1%		0.2%		0.1%			0.4%	0.0%			0.0%					0.0%		1.1%					0.1%
	СН	0.3%	1.5%		0.9%		1.8%	1.2%		3.0%		1.9%			0.4%	1.7%			0.5%					2.7%		0.6%					1.0%
	Extra- EU	3.1%	29.7%		1.3%		0.0%	1.8%		6.6%		9.9%			0.0%	0.0%			0.0%					0.0%		14.5%					2.9%
	EU-27	94.4%	68.4%		91.9%		77.0%	85.2%		34.7%		6.5%			99.0%	97.8%			99.0%					93.0%		81.6%					93.8%
	EU-28	96.6%	68.8%		95.8%		98.2%	96.9%		90.2%		8.2%			99.2%	98.3%			99.4%					93.6%		83.8%					95.9%
	EU-14	54.5%	41.7%		45.0%		64.6%	62.5%		62.7%		0.2%			75.4%	81.5%			26.4%					9.1%		28.1%					43.0%
	EU-13	39.9%	26.7%		46.9%		12.4%	22.6%		22.1%		6.3%			23.6%	16.3%			72.6%					83.9%		53.5%					50.8%
	EFTA	0.3%	1.5%		2.9%		1.8%	1.3%		3.2%		1.9%			0.8%	1.7%			0.6%					6.4%		1.7%					1.2%
	Total	100%	100%		100%		100%	100%		100%	1	00%			100%	100%			100%					100%		100%					100%

\* For BE, BG, HU, and SK numbers were filled out in the cells concerning these respective Member States to be both the receiving Member State and the sending Member State. These figures are likely an 'error', for instance, when a person is subject to the social security of these Member States but does not have its nationality. \*\* BE and DK: including both posted workers and self-employed persons.

											eceiving			(host (	country	)											
		BE	BG	CZ DK	DE	EE I		L ES FR			CY LV					NL AT		PT	RO	SI	SK	FI	SE	UK	IS LI	NO C	H Total
	BE	0.3%	0.2%	0.3%	0.7%	0.5		11.9%		).4%			17.8%		0.0%		0.1%				2.5%	0.1%					1.9%
	BG	2.9%	0.1%	0.3%		0.1		0.6%		).7%			0.0%				0.2%					0.3%					2.6%
	CZ	1.6%	0.0%	1.1%		0.2		0.6%		).2%					0.0%		5 1.9%					0.9%					2.0%
	DK	0.2%	0.2%		0.1%	0.7		0.3%		0.0%			0.0%		0.0%		6.6%				1.1%	1.6%					0.2%
	DE		22.4%	21.3%		45.		20.0%		2.6%			70.1%				% 41.3%					15.8%					9.8%
	EE	0.0%	0.0%	0.2%		0.0	)%	0.2%		0.1%			0.0%				0.1%					41.6%					0.4%
	IE	0.1%	0.0%		0.1%			0.1%		0.0%		0.0%			1.1%		0.2%					0.9%					0.1%
	EL		11.1%	0.0%	0.1%	0.0		0.1%		).6%			0.0%		0.4%		0.1%					0.0%					0.1%
	ES	1.1%	4.0%	0.5%	4.5%	2.		12.9%		.4%		0.0%	0.1%		1.1%		0.5%										3.2%
	FR	6.9%	0.7%	0.3%	0.2%		6%			.6%		0.2%			0.0%		6 0.7%					0.5%					2.5%
	HR	0.8%	0.7%	0.4%	2.1%	0.7		0.3%	5	5.9%		0.0%	0.1%		0.0%		0.1%					0.5%					1.3%
Ê	IT		19.3%	1.7%	2.3%	11.		8.8%				2.8%					6.6%					1.5%					2.6%
origin)	CY	0.4%	0.0%	0.1%		0.0		0.1%		0.0%		0.0%	0.0%		0.0%		0.0%					0.0%					0.2%
	LV	0.3%		1.7%		0.0		0.2%		0.0%		4.3%	0.1%		5.1%		0.1%					2.2%					0.5%
ę	LT	3.7%	0.1%	9.2%	8.8%	0.0		1.0%		0.0%			0.1%		2.9%		% 0.3%					9.6%					6.9%
Ę	LU	4.9%	0.4%	0.0%	1.0%	0.0		6.0%		0.1%		0.0%			0.4%		6.1%					0.1%					2.5%
(country	HU	0.9%	0.3%	0.1%	6.1%	1.8		0.2%		).9%					1.1%		% 0.5%					0.1%					4.7%
8	MT		0.1%	0.0%		0.0		0.0%		0.1%			0.0%				0.0%				0.0%						0.0%
e	NL	19.5%		2.7%		1.8		2.1%		).4%		0.0%				7.2%	6 0.6%										9.6%
State	AT	0.1%		0.8%		4.4		0.7%		.5%			0.5%		5.1%			1.3%			0.1%						1.2%
Š	PL	23.9%		44.2%		1.6		7.9%		).7%			1.1%			24.5			3.0%		0.0%		17.6%				25.9%
Member	PT	9.0%	0.9%		1.7%	4.2		9.4%		).1%			0.8%				0.2%				0.2%						4.5%
E	RO	6.7%	8.4%		6.5%	0.9		3.3%		9.3%		0.0%	0.5%		2.9%		0.6%										6.2%
ž	SI	3.6%	0.4%	0.2%	3.2%	0.6		0.3%		).4%					0.0%		0.8%										3.8%
bu	SK	3.5%	0.9%	2.0%	2.2%	0.0		0.7%		0.6%		0.0%	0.1%		0.0%		0.6%				0.9%	1.0%					3.1%
ip	FI	0.0%	0.3%	0.2%	0.0%	0.0		0.2%		).7%		0.0%			0.0%		6 0.2%				0.4%	0.00/	1.6%				0.1%
Sending	SE	0.1%	0.1%	3.2%	0.1%	0.2		0.2%		0.0%		0.0%	0.0%		1.1%		0.2%				0.0%		4 404				0.1%
0,	UK	1.0%	0.8%	2.1%	0.1%	19.		2.6%		1.8%		0.1%	0.1%		9.6%		6 0.8%				1.4%	3.2%					0.7%
	IS	0.0%	0.0%	0.0% 0.0%	0.00/		)%	0.0%		).0%		0.0%	0.0%		0.0%		6 0.0%				2.3%						0.0%
	LI	0.0%	0.0%		0.0%	0.0		0.0%		0.0%					0.0%		6 0.0%				0.0%	0.0%					0.0%
	NO	0.0%	0.0%	0.5%	0.0% 0.6%	0.0		0.1%		).0%		0.4%	0.0% 0.2%		0.4%		6 0.0%										0.0% 0.6%
	CH	0.1%	3.8%	0.4%		1.6		3.4%		1.7%			0.2%		1.5%		0.6%										
	Extra- EU	1.4%	7.0%	0.4%	4.0%	0.0	)%	5.7%	c	3.0%		21.3%	0.2%	0.0%	0.0%	0.0%	38.3%	5 10.4%	0.6%		0.0%	2.4%	19.6%				2.5%
	EU-27	97.5%	88 /1%	96.6%	0/ 6%	79.	1%	88.2%	8	8.5%		78 3%	99.5%	08.6%	88.6%	00.5	% 60.3%	88 3%	02.0%		04 6%	93.5%	77.8%				96.1%
	EU-28	98.5%		98.7%		98.		90.8%		0.3%			99.6%				% 61.1%					96.7%					96.8%
		49.1%			19.1%			72.7%		0.3 <i>%</i>			96.3%				% 55.2%						28.3%				38.5%
		48.4%			75.6%		)%	15.5%		8.9%			3.1%				% 5.1%					66.6%					57.6%
	EFTA	0.1%		0.9%		1.6		3.5%		1.7%			0.2%				5.1% 6 0.6%					0.9%					0.7%
	Total	100%			100%	10		100%		00%			100%				6 100%					100%					100%
* 50							-	cells concern			na otivo M													figuro	o oro l	koly on	

