

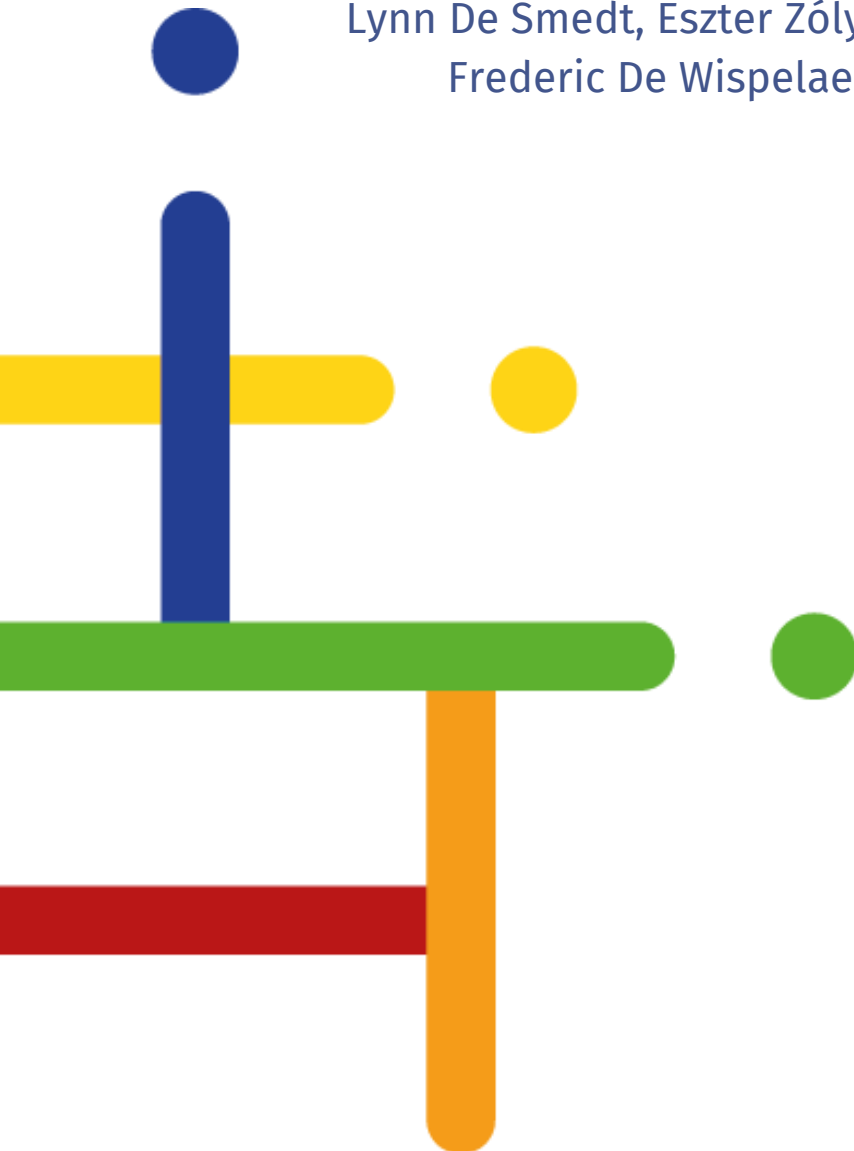
INFO – POW

Assessment of the channels of information
and their use in the posting of workers

COMPARATIVE REPORT

OF THE SURVEY ON POSTING AND RECEIVING
COMPANIES IN THE CONSTRUCTION SECTOR

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December 2023

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Please refer to this publication as follows:

De Smedt, L., Zólyomi, E., Kayran, E.N., De Wispelaere, F. & Danaj, S. (2023). Comparative report of the survey on posting and receiving companies in the construction sector. INFO-POW project. Vienna: European Centre for Social Welfare Policy and Research.

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Co-funded by
the European Union

This publication is part of the INFO-POW project. This project has received funding by the European Commission, DG Employment, European Social Fund+ (ESF+) Social Prerogatives and Specific Competencies Lines (SocPL), Call ESF-2021-POW.

Funded by the European Union. Views and opinions expressed are, however, those of the author(s) only and do not necessarily reflect those of the European Union or European Commission, DG Employment, ESF+ and SocPL. Neither the European Union nor the granting authority can be held responsible for them.

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Acknowledgements

The authors would like to thank the associated partners, namely the European Builders Confederation (EBC), the European Construction Industry Federation (FIEC), and the European Federation of Building and Woodworkers (EFBWW) for their support in the implementation of the research for the INFO-POW project. We would like to thank the experts from the national and EU-level institutions for accepting our request to share their knowledge and experience in the provision of information on the posting of workers. We are grateful to the participants in the online stakeholder workshop held on 19 January 2023 for their feedback on the survey manuscript, as well as to Gijs van Houten (Eurofound) and Margarita Glaser (BUAK) for the careful reading of and feedback on the survey manuscript. We would like to thank Yo Gazia (KU Leuven) for setting up the survey online and distributing it to the Orbis enlisted construction company contacts. We would like to thank the national teams of the INFO-POW consortium (European Centre for Social Welfare Policy and Research, HIVA - Research Institute for Work and Society, KU Leuven, Ca' Foscari University of Venice, CSPV Slovak Academy of Sciences, the Research Centre of the Slovenian Academy of Arts and Sciences) for managing the translation of the survey to national languages and for its distribution at the national level. We would like to thank the national public authorities, social partners, and private actors for their support with the distribution of the survey to the targeted audiences in Austria, Belgium, Italy, Slovakia, and Slovenia. Finally, we would like to particularly thank the respondents who took the time to answer the survey and provided us with a window into their companies' practices, challenges, and needs, as well as experience-based recommendations. We take this opportunity to also thank our colleague Amalia Solymosi for proofreading the report and preparing it for publication.

Executive Summary

The study at hand presents findings from original empirical research collected through an online survey about the access to information of posting and receiving companies regarding the posting of workers. As the first of its kind, this pilot survey study provides a window into the posting information access practices, challenges, needs, and recommendations of posting and receiving companies in the construction sector. Our analysis of the survey, presented in this report, is based on the results aggregated from the five countries in which the survey was conducted, i.e., Austria, Belgium, Italy, Slovakia, and Slovenia. The overall sample consists of 121 companies recently active in the posting of workers, of which 82 posting companies and 39 receiving companies. In our analysis, we disaggregate the responses to examine any potential important differences along two dimensions of company characteristics, i.e., the type of activity conducted by the company (posting vs. receiving) and the size of the company. The country-level sample sizes did not allow for a comparative analysis between countries.

In this study, “information on the posting of workers” refers to content on rules, rights, obligations, entitlements, procedures, sanctions, redress (complain and/or appeal), and institutions relating to the posting of workers presented in descriptive, instructive, and/or otherwise guiding format. Policy areas this information might cover include employment relations, labour mobility, migration, company law, temporary agency work, taxation, social security, occupational safety and health, collective bargaining, holiday and severance pay, monitoring and enforcement, subcontracting and liability, and health insurance. Whereas “channels of information” are defined as online and offline means of distributing content on rules, rights, obligations, entitlements, procedures, sanctions, redress, and institutions related to the posting of workers.

The results of the survey clearly demonstrate that seeking information on posting is a common practice and a need among both posting and receiving companies. The main topics consulted by all respondents are the administrative and procedural aspects of requesting a Portable Document A1, making a notification in the prior declaration tool, and wages. Other topics like allowances, travel and accommodation reimbursement, and working terms and conditions are also common. At the same time, the need for additional information is reported by more than three-quarters of the respondents regarding several topics, the most frequent of which are wages, allowances, and working conditions. For almost all respondents, it is (very) important that the information provided is up-to-date and is provided in a concentrated way. Furthermore, the fact that the information is available in multiple languages is found to be important.

The primary information sources through which companies look for information are public authorities and employers’ organisations, as well as consulting companies/legal firms for posting companies specifically. While large companies often make more use of public authorities, this is less the case for micro, small, and medium-sized companies. Adhering to this, the websites of public authorities (both the single official national website on posting and other public authorities’ websites) as well as the websites of employers’ organisations were the information channels most frequently consulted by respondents. For posting companies, business partners are also an important source.

About half of the respondents were not aware of the existence of the single official national website on posting prior to responding to the survey. This share is even larger for receiving companies and micro, small, and medium-sized companies. Thus, while this channel of information is useful, more awareness should be raised about its existence among the target audiences of posting and receiving companies.

The results show that online channels are not only the dominant form of providing and receiving information but are also considered quite useful by the survey respondents. However, our findings show that contact persons and in-person information sessions, trainings and workshops are still relevant channels. In particular, small companies find in-person information events more useful than large companies. Therefore, it is recommended to organise more such sessions for posting and receiving companies in the future.

Our findings from the survey provide some insights into the outsourcing practices of the posting and receiving companies on tasks related to posting. We found that the more difficult tasks such as calculating wages, additional allowances and social security contributions are more often outsourced than administrative matters like issuing PDs A1 and submitting prior notification declarations, which are done in-house by the companies. It is smaller and medium companies which outsource tasks more often than larger ones.

The analysis of the barriers shows that 42% of the respondents consider access to information on posting as a challenge to be able to take part in this activity. While access to information is considered by a higher percentage of receiving companies than posting ones, it is rather the size of the company which seems to determine this difference. The most relevant factors contributing to such barriers, perceived by all respondents are understanding the information provided, time and effort required, and language barriers, while costs and digital skills are not considered as relevant factors. Determining wage levels for their posted workers was also reported as an important barrier to posting and receiving companies, thus confirming the reported need for this type of information.

Overall, both posting and receiving companies of all sizes consider access to information an important aspect of their posting practices. It often remains a challenge for a considerable share of companies, despite the existence of multiple sources and channels of information. Even though most channels are considered useful, this does not imply that they are (often) used. This is, for instance, the case for the single official national website on posting, notwithstanding that this is the focal point of the Enforcement Directive. The fact that there is a myriad of (online) channels available can also lead to confusion, as information ends up being fragmented and companies need to trace and process it across the different information channels. Several respondents made the recommendation of having information available in a concentrated manner.

This comparative analysis has shown that characteristics of the company, namely the type of company and its size, must be considered when investigating the experiences, needs, preferences, and barriers of the companies involved in the posting of workers. Therefore, policy measures addressing the provision of information in the posting of workers should be aware and considerate of them to be able to provide information in a more effective way.

1 Introduction

The study at hand presents findings from original empirical research collected through an online survey about the access to information of posting and receiving companies regarding the posting of workers. As the first of its kind, this pilot survey study provides a window into the posting information access practices, challenges, needs, and recommendations of posting and receiving companies. Our analysis of the survey, presented in this report, is based on the results aggregated from the five case countries in which the survey was conducted, i.e., Austria, Belgium, Italy, Slovakia, and Slovenia.

The posting of workers has become an increasingly important form of cross-border service provision within the European Union (EU). Estimates on statistics on postings are generally drawn from the number of the Portable Documents A1 (PDs A1)¹ issued to workers providing services in another EU country to certify that they remain under the social security regime of the country where their sending company is registered and conducts its economic activity. In total, 3.6 million PDs A1 were issued in 2021. While this seems to be a lower number and shows a decline of approximately 900 000 in the number of PDs A1 compared to 2019, i.e., prior the Covid-19 pandemic, the volume of posting remains high and is estimated to account for an equivalent of 1.5 % of the employed population in the EU (De Wispelaere, De Smedt, and Pacolet, 2022).

Concerning the legal framework of this form of service provision within the EU, the Posting of Workers Directive (96/71/EC) was first passed in 1996. However, the actual and more prevalent use of posting for service provision increased after the 2004 Eastern Enlargement. With the growth of this model of service provision, issues of social dumping and non-compliance to posting rules and labour standards emerged, leading to the passing of the Enforcement Directive in 2014. Provision of information and transparency regarding the posting rules and regulations were further outlined as obligations in this Directive.

Access to information has been one of the main measures indicated to increase compliance and the enforcement of labour standards in the posting of workers. Specifically, Article 5 (§§ a - d) of the Enforcement Directive (2004) stipulates the Member States' obligations in improving access to information. Said paragraphs require EU Member States to provide information on the posting of workers *free of charge*, in a *user-friendly format*, and in *accessible languages*. Article 5 further requires the establishment of national platforms on *a single website* on the posting of workers and making information available through various channels, which should be hyperlinked to facilitate navigation. Article 5 also requires Member States to indicate *a contact person* at the liaison office in charge of dealing with requests for information (paragraph e).

Furthermore, the amended Posting of Workers Directive (EU) 2018/957, Article 3(1) now holds an obligation for national authorities to 'take into account' the absence or incompleteness of the information provided by single national websites when determining the proportionality of penalties in case of infringement of the posting rules. Therefore, Member States need to provide information to receiving

¹ A Portable Document A1 (PD A1) is a statement of applicable legislation. It is useful to prove that you pay social contributions in another EU country – if you are a posted worker or work in several countries at the same time.

(i.e., user) and posting companies, as an existing information gap on official channels of information could potentially lead to a compliance gap. In this regard, concerning the availability of information, the European Court of Justice has already shown a clear willingness to assess the proportionality of sanctions introduced by Member States against posting companies (Rocca, 2020). Therefore, thorough and systematic assessments of existing information available to companies on the posting of workers and identification of information gaps are an imminent concern, which should be addressed.

Despite the existence of information on the posting of workers provided through different channels, either by state or non-state actors, there remains considerable room for improvement in terms of the channels of information provided as well as the awareness of these channels. Previous research has already emphasised the relevance of access to information (Čaněk et al., 2018; Cukut Krilić et al., 2020; Danaj and Zólyomi, 2018; Danaj et al., 2021; De Wispelaere et al., 2021; European Commission, 2019; Eurofound, 2020; Jorens and De Wispelaere, 2019; Kováčová et al., 2021; Zólyomi and Danaj, 2019). Yet, the perspectives from the posting and receiving companies regarding access to information in the posting of workers remain under-researched. The abovementioned assessments and research reveal that it remains unclear to what degree existing channels of information are used by posting companies and in what way(s), as well as what their challenges and needs are.

The present study aims to fill these gaps by exploring the availability, accessibility, and quality of information on the posting of workers using original data from a pilot online survey which was carried out as part of the INFO-POW project with posting and receiving companies. Broadly, the INFO-POW project aimed to identify and assess the challenges and needs of construction companies in accessing and using relevant information regarding the posting of workers to fill the gap in the knowledge base of the implementation of the posting rules and regulations. In addition to the original data collection through the survey, the project applied a mixed-methods approach, drawing on and combining qualitative and quantitative information. The qualitative component of the study built on desk research as well as stakeholder interviews and provided input to understanding the national contexts by mapping information channels, assessing the available channels, and identifying challenges and best practices of information providers in the five case countries: Austria, Belgium, Italy, Slovakia, and Slovenia (see Danaj, Kayran, Zólyomi, Prinz, and Geyer, 2023; De Smedt and De Wispelaere, 2023; Cillo and Perocco, 2023; Kureková, Moran, Kováčová and Studená, 2023; Vah Jevšnik and Toplak, 2023). The quantitative research component, presented here, provides information directly from posting and receiving companies involved in the posting of workers in the construction sector.

To achieve the goal of the study, original empirical data was gathered through an online survey with posting and receiving companies. Following the approach in the broader empirical strategy in the INFO-POW project, the online survey was fielded in the five EU Member States (see above). Yet, considering the country-level sample sizes (see Annex I), in this report, we do not conduct a comparative analysis between countries. Taking a pooled sample approach with respondents from the five countries, we, instead, focus on comparing the experiences with information on posting between companies based on various company characteristics such as posting versus receiving and size.

In this report, first, the definition of our key concepts and our research questions are presented in *Chapter 2*. This is followed by an overview of the methodology applied for the online survey in *Chapter 3*. We



then describe our sample of respondents from the survey in *Chapter 4*. Next, we present our findings from the survey in *Chapter 5*. This includes findings on experiences with accessing and using information, information needs and preferences, barriers encountered, and best practices and recommendations. Furthermore, we examine whether there are considerable differences between posting and receiving companies and depending on the size of the company when it comes to these topics. Finally, we conclude the report with our discussion in *Chapter 6*.

2 Main concepts and research questions

In this section, we present the research questions that we aim to answer with the data collected through the survey as well as some of the key concepts that are used in both the INFO-POW project at large and in the analysis presented here.

One of the key aspects of identifying the current state of the information landscape on posting is to understand the perspective of the companies who are the main users of such information when posting or receiving workers. As discussed above, this dimension is currently missing in extant studies which provide an evaluation of the information channels and needs. Therefore, the following research questions are asked, which form the basis for our present study:

1. How do transnational posting companies and receiving companies find and use information on the posting of workers?
2. How do posting companies and receiving companies assess the availability, accessibility, and quality of the available information on the posting of workers?
3. How can access and quality of information on the posting of workers be improved to address the needs of posting companies and receiving companies?

Our survey was targeted towards both posting and receiving companies registered as legal entities in the five case countries. In this report, with the term “posting companies” we refer to companies who are registered entities in one of the case countries and those who provide services in another Member State via the posting of workers. On the flip side, the term “receiving companies” refers to companies registered in these countries and those companies that make use of the services provided by posted workers sent from another Member State into our case countries. In the context of this project and in our survey, we concentrate on posting activity in the construction sector. Related to the size of a company, our study is comprehensive as we target and consider both types of companies of all sizes and self-employed persons who post themselves abroad. In our analysis of the survey responses, we consider these two dimensions of company characteristics, i.e., the type of activity conducted by the company (posting vs. receiving) and the size of the company,² by disaggregating the responses to examine any potential important differences along these lines. Regarding the first characteristic, it is important to keep in mind that posting and receiving companies have different obligations in terms of posting of workers,³ and, thus, they also have different information needs. Likewise, companies differ significantly based on resources, activities, and staff capabilities based on their size, which can have an influence on the challenges they face depending on the posting activities they engage in. Thus, our survey design and analysis take these potential differences of needs, when it comes to information, into consideration throughout the different aspects we examine.

² When classifying companies into sizes we use the official definitions from the European Commission (2023). See below for details, where we further describe how we categorise company sizes in the relevant section.

