



A BDO Legal guide to the revised Posted Workers Directive

**IS POSTING WORKERS IN THE EU
NOW MORE DIFFICULT AND MORE
EXPENSIVE?**

INTRODUCTION.

Today, it is increasingly common for employees to be sent across borders to work. When employees are posted in the EU, both EU laws and regulations as well as local ones apply. It can be a big challenge for international employers to keep up-to-date with all the relevant legal requirements, especially since legal frameworks differ from country to country and are constantly subject to change. BDO Legal has prepared this easy-reference guide on the consequences of the revised Posted Workers Directive (PWD) for employers, focussing on the specific impact in a number key European jurisdictions.

Directive (EU) 2018/957 amending Directive 96/71/EC applies to companies that send employees of any nationality to EU-member states within the context of cross-border service provision, for example, business travellers or seconded workers. The Directive stipulates that EU member states must ensure that employees who are temporarily posted in another member state are treated equally to employees from the host country, in terms of employment benefits.



WHEN?

The revised Posted Workers Directive must be transposed into national laws by 30th July 2020, meaning all EU member states need to have adapted their national legislation to the Directive by this date. This whitepaper brings together an overview of the local regulatory situation in some key European jurisdictions, as of July 2020.

CROSS BORDER POSTING OF WORKERS

Is posting workers in the EU
now more difficult and more
expensive?

BDO LEGAL, HOW CAN WE HELP?

By definition, legal issues are sensitive, especially when they involve employees, and even more so when a complicated working situation is involved, for example in the case of posted workers who are temporarily sent from their regular place of work to another country for a placement. At BDO Legal we understand the sensitivities involved in legal issues. Our legal experts have extensive experience in the cross-border posting of employees.



We can work with you to **create a strategy on how to deal with the PWD** in your company or group.



We can **follow-up on national implementation in countries** where you have assignees and assess the impact of the revised rules on remuneration policies for assignees in various sectors and roles.



We can **assess the impact of a reduced secondment period on assignment policies**, from an employment point of view.



We have a **360° view on the PWD impact** of assignees and business travellers (host country legal compliance, registrations, contact people, social documents etc.), which is as important as it is likely that the policy framework will become stricter in the near future.

**PLEASE
CONTACT US.
WE ARE HAPPY
TO HELP!**

If you have a legal issue or question concerning the cross border posting of employees, **we can help!**



FEATURES.



MAXIMUM PERIOD

The maximum posting period is capped at 12 months, with a possible extension of an additional six months (motivated notification). Where the duration of a posting exceeds 12 months (or 18 months in case of extension) all mandatory local employment laws will apply, with the exception of termination rules and supplementary occupational pension schemes.



EQUAL PAY FOR EQUAL WORK

Member states shall ensure, irrespective of which law applies to the employment relationship, that employers guarantee workers posted to other countries within the EU territory the terms and conditions of employment related to the following issues (regulated by statute law and/or collective labour agreements) in the member state where the work is performed:

- ▶ Maximum work periods and minimum rest periods;
- ▶ Minimum paid annual leave;
- ▶ Remuneration, including overtime rates (excluding supplementary occupational retirement pension schemes);
- ▶ Conditions for subcontracting workers, in particular via temporary employment agencies;
- ▶ Health, safety and hygiene at work;
- ▶ Protective measures regarding the terms and conditions of employment of certain groups (e.g. pregnant women);
- ▶ Equality of treatment between men and women and other provisions on non-discrimination;
- ▶ Conditions for workers' accommodation where provided by the employer to workers away from their regular place of work;
- ▶ Allowances or reimbursement of expenditure to cover travel, board and lodging expenses for workers away from home for professional reasons.



WEBSITE

Member states shall publish information regarding the terms and conditions of employment on an official national website.



ALLOWANCES

The reimbursement of expenses incurred as a result of the posting, such as travel or board and lodging expenses, are not considered remuneration.



TEMPORARY AGENCY WORKERS

The equal treatment of temporary agency workers and local workers. Where this principle applies, the contracting entity should inform the temporary work agency about the working conditions and remuneration it applies to its workers.