Table A1.5 - Number of declarations in the national declaration tools, 2020, by sending Member State, column %

\* For BE, BG, HU, PT, RO, and SK numbers were filled out in the cells concerning these respective Member States to be both the receiving Member State and the sending Member State. These figures are likely an 'error', for instance, when a declaration is counted for a posting of a person which is subject to the social security of these Member States but does not have its nationality.
 \*\* BE and DK: including declarations on both posted workers and self-employed persons.
 \*\*\* DE: declarations from IS, MT, and CY as the country of origin are included under 'Extra-EU'.

\*\*\*\* 'Extra-EU' stands for Extra-EU/EFTA/UK.

										R	eceiv	ing Me	embe	<sup>r</sup> State (I	host co	ountry)										
	BE		CZ DK	DE	EE	IE	EL		FR HF		CY	LV	LT	LU	HU	MT			PL	PT	RO	SI	SK	FI	SE	UK IS LI NO CH Total
BE	0.3%	0.1%		0.8%					0.0%	0.4%				13.7%						0.0%				0.0%	0.1%	1.9%
BG	2.9%	0.0%		3.0%					.0%	0.8%					0.3%					0.6%				0.3%		2.3%
CZ	1.6%	0.0%	1.3%	2.3%					0.8%	0.2%					2.1%					0.0%				0.4%		2.4%
DK	0.2%	0.1%		0.1%					0.2%	0.0%					0.0%					0.0%				0.3%		0.2%
DE	5.3%	8.9%	24.1%						.6%	2.6%				57.0%							35.8%			3.7%		7.7%
EE	0.0%	0.0%		0.1%					0.2%	0.1%					0.0%					0.0%				16.5%		0.5%
IE	0.1%	0.0%		0.1%					0.1%	0.0%					0.0%					0.0%				1.2%		0.1%
EL	0.3%	6.3%		0.0%					0.2%	1.2%					0.1%					0.0%				0.1%		0.1%
ES	1.1%	2.3%		2.4%				14	.8%	1.4%					1.9%					65.1%				0.4%	0.4%	3.1%
FR	6.9%	0.3%		0.4%						1.5%					0.5%					0.6%				0.3%		1.4%
HR	0.8%	0.5%		2.1%					0.3%	8.0%					1.0%					0.0%					1.2%	1.4%
Ê	1.3%	20.3%		1.2%					3.1%						7.9%					6.0%				0.3%		2.2%
origin) A7 LI LI	0.4%	0.0%		0.0%					).2%	0.0%					0.0%					0.0%				0.0%		0.1%
5 LV	0.3%	0.9%		0.7%					).4%	0.0%					0.3%					0.0%				1.0%		0.7%
ጜ LT	3.7%	0.0%	13.3%						.9%	0.0%				2.6%	0.0%					0.0%				9.2%		8.6%
E LU	4.9%	0.2%		0.9%					.6%	0.1%						0.4%				0.0%				0.2%		1.7%
E HU	0.9%	0.2%		5.6%					0.3%	1.2%					0.2%	1.1%				0.0%					0.2%	4.7%
MT NL	0.0%	0.0%	0.0%						0.0%	0.2%					0.0%					0.0%				0.0%		0.0%
ONL	19.5%	0.1%		3.7%					.9%	0.5%					0.3%		4			3.0%				0.3%		5.8%
TAB	0.1%	1.1%		4.5%					).5%	1.3%					7.9%				2.2%	0.6%				0.8%		2.1%
νρΡΓ	23.9%	8.6%	34.3%						).4%	1.6%				14.5%				1%			6.5%			5.2%		30.6%
ja PT	9.0%	2.3%		1.8%					3.1%	0.1%					0.1%					0.6%				0.6%		3.7%
	6.7%	12.4%		6.2%					.5%	62.9%					0.7%					0.6%				0.3%		5.5%
B SI	3.6%	0.3%		3.6%					).5%	0.5%					7.0%					0.0%				0.3%	0.6%	3.9%
្តត្វ SK	3.5%	0.9%		3.2%					).9%	0.7%					1.0%					0.0%				0.7%	5.1%	3.3%
등 FI	0.0%	0.1%		0.0%					).2%	0.5%					0.0%					0.0%			0.4%		2.3%	0.1%
SE SE	0.1%	0.0%		0.0%					).2%	0.0%					0.7%					0.0%				0.4%		0.1%
ο ΠΚ	1.0%	0.4%		0.1%					2.9%	2.6%					0.5%					1.2%				2.7%		0.7%
IS	0.0%	0.0%	0.0%						0.0%	0.0%					0.0%					0.0%					0.0%	0.0%
LI	0.0%	0.0%		0.0%				(	0.0%	0.0%					0.0%					0.0%				0.0%	0.0%	0.0%
NO	0.0%	0.0%	0.8%						).1%	0.0%					0.0%					0.0%					0.6%	0.0%
СН	0.1%	1.3%		0.6%				2	2.5%	1.7%					1.7%					0.0%				0.2%		0.6%
Extra- EU	1.4%	32.1%	0.5%	5.5%				4	.7%	9.7%				0.1%	0.0%	0.0%	0	0% 6	0.7%	10.2%	0.5%			53.4%		4.3%
EU-27	97.5%	66.2%	96.2%						9.9%	85.9%				99.7%							94.3%			43.6%		
EU-28	98.5%	66.6%	98.2%					92	2.8%	88.5%				99.7%							96.3%			46.3%		95.0%
EU-14	49.1%	42.2%	35.7%	16.0%				68	8.5%	9.7%				79.4%	81.5%	47.4%	23	1% 3	2.9%	87.3%	69.8%		7.4%	8.6%	22.4%	30.2%
EU-13	48.4%	24.0%	60.5%	77.7%				2	.4%	76.2%				20.2%	16.3%	41.2%	76	3%	5.8%	1.2%	24.5%		87.2%	35.0%	66.6%	64.1%
EFTA	0.1%	1.3%	1.3%	0.6%					2.6%	1.8%				0.2%	1.7%	1.8%	0	4%	0.3%	0.0%	3.2%		4.0%	0.3%	0.9%	0.7%
Total	100%	100%	100%	100%				1	00%	100%				100%	100%	100%	10	0% '	100%	100%	100%		100%	100%	100%	100%
* For DE D				are word	م الم ما ا	out in th	م ممالم				tive N	1 la -			. مالد مالد م					the ee	۸۸ به ماله م	mhor	State T			re likely an 'error' for

Table A1.6 - Number of postings registered in the national declaration tools, 2020, by sending Member State, column %

\* For BE, BG, HU, PT, RO, and SK numbers were filled out in the cells concerning these respective Member States to be both the receiving Member State and the sending Member State. These figures are likely an 'error', for instance, when a person is subject to the social security of these Member States but does not have its nationality.
 \*\* BE and DK: including postings of both posted workers and self-employed persons.
 \*\*\*\* DE: postings from IS, MT, and CY as the country of origin are included under 'Extra-EU'.