³ It is mainly posting companies which have obligations regarding the terms and conditions of employment to be respected and administrative requirements. Receiving companies have fewer obligations.

In terms of how we understand “information on the posting of workers”, we refer to content on rules, rights, obligations, entitlements, procedures, sanctions, redress (complain and/or appeal), and institutions relating to the posting of workers presented in descriptive, instructive, and/or otherwise guiding format. Policy areas this information might cover include employment relations, labour mobility, migration, company law, temporary agency work, taxation, social security, occupational safety and health, collective bargaining, holiday and severance pay, monitoring and enforcement, subcontracting and liability, and health insurance. Next, with respect to “channels of information”, we define these as online and offline means of distributing content on rules, rights, obligations, entitlements, procedures, sanctions, redress, and institutions related to the posting of workers.

The different dimensions that we take into consideration when assessing the information channels, are the availability, accessibility, and quality of the information (see in the research questions above). Our definitions of these concepts form the basis for how the questions were designed to capture the companies’ perceptions. We define availability, first and foremost, as whether a topic of concern to the companies is present in any of the online or offline channels of information and by whom the information is provided. Furthermore, we consider whether the information is available as a public good or whether it is only provided as a service that needs to be paid for, either via outsourcing or through private companies that specialise in these topics. Accessibility and quality relate to the extent to which the information provided in each channel is presented in a way that can be understood and used by the relevant target groups, in this case posting or receiving companies, and whether this information is considered relevant and useful by the companies. In terms of accessibility, we consider language availability as well as the types of mediums and tools the information uses to convey the material to the target audience as key characteristics. More specific to the quality, the recency of the information as well as the coverage and comprehensiveness of the channel are also considered from the perspective of the companies.

3 Methodology

In this chapter we provide an overview of the methodology of the online survey that we have fielded from 30 March 2023 to 17 August 2023. For a more detailed description of the survey, including the questionnaire, see the INFO-POW survey manual (De Smedt et al., 2023).

Our population at which the study is targeted is posting and receiving companies in the construction sector in five case Member States (Austria, Belgium, Italy, Slovakia, and Slovenia). The survey could be filled out in all the relevant national languages (Dutch, French, German, Italian, Slovak, and Slovenian) as well as in English.

The questionnaire was designed for a 15-minute online survey with mostly close-ended questions. Some open-ended questions were included to collect additional comments and suggestions. The questionnaire consisted of the following three modules:

- Module 1: questions about the availability, accessibility, and quality of information when sending a worker to another Member State on a temporary basis, or receiving a worker from another Member State, in the context of posting.
- Module 2: questions about the posting activity in the company (such as the number of workers posted or received by the company and the latest year of posting activity).
- Module 3: questions about the company's profile (such as the country in which the company is registered as a legal entity, size of the company, and the sector of activity).

Particularly, questions in Module 1 included various aspects on the channels through which the companies have searched for information, the most common channels used, their satisfaction thereof, questions on barriers as well as future-oriented suggestions and preferences when obtaining information on posting. Since posting and receiving companies have different obligations in terms of posting of workers⁴ and different information needs, certain survey questions either differed between the two groups, or were only asked to one of the groups.

Before fielding the survey, we have pre-tested our questionnaire both for content and technical aspects. In terms of content coverage and questions, a stakeholder consultation took place in January 2023, where feedback was provided on the survey. Additionally, each country expert team has conducted content, technical and language checks on the questionnaire.

In line with the GDPR (General Data Protection Regulation), the survey responses were confidential and no sensitive or identity data were requested. The survey participants were informed about their rights in the invitation to participate as well as at the beginning of the survey.

Our population consists of companies which is a target group that is difficult to reach and to achieve a high level of response rate. Furthermore, the difficulty in getting responses was expected to vary greatly

⁴ It is mainly posting companies which have obligations regarding the terms and conditions of employment to be respected and administrative requirements. Receiving companies have fewer obligations.

between the different country cases. Therefore, the dissemination strategy to reach the targeted population differed between the five Member States, considering the diverging reality in each of them. To maximise response rates, we have also used multiple dissemination channels to diversify the reach of our strategy in collaboration with the stakeholders. The research teams approached potential respondents either through publicly available sources or through public authorities and employer associations. In specific cases, private actors like consultants and recruitment platforms were asked to distribute the survey to their clients. A more detailed account of the national strategies and stakeholders involved in the dissemination of the survey is presented in the Survey Manual (De Smedt et al., 2023).

In addition to the individual dissemination strategies, we have used the Orbis database, which is a database from Bureau van Dijk containing (non-)financial information from private companies across the world, currently close to 400 million companies and entities (Bureau van Dijk, 2022). Data are collected from over 170 providers and own sources which are then treated, appended, and standardised to ensure comparability. Using this database, the email addresses of companies active in the construction sector in the five Member States were collected and the survey invitations were sent.⁵ In total, 259 valid responses were received. Among these 259 valid responses in our sample, 121 respondents were located in one of the five case countries. These 121 respondents comprise the sample for our analysis which is presented in *Chapters 4 and 5*.

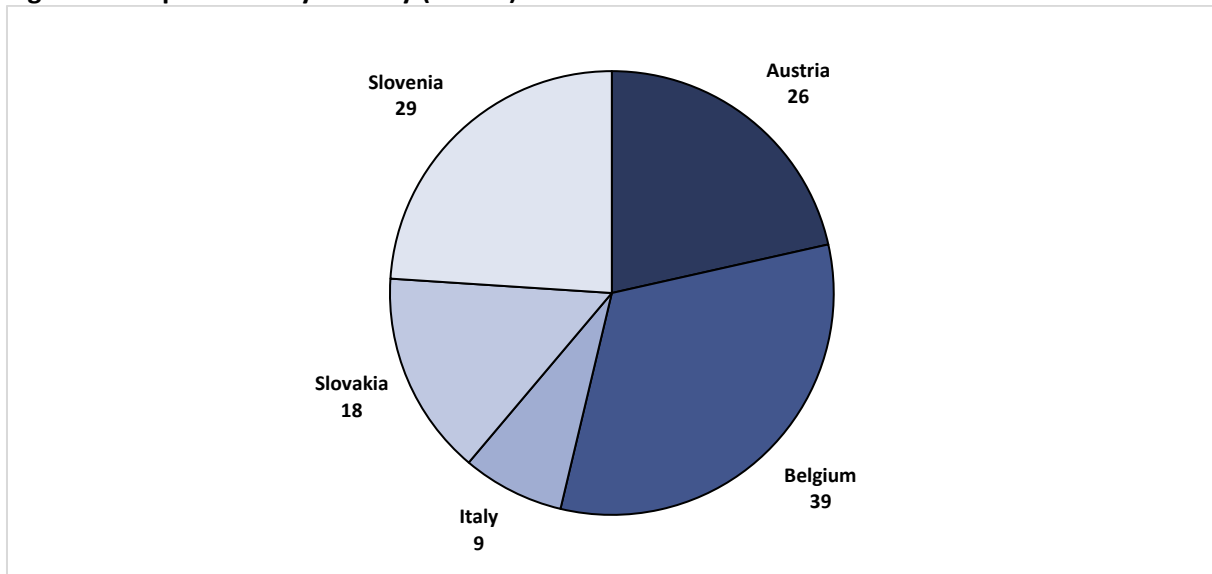
Although many steps were taken to ensure the quality of the survey, as noted above, the sample is not representative of posting and receiving companies active in the construction sector in the five countries. Moreover, since the total population of posting and receiving companies cannot be determined in each of the Member States, our descriptive results cannot be adjusted with weighting. Considering that our survey is a pilot survey, as it is the first in the field in this particular population, the collected data sample is a convenience sample. Therefore, our descriptive results presented below should be taken with caution and are not generalisable. Likewise, we refrain from inferential statistics considering the sample size. Finally, there are more general limitations in place which are true for all online surveys (Andrade, 2020). In our case, small companies and self-employed own companies in posting are more difficult to reach and are less likely to complete the survey. Furthermore, in online surveys, unlike in person or telephone surveying, respondents could rush through the survey without carefully reading each question and response option, which we took into consideration, when cleaning our survey response data before the analysis stage by looking at the survey responses.

⁵ Before sending out these emails to around 15 000 email addresses, an ethical review was done and approved by KU Leuven (PRET - PRivacy and ETHics).

4 Description of sample

Our sample of respondents, collected from our online survey and discussed in this comparative report, consists of 121 companies. Among these 121 companies in the sample, 82 are posting companies and 39 are receiving companies. *Figure 1* presents the number of respondents across the five case countries.

Figure 1: Respondents by country (N=121)



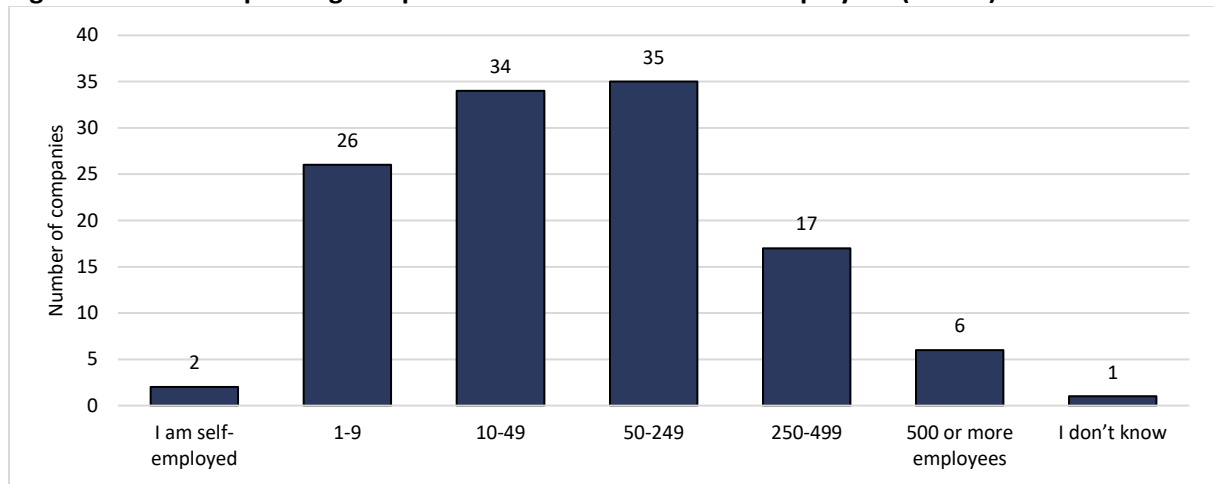
* Based on the question: *In which country is the company registered as a legal entity?*

In addition to the location of the respondents' company, several other characteristics were surveyed. The number of employees active in a company, for instance, is an indicator of the size of a company. *Figure 2* presents the number of employees that the companies in our sample have. We see that the majority of the companies in our sample have "between 50 and 249" employees and between "10 and 49" employees. There are six companies which have "500 or more" employees. Only two respondents in our sample are self-employed persons.

Using the classification of the European Commission (2023), we group companies according to the following categories: micro (< 10 employees), small (10-49 employees), medium-sized (50-249 employees), and large (250 employees or more).⁶ Once we assigned the respondents to one of these four categories, we see that the distribution of the company size is relatively even, both overall and once the sample is disaggregated into posting and receiving companies (*Figure 3*). In our sample, there are 28 micro companies, 34 small companies, 35 medium-sized companies, and 23 large companies. Throughout our analysis of the survey whenever we present results by company size, we use the above categories.

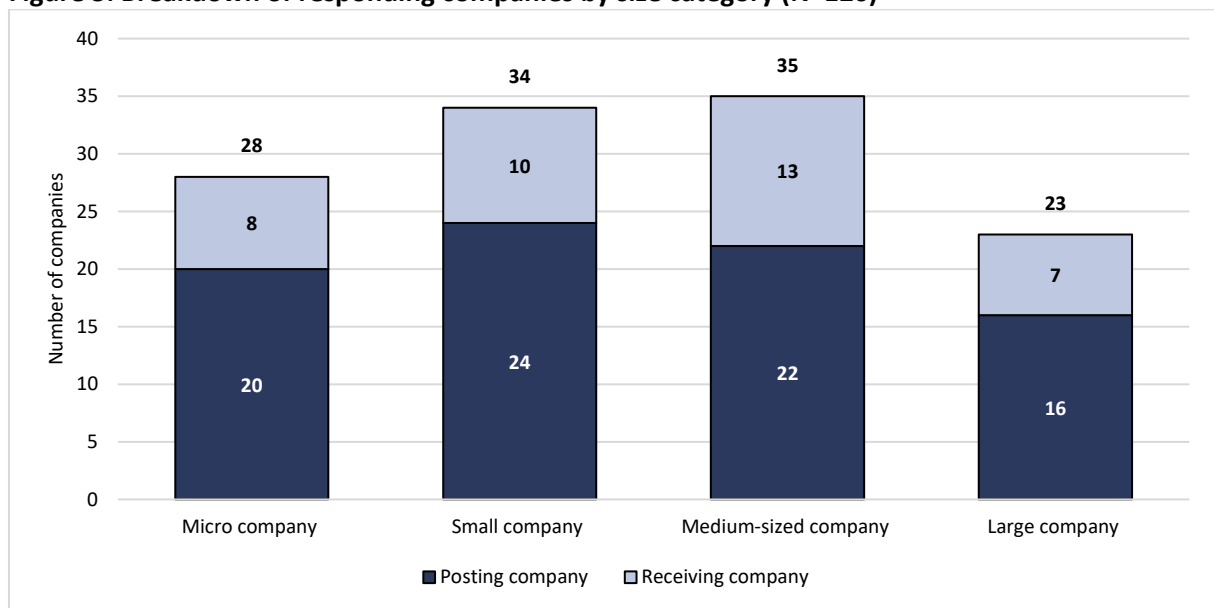
⁶ The two self-employed respondents in our sample are grouped under the micro (< 10 employees) category.

Figure 2: Size of responding companies in terms of number of employees (N=121)



* Based on the question: *How many employees are active in the company? Please include all employees that are formally based in this establishment, regardless of whether they are physically present or carry out their work outside of the premises. Each employee is counted as one person, regardless of whether they are working full-time or part-time (= headcount).*

Figure 3: Breakdown of responding companies by size category (N=120)



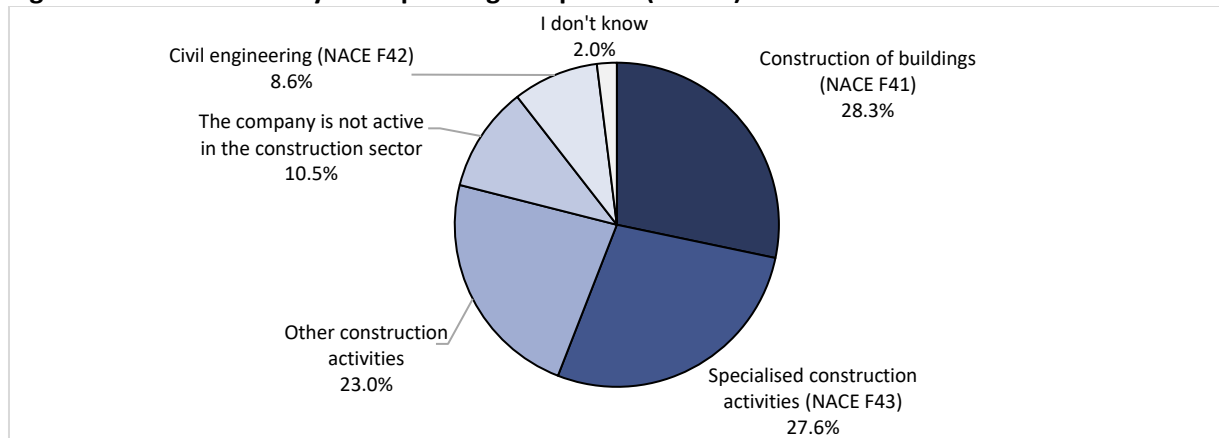
Notes: The breakdown is based on the classification of the European Commission (2023): micro (< 10 employees), small (10-49 employees), medium-sized (50-249 employees), and large (250 employees or more).

One respondent in the sample could not be assigned to a size category as the response to the question about the number of employees active in the company was 'I don't know'.

The companies in our sample are mostly active in the construction of buildings (NACE F41; 28.3%), specialised construction activities (NACE F43; 27.6%), and other construction activities (23.0%) (Figure 4). Furthermore, 10.5% of respondents are not active in the construction sector and 2.0% answered that they did not know the sector of activity.⁷

⁷ Respondents who indicated "Other construction activities" or "The company is not active in the construction sector", could specify further in the open-end field. The main responses given included electrical installation, installation services, and painting.

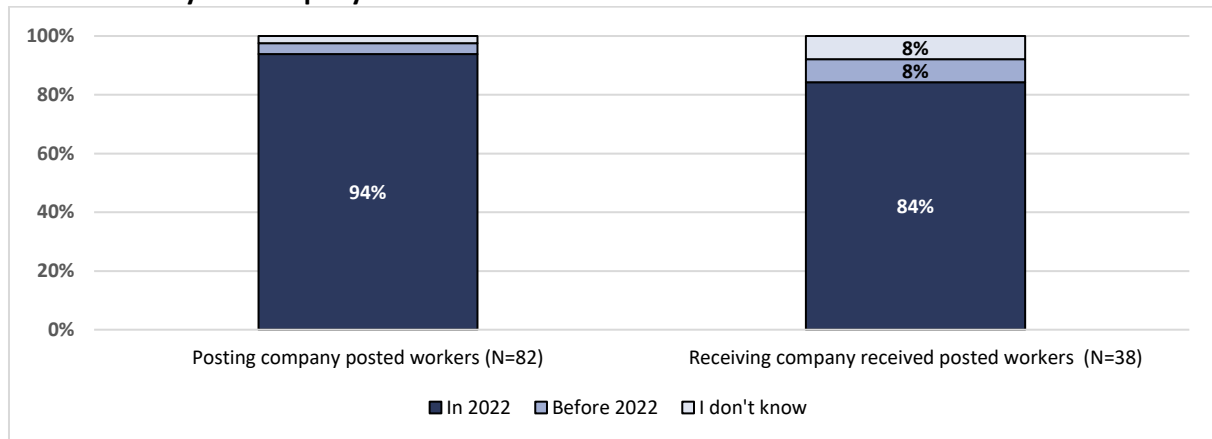
Figure 4: Sector of activity of responding companies (N=121)



* Based on the question: *What are the main economic activities of the company within the construction sector?*

In addition to company characteristics, respondents were also asked about the company’s posting profile. In response to questions asking about the last calendar year in which workers were posted abroad or posted workers were received from abroad by the company, the overall majority indicated 2022 as the last year (*Figure 5*). None of the responding companies indicated the year 2018 or earlier as the last time the company was involved in the posting of workers. Thus, the companies in our sample have been very recently active in the posting activity.

