

# «Terms & Conditions of Employment»



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*There's a lot going on behind these few words*

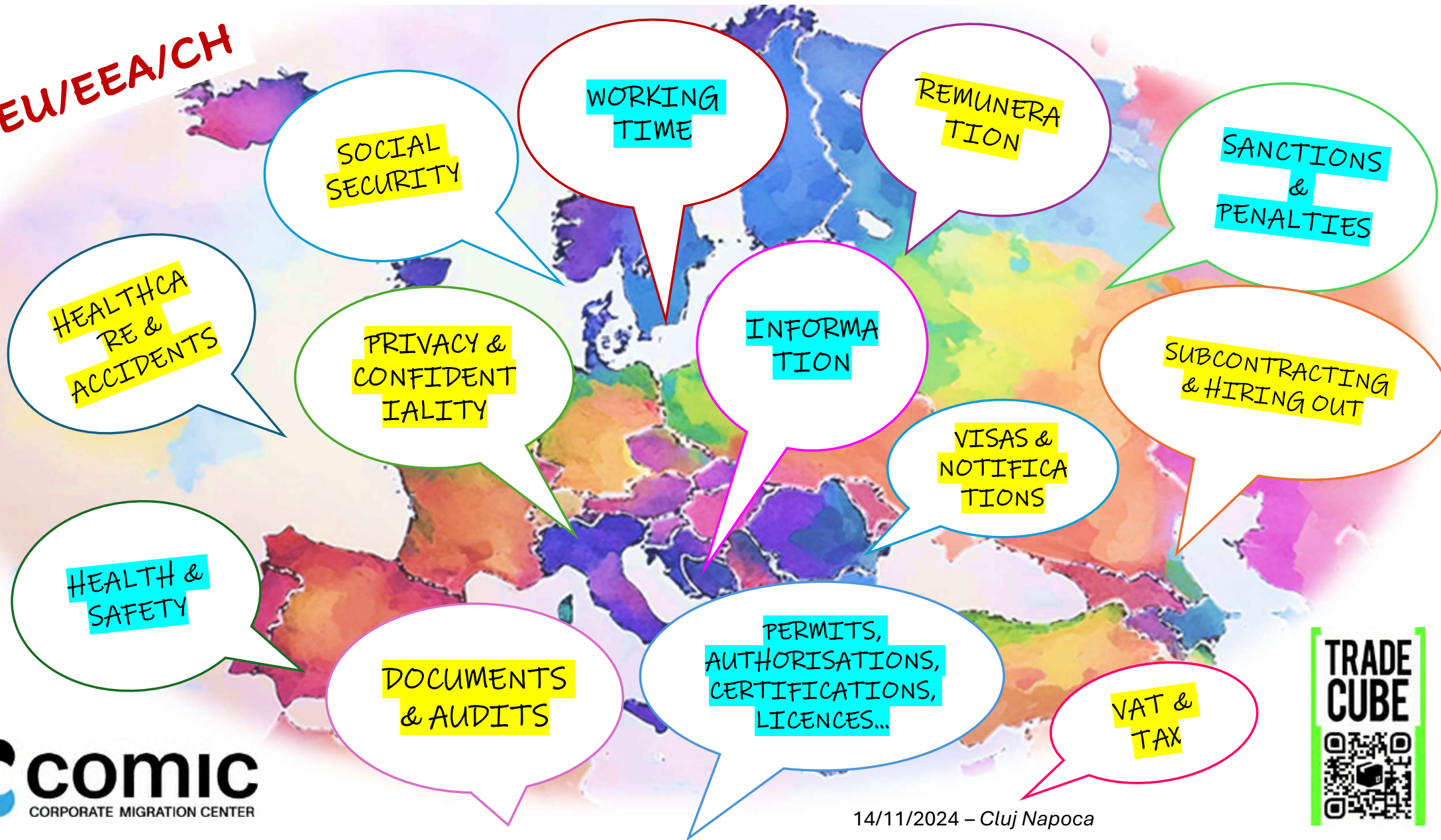




Posting of workers to  
EU, EEA and  
Switzerland  
A general overview



**EU/EEA/CH**



# REMUNERATION

You are obliged to pay posted workers the remuneration applicable **in the host country for the same job and position.**

Not only the statutory minimum wage, but also the wage provided for in the **local CBAs**. A special agreement with the local **trade unions** may be required.

You must also pay **overtime** and **other supplements** for the work performed.



# SOCIAL SECURITY

*"But we have the **A1 certificate**, so we're OK for 24 months, we can pay contributions in our home country".*

**It's not a universal rule.**

E.g. If you post TCN to Denmark, or to Norway, you can't apply for an A1 form and you'll have to pay social security contributions in the host country.