\*\*\*\*\* 'Extra-EU' stands for Extra-EU/EFTA/UK.

												Rece	iving Mem	ber State	(host	country)											
					Persor	ns							Dec	clarations									Postings				
		BE	BG	DK	FR	IT	LU	AT	SK	BE	BG	DK	FR	IT	MT	AT	RO	SK	BE	BG	DK	FR	IT	MT	AT	RO	SK
	BE	3,781	6	181	11,736	24	4,560	967	208	16,362	5	272	26,590	30	0	1,851	6	277	16,362	6	255	48,164	32	0	2,290	7	277
	BG	6,445	12	763	3,263	68	226	14,774	7	30,369	5	1938	2369	72	1	19,014	46	10	30,369	13	1,905	7,395	94	1	30,136	62	10
	cz	2,445	0	514	2,043	16	212	15,712	22	9,426	0	987	1,732	16	0	19,591	17	52	9,426	0	1,006	4,362	19	0	44,615	38	52
	DK	597	0	132	757	14	18	490	96	931	0	465	835	11	0	279	9	155	931	0	464	1,194	15	0	774	9	155
	DE	15,200	188	4,512	20,922	202	9,511	49,074	0	30,235		12,614	37,559	207	38	71,563	517	0	30,235	236	12,545	54,377	260	38	121,863	830	0
	EE	157	0	170	244	9	2	228	1506	322	0	256	236	7	0	298	0	2,723	322	0	256	493	10	0	427	0	2,723
	IE	529	1	197	483	3	7	68	9	823	1	173	450	5	2	67	2	9	823	1	243	694	5	2	122	2	9
	EL	708	172	248	878	30	32	421	39	1,553	105	625	625	51	3	1,021	7	45	1,553	178	616	1,938	76	3	1,419	7	45
	ES	2,769	59	266	15,268	129	113	2,778	9	7,792	36	363	20,978	135	3	4,148	112	11	7,792	63	361	42,319	169	3	6,806	255	11
	FR	17,493	9	121	8,915	190	2,585	457	30	67,127	9	160	33,600	196	2	627	41	48	67,127	11	144	48,079	230	2	973	41	48
	HR	1,964	16	195	1,556	477	170	8,171	909	5,478	10	488	1,617	494	2	12,089	9	1,166	5,478	20	490	3,234	763	2	18,360	12	1,166
	IT	3,906	399	728	18,565	137	570	8,972	8	9,017	176	1,221	23,747	163	53	11,116	185	11	9,017	556	1,112	1 1	199	53	21,151	258	11
	CY	15	0	1	15	0	1	9	187	24	0	1	15	0	-	15	1	367	24	0	1	21	0	0	15	1	367
	LV	702	23	621	1,039	1	44	1,245	3	6,042	26	2,133	815	1	27	1,559	9	3	6,042	26	2,120	2,291	1	27	1,970	3	3
	LT	5,098	1	2,136	2,348	3	358	16,055	2	15,256	1	8471	1,996	2	7	32,190	4	2	15,256	1	8,503	6,576	3	7	52,443	6	2
	LU	242	4	1	101	1	51	65	229	1,374	2	1	551	1	0	15	0	295	1,374	4	1	584	1	0	178	0	295
≥	HU	2,792	5	229	1,299	47	326	33,996	11	9,260	3	263	1,272	39	3	69,118	27	17	9,260	5	322	2,730	55	3	112,309	80	17
Nationality	MT	10	1	0	9	2	2	1	0	27	1	0	10	2	0	1	0	0	27	1	0	10	2	0	1	0	0
5	NL	45,433	4	977	4,176	22	235	13,785	2	121,506		1,646	5,183	24	0	43,759	7	3	121,506		1,479	9,240	30	0	45,734	12	3
ati	AT	697	24	228	1,441	68	139	953	1	1,160	24	364	1,703	102		2,004	32	1	1,160	31	356	2,484	113	11	2,883	97	1
z	PL	37,724	242	6,066	17,896	125	1,981	73,424	0	180,801		24,456	21,860	66	78	102,893	34		180,801		24,467	60,944	183	78	200,387	92	0
	PT	14,335	66	273	20,566	24	718	3,955	13	63,917	10	376	25,689	27	9	4,867	13	20	63,917	68	378	70,953	30	9	9,821	19	20
	RO	18,552	344	1,089	16,112	4,880	1,389	39,881	0	85,262		3,708	16,495	6,163	19	66,834	56	0	85,262	365	3,676	42,050	7,258	19	91,610	101	0
	SI	842	9	158	709	27	52		1,371	3,772	4	218	600	25	0	20,039	12	3,671	3,772	9	219	1,158	33	0	44,487	19	3,671
	SK	4,694	16	379	2,222	34	173	15,171	78	23,068	9	1,773	2,007	45	0	19,143	4	119	23,068	26	1,771	5,266	45	0	45,587	8	119
	FI	240	3	178	545	54	4	113	133	366	3	201	512	55	0	80	1	200	366	3	208	878	57	0	226	2	200
	SE	334	2	696	587	8	3	107	459	498		2,156	638	8	3	113	2	748	498		2,150	838	8	3	143	5	748
	UK	4,697	11	730	9,479	123	61	1,564	38	7,971	10	1.0	6,440	160	11	1,284	26	49	7,971	13	1,030	14,405	346	11	2,845	30	49
	IS	8	0	3	6	0	0	8	184	11	0	11	4	0	0	12	0	201	11	0	11	6	0	0	12	0	201
	LI	0	0	0	3	0	0	38	9	0	0	0	4	0	0	45	0	19	0	0	0	4	0	0	50	0	19
	NO	39	0	210	134	5	2	36	0	46	0	271	163	5	0	27	1	0	46	0	273	231	5	0	46	1	0
	СН	223	4	41	1,469	14	39	909	160	343	4	62	1,914	18	1	926	12	161	343	4	62	3,268	18	1	1,898	15	161
	Extra-EU	42,481	695	1,193	33,888	970	5,671		2,175	135,115		3,088	46,542	884	8	178,157	75		135,115		3,186		1,446	8	355,813	437	2,421
	EU-27	187,704			153,695	6,595		310,608		691,768			229,684	7,947		504,294	1,153	9,953	691,768			460,551	9,691	261	856,730	1,966	9,953
	EU-28	192,401				6,718		312,172		699,739			236,124	8,107		505,578		10,002	699,739			474,956	10,037	272	859,575	1,996	10,002
	EU-14	106,264	937			906		82,205		322,661			178,660	1,015		141,510	934	1,823	322,661	1	- / -	324,021	1,225	124	214,383	1,544	1,823
	EU-13	81,440	669	12,321	48,755	5,689		228,403		369,107	279	44,692		6,932	137	362,784		8,130	369,107	732		136,530	8,466	137	642,347	422	8,130
	EFTA	270	4	254	1,612	19	41	991	353	400	4	344	2,085	23	1	1,010	13	381	400	4	346	3,509	23	1	2,006	16	381
	Total	235,152						411,150		835,254			284,751			684,745			835,254	,		570,181		281	1,217,394	2,449	12,804