BUSINESS TRAVELLERS

The PWD applies when an employee is posted to another country to provide services for (i) another company, (ii) a group company or a different office of the company in the host country or (iii) in the case of agency work.

BELGIUM.



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CURRENT STATUS

For posted workers, the following obligations must already be adhered to by the foreign employer:

- ▶ All wage elements determined by national regulations (in particular, minimum wage) must be taken into account;
- ▶ All provisions of Belgian employment law that are punishable under criminal law (working time, holidays, well-being at work, etc.) apply;
- ▶ The generally binding collective agreements in all sectors must be applied to posted workers.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

Posted workers are entitled to the same benefits as local employees for the same work in the same location. This implies not only the minimum wages but all benefits. Since most benefits are imposed by the above-mentioned regulations, the revised Directive will not have a great impact on the case of posting of workers to Belgium.

From the 13th month of posting, the foreign employer will be required to comply with all the legal and regulatory working and employment conditions in force in Belgium (even those which are not punishable under criminal law).

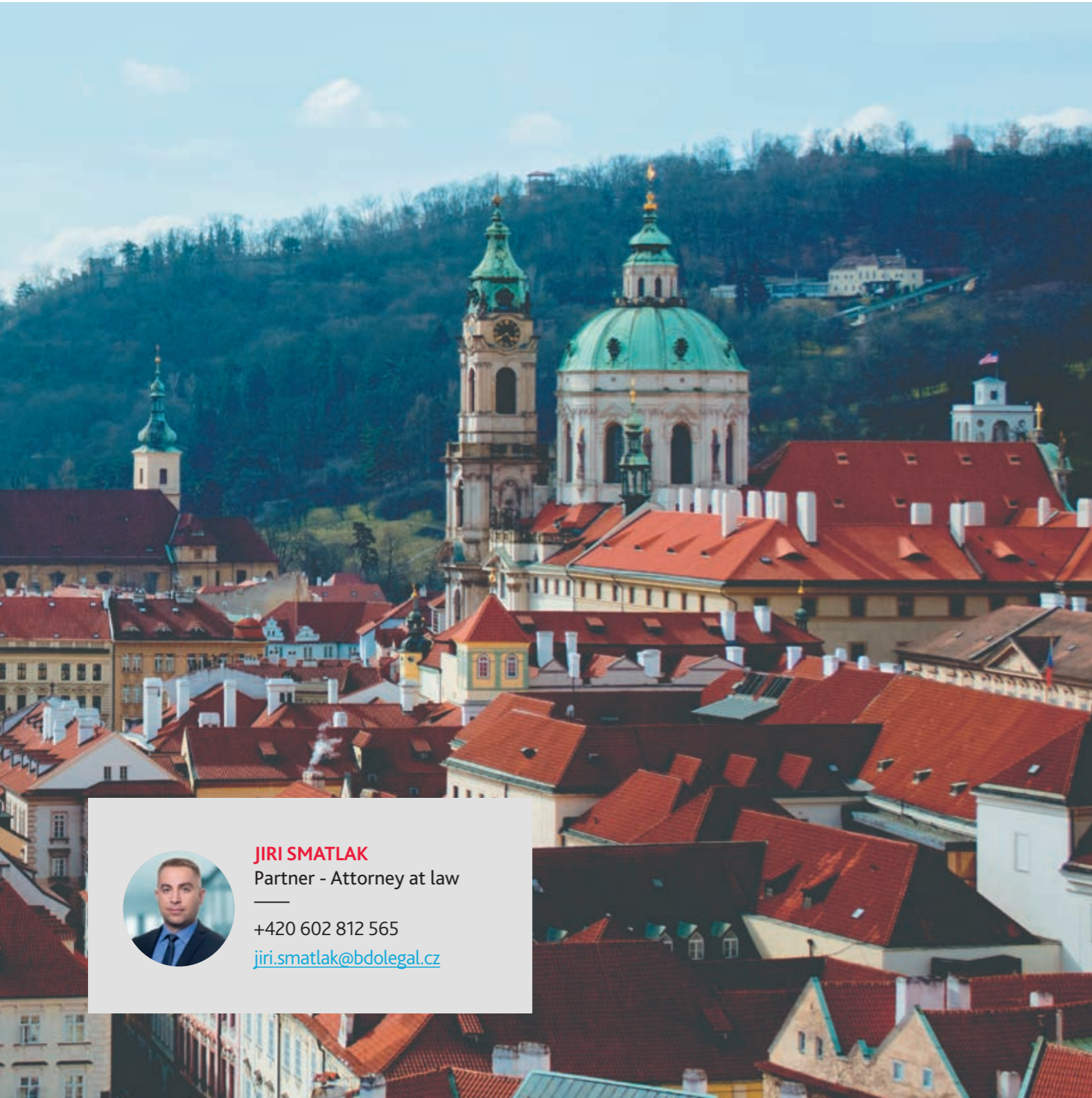


INFORMATION AND ADMINISTRATIVE OBLIGATIONS

According to the revised Directive, all relevant information about collective agreements and employment conditions must be available on an official government website. The Belgian Federal Public Service for Employment, Labour and Social Dialogue has developed a website where the minimum wages for all Joint Committees can be consulted (www.minimumlonen.be).