In general, remember that activities **in the construction sector** may require registration with special funds and the payment of contributions.

# WORKING TIME

Respecting working hours is a matter of **safety**. Accidents are more likely after many hours of uninterrupted work.

What's the **normal/maximum weekly and daily** working time in the host country?

What about **breaks and rests**?

What qualifies as **night work**? When does “night” start and end?

Is **overtime** forbidden, limited, or subject to special agreements or authorisation? And **Sunday** work?



# HEALTH & SAFETY

Respecting working hours keeps everyone safer.

If you are **compliant in your country**, you are not necessarily compliant in the host country.

But if you're **not compliant in your own country**, you can't expect to be compliant anywhere.

Are your safety assessments, training, procedures, equipment adequate in the host country?

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# HEALTHCARE & ACCIDENTS

What if the worker **gets sick** during the posting? Do you know what to do in that situation?

*“We're pretty much accident-free in our line of business. Every precaution is taken”*

But... have you thought about **road accidents**? They can also be accidents at work. They must be managed both bureaucratically and economically.





# PERMITS, AUTHORISATIONS, CERTIFICATIONS, LICENCES...

It's a matter of...

Specific **training and certification** of workers

Licences to prove that the **company is compliant** (e.g. H&S or experience)

Authorisations or permits to work on **Sundays/Saturdays**, to work **overtime**, to do **dangerous work**, etc.





# PRIVACY & CONFIDENTIALITY

Every day, millions of **personal and sensitive data** and documents are exchanged to meet compliance requirements.

Have you implemented all **procedures and processes** to do this securely and GDPR compliantly?

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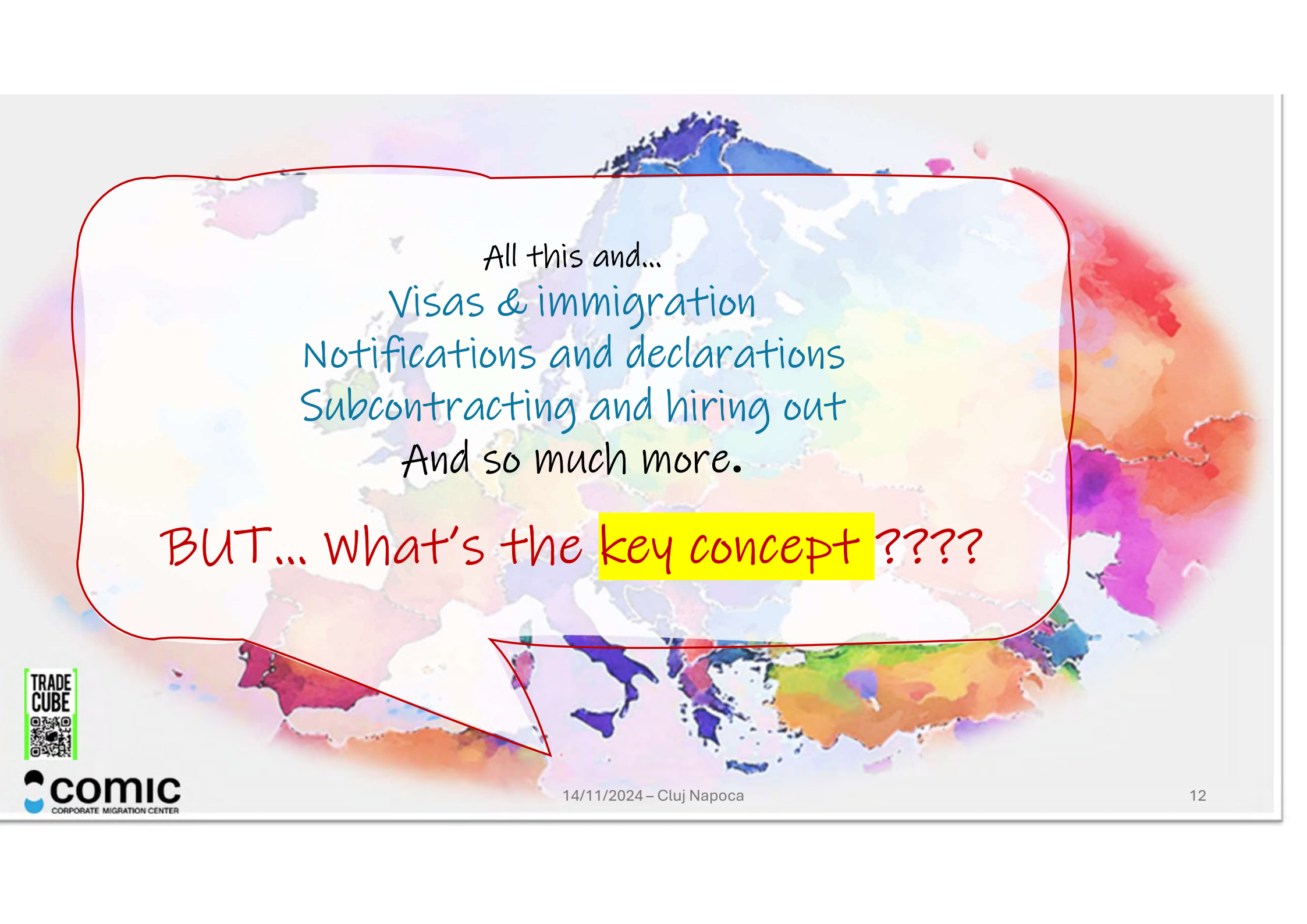