	Table A1.7 - Number of per	ons. declarations	s, and postings rec	distered in the nationa	I declaration tools.	by nationality. 2020
--	----------------------------	-------------------	---------------------	-------------------------	----------------------	----------------------

\* FR: the reported number of persons (198 181) does not match the sum (198 674). The reported number of declarations (243 408) does not match the sum (284 751). The reported number of postings (570 631) does not match the sum (570 181).

\*\* IT: the reported number of persons (7 694) does not match the sum (7 707). The reported number of declarations (8 914) does not match the sum (9 014).

\*\*\* For certain Member States, the totals reported in this table differ from the totals reported in *Table A1.1* (persons), *Table A1.2* (declarations) and *Table A1.3* (postings). For the number of persons (*Table A1.1*), this is the case for DK (23 269 by issuing Member State vs 23 236 by nationality), FR (198 628 vs 198 674), IT (7 706 vs 7 707), LU (29 274 vs 29 255), AT (413 807 vs 411 150), and SK (7 584 vs 7 898). For the number of declarations (*Table A1.2*), this is the case for DK (31 847 vs 69 771), FR (243 404 vs 284 751), IT (8 914 vs 9 014), MT (272 vs 281), AT (658 621 vs 684 745), RO (2 442 vs 1 267), and SK (12 805 vs 12 804). For the number of postings (*Table A1.3*) this is the case for FR (570 627 vs 570 181), MT (272 vs 281), RO (3 738 vs 2 449), and SK (12 805 vs 12 804).

It is not known why these differences exist, although FR did report that a single declaration can include posted workers from different nationalities, indicating that the total number of posted persons by issuing Member State might be higher than the breakdown by nationality. Furthermore, when the total number of posted persons/postings by issuing Member State is higher than the breakdown by nationality, this could imply that the nationality of certain posted persons/postings is unknown. This is the case for DK, FR, LU, and AT in terms of posted persons, for RO and SK in terms of declarations, and for FR, RO, and SK in terms of postings. However, the opposite holds true for IT and SK in terms of posted persons, for DK, FR, IT, MT, and AT in terms of declarations, and for MT in terms of postings.