It is important to note that the Posted Workers Directive is not the only source of obligations for foreign employers sending employees to Belgium. Other obligations are imposed by local and/or international social security and tax regulations.

CZECH REPUBLIC.



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CURRENT STATUS

Czech Republic national regulations shall apply to posted workers as regards to:

- ▶ Maximum length of working hours and minimum length of rest periods (40 hours per week, 12 hours per day, 11 hours of rest period);
- ▶ Minimum length of annual leave (4 weeks);
- ▶ Minimum wage, relevant minimum level of guaranteed wage and overtime premiums. Employees cannot perform more than 150 hours of overtime per calendar year. Wages for every overtime hour must be at least 25% higher than for standard working hours;
- ▶ Health and safety in the workplace;
- ▶ Equal treatment for male and female employees.

If the rights arising from the statutory provisions of an employee's home state are more favourable for posted workers, the home state's provisions shall apply.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

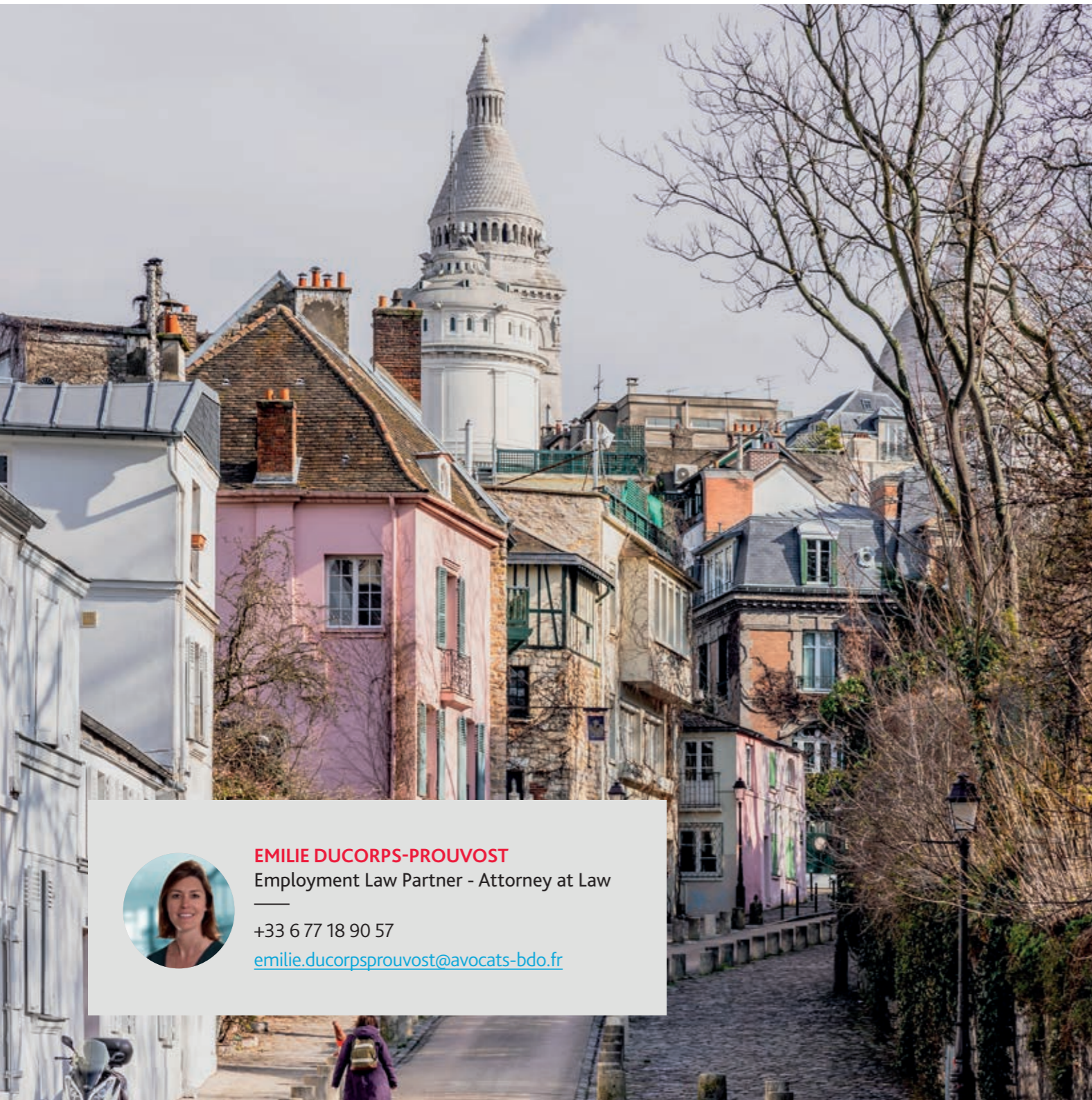
The Czech Parliament has implemented the revised Directive, which will come into force on 30th July 2020. According to the revised version of the Directive, every posted worker is entitled to all "elements of pay". Therefore, posted workers will be entitled to extra pay for work on public holidays, night work, work in difficult working conditions and for work on Saturdays and/or Sundays (wages in all these cases must be at least 10% higher). Furthermore, provisions regarding the conditions of workers' accommodation (where provided by the employer to workers away from their regular place of work) are added, as well as allowances or the reimbursement of expenditure to cover travel, board and accommodation expenses for workers away from home for professional reasons.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