Figure 5: Last calendar year in which workers were posted abroad or posted workers were received from abroad by the company



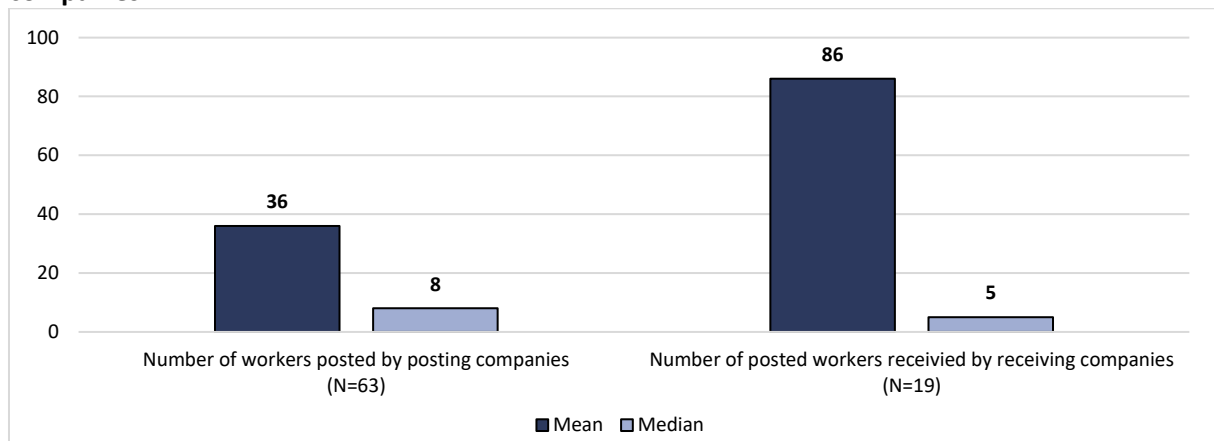
* Based on the questions: *Which was the last calendar year the company posted workers abroad?* for posting companies and *Which was the last calendar year the company received posted workers?* for receiving companies.

Notes: 120 out of the 121 respondents in our sample filled in the questions (all 82 posting companies, and 38 of the 39 receiving companies). Two of the responding posting companies who posted workers before 2022 indicated 2019, one 2020. Two of the responding receiving companies who received workers before 2022 indicated 2020, one 2021.

The survey also inquired about the number of workers that were posted/received in the last year indicated by the respondents. Among the posting companies who provided this information, the responses ranged from 2 employees being posted to 300 posted employees, with an average of 36 posted employees and a median of 8 (*Figure 6*). Among the receiving companies, the responses ranged from 1 posted worker received to 1 000, with an average of 86 posted workers received and a median of 5. The average number of received posted workers is higher than the average number of workers posted abroad, but

this is a result of the range of answers provided concerning the number of posted workers received as well as few receiving companies with an exceptionally high number of posted workers. The median namely indicates that more workers are posted abroad (8) than posted workers are received from abroad (5).

Figure 6: Number of workers posted by posting companies, and posted workers received by receiving companies



* Based on the questions: *How many workers were posted abroad by the company in the last calendar year the company posted workers abroad? Your best estimate is good enough* for posting companies, and: *How many posted workers were received by the company in the last calendar year the company received posted workers? Your best estimate is good enough*, for receiving companies.

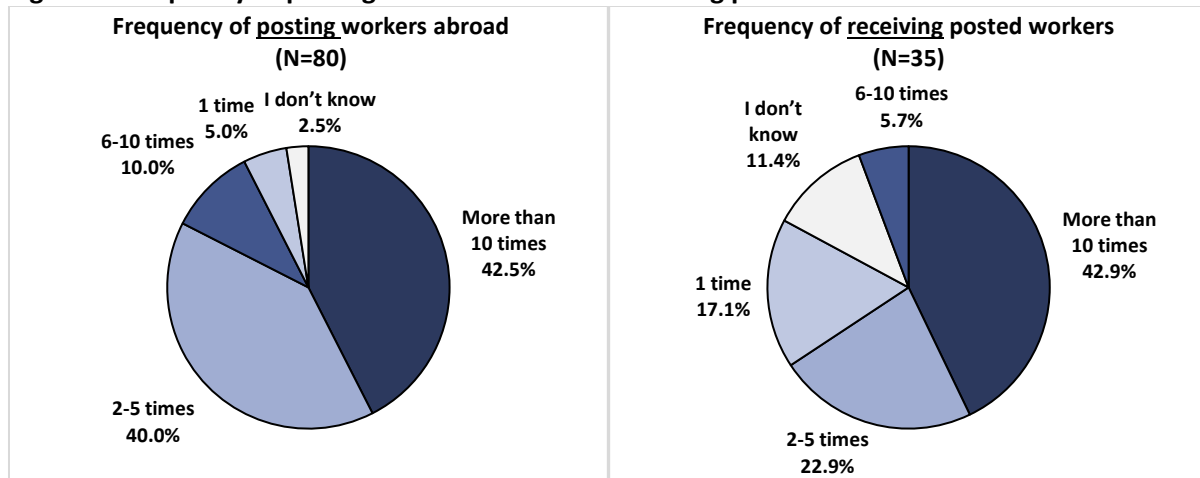
Notes: 115 out of the 121 respondents in our sample filled in the questions (80 posting companies, and 35 receiving companies). 63 out of the 80 responding posting companies provided the information, and 17 answered "I don't know". 19 out of the responding receiving companies provided the information, and 16 answered "I don't know".

Regarding the frequency of the posting activity by the company, the majority of respondents indicated that they engaged in posting activity more than 10 times (42.5% of the posting companies and 42.9% of the receiving companies in the sample) (see *Figure 7*). The second most common frequency for both groups is 2 to 5 times, but the shares are more varied between the two types of posting activity, namely 40% for posting companies and 22.9% for receiving companies. Remarkably, only 5% of posting companies posted workers abroad one time in the last calendar year, while 17.1% of receiving companies received posted workers from abroad once. This shows that, in our sample, posting companies engage in a higher frequency of posting workers abroad than receiving companies do with receiving posted workers from abroad.

As expected, the frequency of posting activity also differs based on the size of the company. When looking at posting companies, more than half of the micro (53%) and small (52%) posting companies posted workers abroad 2-5 times, while the majority of the medium-sized (55%) and large (63%) posting companies posted workers abroad more than 10 times.⁸ This also seems to be the case from a receiving perspective. Note, however, the generally low sample sizes which likely have an impact on these results.⁹

⁸ The total number of responding posting companies per category are as follows: micro 19, small 23, medium-sized 22, and large 16.

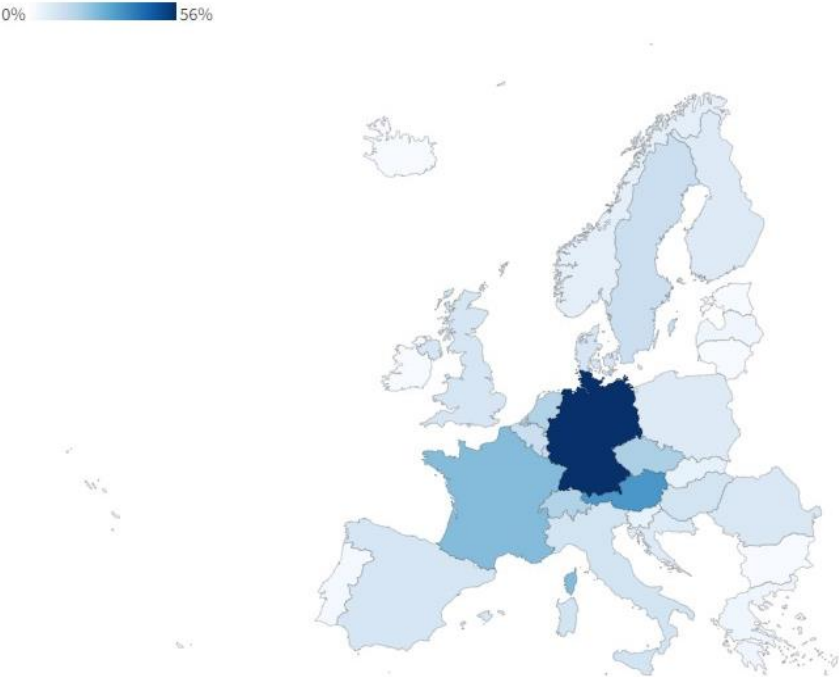
⁹ The total number of responding receiving companies per category are as follows: micro 8, small 8, medium-sized 11, and large 7.

Figure 7: Frequency of posting workers abroad or receiving posted workers


* Based on the questions: *How often did the company post workers abroad in the last calendar year the company posted workers abroad? We ask about the number of instances in which posted workers (any number) were posted for posting companies, and: How often did the company receive posted workers in the last calendar year the company received posted workers? We ask about the number of instances in which posted workers (any number) were received, for receiving companies.*

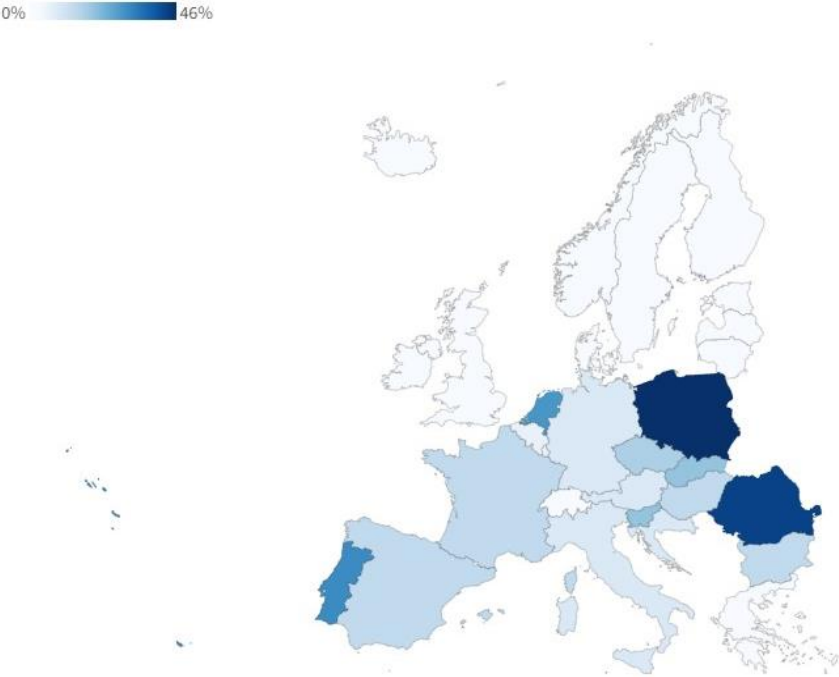
A final indicator to discuss regarding our sample concerns the destination countries for posting companies and the sending countries for the receiving companies. We note that whenever posting and sending countries are concerned, this is meant from the perspective of the five case countries of the survey: Austria, Belgium, Italy, Slovakia, and Slovenia. From the posting companies' perspective, more than half of the respondents indicated having posted workers to Germany (56% of the 80 respondents) (*Figure 8*). Furthermore, 34% of the respondents posted workers to Austria, 25% to France, and 19% to Czechia. These results also indicate the importance of geographical proximity, as the countries mentioned are neighbouring countries of one or more of the five Member States concerned. From the receiving companies' perspective, two sending countries stand out in particular, the first being Poland (46% of 35 respondents received posted workers from this country) and the second Romania (43%) (*Figure 9*). Moreover, 31% of companies indicated having received posted workers from Portugal and 29% from the Netherlands.

Figure 8: Main receiving Member States of posted workers posted by the posting companies in our case countries (N=80)



* Based on the question: *To which countries were workers posted by the company in the last calendar year the company posted workers abroad?*
Note: Seven respondents (9% of respondents) mentioned that workers were posted to other countries (outside the EU-27, EFTA, and UK).

Figure 9: Main sending Member States of posted workers received by the receiving companies in our case countries (N=35)



* Based on the question: *Which countries did the posted workers, received by the company in the last calendar year the company received posted workers, come from? We ask for the sending country of the posted workers, not the nationality of the workers.*
Note: Three respondents (9% of respondents) mentioned that workers were posted to other countries (outside the EU-27, EFTA, and UK).

5 Survey findings

This chapter presents our findings from the online survey. The results are organised around the themes of the survey questionnaire which was structured following our research questions and our conceptualisation of how to assess the experiences and challenges of companies with respect to the existing information channels on posting. The themes in which we present our findings are as follows: experiences with accessing and using information, information needs and preferences, barriers, and best practices and recommendations provided by the respondents. In the analysis, results are disaggregated by the type of company, namely whether the company is a posting or a receiving company. Furthermore, wherever feasible due to sample size and relevance, results are compared by the size of the company.

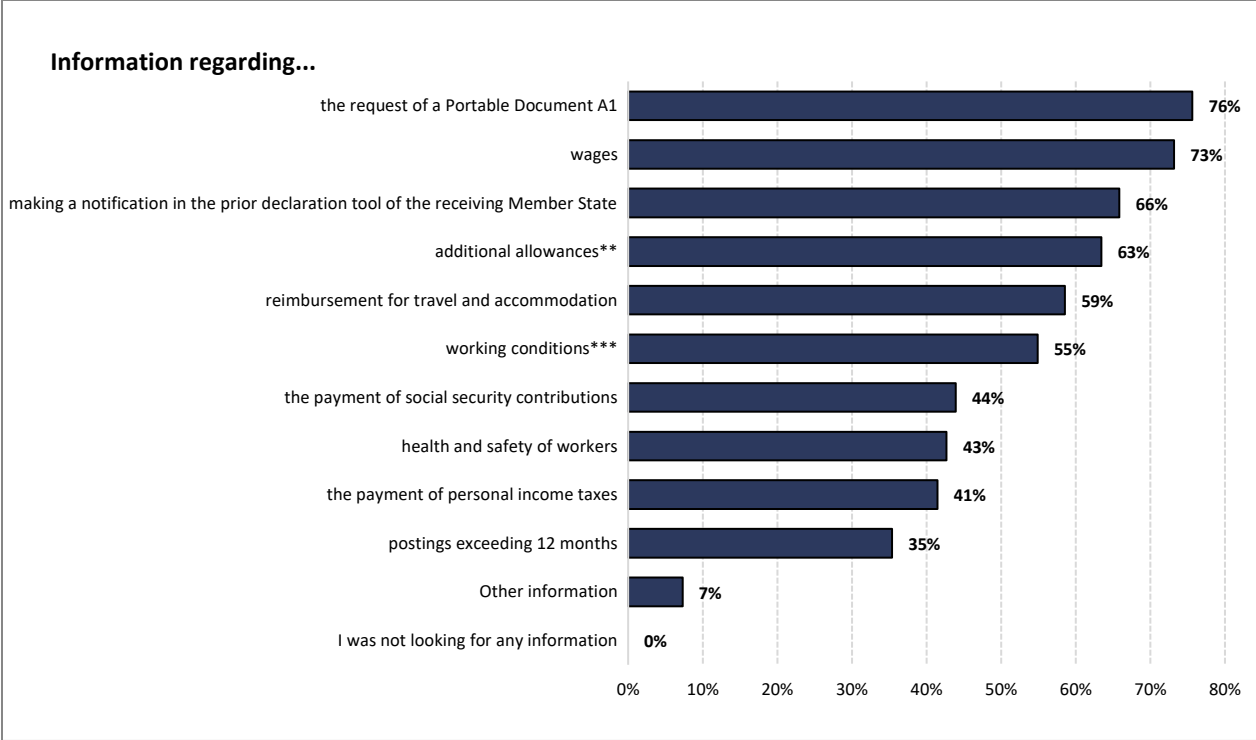
5.1 Experiences with accessing and using information

In this section, we provide an analysis of the types of posting information that companies looked for, the sources and channels of information used, and companies' views about the effectiveness of the information received.

To start, several (administrative) rules must be complied with by **posting companies** when workers are temporarily sent to another Member State to perform activities there. Moreover, while the EU Directives frame the regulatory rules at a broader level, Member States vary greatly when it comes to the working conditions, social protection, and labour law issues, which generates information needs on multiple domains for different country contexts. Therefore, it is very likely that posting companies have a high level of information needs to comply with the posting rules.

In this respect, our survey asked posting companies active in the construction sector what type of **information they were looking for** when posting workers abroad. The responses of the posting companies to this question showed that information regarding the request of a Portable Document A1 (PD A1) and information about wages were the two most frequently looked for types of information followed by information regarding making a notification in the prior declaration tool of the receiving Member State (*Figure 10*). Information about the payment of social security contributions and income tax, health and safety of posted workers, and postings exceeding 12 months were indicated by less than half of the posting companies. As expected, due to the high level of complexity in the posting activity, none of our respondents indicated that they were not looking for any information as it is, arguably, very difficult to be fully aware of all the posting rules and of the most recent terms and conditions of employment.