											Re	ceiving	Memb	er State	(host c	ountry)											
					Pers	ons							De	claratio	ns							P	ostings	;			
		BE	BG	DK	FR	IT	LU	AT	SK	BE	BG	DK	FR	IT	MT	AT	RO	SK	BE	BG	DK	FR	IT	MT	AT	RO	SK
	BE	1.6%	0.3%	0.8%	5.9%	0.3%	15.6%	0.2%	2.6%	2.0%	0.5%	0.4%	9.3%	0.3%	0.0%	0.3%	0.5%	2.2%	2.0%	0.2%	0.4%	8.4%	0.3%	0.0%	0.2%	0.3%	2.2%
	BG	2.7%	0.5%	3.3%	1.6%	0.9%	0.8%	3.6%	0.1%	3.6%	0.5%	2.8%	0.8%	0.8%	0.4%	2.8%	3.6%	0.1%	3.6%	0.5%	2.7%	1.3%	0.8%	0.4%	2.5%	2.5%	0.1%
	CZ	1.0%	0.0%	2.2%	1.0%	0.2%	0.7%	3.8%	0.3%	1.1%	0.0%	1.4%	0.6%		0.0%	2.9%	1.3%	0.4%	1.1%	0.0%	1.4%	0.8%	0.2%	0.0%	3.7%	1.6%	0.4%
	DK	0.3%	0.0%	0.6%	0.4%	0.2%	0.1%	0.1%	1.2%	0.1%	0.0%	0.7%	0.3%	0.1%	0.0%	0.0%	0.7%	1.2%	0.1%	0.0%	0.7%	0.2%	0.1%	0.0%	0.1%	0.4%	1.2%
	DE	6.5%			10.5%		32.5%		0.0%		21.1%					10.5%		0.0%	3.6%	8.3%		9.5%		13.5%		33.9%	0.0%
	EE	0.1%	0.0%	0.7%	0.1%	0.1%	0.0%		19.1%		0.0%	0.4%	0.1%		0.0%	0.0%		21.3%	0.0%		0.4%	0.1%	0.1%	0.0%	0.0%		21.3%
	IE	0.2%	0.0%	0.8%	0.2%	0.0%	0.0%	0.0%	0.1%		0.1%	0.2%	0.2%			0.0%	0.2%	0.1%	0.1%		0.3%	0.1%	0.0%	0.7%	0.0%	0.1%	0.1%
	EL	0.3%	7.4%	1.1%	0.4%	0.4%	0.1%	0.1%	0.5%		11.1%	0.9%	0.2%	0.6%	1.1%	0.1%	0.6%	0.4%	0.2%	6.3%	0.9%	0.3%	0.7%	1.1%	0.1%	0.3%	0.4%
	ES	1.2%	2.5%	1.1%	7.7%	1.7%	0.4%	0.7%	0.1%	0.9%	3.8%	0.5%	7.4%		1.1%	0.6%	8.8%	0.1%	0.9%		0.5%	7.4%	1.5%	1.1%	0.6%	10.4%	0.1%
	FR	7.4%	0.4%	0.5%	4.5%	2.5%	8.8%	0.1%	0.4%	8.0%	0.9%		11.8%	2.2%	0.7%	0.1%	3.2%	0.4%	8.0%	0.4%	0.2%	8.4%	2.0%	0.7%	0.1%	1.7%	0.4%
	HR	0.8%	0.7%	0.8%	0.8%	6.2%	0.6%		11.5%	0.7%	1.1%	0.7%	0.6%	5.5%	0.7%	1.8%	0.7%	9.1%	0.7%	0.7%	0.7%	0.6%	6.6%	0.7%	1.5%	0.5%	9.1%
	IT		17.2%	3.1%	9.3%	1.8%	1.9%	2.2%	0.1%		18.6%	1.8%	8.3%		18.9%		14.6%	0.1%		19.7%	1.6%	7.4%		18.9%	1.7%	10.5%	0.1%
	CY	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.4%	0.0%	0.0% 2.7%	0.0%	0.0%	0.0%	0.0% 9.6%	0.0% 0.2%	0.1% 0.7%	2.9% 0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.9% 0.0%
	LV	2.2%	1.0%	9.2%	0.5% 1.2%	0.0%	0.2%	3.9%	0.0% 0.0%	0.7% 1.8%		12.1%	0.3%	0.0%	9.6%	4.7%	0.7%	0.0%	0.7%			0.4% 1.2%	0.0% 0.0%	9.6% 2.5%	0.2%	0.1%	0.0%
	LU	0.1%	0.0%	9.2%	0.1%	0.0%	0.2%	0.0%	2.9%	0.2%	0.1%	0.0%	0.7%	0.0%	0.0%	4.7%	0.3%	2.3%	0.2%	0.0%	0.0%	0.1%	0.0%	0.0%	4.3%	0.2%	2.3%
~	HU	1.2%	0.2%	1.0%	0.7%	0.6%	1.1%	8.3%	0.1%	1.1%	0.2%	0.0%	0.2%		1.1%		2.1%	0.1%	1.1%	0.1%	0.5%	0.1%	0.5%	1.1%	9.2%	3.3%	0.1%
ŧ.	MT	0.0%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.3%	0.4%	0.4%	0.4%	0.0%	0.0%	0.0%	0.1%		0.2%	0.0%	0.0%	0.0%	0.0%	9.2 %	0.0%	0.1%
Nationality	NL	19.3%	0.2%	4.2%	2.1%	0.3%	0.8%	3.4%		14.5%	0.4%	2.4%	1.8%			6.4%	0.6%		14.5%		2.1%	1.6%	0.3%	0.0%	3.8%	0.5%	0.0%
ŝ	AT	0.3%	1.0%	1.0%	0.7%	0.9%	0.5%	0.2%	0.0%		2.5%	0.5%	0.6%	1.1%	3.9%	0.4%	2.5%	0.0%		1.1%	0.5%	0.4%	1.0%	3.9%	0.2%	4.0%	0.0%
ž	PL		10.4%		9.0%	1.6%		17.9%	0.0%		14.0%		7.7%		27.8%		2.7%		21.6%		35.1%			27.8%		3.8%	0.0%
	PT	6.1%	2.8%	-	10.4%	0.3%	2.5%	1.0%	0.2%		1.1%	0.5%	9.0%		3.2%	0.7%	1.0%	0.2%				12.4%	0.3%	3.2%	0.8%	0.8%	0.2%
	RO		14.9%	4.7%		63.3%		9.7%			9.2%			68.4%		9.8%	4.4%		10.2%			7.4%		6.8%	7.5%	4.1%	0.0%
	SI	0.4%	0.4%	0.7%	0.4%	0.4%	0.2%		17.4%		0.4%	0.3%	0.2%	0.3%	0.0%	2.9%		28.7%		0.3%	0.3%	0.2%	0.3%	0.0%	3.7%	0.8%	
	SK	2.0%	0.7%	1.6%	1.1%	0.4%	0.6%	3.7%	1.0%	2.8%	0.9%		0.7%		0.0%	2.8%	0.3%	0.9%	2.8%	0.9%	2.5%	0.9%	0.4%	0.0%	3.7%	0.3%	0.9%
	FI	0.1%	0.1%	0.8%	0.3%	0.7%	0.0%	0.0%	1.7%	0.0%	0.3%	0.3%	0.2%	0.6%	0.0%	0.0%	0.1%	1.6%	0.0%	0.1%	0.3%	0.2%	0.5%	0.0%	0.0%	0.1%	1.6%
	SE	0.1%	0.1%	3.0%	0.3%	0.1%	0.0%	0.0%	5.8%	0.1%	0.2%	3.1%	0.2%	0.1%	1.1%	0.0%	0.2%	5.8%	0.1%	0.1%	3.1%	0.1%	0.1%	1.1%	0.0%	0.2%	5.8%
	UK	2.0%	0.5%	3.1%	4.8%	1.6%	0.2%	0.4%	0.5%	1.0%	1.1%	1.4%	2.3%	1.8%	3.9%	0.2%	2.1%	0.4%	1.0%	0.5%	1.5%	2.5%	3.0%	3.9%	0.2%	1.2%	0.4%
	IS	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1.6%
	LI	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%
	NO	0.0%	0.0%	0.9%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.4%	0.1%	0.1%	0.0%	0.0%	0.1%	0.0%	0.0%	0.0%	0.4%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	СН	0.1%	0.2%	0.2%	0.7%	0.2%	0.1%	0.2%	2.0%		0.4%	0.1%	0.7%		0.4%	0.1%	0.9%	1.3%		0.1%	0.1%	0.6%	0.2%	0.4%	0.2%	0.6%	1.3%
	Extra-EU	18.1%		5.1%										9.8%						32.4%			12.6%			17.8%	
	EU-27																						84.2%				
	EU-28																						87.2%				
	EU-14																						10.6%				
																	-						73.6%				
	EFTA	0.1%	0.2%	1.1%	0.8%	0.2%			4.5%		0.4%		0.7%		0.4%		1.0%	3.0%		0.1%			0.2%	0.4%	0.2%	0.7%	
	Total	100%	100%	100%	100%		100%		100%		100%			100%				100%		100%				100%		100%	
	Corr. *	0.83	1.00	0.97	0.85	1.00	0.96	0.63	0.82		0.99	0.99	0.82				0.98						1.00	0.95	0.47	0.87	

Table A1.8 - Number of persons, declarations and postings registered in the national declaration tools, by nationality, 2020, column %

\* It concerns the correlation of the breakdown by nationality with the breakdown by issuing Member State, by looking at the correlation between Table A1.7 and Table A1.1, A1.2 and A1.3 for the number of persons, declarations, and postings respectively.

\*\* 'Extra-EU' stands for Extra-EU/EFTA/UK.