Any Czech employer that takes on a posted worker is obliged to inform the Czech authorities. The obligation to inform is stipulated in Czech law no. 435/2004 Coll., Employment Act. This obligation must be met no later than on the day of commencement of employment. If the worker already obtained a work permit/blue card from the Czech employment office before the commencement of employment, there is no such obligation. Notifications must be made in writing and must contain, among others, the worker's gender, categorisation of work, highest level of education and level of education required to perform the work.

FRANCE.



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CURRENT STATUS

Irrespective of which law applies to the employment relationship, workers posted in France are subject to the legal provisions, regulatory provisions and provisions of the collective bargaining agreement applicable to French workers employed by companies established in France that operate in the same industry, as regards the following areas:

- ▶ Individual and collective freedoms in the employment relationship;
- ▶ Discrimination and professional gender equality;
- ▶ Protection of maternity, maternity and paternity leaves and new child adjustment leaves, family-related leaves;
- ▶ Conditions governing the provision of personnel staff and guarantees that must be given to workers by companies engaged in temporary employment activities;
- ▶ Exercise of the right to strike;
- ▶ Working time, compensatory leaves, public holidays, annual paid vacation, working time and night work for young workers;
- ▶ Conditions for contributing to leave and bad-weather funds;

- ▶ Minimum wage and payment of wages, including extra pay for overtime hours, as well as wage allowances set forth by law or by the applicable collective bargaining agreement;
- ▶ Rules relating to health and safety in the workplace, minimum employment age and employment of children;
- ▶ Illegal work.

These areas constitute the "core" of French employment law.

Ordinance n°2019-116 dated 20th February 2019 transposes the revised PWD and reinforces the rights of workers posted in France. The Ordinance will enter into force on 30th July 2020.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

The stated "core" provisions will be completed/amended as follows:

- ▶ Additional area: Reimbursement of professional expenses borne by the posted employees during their assignment in France in terms of transport, meals and accommodation;
- ▶ Payment of "minimum wage" will be replaced by payment of the same whole "remuneration" as that applicable to French workers, including all benefits, 13th month bonus and payment of overtime hours at an increased rate etc.