Figure 10: Type of information looked for by posting companies (N=82)



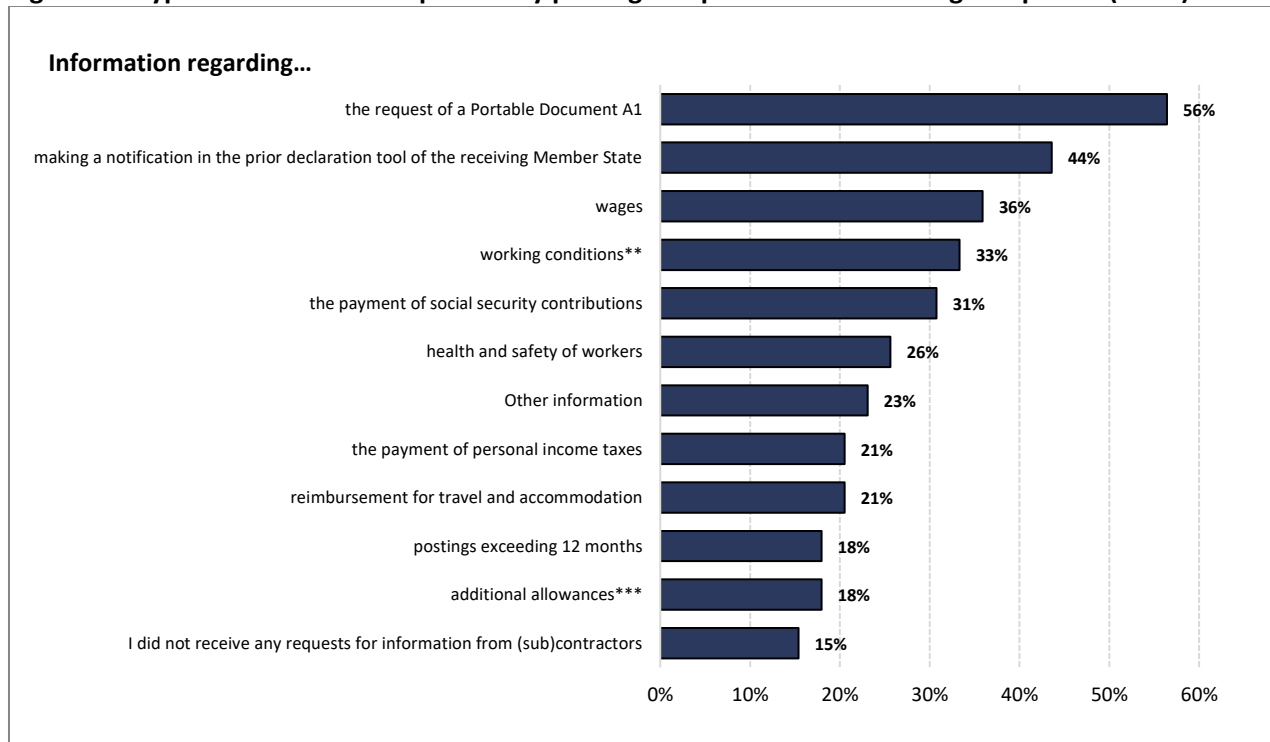
* Based on the question: *What type of information did you look for regarding posting workers abroad? (Multiple answers allowed)*

** For instance, overtime rates, allowance for working at night, allowance for working on Sundays, or on public holidays

*** For example, working time, holidays, etc.

Turning to the information requested from the receiving companies (*Figure 11*), it appears that the topics of high relevance are quite similar to those of the posting companies. Indeed, receiving companies primarily look for information on topics regarding applying for a PD A1 and making a notification in the prior declaration tool. Looking at both types of companies, it is visible that the administrative and procedural aspects of the request of Portable Document A1, which forms the basis of the social security coordination of posted workers in the EU, is a topic on which companies search for information. Of the receiving companies in our sample 15% responded they do not receive any queries from posting companies.

Figure 11: Type of information requested by posting companies from receiving companies (N=39)



* Based on the question: *What type of information was requested by (sub)contractors regarding the received posted workers?* (Multiple answers allowed)

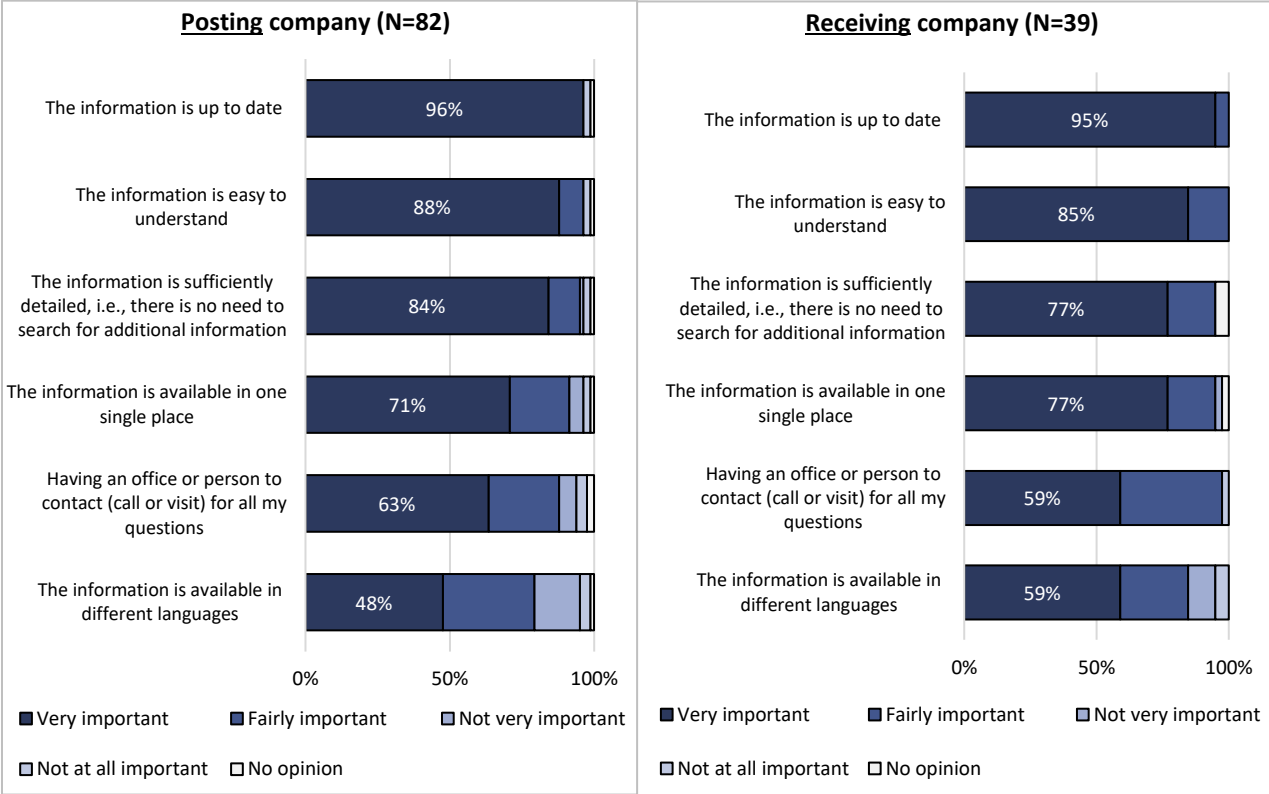
** For example, working time, holidays, etc.

*** For instance, overtime rates, allowance for working at night, allowance for working on Sundays, or on public holidays

As for the important characteristics of the information when seeking posting-related information, more than 90% of all responding companies in our sample have indicated that they find it “fairly important” or “very important” that the information provided is up-to-date, easy to understand, sufficiently detailed, and available in one single place, and that there is an office or person to contact for all their questions.

When looking at the differences in terms of the direction of the posting activity, posting companies and receiving companies appear to find the same aspects of importance. For both types of companies, the fact that the information is up-to-date, easily understandable, and sufficiently detailed is especially important (Figure 12). Having a single source where information is available, and an office or person to contact for all questions were also considered of great importance by the vast majority of the respondents. Finally, 79% of posting companies and 85% of receiving companies indicated as very or fairly important that the information is available in different languages.

Figure 12: Aspects of importance when seeking posting-related information

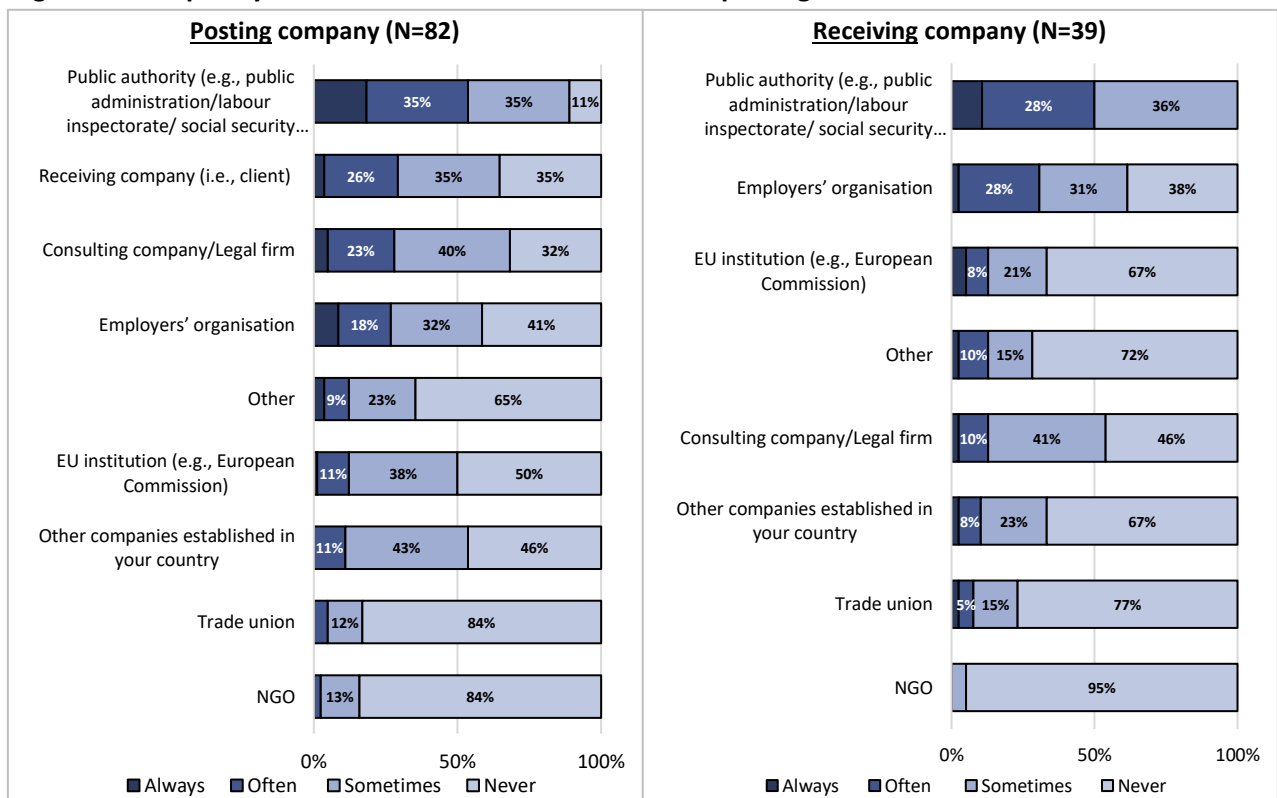


* Based on the question: How important would you say the following aspects are when seeking posting-related information?

When it comes to information on posting, there are several public and private information sources (e.g., public authorities, labour inspectorates, employers’ organisations, trade unions, NGOs, consultants, business partners, etc.) which provide information to posting companies and/or receiving companies through various online and offline information channels (e.g., website, event, training, manual, guidelines, flyer, brochure, video, contact person, local office, etc. (Danaj, Kayran, and Prinz, 2023).

The survey results show that posting and receiving companies active in the construction sector consult various **information sources** to obtain information on the posting of workers. For the total sample of responding companies (N=121), the most important actors which our respondents cite as the information source used “often” or “always” is a public authority (48%), followed by employers’ organisations (28%), and consulting companies/legal firms (23%). On the contrary, more than 80% of respondents never used NGOs and trade unions as information sources for information on posting. Likewise, information provided by the EU institutions does not rank as an important source for the companies. *Figure 13* ranks the frequency of use of information sources and shows a similar pattern for posting companies and receiving companies. Both groups seem to orient themselves primarily toward the information provided by public authorities. In addition, posting companies seem to rely on information supplied through consulting firms with 28% reporting to have used this source “often” or “always”. Furthermore, employers’ organisations are an important source of information for posting companies, and even more so for receiving companies.

Figure 13: Frequency of the use of information sources on posting of workers



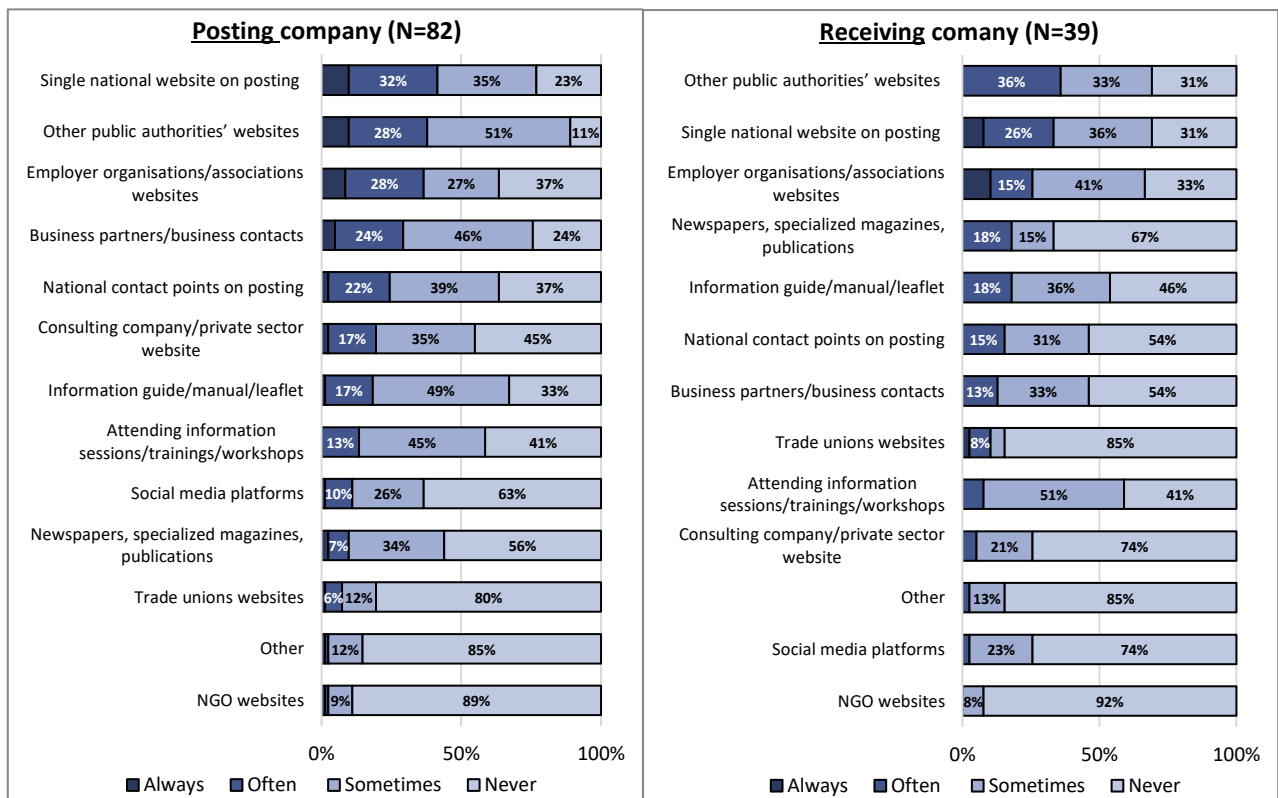
* Based on the question: *How often did you use the following sources for information on posting?*

When comparing the information sources consulted by size of the company, some differences are noted as well. Large companies seem to make more use of public authorities (74% of respondents often or always) compared to other types of companies (micro 25%, small 50%, medium-sized 46%). Furthermore, 68% of responding micro companies and 74% of small companies never make use of EU institutions as opposed to 49% of medium-sized companies and 22% of large companies.

Posting companies and receiving companies active in the construction sector were then asked about which online and offline **information channels** they used the most. Of the total group of responding companies (N=121), more than one in three often or always used the single national website on posting (39%), other public authorities' websites (37%), and employer organisations/associations websites (33%). In contrast, more than 80% of responding companies never use NGO websites (90%) and trade union websites (82%). Although consulting companies are one of the most frequently consulted information sources by posting companies (see *Figure 13*), the frequency at which their websites were consulted appears to be on the low(er) side (*Figure 14*). The reason for this difference is that the information provided publicly by these consulting firms are quite limited. Indeed, the information provision by consulting firms is mainly a provision of services (e.g., requesting a PD A1, making a notification in the prior declaration tool, looking up and calculating the wages and allowances to be paid to posted workers). Thus, companies which hire the services of such consulting firms are in direct contact with them and do not need to consult the consulting firm's public channels frequently. As consulting firms mainly sell services rather than provide public information, it is no surprise that while they are among the often-cited information sources, their information channels were rarely consulted.

The websites of public authorities (both the ‘single official national website’ and other public authorities’ websites) as well as the websites of employers’ organisations were the information channels consulted most frequently by both posting and receiving companies. The frequency at which the information channels offered by NGOs and trade unions are consulted is much lower (Figure 14). Furthermore, the responses of posting companies and receiving companies both show that when looking for information about the posting rules, they did not just consult the ‘single official national website’ of the host Member State but also frequently used other information channels, including other public authorities’ websites. However, the Enforcement Directive concerning the posting of workers (Directive 2014/67/EU), in terms of access to information, almost exclusively pays attention to the development of a single official national website in the receiving Member State. In total, 26% of respondents never consulted the single national website on posting, and this percentage is slightly higher for receiving companies (31%) than for posting companies (23%). Finally, the responses from the posting companies confirm that they consider their business partners/business contacts as an important information channel.