Receiving country	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas, steam and air conditioning supply	Water supply; sewerage; waste management and remediation	Construction	Wholesale and retail trade; repair of motor vehicles and motorcycles	Transporting and storage	Accommodation and food service activities	Information and communication	Financial and insurance activities	Real estate activities	Professional, scientific and technical activities	Administrative and support service activities	Public administration and defence; compulsory	Education	Human health and social work activities	Arts, entertainment and recreation	Other services activities	Activities of households as employers; undifferentiated	Activities of extraterritorial organisations and bodies	Other/unidentified	Total
											Person	s											
BG	9	0	291	22	7	1,287	28	3	0	18	16	0	48	19	0	0	1	2	565	0	0	0	2,316
DK	998	458	6,579	160	83	11,635	308	544	26	501	11	3	900	681	8	14	14	137	557	0	0	0	23,617
EL			325	266	0	411	3	2	186	7	0	0	488	8	0	8	3	31	95	0	0	0	1,833
FR	14,722	2,437	53,827	5,387	1,650	71,772	3,285	5,108	5,695	4,372	577	226	11,855	4,456	97	121	215	6,234	13,776	323	216	0	206,351
IT	11	45	2,457	18	7	825	256	3,348	43	65	293	3	209	57	32	24	12	0	8	0	0	0	7,713
LU	191	73	5,350	158	232	14,338	869	4,713	1	246	98	12	680	1,739	2	5	57	96	329	75	6	0	29,270
AT	0	0	0	0	0	18,144	0	345,027	0	0	0	0	0	0	0	0	0	0	51,741	0	0	0	414,912
SK	88	2	3,482	118	27	1,551	180	279	10	118	10	2	604	885	1	3	3	1	214	3	3	0	7,584
SE	1,884	173	8,835	830	277	19,951	302	476	22	3,961	252	62 308	1,032	1,066	6	6	25	75	411	0	16	21	39,683
Total Total excl.	17,903	3,188	81,146	6,959	2,283	139,914	5,231	359,500	5,983	9,288	1,257	308	15,816	8,911	146	181	330	6,576	67,696	401	241	21	733,279
transport	17,903	3,188	81,146	6,959	2,283	139,914	5,231	0	5,983	9,288	1,257	308	15,816	8,911	146	181	330	6,576	67,696	401	241	21	373,758
										De	claratio	ons											
BG	5	0	59	21	6	327	31	3	0	19	17	0	43	29	0	0	1	2	385	0	0	0	948
DK	608	349	6,350	126	174	19,582	254	2,019	21	414	8	2	748	634	7	16	42	91	403	0	0	0	31,848
DE	2,811	324	0	0	375	170,662	0	383,316	209	0	0	0	0	0	0	179	408	0	40,352	0	0	18,620	617,256
FR	14,255	3,862	62,752	5,688	2,722	78,496	8,572	7,618	4,047	4,515	815	212	16,805	6,149	87	154	363	2,980	22,326	273	151	0	242,842
IT	4	37	2,262	19	7	545	278	4,910	57	59	410	3	220	54	4	29	8	0	8	0	0	0	8,914
LT	111		493	25	0	485	63	1	17	0	0	3	9	59	0	0	0	1	63	0	0	0	1,330
LU	451	99	10,794	408	931	27,183	5,548	925	1	521	117	10	1,814	3,130	1	8	59	147	2,257	146	9	0	54,559
MT			48	107	11	10	10	27	0	5	4	0	13	0	0	1	11	3	15	0	0	0	265
AT	0	0	0	0	0	19,074	0	561,228	0	0	0	0	0	0	0	0	0	0	78,800	0	0	0	659,102
PT	1	1	27	4	0	16	25	0	0	0	0	0	1	1	1	0	0	0	0	0	0	0	77
SK	181	3	4,632	129	49	3,355	221	379	14 7	128	12	4	882	2,439	1	4	9	1	355	3	4	0	12,805
FI SE	31 110	67 258	2,582 6,399	243 403	42 306	3,283 11,001	39 215	523 195	7 15	219 4,619	4 128	4 44	272 695	96 915	0 5	3 7	16	9 30	81 350	0	0	0 23	7,521 25,768
Total	18,568	258 5,000	6,399 96,398	403 7,173	<b>4,623</b>	334,019	15,256	961,144	4,388	4,619 <b>10,499</b>	128 1,515	44 282	21.502	915 13,506	5 106	/ 401	38 955	30 3,264	350 145,395	422	12 176	23 18,643	25,768 1,663,235
Total excl.	10,508	5,000	90,398	7,173	4,023	334,019	15,256	301,144	4,388	10,499	1,515	202	21,502	13,306	106	401	905	3,264	145,395	422	176	10,643	1,003,235
transport	18,568	5,000	96,398	7,173	4,623	334,019	15,256	0	4,388	10,499	1,515	282	21,502	13,506	106	401	955	3,264	145,395	422	176	18,643	683,448

Table A1.9 - Number of persons, declarations and postings registered in the national declaration tools, by sector of activity, 2020

х.

Receiving country	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas, steam and air conditioning supply	Water supply; sewerage; waste management and remediation	Construction	Wholesale and retail trade; repair of motor vehicles and motorcycles	Transporting and storage	Accommodation and food service activities	Information and communication	Financial and insurance activities	Real estate activities	Professional, scientific and technical activities	Administrative and support service activities	Public administration and defence; compulsory	Education	Human health and social work activities	Arts, entertainment and recreation	Other services activities	Activities of households as employers; undifferentiated	Activities of extraterritorial organisations and bodies	Other/unidentified	Total
	Postings																						
BG	9	0	295	26	9	1,659	31	3	0	27	17	0	57	32	0	0	1	2	660	0	0	0	2,828
DK	2,530	680	15,259	204	343	42,604	520	2,553	27	664	70	3	1,247	1,653	8	18	43	186	997			0	69,609
DE	11,876	5,878	0	0	995	956,408	0	1,143,404	1,062	0	0	0	0	0	0	465	1,122	0	163,655	0	0	124,473	2,409,338
FR	49,775	5,731	130,000	12,182	5,176	215,951	13,028	12,307	10,595	10,136	873	414	30,850	9,513	169	225	417	10,343	49,967	1,040	340	0	569,032
IT	11	73	3,579	23	7	1,050	321	5,240	143	84	432	3	341	76	52	48	15	0	8	0	0	0	11,506
LU	875	160	21,479	752	1,803	87,171	9,689	5,665	1	850	149	12	3,079	6,744	2	13	160	508	3,544	342	18	0	143,016
MT	0	0	48	107	11	10	10	27	0	5	4	0	13	0	0	1	11	3	15	0	0	0	265
AT	0	0	0	0	0	77,324	0	959,674	0	0	0	0	0	0	0	0	0	0	180,401	0	0	0	1,217,399
PT	5	1	37	6	0	37	76	0	0	0	0	0	1	1	2	0	0	0	0	0	0	0	166
SK	181	3	4,632	129	49	3,355	221	379	14	128	12	4	882	2,439	1	4	9	1	355	3	4	0	12,805
FI	308	215	11,615	985	106	18,297	71	1,494	7	2,357	10	11	1,158	1,503	0	4	71	13	137	0	0	0	38,362
SE	2,199	368	15,136	1,497	744	56,454	601	767	32	4,962	389	89	1,416	2,230	18	8	62	88	829	0	18	24	87,931
Total	67,769	13,109	202,080	15,911	9,243	1,460,320	24,568	2,131,513	11,881	19,213	1,956	536	39,044	24,191	252	786	1,911	11,144	400,568	1,385	380	124,497	4,562,257
Total excl. transport	67,769	13,109	202,080	15,911	9,243	1,460,320	24, 568	0	11,881	19,213	1,956	536	39,044	24,191	252	786	1,911	11,144	400,568	1,385	380	124,497	2,306,247

\* DK: including both posted workers and self-employed persons.

\*\* The total number of persons reported by FR (198 181) does not equal the sum of the breakdown (206 351). The total number of persons reported by IT (7 694) does not equal the sum of the breakdown (7 713). The total number of persons reported by LU (29 272) does not equal the sum of the breakdown (29 270). The total number of declarations reported by FR (243 408) does not equal the sum of the breakdown (242 842). The total number of postings reported by FR (570 631) does not equal the sum of the breakdown (569 032). In this table, the sum was reported in order to correctly calculate the row percentages (see *Table A1.10*).