# TAXES

Why are we talking about taxes?  
Because, depending on the length of the assignment, the employee may be **subject to taxation in the host country.**

And this really **does have a strong impact on the employee's perception of the terms and conditions of employment!**  
Don't forget to take this into account.





All this and...  
Visas & immigration  
Notifications and declarations  
Subcontracting and hiring out  
And so much more.

BUT... What's the **key concept** ????



# TERMS AND CONDITIONS COMPLIANCE IS NOT ENOUGH

You must

*Inform* the worker  
*Prove* and document that you are compliant  
*Keep the documents* for a few years after  
the posting





# Inform the worker

Letter of assignment containing at least  
all the information required by law



**Prove** and document that you are compliant + **Keep the documents** for a few years (\*) after the posting

To avoid penalties 😱, sanctions 🚫 and bans 🛑 in the event of an audit

(\*) depending on the host country rules



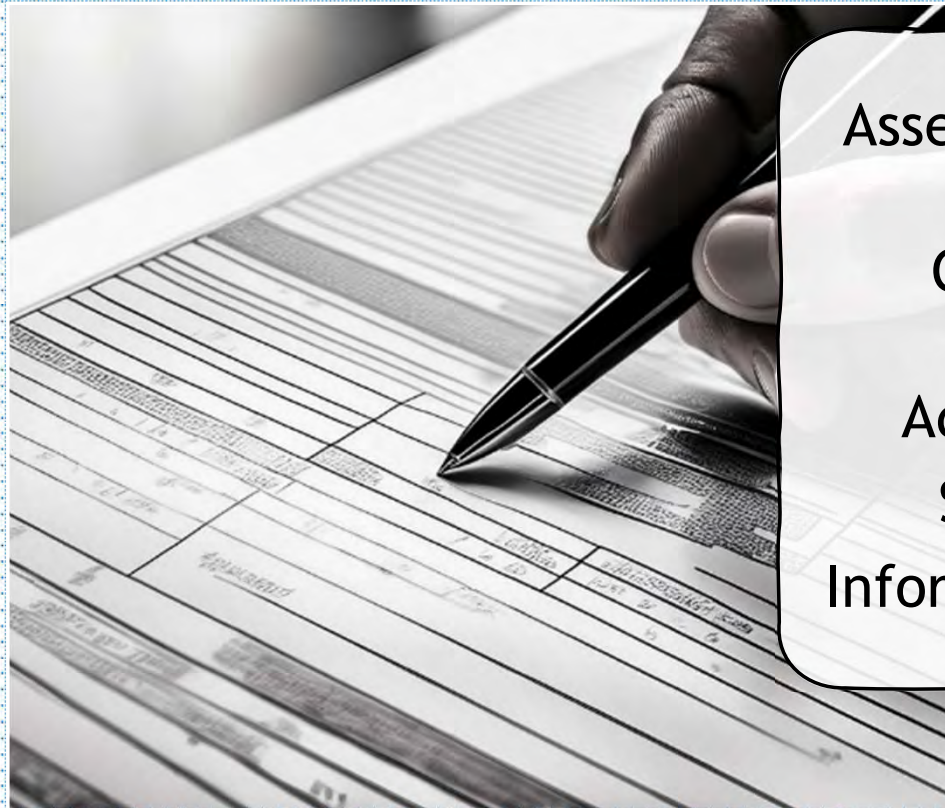
# WHAT TO DO





# WHAT TO DO

## BEFORE



- Assessment of terms and conditions
- Calculation of the remuneration
- Administrative tasks
- Set of documents
- Information to the worker

# WHAT TO DO

## DURING



Respect and record  
working hours  
Health and safety  
Audits  
Events and emergencies



## AFTER

WHAT  
TO DO



Audits and requests from  
the authorities

Payroll  
preparation/payment

Retaining documents for  
the required period of  
time



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