Figure 14: Frequency of the use of information channels on posting of workers



* Based on the question: *How often did you use the following channels for information on posting?*

When we compare the responses of the most frequently used channels by the companies’ size, we find a number of differences. The channel used most frequently by micro (n=28) and large (n=23) companies is the same, namely the single national website on posting. However, the share of companies which use this website “often” or “always” differs considerably, namely 39% of micro companies versus 61% of large companies. Moreover, the share of companies which never use this site is higher for micro (25%), small (35%), and medium-sized companies (29%), as opposed to large companies (9%). Another channel

commonly used by all sizes of companies are other public authorities' websites, although large companies appear to have relied on this channel to a greater extent than smaller companies (of the 28 micro companies, 25% used this channel often or always, 26% of the 34 small companies, 40% of the 35 medium-sized companies, and 61% of the 23 large companies). The same is true for two other information channels (i.e., more often used by large companies) which are national contact points on posting and information guides/manuals/leaflets.

Respondents who reported to have used an information channel always, often, or sometimes, were then also asked to indicate the usefulness of this channel for them. In general, the channels to be found (very) useful by most respondents are attending information sessions/trainings/workshops (66%), the single national website on posting (62%), and employer organisations'/associations' websites (60%). When looking at posting companies more specifically, the following channels were indicated by most to be (very) useful: attending information sessions (67%), business partners (65%), the single national website on posting (62%), the national contact points (62%), and employer organisations websites (60%) (*Figure 15*). For the receiving companies the most useful information channels are attending information sessions (65% found this channel (very) useful), the single national website on posting (63%), and employer organisations' websites (62%).

What the above results suggest is that the frequency of use of an information channel does not always indicate that it will also be perceived as useful by the respondents. For example, we saw that public authorities' websites are among the top information channels consulted by respondents (*Figure 14*), yet 'only' around half of the respondents who reportedly used them found them (very) useful (*Figure 15*). At the same time, there are information channels, such as information sessions and workshops, which while rarely consulted by respondents are considered to be (very) useful by those who used them. Similarly, trade union websites and information guides/manuals/leaflets are not frequently used but are found to be very useful by those companies who consulted these information channels.

The assessment on the usefulness of the consulted information channels differs between companies of different size: smaller companies have a more positive view on the usefulness of these in-person events than larger companies; and the larger the company, the more useful they consider the official websites. In more detail, all responding micro companies found attending information sessions/trainings/workshops useful or very useful, while this share was 50% for small companies, 62% of medium-sized companies, and 72% of large companies. For large companies, especially other public authorities' websites are considered (very) useful, namely 76% of all responding large companies, compared to 55% of micro companies, 48% of small companies, and 36% of medium-sized companies. A similar finding occurs for the single national website on posting. Whereas 76% of large companies believe this channel to be (very) useful, this share equals 67% for micro companies, 50% for small companies, and 56% of medium-sized companies.

Figure 15: Assessment on the usefulness of the consulted information channels

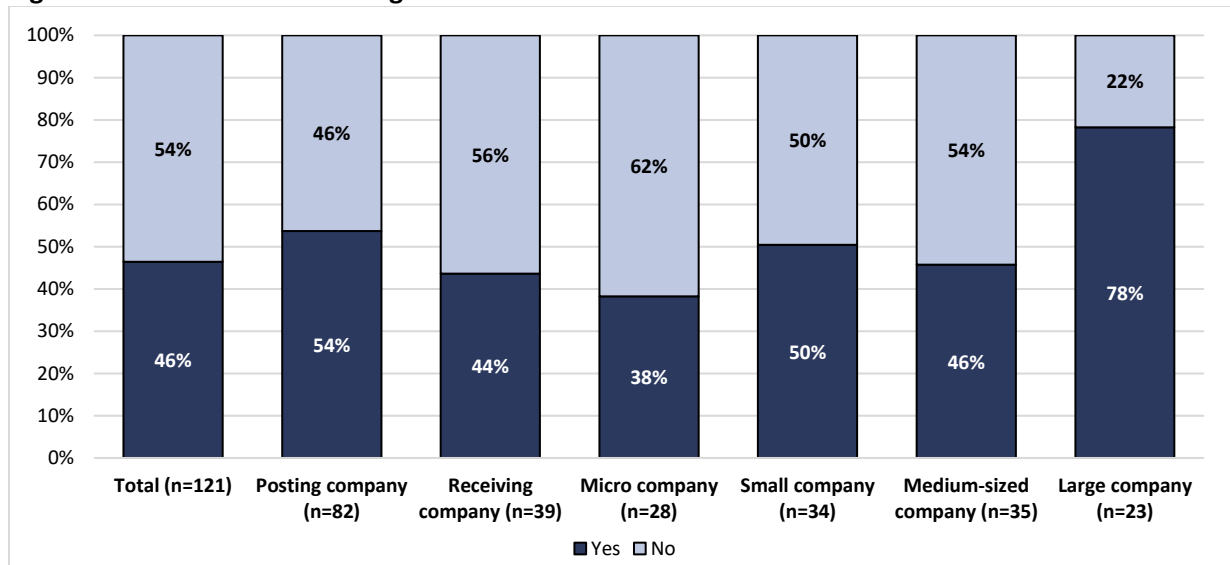


* Based on the question: *Thinking about the channels that you used, how useful was their information on posting?*
 Note: This question was only asked when respondents indicated having used a channel sometimes, often, or always.

Figure 14 already illustrated that a large group of posting and receiving companies use information provided on the **single official national websites**. Nonetheless, 23% of the responding posting companies and 31% of the receiving companies did, in fact, indicate that they never consulted this information channel even though this should be the most comprehensive source of information on posting for EU Member States.

We find that about half of the respondents in our sample are not aware of the existence of single national websites (Figure 16). This percentage is higher among the responding receiving companies (56%) than for responding posting companies (46%). Likewise, it is higher among responding micro (62%), small (50%), and medium-sized companies (54%) compared to responding large companies (22%). This indicates that especially large companies are relatively more aware of the single official national website.

Figure 16: Awareness of the single official national website



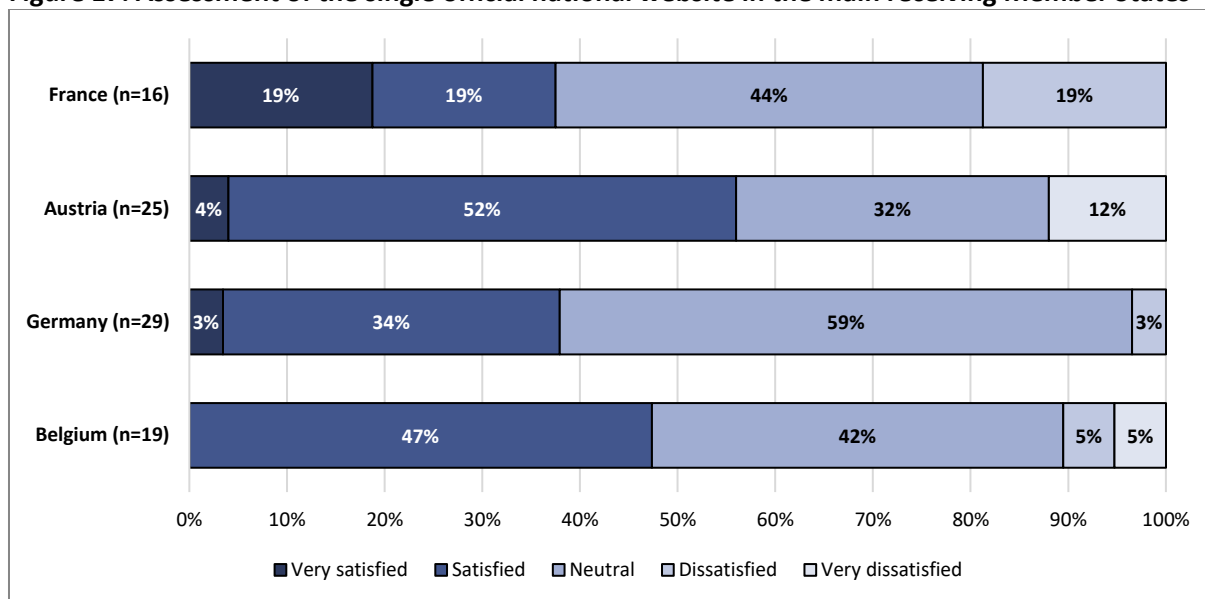
* Based on the questions: *Before answering this survey, were you aware of the single national websites on posting of the countries the company posted workers to?* for posting companies, and: *Before answering this survey, were you aware of the single national website on posting of your country?* for receiving companies.

As *Figure 15* showed, 62% of the responding posting companies and 63% of the receiving companies consider the single official national websites to be a (very) useful information channel. This is the case for companies of all sizes; micro (67%), small (50%), medium-sized (56%), and especially large (76%) responding companies. While these overall assessments of the single national websites are positive, it is difficult to disentangle which Member State’s single website is considered for this assessment by the respondents. Indeed, previous evaluations by the European Commission and the European Labour Authority (ELA) showed large differences between these websites, both in terms of accessibility as well as the quality and completeness of the reported information. In this regard, the recent publication by ELA on lessons learnt for single national websites on the posting of workers might be useful, as it offers insights on the findability, accessibility, user-friendliness, and content of the single national website on posting (ELA, 2023b).

Given the limited number of respondents, *Figure 17* only includes the evaluation of the single official national websites of the main host Member States of posted workers indicated by our respondents (Germany, Austria, Belgium, and France).¹⁰ Most respondents either have a neutral opinion about these four single official national websites or are generally satisfied with them. Only a small group of respondents report to be very satisfied or (very) dissatisfied with these websites, although for the French single official national website both response categories have a larger share (19% of respondents are dissatisfied while 19% are very satisfied).

¹⁰ These websites were also consulted by most respondents (Germany 29, Austria 25, Belgium 19, and France 16). All other websites were consulted by 8 respondents or less. This is based on the question: *Which single national website(s) on posting have you consulted? Please check all that apply.*

Figure 17: Assessment of the single official national website in the main receiving Member States



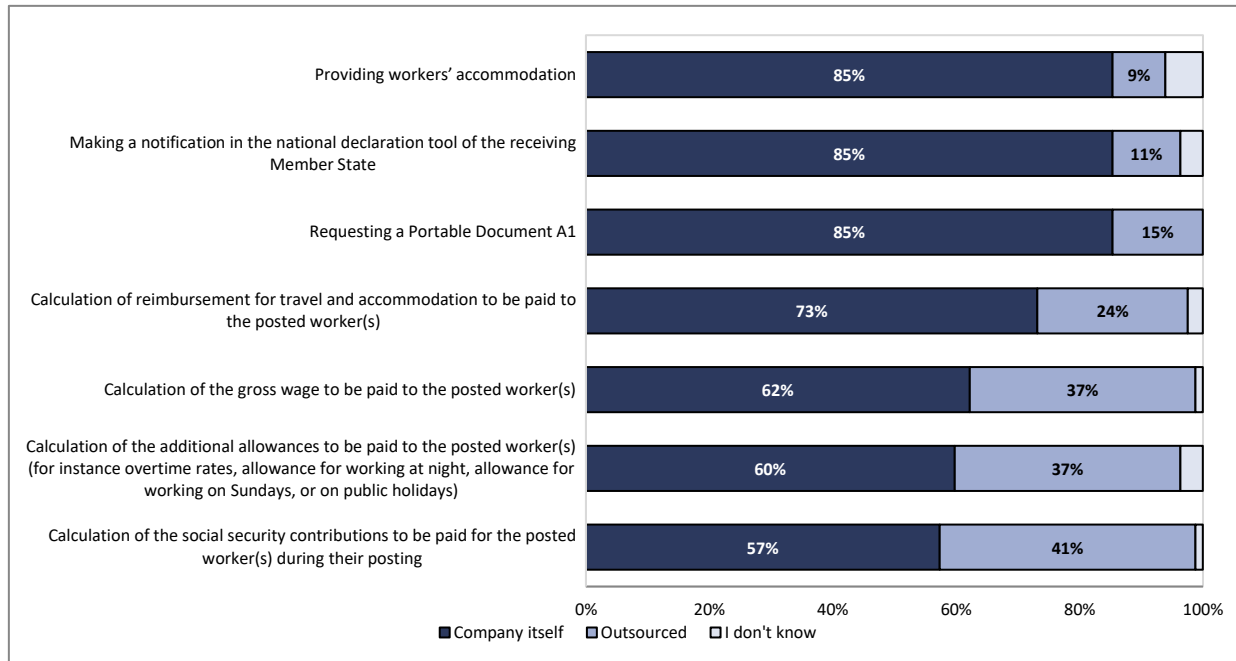
* Based on the question: *Your overall assessment of the single national website on posting* – which only popped up for a country when the response to the question: *Which single national website(s) on posting have you consulted? Please check all that apply* for that particular country was ‘yes’.

When posting workers to another Member State, several (additional) (administrative) obligations have to be met by the posting company. For instance, different terms and conditions of employment need to be complied with, which means that a different level of wages will have to be paid to the posted worker and, therefore, a different level of social security contributions must be paid. There are also administrative obligations such as applying for a PD A1 and making a notification in the prior declaration tool.

This section discusses **the extent to which posting companies take on these tasks themselves or out-source them** (i.e., contract an external private company or individual – this can for instance be a consulting company but also an accountant). The results depicted by *Figure 18* show that, in general, the more difficult tasks, such as calculating the gross wage, the additional allowances, and social security contributions to be paid to/for the posted worker, are largely outsourced by the responding posting companies (about 40% or more of posting companies outsources these elements). Relatively easy administrative tasks such as applying for a PD A1 or making a notification in the prior declaration tools, in turn, are mostly taken care of by the posting companies themselves (85% of posting companies). Furthermore, providing workers’ accommodation is rarely outsourced (9%).

The reasons why tasks are outsourced were not addressed in the survey. For instance, it could be that on certain topics, such as the social security contributions to be paid, the posting rules are too difficult to understand and apply correctly by the company, so they ask for professional support, or that the information about the (administrative) obligations when posting workers is missing or unclear. Moreover, the survey did not ask whether the extent to which tasks are outsourced – because of providing services in another Member State – has changed. Indeed, tasks such as calculating workers’ wages and social security contributions may already have been outsourced before engaging in posting.

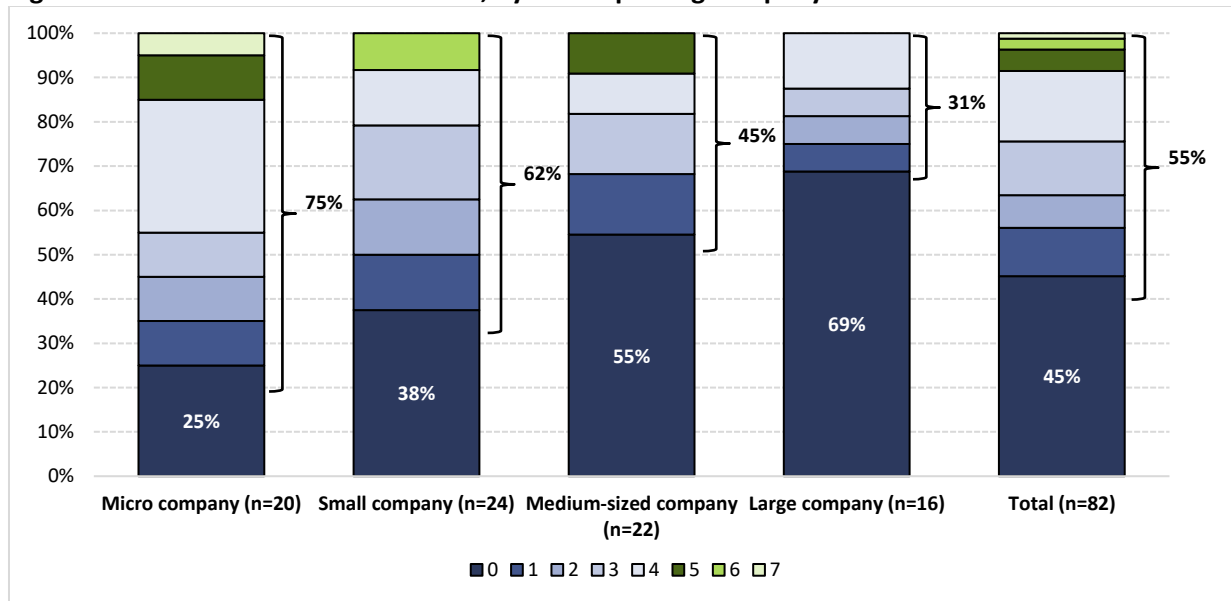
Figure 18: The extent to which posting companies outsource (administrative) obligations (N=82)



* Based on the question: *Does the company, when posting workers abroad, take care of the following components itself or does the company outsource, i.e., contract an external private company or individual?* Which was only asked to posting companies.

It does emerge from the responses that the extent to which tasks are outsourced varies greatly depending on the size of the posting company (Figure 19). More than half of the 82 responding posting companies outsource one or more tasks (55%). This percentage increases when the size of the company decreases: 75% of micro companies, 63% of small companies, 45% of medium-sized companies, and 31% of large companies outsource one or more tasks. While the exact reasons are not explored in the survey, it is plausible to argue that the larger (posting) companies may have the capacity and knowledge to take on these tasks themselves. For instance, in larger companies, there could be designated staff or departments in charge of handling these tasks which are outsourced by the smaller companies with fewer resources.