\*\*\* FR did mention that the total by country may be higher than the sum by country and NACE activity. The NACE activity has been introduced in their declaration tool in July 2019. The NACE activity is therefore not known for 566 declarations that were still active in 2020.

\*\*\*\* For certain Member States, the total reported in this table does not correspond to the total reported in *Table 5*. This is the case for the number of persons reported by DK, FR, IT, LU, and AT. This is the case for the number of declarations reported by DK, DE, FR, LU, MT, and AT. This is the case for the number of postings reported by DK, FR, MT, AT, and FI.

\*\*\*\*\* SE: 21 persons, 23 declarations, and 24 postings were reported under the category "Other". They are reported in the category "Other/unidentified".

\*\*\*\*\*\* DE: several additional sectors of activity were reported, which were put under "Other/unidentified". It concerns activities under Setting up and dismantling at trade fairs and exhibitions, Postal services, Slaughtering and meat processing, Faculty cleaning services, Scaffolding, Personal transport, Prostitution, Fairground and amusement sector, Chimney sweeper, Textile and clothing industry, Security industry, and Laundering services in the business-to-business sector.

Receivin g country	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas, steam and air conditioning	Water supply; sewerage; waste management and remediation activities	Construction	Wholesale and retail trade; repair of motor vehicles and	Transporting and storage	Accommodation and food service activities	Information and communication	Financial and insurance activities	Real estate activities	Professional, scientific and	Administrative and support service activities	Public administration and defence; compulsory	Education	Human health and social work	Arts, entertainment	Other services activities	Activities of households as employers; undifferentiated goods - and services - producing	Activities of extraterritorial organisations and bodies	Other/unidentifie d	Total
BG	0.4%	0.0%	12.6%	0.9%	0.3%	55.6%	1.2%	0.1%	0.0%	0.8%	0.7%	0.0%		0.8%	0.0%	0.0%	0.0%	0.1%		0.0%	0.0%	0.0%	100%
DK	4.2%	1.9%	27.9%	0.7%	0.4%	49.3%	1.3%	2.3%	0.1%	2.1%	0.0%	0.0%	3.8%	2.9%	0.0%	0.1%	0.1%	0.6%	2.4%	0.0%	0.0%	0.0%	100%
EL	0.0%	0.0%	17.7%	14.5%	0.0%	22.4%	0.2%	0.1%	10.1%	0.4%	0.0%	0.0%	26.6 %	0.4%	0.0%	0.4%	0.2%	1.7%	5.2%	0.0%	0.0%	0.0%	100%
FR	7.1%	1.2%	26.1%	2.6%	0.8%	34.8%	1.6%	2.5%	2.8%	2.1%	0.3%	0.1%	5.7%	2.2%	0.0%	0.1%		3.0%	6.7%	0.2%	0.1%	0.0%	100%
IT	0.1%	0.6%	31.9%	0.2%	0.1%	10.7%	3.3%	43.4%	0.6%	0.8%	3.8%	0.0%	2.7%	0.7%	0.4%	0.3%	0.2%	0.0%	0.1%	0.0%	0.0%	0.0%	100%
LU	0.7%	0.2%	18.3%	0.5%	0.8%	49.0%	3.0%	16.1%	0.0%	0.8%	0.3%	0.0%	2.3%	5.9%	0.0%	0.0%	0.2%	0.3%	1.1%	0.3%	0.0%	0.0%	100%
AT		0.0%	0.0%	0.0%	0.0%	4.4%	0.0%	83.2%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%	0.0%	0.0%	12.5%	0.0%	0.0%	0.0%	100%
SK	1.2%	0.0%	45.9%	1.6%	0.4%	20.5%	2.4%	3.7%	0.1%	1.6%	0.1%	0.0%	8.0%	11.7%	0.0%	0.0%	0.0%	0.0%	2.8%	0.0%	0.0%	0.0%	100%
SE	4.7%	0.4%	22.3%	2.1%	0.7%	50.3%	0.8%	1.2%	0.1%	10.0%	0.6%	0.2%	2.6%	2.7%	0.0%	0.0%			1.0%	0.0%	0.0%	0.1%	100%
Total	2.4%	0.4%	11.1%	0.9%	0.3%	19.1%	0.7%	49.0%	0.8%	1.3%	0.2%	0.0%	2.2%	1.2%	0.0%	0.0%	0.0%	0.9%	9.2%	0.1%	0.0%	0.0%	100%
Total excl. transport	4.8%	0.9%	21.7%	1.9%	0.6%	37.4%	1.4%	0.0%	1.6%	2.5%	0.3%	0.1%	4.2%	2.4%	0.0%	0.0%	0.1%	1.8%	18.1%	0.1%	0.1%	0.0%	100%
											claratio												
BG	0.5%	0.0%	6.2%	2.2%	0.6%	34.5%	3.3%	0.3%	0.0%	2.0%	1.8%	0.0%		3.1%	0.0%	0.0%	0.1%	0.2%	40.6%	0.0%	0.0%	0.0%	100%
DK	1.9%	1.1%	19.9%	0.4%	0.5%	61.5%	0.8%	6.3%	0.1%	1.3%	0.0%	0.0%		2.0%	0.0%		0.1%	0.3%	1.3%	0.0%	0.0%	0.0%	100%
DE		0.1%	0.0%	0.0%	0.1%	27.6%	0.0%	62.1%	0.0%	0.0%	0.0%			0.0%	0.0%		0.1%		6.5%	0.0%	0.0%	3.0%	100%
FR	5.9%	1.6%	25.8%	2.3%	1.1%	32.3%	3.5%	3.1%	1.7%	1.9%	0.3%	0.1%		2.5%	0.0%		0.1%	1.2%	9.2%	0.1%	0.1%	0.0%	100%
IT	0.0%	0.4%	25.4%	0.2%	0.1%	6.1%	3.1%	55.1%	0.6%	0.7%	4.6%	0.0%	2.5%	0.6%	0.0%	0.3%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	100%
LT	8.3%	0.0%	37.1%	1.9%	0.0%	36.5%	4.7%	0.1%	1.3%	0.0%	0.0%	0.2%	0.7%	4.4%	0.0%	0.0%	0.0%	0.1%	4.7%	0.0%	0.0%	0.0%	100%
LU	0.8%	0.2%	19.8%	0.7%	1.7%	49.8%	10.2%	1.7%	0.0%	1.0%	0.2%	0.0%	3.3%	5.7%	0.0%	0.0%			4.1%	0.3%	0.0%	0.0%	100%
MT	0.0%	0.0%	18.1%	40.4%	4.2% 0.0%	3.8% 2.9%	3.8% 0.0%	10.2% 85.2%	0.0% 0.0%	1.9%	1.5%	0.0%		0.0% 0.0%	0.0%	0.4%	4.2%	1.1%	5.7% 12.0%	0.0%	0.0% 0.0%	0.0%	100%
AT	0.0%	0.0%	0.0%	0.0% 5.2%			32.5%	85.2% 0.0%		0.0% 0.0%	0.0% 0.0%	0.0%		0.0%	0.0%	0.0%					0.0%	0.0%	100%
PT SK	1.3% 1.4%	1.3% 0.0%	35.1% 36.2%	5.2% 1.0%	0.0% 0.4%	20.8% 26.2%	32.5%	3.0%	0.0% 0.1%	1.0%	0.0%	0.0%	1.3% 6.9%	1.3%	1.3% 0.0%	0.0% 0.0%		0.0%	0.0% 2.8%	0.0%	0.0%	0.0% 0.0%	100% 100%
FI	0.4%	0.0%	34.3%	3.2%	0.4%	43.7%	0.5%	7.0%	0.1%	2.9%	0.1%	0.0%	3.6%	1.3%	0.0%	0.0%	0.1%	0.0%	1.1%	0.0%	0.0%	0.0%	100%
SE	0.4%	1.0%	24.8%	1.6%	1.2%	43.7%	0.3%	0.8%	0.1%	17.9%	0.1%	0.1%	2.7%	3.6%	0.0%	0.0%	0.2%		1.1%	0.0%	0.0%	0.0%	100%
Total	1.1%	0.3%	5.8%	0.4%	0.3%	20.1%	0.0%	57.8%	0.3%	0.6%	0.3%	0.2%		0.8%	0.0%	0.0%		0.1%	8.7%	0.0%	0.0%	1.1%	100%
Total excl. transport	2.7%	0.7%	14.1%	1.0%	0.7%	48.9%	2.2%	0.0%	0.6%	1.5%	0.2%	0.0%		2.0%	0.0%	0.1%				0.1%	0.0%	2.7%	100%