Generally speaking, the employer company must guarantee posted workers will receive equal treatment with regards to workers employed by companies in the same industry established in France. Equal treatment must apply to all provisions included in the "core" set of rules.

This "core" set of rules will apply to workers posted in France for a maximum period of 12 months. An extension of this 12-month period will be possible for a maximum of 6 additional months (i.e. total period of 18 months) but subject to the submission of a motivated request to the French authorities.

After 12 months (or 18 months), the foreign employer will be under the obligation to comply with all French labour law provisions except those mainly relating to the conclusion, modification on economic grounds and termination of the employment contract.



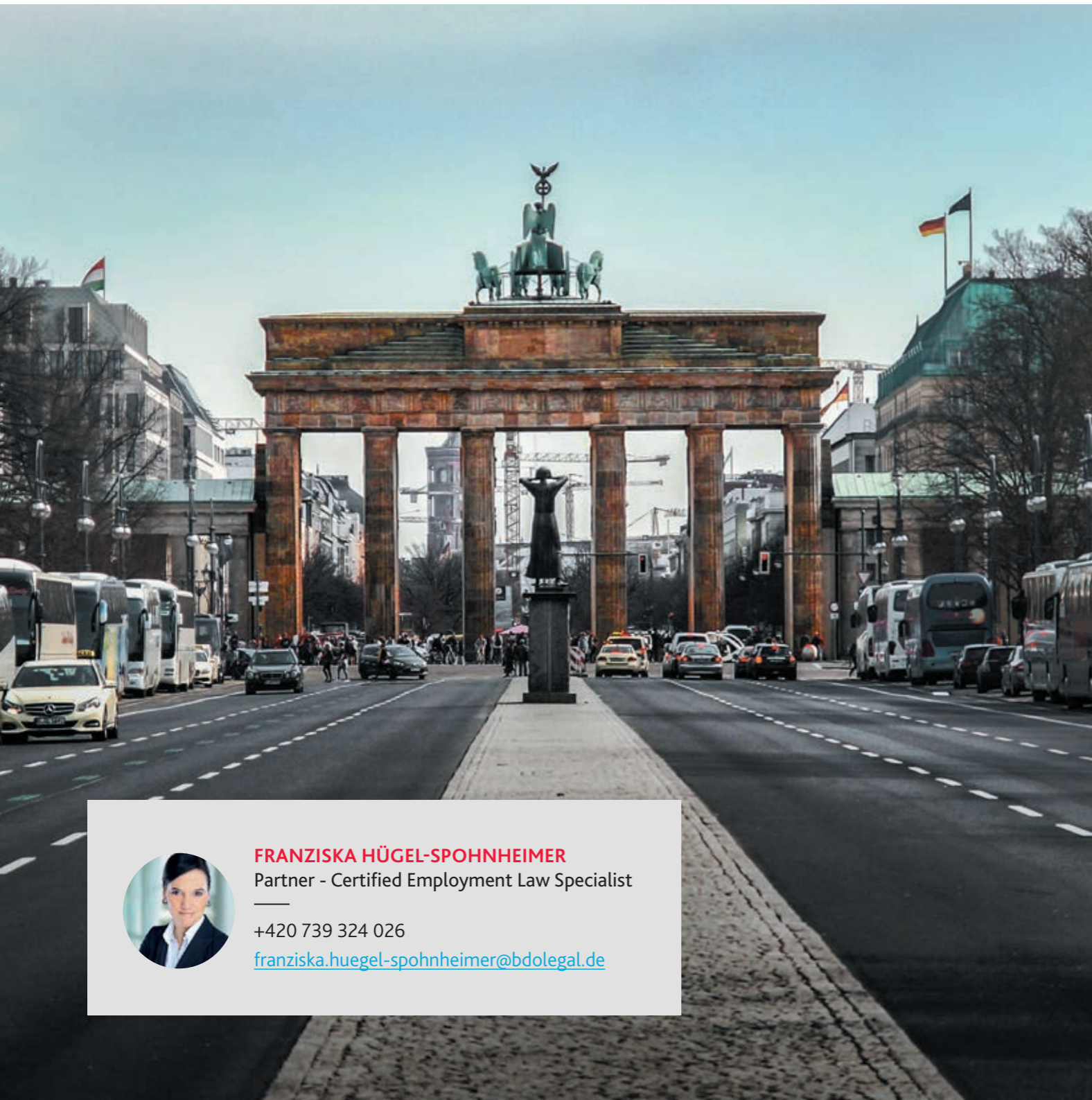
INFORMATION AND ADMINISTRATIVE OBLIGATIONS