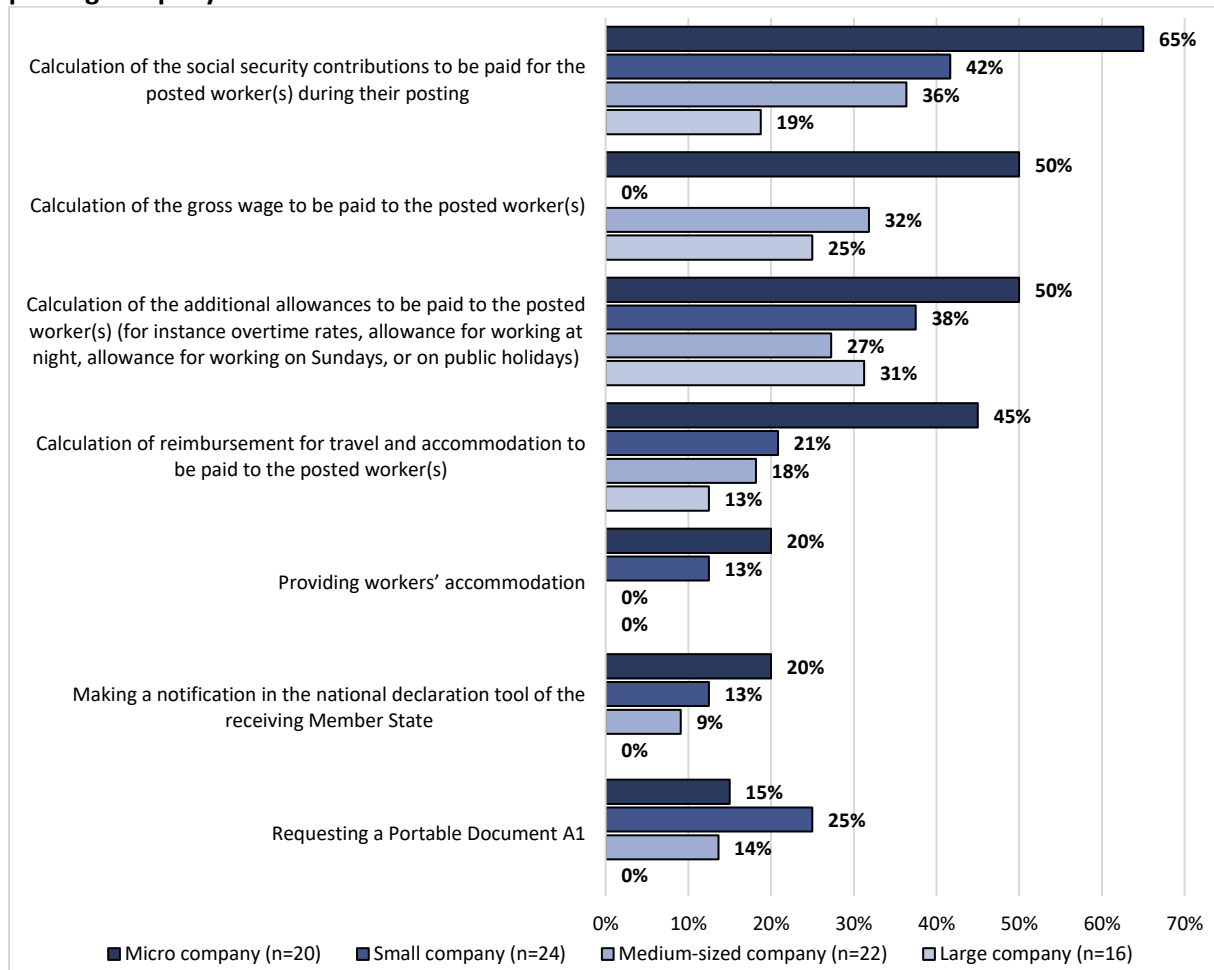
Figure 19: Number of tasks outsourced, by size of posting company



* Based on the question: *Does the company, when posting workers abroad, take care of the following components itself or does the company outsource, i.e., contract an external private company or individual?* which was only asked to posting companies.

While the volume and frequency of outsourcing varies based on the size of the company, the types of tasks which are most outsourced are generally comparable between different sized companies, albeit at varying degrees. For example, for micro, small, and medium-sized companies, the task outsourced by most posting companies is the calculation of the social security contributions, namely by 65%, 42%, and 36% of companies respectively (Figure 20). For large companies, on the other hand, the calculation of the additional allowances is the task most often outsourced, namely by 31% of posting companies, while only 19% outsource the task of calculation of social security contributions. On the other hand, the type of tasks outsourced also differs depending on the size of the posting company. Figure 20 shows that none of the responding large companies outsourced the task of requesting a PD A1 or making a notification in the national declaration tool. On the contrary, 15% and 20% of micro companies outsourced these elements, respectively. Furthermore, none of the medium-sized and large companies outsourced the provision of workers’ accommodation, while 20% of micro companies and 13% of small companies outsourced this task.

Figure 20: The extent to which posting companies outsource (administrative) obligations, by size of posting company



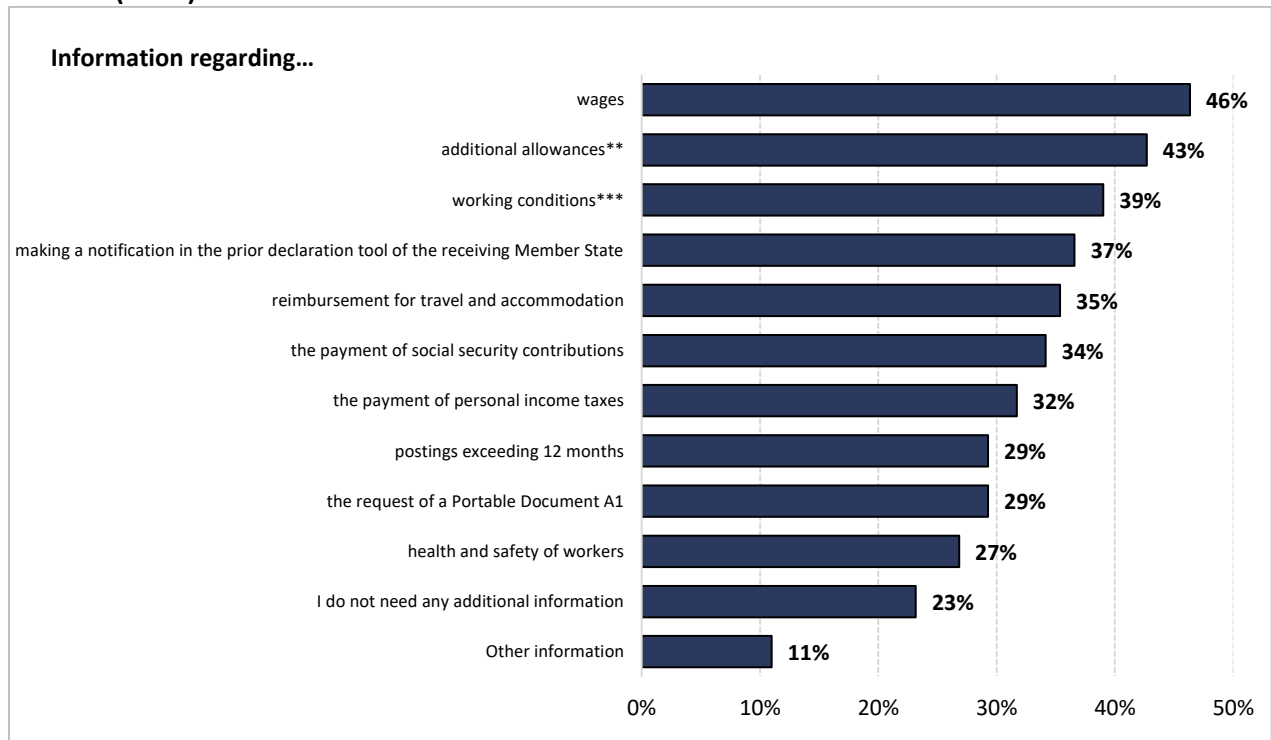
* Based on the question: *Does the company, when posting workers abroad, take care of the following components itself or does the company outsource, i.e., contract an external private company or individual?* which was only asked to posting companies.

5.2 Information needs and preferences

In this section, we provide insights into what types of posting information companies need, what they consider to be the most important aspects when seeking information on posting, and their preferred channels for information.

Despite the diversity of available information providers and channels consulted by companies, it appears that there is still a **need for additional information** on various aspects related to the posting of workers. *Figure 21* presents the issues in posting activity and shares of respondents who are posting companies that indicated that they would need further information on the particular issue. Additional needs for information arise mainly in relation to wages to be paid to posted workers (46% of posting companies reported that they need more information on this) and additional allowances (43%). Only about 23% of the respondents have said that they do not require additional information in order to correctly post workers abroad.

Figure 21: Aspects on which posting companies would need additional information to correctly post workers (N=82)



* Based on the question: *Which of the below would you need to have additional information on in order to correctly post workers abroad? (Multiple answers allowed)*

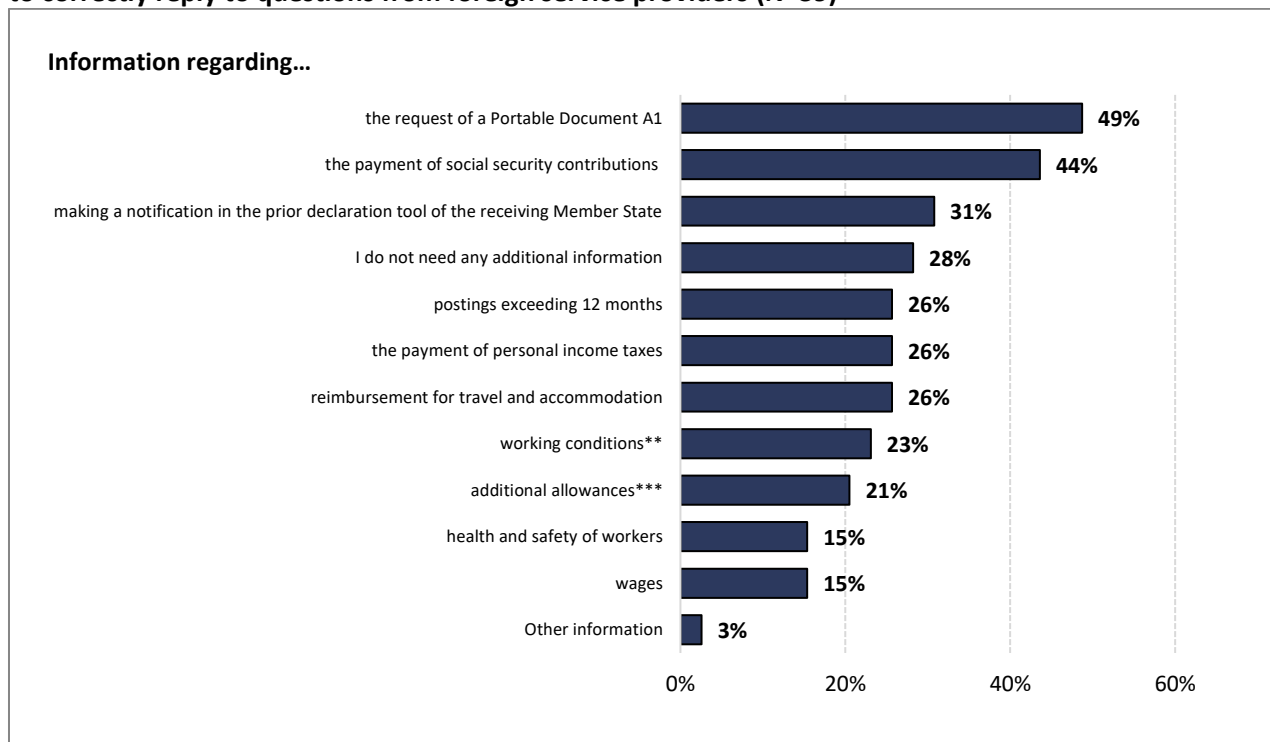
** For instance, overtime rates, allowance for working at night, allowance for working on Sundays, or on public holidays

*** For example, working time, holidays, etc:

Receiving companies were also asked if they have additional information needs to respond to the questions of the posting companies. Almost 30% of receiving companies indicate that they have no additional information needs (*Figure 22*). Among those that do, needs mainly concern the request for a PD A1 (49%), the payment of social security contributions (44%), and making a notification in the prior declaration tool (31%).

When analysing the total group of responding companies, we find that the aspect about which companies need additional information are mainly the ones that companies were most often looking for (see *Figure 10* and *Figure 11* for information looked for, and *Figure 21* and *Figure 22* for additional information needs).

Figure 22: Aspects on which receiving companies would need to have additional information in order to correctly reply to questions from foreign service providers (N=39)



* Based on the question: *Which of the below would you need to have additional information on in order to correctly reply to questions from foreign service providers? (Multiple answers allowed)*

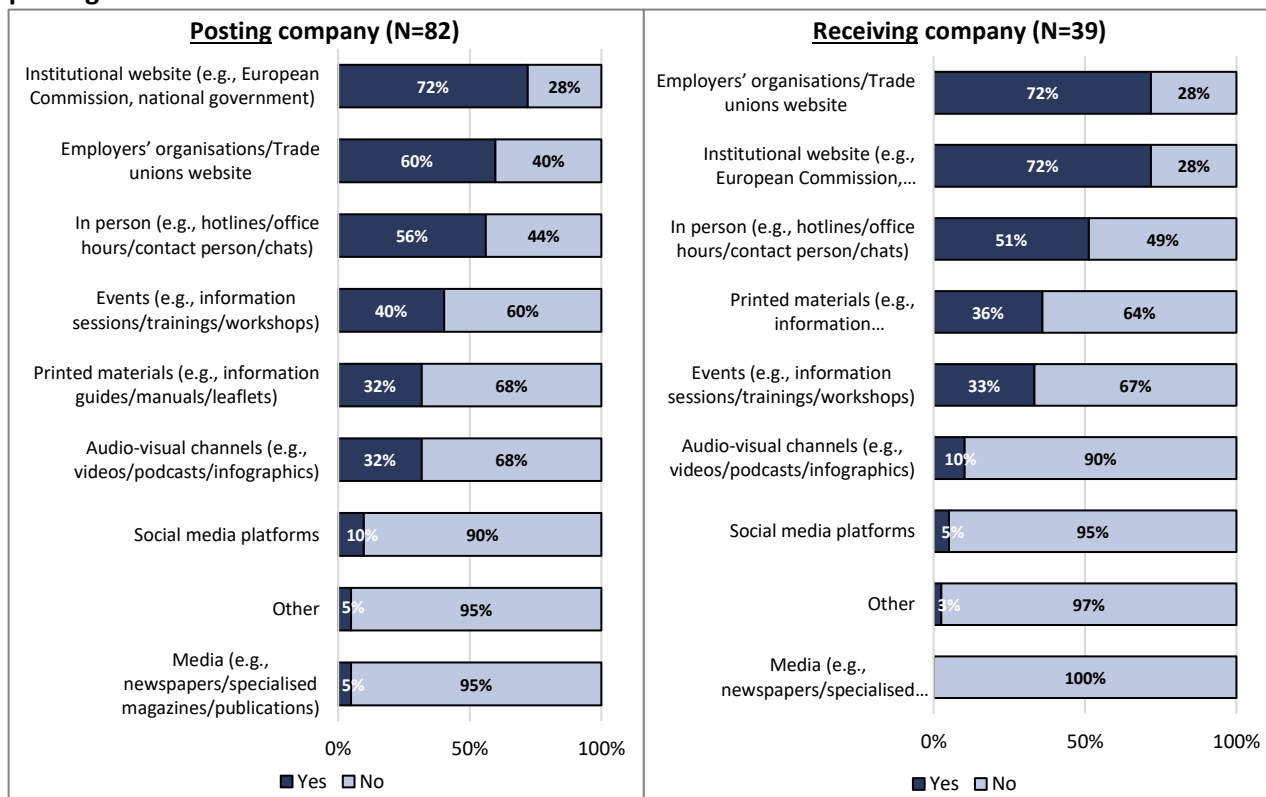
** For example, working time, holidays, etc.

*** For instance, overtime rates, allowance for working at night, allowance for working on Sundays, or on public holidays

Most of the companies in our sample indicated that, in the future, they would like to **receive information about posting** through institutional websites (e.g., European Commission, national government) (72%) and employers' organisations/trade unions website (64%). On the contrary, a very small share of the surveyed companies expressed preference to receive information through media (e.g., newspapers/specialised magazines/publications) (3%) or social media platforms (8%). The channels through which posting companies and receiving companies want to receive information about posting in the future are largely the same for both groups: primarily through institutional websites, through employer websites, and in person (*Figure 23*). Information provided via events (40% of posting companies, 33% of receiving companies) or printed materials (32% of posting companies, 36% of receiving companies) is also considered a suitable channel for a considerable group of respondents. Media and social media platforms, and in the case of receiving companies also audio-visual channels, appear to be preferred less.

All in all, the information channels through which posting companies and receiving companies want to be informed in the future are those they already largely use today (see *Figure 14*). Indeed, the websites of public authorities (both the single official national website and other public authorities' websites) and the websites of employers' organisations are the information channels currently consulted most frequently by the responding companies.

Figure 23: Information channels through which companies would like to receive information about posting in the future



* Based on the question: *Through which channels would you like to get information on posting in the future? (Multiple answers allowed)*

Looking at the preferred channel by the size of the company, we find that, for both types of companies, more than 50% would like to receive information through employers' organisations/trade unions websites. Regarding institutional websites 71% of small, 83% of medium-sized, and 87% of large companies prefer to receive information through this channel, while this is only the case for 46% of micro companies. A final channel preferred by many is in person communication (61% of micro companies, 66% of medium-sized companies, and 65% of large companies), except for small companies (29%). On the contrary, media is a channel which is not preferred by more than 90% of all responding companies. The same is true for social media platforms for small (91%), medium-sized (97%), and large (96%) companies, but not so much for micro (82%) companies.

5.3 Barriers

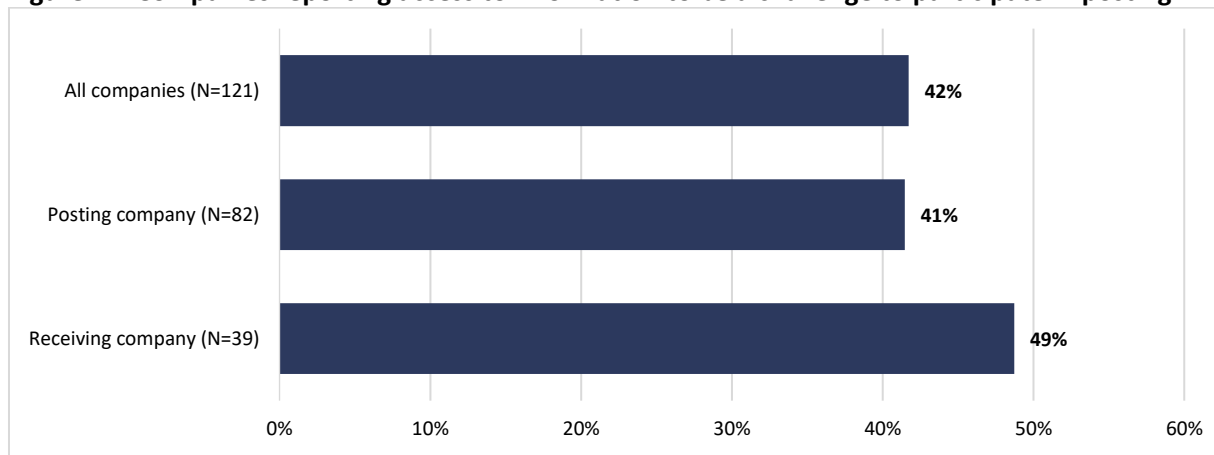
In this section, we present and analyse responses to our survey questions on barriers related to accessing information, barriers related to determining applicable wages and working conditions, and main elements needed to improve companies' compliance with applicable wages and working conditions for posted workers. In addition, the section provides results from the qualitative evidence collected from respondents through open-end fields of the survey.