# Table A1.10 - Number of persons, declarations and postings registered in the national declaration tools, by sector of activity, row %,2020

Receivin g country	Agriculture, forestry and fishing	Mining and quarrying	Manufacturing	Electricity, gas, steam and air conditioning	Water supply; sewerage; waste management and remediation activities	Construction	Wholesale and retail trade; repair of motor vehicles and	Transporting and storage	Accommodation and food service activities	Information and communication	Financial and insurance activities	Real estate activities	Professional, scientific and	Administrative and support service activities	Public administration and defence; compulsory	Education	Human health and social work	Arts, entertainment	Other services activities	Activities of households as employers; undifferentiated goods - and services - producing	Activities of extraterritorial organisations and bodies	Other/unidentifie d	Total
	Postings																						
BG	0.3%	0.0%	10.4%	0.9%	0.3%	58.7%	1.1%	0.1%	0.0%	1.0%	0.6%		2.0%	1.1%	0.0%		0.0%	0.1%	23.3%	0.0%	0.0%	0.0%	100%
DK	3.6%	1.0%	21.9%	0.3%	0.5%	61.2%	0.7%	3.7%	0.0%	1.0%	0.1%			2.4%	0.0%		0.1%	0.3%	1.4%	0.0%	0.0%	0.0%	100%
DE	0.5%	0.2%	0.0%	0.0%	0.0%	39.7%	0.0%	47.5%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%		0.0%		6.8%	0.0%	0.0%	5.2%	100%
FR	8.7%	1.0%	22.8%	2.1%	0.9%	38.0%	2.3%	2.2%	1.9%	1.8%	0.2%	0.1%	5.4%	1.7%	0.0%	0.0%	0.1%	1.8%	8.8%	0.2%	0.1%	0.0%	100%
IT	0.1%	0.6%	31.1%	0.2%	0.1%	9.1%	2.8%	45.5%	1.2%	0.7%	3.8%	0.0%	3.0%	0.7%	0.5%	0.4%	0.1%	0.0%	0.1%	0.0%	0.0%	0.0%	100%
LU	0.6%	0.1%	15.0%	0.5%	1.3%	61.0%	6.8%	4.0%	0.0%	0.6%	0.1%			4.7%	0.0%		0.1%		2.5%	0.2%	0.0%	0.0%	100%
MT	0.0%	0.0%	18.1%	40.4%	4.2%	3.8%	3.8%	10.2%	0.0%	1.9%	1.5%			0.0%	0.0%		4.2%		5.7%	0.0%	0.0%	0.0%	100%
AT	0.0%	0.0%	0.0%	0.0%	0.0%	6.4%	0.0%	78.8%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%				14.8%	0.0%	0.0%	0.0%	100%
PT	3.0%	0.6%	22.3%	3.6%	0.0%	22.3%	45.8%	0.0%	0.0%	0.0%	0.0%		0.6%	0.6%	1.2%		0.0%		0.0%	0.0%	0.0%	0.0%	100%
SK	1.4%		36.2%	1.0%	0.4%	26.2%	1.7%	3.0%	0.1%	1.0%	0.1%		6.9%	19.0%	0.0%				2.8%	0.0%	0.0%	0.0%	100%
FI	0.8%	0.6%	30.3%	2.6%	0.3%	47.7%	0.2%	3.9%	0.0%	6.1%	0.0%		3.0%	3.9%	0.0%		0.2%		0.4%	0.0%	0.0%	0.0%	100%
SE	2.5%		17.2%	1.7%	0.8%	64.2%	0.7%	0.9%	0.0%	5.6%	0.4%			2.5%	0.0%				0.9%	0.0%	0.0%	0.0%	100%
Total	1.5%	0.3%	4.4%	0.3%	0.2%	32.0%	0.5%	46.7%	0.3%	0.4%	0.0%	0.0%	0.9%	0.5%	0.0%	0.0%	0.0%	0.2%	8.8%	0.0%	0.0%	2.7%	100%
Total excl. transport	2.9%	0.6%	8.8%	0.7%	0.4%	63.3%	1.1%	0.0%	0.5%	0.8%	0.1%	0.0%	1.7%	1.0%	0.0%	0.0%	0.1%	0.5%	17.4%	0.1%	0.0%	5.4%	100%

transport
 \* DK: including both posted workers and self-employed persons.
 Source Questionnaire on incoming posted workers 2021

## **GETTING IN TOUCH WITH THE EU**

#### In person

All over the European Union there are hundreds of Europe Direct information centres. You can find the address of the centre nearest you at: https://europa.eu/european-union/contact\_en

## On the phone or by email

Europe Direct is a service that answers your questions about the European Union. You can contact this service:

- by freephone: 00 800 6 7 8 9 10 11 (certain operators may charge for these calls),
- at the following standard number: +32 22999696 or
- by email via: https://europa.eu/european-union/contact\_en

## FINDING INFORMATION ABOUT THE EU

#### Online

Information about the European Union in all the official languages of the EU is available on the Europa website at: <u>https://europa.eu/european-union/index\_en</u>

#### **EU** publications

You can download or order free and priced EU publications at: <u>https://op.europa.eu/en/publications</u>. Multiple copies of free publications may be obtained by contacting Europe Direct or your local information centre (see <u>https://europa.eu/european-union/contact\_en</u>).

### EU law and related documents

For access to legal information from the EU, including all EU law since 1952 in all the official language versions, go to EUR-Lex at: <u>http://eur-lex.europa.eu</u>

## Open data from the EU

The EU Open Data Portal (<u>http://data.europa.eu/euodp/en</u>) provides access to datasets from the EU. Data can be downloaded and reused for free, for both commercial and non-commercial purposes.