The obligations described below are already in force. The implementation of the Ordinance which applies the revised PWD will not add any other information and administrative obligations.

- ▶ Prior to the posting, the foreign employer company must file a declaration of posting with the local branch of the French Authority - called the "DIRECCTE" - of the place where the services will be provided. This pre-posting declaration must be filed online via the so-called "SIPSI" teleservice: <http://www.sipsi.travail.gouv.fr>.
- ▶ The foreign employer must appoint a representative in France to liaise with inspection/control officers and retain the documents that must be kept available for the Labour Inspectorate.
- ▶ The terms and conditions of the assignment in France must mandatorily be set out in an amendment to the posted worker's employment contract.
- ▶ The posted worker, the foreign employer and the French user company must always hold and/or make available (within a maximum of 15 days) to the Labour Inspectorate all documents in French language, in relation to the posting situation and in particular the declaration, the addendum to the employment contract, pay slips, the A1 form etc.



GERMANY.



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CURRENT STATUS

For workers posted to Germany, irrespective of which law applies to the employment relationship, local regulations contained in legal or administrative provisions relating to the following apply:

- ▶ Minimum wage rates, including overtime rates;
- ▶ Minimum paid annual leave;
- ▶ Maximum working hours and minimum rest periods;
- ▶ Conditions for the provision of employees, in particular, through temporary employment agencies;
- ▶ Safety, health protection and hygiene in the workplace;
- ▶ Protective measures relating to the working and employment conditions of pregnant women, women who have recently given birth, children and adolescents, and;
- ▶ Equal treatment of men and women and other anti-discrimination provisions.

In addition, generally binding collective bargaining agreements in selected sectors apply.

On 18th June 2020, the German Bundestag passed the law implementing the revised PWD into national law. On 3rd July 2020, the German Federal Council (Bundesrat) approved the law which will be submitted to the German Federal President for signature. It can then be promulgated. It shall enter into force the day after promulgation, but not before 30th July 2020.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

The material changes can be described as follows:

- ▶ Extension of guaranteed employment conditions, in particular, equal pay; posted workers will not only be entitled to minimum wage but to all elements constituting the remuneration which are mandatory by law or by a generally binding collective bargaining agreement; clarification that e.g. overtime rates, allowances (e.g. for work in difficult or dangerous conditions) or benefits in kind from the employer are part of the remuneration.
- ▶ Extension of the legal regulations applicable to posted workers regarding employment conditions from – currently - legal and administrative provisions and generally binding collective bargaining agreements in selected sectors, to generally binding collective bargaining agreements in all sectors; i.e. provisions laid down in generally binding collective bargaining agreements will be binding for posted workers in all sectors of the economy.
- ▶ Clarification that the provisions on safety, health protection and hygiene in the workplace also cover the legislative and administrative requirements for accommodation provided by the employer.
- ▶ Allowances received by posted workers to offset the costs they incur as a result of their posting (e.g. costs for accommodation, travel expenses or meals) are not part of their remuneration and may not be deducted from the salary.
- ▶ For workers from abroad who are posted by their employer for more than 12 months, in general, all mandatory working conditions in Germany apply after this period. In justified exceptional cases, employers may request an extension of 6 months.
- ▶ The aforementioned regulations also apply to temporary agency workers who perform their services in Germany. In addition, when temporary agency workers are posted to Germany, the company engaging their services is obliged to comply with certain information obligations vis-à-vis the temporary employment agency.
- ▶ Special regulations and facilitations apply for certain initial assembly or installation work, provided that this does not exceed eight days per year, as well as for certain temporary employment up to a maximum of 14 days, which includes participation in meetings, specialist conferences, trade fair visits or further training.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

Currently, where certain sectors are concerned, employers domiciled outside of Germany are required to submit online notifications of workers posted to Germany through the Minimum Wage Notification Portal (www.meldeportal-mindestlohn.de). The same applies to businesses that use subcontracted employees from an agency domiciled outside of Germany.