5.3.1 Barriers related to information access

As illustrated in *Figure 24*, 42% of the surveyed companies perceive **access to information a challenge to participate in posting**. The share of those reporting information access as a barrier is slightly higher

among the receiving (49%) companies when compared to the posting companies (41%). Considering perceived barriers in relation to the companies’ size, no substantial differences emerge from the analysis. The results indicate that the smallest companies (i.e., micro) are just as likely to perceive access to information as a barrier to their posting activities (50%) as large companies (48%) (the corresponding figures for small and medium companies are 41% and 40%, respectively).

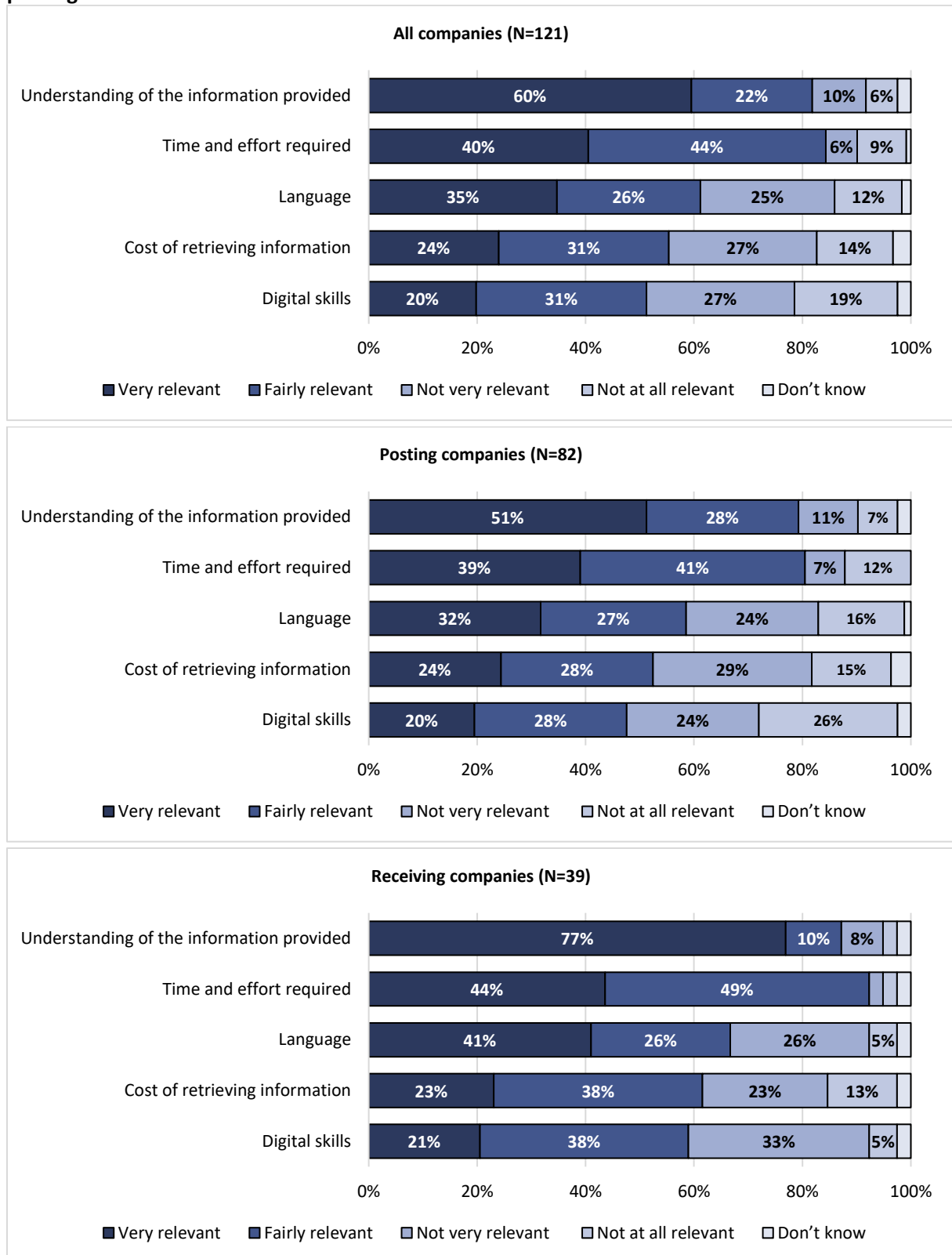
Figure 24: Companies reporting access to information to be a challenge to participate in posting



* Based on the question: *In your opinion, is access to information regarding the posting of workers a challenge for your company to participate in posting?*

Regarding the **factors related to the barriers to access information**, the most relevant factors perceived by companies are “understanding of the information provided” and “time and effort required” followed by language barriers (*Figure 25*). The two factors that are less perceived as being an obstacle are “cost of retrieving information” and “digital skills”. This pattern in the order of relevant factors holds regardless of the type of company (i.e., whether a posting or receiving company). One notable difference between posting and receiving companies is that the latter are more likely to perceive these factors as highly relevant. For example, 77% of receiving companies report “understanding of the information provided” as very relevant compared to 51% of posting company respondents.

Figure 25: Companies' views of relevant factors creating challenges for them to access information on posting



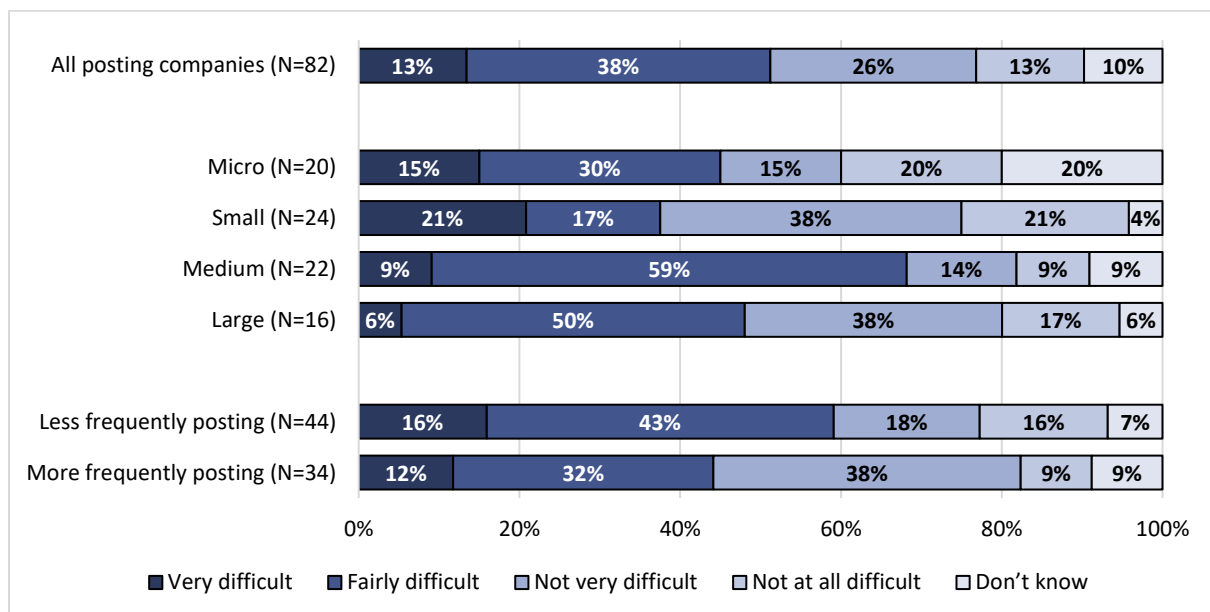
* Based on the question: *How relevant are the following factors in creating challenges for your company to access information on posting?*

5.3.2 Barriers related to determining applicable wage and working conditions

As we saw in the previous section of the report, information regarding wages and working conditions was the content that posting companies most often indicated their need to have additional information on (Figure 22). Moreover, existing literature suggests that access to information on applicable wages for posted workers is a particular challenge faced by posting employers (Danaj et al., 2021). Taking stock of such extant findings, our survey included a set of questions asking posting company respondents about specific barriers related to determining applicable wage and working conditions, the results of which are presented below.

Findings from the posting companies’ answers (N=82) reveal that around half of these companies (51%) find it very or fairly difficult to determine the applicable wage or working conditions for posted workers (Figure 26). Among the posting companies, those less frequently participating in posting appear to face this difficulty to a greater extent. In terms of company size, no clear pattern emerges, although smaller companies (i.e., small and micro) are more likely than medium and larger companies to report determining wage and working conditions to be very difficult for them. It is worth bearing in mind, however, that the sample sizes are relatively small.

Figure 26: Difficulty to determine the applicable wage and working conditions for posted workers (N=82)



* Based on the question: *How difficult do you find it to determine the applicable wage and working conditions for posted workers?*
 Notes: Less frequently posting refers to less than 10 times. More frequently posting refers to more than 10 times.

As for whether the difficulty to determine wage and working conditions depends on the country workers are posted to, 45% of the posting companies considers this to be the case, 24% does not perceive this to be a factor, and a relatively high share of respondents (30%) states that they do not know.¹¹ Out of

¹¹ Based on the question: *In your opinion, does the difficulty of determining the applicable wage and working conditions for posted workers depend on the country to which posted workers are sent?*

the 37 respondents who indicated that the difficulty depended on the country, 28 provided additional information as to the possible reasons in the free-text fields, which are summarised in *Table 1* below.

Table 1: Main categories of reasons for difficulties in determining applicable wage and working conditions across countries, based on respondents' specifications

Reasons related to information access
Lack of uniformity in the information provided across countries
Differences in the accessibility of information across countries (e.g., languages, translations)
Insufficient information to determine wages (e.g., for specific professions)
Lack of a single source of information
Other reasons
Differences in applicable wages across countries (incl. specific requirements applied in collective agreements)
Unclear regulations
Frequently changing rules

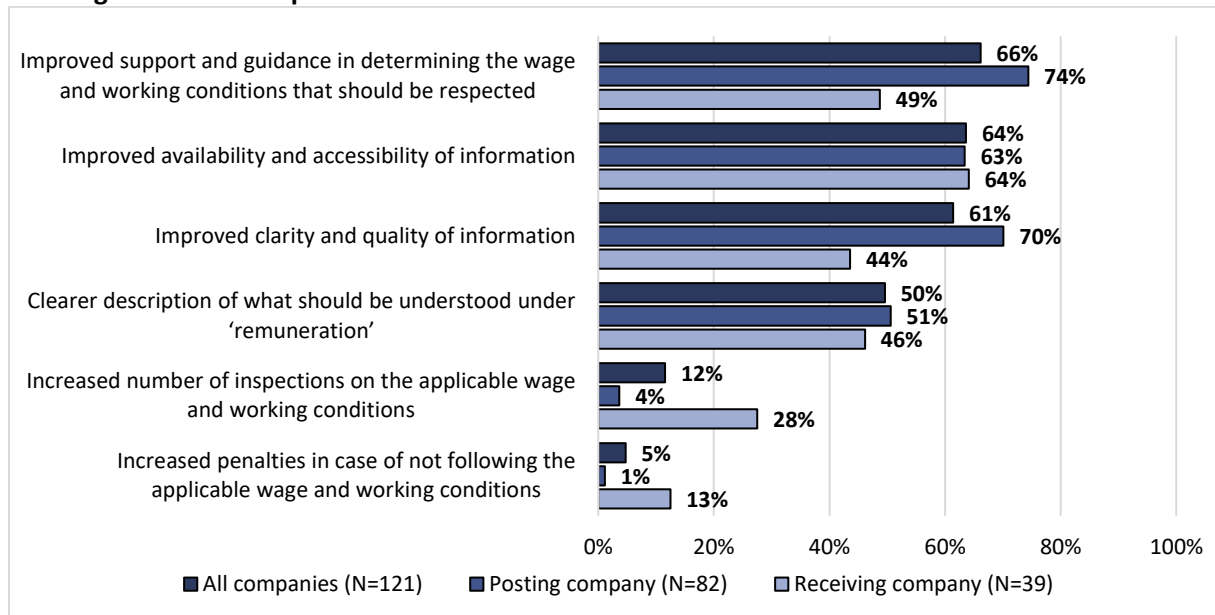
* Based on the question: *Why do you think it is more difficult to determine the applicable wage and working conditions for posted workers in some countries than in others?*

5.3.3 Main elements to improve companies' compliance with applicable wage and working conditions

As illustrated in *Figure 27*, most respondents consider improved support and guidance for employers in determining required wage and working conditions, and "improved availability and accessibility of information" as crucial elements to enhance companies' compliance with applicable wage and working conditions. "Improved clarity and quality of information" is the next most frequently identified element followed by "clearer description as to what should be understood under remuneration", which was selected by half of the responding companies. Finally, increased inspections and higher penalties are perceived by all respondents as the least helpful to facilitate companies' compliance with rules on wages and working conditions of posted workers.

Comparing posting and receiving companies' answers on this question reveals some interesting differences. While "improved clarity and quality of information" was the second most important element reported by posting companies, receiving companies placed it fourth among the relevant elements. Receiving companies were also more likely than posting companies to select increased number of inspections and higher penalties in case of non-compliance from the listed elements.

Figure 27: Main elements that would help companies to better comply to the applicable wage and working conditions for posted workers



* Based on the question: *Among those listed, which are the three main elements that you think would help companies to better comply to the applicable wage and working conditions for posted workers?*

Note: Respondents were asked to select the three main elements out of the six listed options.

5.3.4 Additional qualitative evidence on barriers

In addition to the quantitative analysis based on the close-ended questions in our survey, we have also collected qualitative information from respondents on barriers to posting through the open-end fields of the survey, both in the barriers related questions and other free-text fields. Main findings from these responses to the open-ended questions are presented below along with some illustrative quotes from respondents.¹²

Overall, findings from the comments suggest that despite improvements in the information available on the posting of workers, many barriers remain that prevent posting and receiving companies from accessing the information that they need, and in the format in which they need it. Indeed, the most prominent barriers reported in the comments are related to the accessibility and quality of the information provided as well as the relevance of the existing information for their activity, and less so to information availability.

Several comments pointed out that while there is a large amount of information available online (at the time when the survey was conducted), it tended to be poorly organised or provided in an incomprehensible and inconsistent manner. Respondents highlighted that, in general, the information, particularly the description of legal texts, was often too complex to understand, that information was sometimes outdated, too generic or simply not relevant to them.

¹² The quotes were translated to English using the free version of the translation software DeepL.

“There is a lot of information on the Internet, which is sometimes outdated, incomprehensible, and sometimes even contradictory.” (Posting company)

“The problem arises because there are too few practical examples. There is a lot of information of a general nature (...), but there is little specific information.” (Posting company)

“Foreign countries themselves provide information for companies that send workers to the countries, but there is too much information, and it is often opaque.” (Posting company)

Another barrier which came out of the comments was related to the difficulty to obtain uniform and trusted information. Lack of reliability was a concern expressed by respondents who noted that information received from different sources was at times contradictory. The need for a single source that provides up-to-date and accurate information on all posting-related matters was emphasised in this regard. Other barriers mentioned in relation to accessibility included language barriers and poor-quality of translations.

“Information on consultant websites is useful (and I have gained experience in this myself), but since the construction sector imposes so many specific rules, it can certainly be useful that the information is detailed by the employers' organisation (Embuild), which you can rely on. We do have personal contact with some employees of Embuild, but on the other hand we receive other information through a specialised law firm, so we actually do not have uniform advice and who do we trust most?” (Posting company)

“There is no, say, obligation for all countries to fulfil all (the same) information requirements. So, for example, in the case of forms in different languages; Belgium sends in English, Germany has all forms in German (even if it does business with Slovenia), etc.” (Posting company)

In their comments, several companies pointed out that they encountered difficulties to be compliant with requirements on applicable wages for posted workers, because information on this was lacking or unclear. This concerned, in particular, accessing information on wage requirements for specific professions and collective agreements.

“It is not clear what wage rates should be used for individual professions. It is mainly typical for Austria, where the minimum wage varies according to regions and according to the work performed, but you will not find comprehensive information anywhere.” (Posting company)

From the receiving companies' perspective, verifying the validity of documents (e.g., PDs A1, VAT numbers) provided by posted workers and posting companies, and lack of information about foreign service providers, including subcontractors, appeared to be a specific challenge for some.

“We are a road works contractor in Belgium and rely on foreign posted workers. It is particularly difficult for us to check the authenticity of A1 (European document) and Limosa documents (Belgian NSSO). As we understand from the social inspection, there are many false A1 documents in circulation. No-

where can we check this. It is also very difficult to find information about foreign subcontractors (financial information, information about the number of employees on the payroll, approvals to work in construction, respect for wage and employment conditions, etc.). (...) As the main contractor, we must check all foreign subcontractors, but how do you do that? That information can't be found anywhere!" (Receiving company)

Finally, cumbersome and costly administrative procedures and requirements were a recurring topic throughout the comments, as highlighted by the quotes below.

"At present, it is almost impossible to receive posted workers without an enormous amount of bureaucracy, and therefore, time. Smaller companies are insecure and sceptical, the uncertainty as to whether all papers are available makes some shy away. You are dependent on workers from abroad, but you are constantly stuck in the process and in the bureaucracy. Applications take too long to be processed." (Receiving company)

"The costs of these postings and other official requirements are exploding!!!" (Posting company)

5.4 Best practices and recommendations

This section discusses the best practice examples and recommendations identified by the respondents which were gathered through the open-text fields of the survey.¹³

5.4.1 Best practices

Survey respondents, in their open-ended responses, highlighted employers' organisations as well as foreign trade offices and embassies, as useful contact points for information on posting in general. Specific best practice examples included the website of Bouwunie, the Flemish Federation of SMEs in the field of construction, that supports its members (employers and self-employed workers) with tailored information and services including on issues concerning the posting of workers, the Chambers of Commerce (WKO) in Austria, and the Chamber of Craft and Small Business of Slovenia (OZS) (Table 2). Regarding social and health insurance related information, the ELDA online portal of the Austrian Health Insurance Fund (ÖGK) and contact persons at the Slovakian Social Insurance Agency (SIA) were mentioned as valuable sources of information. Additionally, the single national websites of Hungary, Luxembourg, and Slovenia as well as the official European Union website on posting were cited as good practice examples.

Table 2: Best practice examples mentioned by respondents

Type of information provider	Information source
Public authorities	ELDA portal of the Austrian Health Insurance Fund in Austria
	Social Insurance Administration (SIA) in Slovakia
	Swiss Labour Inspectorate
	Single national website of Hungary

¹³ The survey included one question on best practices (*Do you have examples of best practices in terms of availability, accessibility, and quality of information on posting?*). Recommendations and remarks come from the comments provided by respondents in the open-text fields throughout the survey.

Type of information provider	Information source
	Single national website of Luxembourg
	Single national website of Slovenia
Employers' organisations	WKO (Chambers of Commerce) in Austria
	Bouwunie (Flemish Federation of SMEs) in Belgium
	Embuild (Employer organisation) in Belgium
	OZS (Chamber of Craft and Small Business) in Slovenia
Trade Union organisation	OZ KOVO in Slovakia
Other organisations	State Portal for Business Entities (SPOT) in Slovenia

5.4.2 Recommendations and remarks

Among the recurrent remarks, in the open-ended fields, that emerged from the survey, and also reported as barriers, were the difficulty companies found in accessing relevant information. Improvements that were suggested by respondents to facilitate the access to information included clearer, more structured, and standardised information. Simplification in terms of the language style in which the information was provided was also emphasised. One specific suggestion was to have a summary document based on information provided on each national single website.

"Information about posting processes should be simple, understandable and straightforward." (Receiving company)

"The available information should be as condensed and structured as possible, scattered as little as possible across different sources." (Posting company)

To overcome issues of access related to the fragmentation of information from multiple sources, it was recommended to have a single website where updated information on all relevant conditions related to posting in EU Member States are made available. Suggested improvements regarding the single national websites were to enable searching by keywords for specific information and to provide links to relevant information sources on the website. Furthermore, the use of multi-channel/hybrid information provision approaches (e.g., mix of online and offline materials) and the importance of maintaining non-digitalised forms of communication such as personal services (e.g., contact over phone) was highlighted.

There were also recommendations for more standardised and efficient administrative procedures and simplifying the documentation to prove administrative requirements for companies. For instance, receiving companies suggested a central database or platform where the validity of PDs A1 documents issued in the sending Member States can be verified. The necessity of a database for checking VAT numbers and a central database of reliable economic operators was also noted by some of the receiving company respondents.

"It would be extremely useful if there was a central database linked to the CIAW [Checkinetwork] application in which all information could be consulted more easily regarding the status of the person, social security system, info regarding OSH [Occupational Safety and Health] training, compliance with social security payments, etc." (Receiving company)

“There should be one central database within Europe where the validity of A1s can be checked and one European database with all necessary information about companies.” (Receiving company)

Other recommendations were more general in nature and mainly concerned addressing barriers arising from the heterogeneity and complexity of posting regulations across EU Member States. One common theme that emerged from the remarks, and already highlighted in the section on barriers, was highly complex rules (both within and between countries) and burdensome bureaucratic requirements and procedures. Here, suggestions included a clearer and less ambiguous legislative framework and more uniform rules across the EU regarding wage and employment conditions for posted workers.

6 Conclusions

In this study we presented the findings of the INFO-POW project's pilot survey on access to information for posting and receiving companies in five EU countries: Austria, Belgium, Italy, Slovakia, and Slovenia. Our sample of 121 responses from the representatives of 82 posting companies and 39 receiving companies provides insights on companies' experiences with accessing and using information, their needs and preferences, and the barriers they face. We have also collected data on the best practices in the current state of the information provision and future recommendations from the perspective of the company respondents. The composition of our sample allowed for a comparison between posting and receiving companies and between companies of various sizes, while a cross-country comparison was not possible (see *Annex I*).

The results of the survey clearly demonstrate that seeking information on posting is a common practice and a need among both posting and receiving companies. The main topics consulted by all respondents include seeking information on the issuing of PDs A1, the calculation of wages, and prior notifications. Other topics like allowances, travel and accommodation reimbursement, and working terms and conditions are also common. At the same time, the need for additional information is reported by more than three-quarters of the respondents regarding several topics, the most frequent of which are wages, allowances, and working conditions.

The main sources of information consulted by the survey respondents are **public authorities, employer organisations and consultancies**. It stands to reason that the most frequently used channels of information include the single official national website on posting, other public authorities' websites, and the employers' association websites. Not only are these channels currently the most used, but they, especially institutional sources and their channels, are also reported as channels through which most respondents would like to receive information in the future. Our survey findings confirm institutional websites as a preferred channel of information, while also listing employer associations' websites and in-person contact as second and third preferences. Interestingly, media, including social media, are the least preferred channels among all respondents. These preferences indicate that due to the complexity of the posting-related information, companies would rather consult official sources and the representatives of their interest groups in formal settings like websites, rather than in social media settings.

The results show that **online channels** are not only the dominant form of providing and receiving information but are also considered quite useful by the survey respondents. However, our findings show that **contact persons and in-person information sessions, trainings and workshops** are still relevant channels. For example, even though informative events are used rarely by our respondents, they are reported to be very useful by two-thirds of the respondents. In that respect, the recommendation could be to organise more such information sessions for posting and receiving companies in the future. For posting companies, business partners are also an important source. This finding is in line with the ELA study on construction, where a recommendation for a more direct involvement of the receiving companies in the receiving countries was made considering their more in-depth knowledge of the receiving countries' rules and obligations (ELA, 2023a:72).

Turning to the characteristics of the information provided, an overwhelming majority of 90% of the whole sample find **updated information** fairly or very important. Previous studies indicate the importance of access to information for compliance by companies in the posting of workers. Yet, this link seems to be at risk because of the challenge that complex regulatory frameworks on posting and the related policy areas in individual Member States pose on the ability to get access to all necessary information (Danaj et al., 2021). In this respect, the finding that there is a strong need, reported by our respondents, for updated information on the part of companies involved in posting suggests an acknowledgement of that challenge. In addition, respondents seem to consider that it is important to have information provided in a concentrated way, such as in a single source, as well as have a focal contact point where they can address their inquiries. The **availability of information in multiple languages** was also considered as quite important. The reported experiences and preferences of the respondents jointly indicate that the existence of the **single website on posting** with updated information in multiple languages is a valid instrument for the provision of information on the posting of workers. However, about half of the respondents were not aware of the existence of single websites on posting prior to responding to the survey. The share is higher for receiving companies, and in terms of size more micro to medium companies were unaware of the single national websites than larger ones. Yet, for those who were aware of the single national websites on posting, nearly two-thirds found them useful. These findings indicate that while the single national websites are useful channels of providing information on posting, more needs to be done to raise awareness about their existence among the targeted audiences.

The analysis of the barriers shows that 42% of the respondents consider access to information on posting as a challenge to be able to take part in this activity. While access to information is considered by a higher percentage of receiving companies than posting ones, it is rather the size of the company which seems to determine this difference. The most relevant factors contributing to such barriers, perceived by all respondents are understanding the information provided, time and effort required, and language barriers, while costs and digital skills are not considered as relevant factors. Determining wage levels for their posted workers was also reported as an important barrier to posting and receiving companies, thus confirming the reported need for this type of information in other parts of the survey. The complexity in determining correct wages as a barrier emerging from our survey findings seems to be very much in line with previous studies in which wage calculation according to the receiving country pay rates has been consistently reported as a challenge (Danaj et al., 2021).

Our findings from the survey also provide insights into the outsourcing practices of the posting and receiving companies on tasks related to posting. We found that the more difficult tasks such as calculating wages, additional allowances and social security contributions are more often outsourced than administrative matters like issuing PDs A1 and submitting prior notification declarations, which are done in-house by the companies. An interesting finding of the survey that contradicts previous qualitative research findings (Danaj et al., 2021) is that it is smaller and medium companies which outsource tasks more often than larger ones. According to our survey results, the percentage of tasks outsourced increases when the size of the company decreases. This can be explained by the existence of human resource departments or personnel in the structures of larger companies that take care of tasks related to posting in house, while small to medium companies must outsource these services to specialised providers.

In addition to our analysis of the survey responses as a whole, we have disaggregated our results based on the type of posting activity that the company is involved in and the company size. First, the survey results indicate that posting and receiving companies show similarities as well as differences when it comes to their access to and experiences with information on posting. While it is important to keep in mind that these groups do not have the same obligations and needs in terms of information on posting, we still find that similar types of information are looked for by both groups. Both types of companies engaged in posting activity also consider the same elements in terms of information as important, namely that information should be up-to-date, easily understandable, and sufficiently detailed. They also make use of the same types of sources and channels of information, namely the information provided by public authorities. In addition to the information from public national authorities, posting companies seem to rely mainly on information supplied through consulting firms and the receiving companies. The websites of public authorities (both the 'single official national website' and other public authorities' websites) are the information channels consulted most frequently by both posting and receiving companies. The websites of employers' organisations are also often consulted by both.

Differences between receiving and posting companies emerge, to some extent, in terms of their awareness of the single official national website: whereas 46% of posting companies are unaware of this website, 56% of responding receiving companies are unaware of it. Their needs for information, in terms of substantive content, also differ slightly. Posting companies reported that they need information on wages, additional allowances, working conditions, and making a notification in the prior declaration tool relatively more so than on other topics. Receiving companies, on the other hand, reported needing information on requesting a PD A1, the payment of social security contributions, and making a notification in the prior declaration tool for them to reply to questions from foreign service providers. Regarding prospective preferences of information provision, the companies also differ slightly based on their type. Posting companies seem to report a need for more information on wages, allowances and working conditions, while receiving companies require more information on the issuing of PD A1, the payment of social contributions, and the submission of the prior notifications. Such differences make sense when considering the activities that these companies undertake when using or posting workers abroad. The preferences between posting and receiving companies differ with posting companies stating their top three preferred channels of information to be institutional websites, employer association' websites, and in-person contact, while receiving companies listed employer associations' websites as their first preference, followed by institutional websites, and in-person contact.

The next point of comparison is company size. Most notably there seem to be differences in the frequency of use of the information sources and channels depending on the size of the company. While large companies often make more use of public authorities, this is less the case for micro, small, and medium-sized companies. The single official national website on posting is the most frequently used channel for both micro and large companies, but the share of companies which use this channel often or always differs markedly, namely 39% of micro and 61% of large companies. In fact, more than half of micro, small, and medium-sized companies are not aware of the existence of the single official national website on posting as opposed to only one fifth of large companies. Smaller companies find in-person information events more useful than larger companies, which find online channels like websites more useful. Moreover, most micro and small companies never make use of EU institutions as opposed to

medium-sized and large companies. Overall, this seems to point to the fact that larger companies, arguably, with established departments, staff, and resources on the posting activities may be able to navigate the information landscape available online better than the smaller companies.

Finally, the results provide useful insights when it comes to areas for improvement, best practices, and recommendations. From the perspective of the posting and receiving companies, “improved availability and accessibility of information”, “improved clarity and quality of information” and “clearer description as to what should be understood under remuneration” would contribute to improving companies’ compliance with applicable wages and working conditions. “Increased inspections and higher penalties” are perceived by all respondents as the least helpful, although receiving companies were more likely to select the latter option compared to posting companies. In the open-ended question format, the respondents were also able to provide the names of the sources or channels that have best practices in the provision of information on posting ranging from some practices from public authorities to employer associations to other business entities. The main areas and ways in which recommendations were focused included clearer, more structured, and standardised information, as well as the simplification of the terminology.

To conclude, this study showed that posting and receiving companies consider access to information as an important aspect of their posting practices. Despite the existence of multiple sources of information and their channels, access to information remains a challenge for a significant share of the companies involved in posting. Notably, even if several information channels are considered useful, they are not always able to reach the targeted audience. This is particularly telling in the case of the single official national website on posting, which is the channel where most, if not all, relevant information on posting should be provided in line with the Enforcement Directive. The study also showed that while online channels are the main means of accessing posting information considering their widespread availability (Danaj, Kayran, and Prinz, 2023), in-person contacts or events, as well as information exchange between posting and receiving companies remain relevant and should not be neglected. The multitude of channels, while used often, could also lead to confusion, since information ends up being fragmented and companies need to trace and process it across the different information channels, which explains the preference for having information in a concentrated manner by the survey respondents. The study also showed that perspectives like sending versus receiving and company size should also be considered when examining the experiences, needs, preferences, and barriers of the companies involved in the posting of workers. Therefore, policy measures addressing the provision of information in the posting of workers should be aware and considerate of them in order to be able to provide information in a more effective way.

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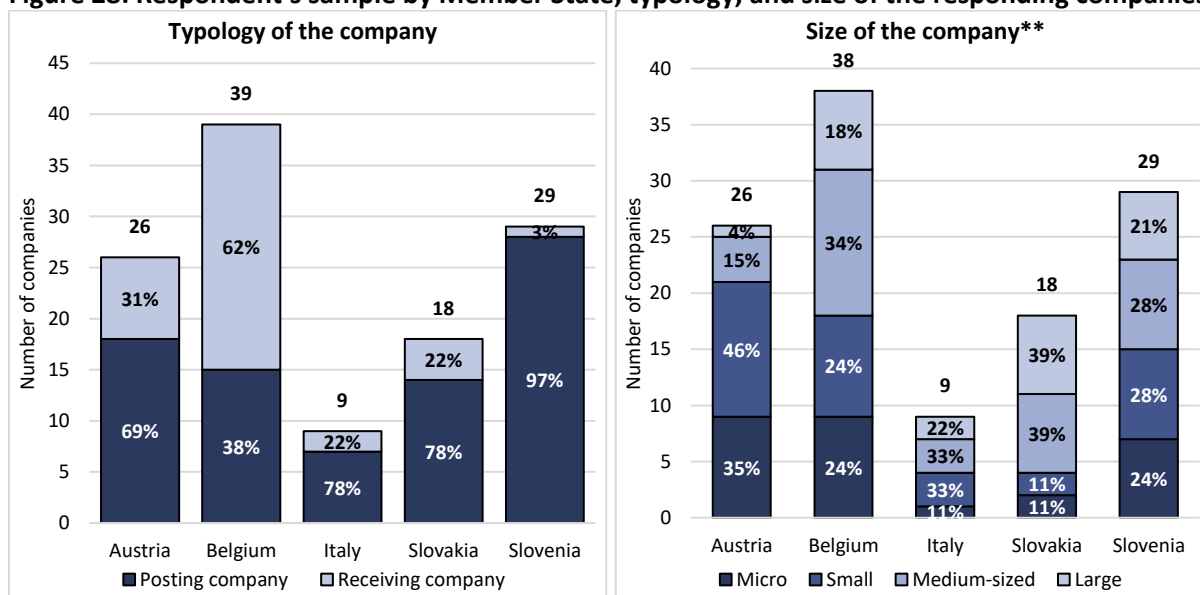
Annex I Cross-country differences

Although the report does not provide a cross-national comparative analysis, in this annex, we present the distribution of the responses by Member State, typology and size of the responding companies. For a more detailed analysis of the survey result per Member State, see the five country reports (see Danaj et al., 2023; De Smedt and De Wispelaere, 2023; Cillo and Perocco, 2023; Kureková et al., 2023; Vah Jevšnik and Toplak, 2023).

As shown in *Figure 28* the sample differs greatly between the five countries. The country sample sizes range from 9 respondents in Italy to 39 in Belgium. Looking at the type of companies (i.e., posting vs receiving), we see that, except for Belgium, posting companies make up most of the sample in the countries. This is especially the case in Slovenia and Slovakia which are primarily sending Member States in terms of the posting of workers. Posting companies are also overrepresented in Italy as well as in Austria, although the latter is typically considered a receiving Member State, like Belgium.

In terms of the size of the company, the sample is mainly comprised of smaller companies (i.e., micro and small-sized companies) in Austria (81%), whereas in Slovakia, medium-sized and large companies represent 78% of the sample. In Belgium, medium-sized companies make up around a third of the sample (34%) (*Figure 28*).

Figure 28: Respondent’s sample by Member State, typology, and size of the responding companies



* Based on the questions: *Do you identify the company as... a posting company, a receiving company, both a posting and receiving company, neither a posting nor a receiving company*, and: *How many employees are active in the company? Please include all employees that are formally based in this establishment, regardless of whether they are physically present or carry out their work outside of the premises. Each employee is counted as one person, regardless of whether they are working full-time or part-time (= headcount).*

Note: The breakdown by size of the company is based on the classification of the European Commission (2023) and concerns the following categories micro (< 10 employees), small (10-49 employees), medium-sized (50-249 employees), and large (250 or more employees) companies.



Co-funded by
the European Union

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EBC - The European Builders Confederation (Belgium) • FIEC - The European Construction Industry Federation (Belgium) • EFBWW - The European Federation of Building and Woodworkers (Belgium) • Bouwunie - The Union of the SME construction companies (Belgium) • Confindustria Vicenza - Italian Association of Enterprises (Italy) • SOPK - The Slovak Chamber of Commerce and Industry (Slovakia) • KOZ SR - The Confederation of Trade Unions of the Slovak Republic (Slovakia) • NLI SR - National Labour Inspectorate (Slovakia) • ESS - Employment Service of Slovenia (Slovenia)