The inspection responsibility of the customs administration is extended to include additional remuneration components. Therefore, additional recording obligations are introduced in order to be able to effectively carry out an audit of compliance with the remuneration to be granted. In the future, the customs administration authorities will examine all "remuneration conditions" regulated in nationwide generally binding collective agreements. In addition, the law implementing the revised PWD into national law offers the possibility to create almost 1000 new positions in the customs administration in order to strengthen controls against wage dumping and inadequate housing for posted workers.

In order to provide foreign employers and their posted workers with an easy and complete overview of the working conditions to be observed in Germany, the existing central German website (www.zoll.de) shall be further developed.



HUNGARY.



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CURRENT STATUS

Foreign employers of posted workers must respect Hungarian regulations as regards to:

- ▶ Minimum base wage and minimum professional base wage (if the employee has secondary qualifications or a professional qualification, they are entitled to the minimum professional base wage, provided the position requires such a qualification);
- ▶ Environment, Health and Safety provisions;
- ▶ Maximum working time (12 hours per day) and minimum rest periods (11 hours per day or, exceptionally, 8 hours per day);
- ▶ Minimum annual paid leave;
- ▶ The principle of equal treatment;
- ▶ The employment conditions of pregnant women, women who have recently given birth, and young people.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

The applicable Labour Code (LC) states that for all matters related to the employment relationship, such as remuneration, the principle of equal treatment must be strictly observed. For the purposes of the principle of equal treatment, 'wage' shall mean any remuneration provided directly or indirectly in cash or in kind, based on the employment relationship. The equal value of work for the purposes of the principle of equal treatment shall be determined based on the nature of the work performed, its quality and quantity, working conditions, the required vocational training, physical or intellectual efforts expended, experience, responsibilities and labour market conditions.

The LC declares that the equal treatment provisions (including equal pay) shall be applied from the beginning of the posting.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

The LC currently stipulates the administrative obligations for the posting of workers. The posting employer must make a declaration and provide information through an online form (http://www.ommf.gov.hu/?akt_menu=547&set_lang=123). In particular, the employer has to provide information about:

- ▶ The posting employer (name, address, state, representative (or contact person or other authorised person);
- ▶ Activity and, if the activity requires a permit, the number and granting authority of the permit;
- ▶ A statement regarding the cross-border posting;
- ▶ The number of posted workers;
- ▶ The commencement and end dates of the cross-border posting;
- ▶ The place of work.

ITALY.



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CURRENT STATUS

A National Legislative Decree has already established the general principle that posted workers must be subject to the same working conditions as local employees. This principle refers to some specific employment issues, such as:

- ▶ Minimum wage (including minimum wages for overtime hours);
- ▶ Minimum period of annual leave;
- ▶ Maximum length of working hours and minimum length of rest periods;
- ▶ Equal treatment for men and women;
- ▶ Protective measures relating to the working and employment conditions of pregnant women and women who have recently given birth;
- ▶ Requirements for the temporary assignment of workers;
- ▶ Health and safety regulation on the workplace.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

Currently, there is no information available on how the PWD will be implemented.

Given that the new PWD refers to remuneration and no longer only to minimum wage, this could have a relevant impact.

The revised PWD links the wording on remuneration to the collective agreements that have been declared universally applicable. Italy does not have any national collective agreements with *erga omnes* effects. The PWD refers to national and local collective agreements but not to company-based collective agreements, which in Italy tend to be very articulated and provide for a wide range of clauses which are usually ameliorative.

The minimum wage is determined only by the applicable national collective agreement. One of the biggest aspects which 'jeopardize' the social dumping phenomenon is undoubtedly the maintaining, for each posted employee, of their own social security contribution regime.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

According to the present Directive, all relevant information regarding collective agreements and employment conditions must be available on a governmental website, for example:

- ▶ Working and hiring conditions applicable to employees posted to Italy;
- ▶ National bargaining agreements applicable in Italy;
- ▶ Regulation on work-related health and safety;
- ▶ Subjects to whom the workers can ask for information related to their rights in Italy.

This commitment is already stipulated in the corresponding Legislative Decree, however, the Italian government has not yet to implemented this obligation given that the specifics of the application of the PWD is still unclear.

LATVIA.



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CURRENT STATUS

Although the provisions of the Posted Workers Directive are set to be implemented before 30th July 2020 by EU member states, it must be noted that the legislative process of the Latvian Parliament ("Saeima") in adopting the respective amendments has taken a long time, through evaluation of the opinions of the parties involved and trying to find the most appropriate approach to the Latvian situation with regards to posted workers. Given that the amendments will not be adopted in the previously set time, it is expected that they will enter into force later in the year.

Latvian regulations currently guarantee minimum rates of pay for the posted worker, whereas, after the transposition of the PWD, remuneration as a whole will have to be guaranteed. Other current obligations include:

- ▶ Employers shall comply with the administrative requirements specified in the relevant local employment laws;
- ▶ Employers shall guarantee employment conditions specified in Latvian regulatory enactments;
- ▶ Employers shall comply with the collective agreements that have been recognised as generally binding;
- ▶ If, under an employment contract concluded abroad (in any EU or EEA country other than Latvia), the worker has more favourable employment provisions compared with the minimum requirements set forth in the regulatory enactments of Latvia, together with collective agreements, then the conditions of the contract concluded with the employee continue to apply.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

Latvia's parliament ("Saeima") is currently working on amendments to Labour law which are planned to enter into force on 30th July 2020.

The following amendments are expected:

- ▶ When posting an employee to Latvia, working conditions must be ensured as if the employee had been employed directly and not posted to a different location.
- ▶ The employer is obliged to inform the State Employment Inspectorate, in Latvian language, of the posted employee. In the case of any adjustments to information, the employer will have to inform the SEI within 3 days.
- ▶ The posted employee is entitled to receive accommodation arrangements outside their permanent place of work, if the employer provides such a service, and to receive reimbursement of the employee's expenses in connection with the business trip or business trip in Latvia, including payment of a daily allowance.

Prior to sending a worker to another member state, the employer shall give the employee information regarding the currency of salary, cash benefits, the possibility of repatriation, procedures by which the expenses for travel, meals and accommodation are reimbursed and information about the official website of the country where the work will be performed and which contains information on the posting of workers.

The remuneration paid to the employee in connection with the posting shall be considered as a part of the salary in Latvia, unless it is considered as compensation for expenses.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

- ▶ The employer shall inform the State Employment Inspectorate, in Latvian language, of the posted employee.
- ▶ The employer shall appoint a representative entitled to represent the employer before Latvian state authorities and courts.
- ▶ The employer shall ensure safekeeping of employment documentation.
- ▶ An employer who sends an employee to work in another Member State of the European Union or a country of the European Economic Area is obliged to comply with the administrative requirements of that country, the requirements of the supervisory and control authorities and pay the posted worker a daily subsistence allowance in the amount of 30% of the daily subsistence allowance norm specified in legislation. In lieu of a daily allowance, the employer may provide the worker with 3 meals per day; however, this amendment is not supported by industry representatives.
- ▶ Planned amendments also stipulate that the employer will have to acquire an A1 certificate on the social security legislation applicable to the holder indicating the issuing country and the number.



THE NETHERLANDS.



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CURRENT STATUS

For workers posted in the Netherlands, irrespective of which law applies to the employment relationship, the terms and conditions of employment covering all the mandatory subjects determined by the Directive's general rules (often laid down in collective labor agreements) will apply, such as:

- ▶ All the wage components included in national regulations (in particular, minimum wages);
- ▶ Minimum annual leave (4 weeks);
- ▶ Health and safety in the workplace;
- ▶ Equal treatment for male and female employees.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

The following changes are anticipated:

- ▶ Posted workers will not only be entitled to minimum wage but to all elements constituting remuneration which are mandatory by law or by a generally binding collective bargaining agreement;
- ▶ Posted workers will be entitled to housing conditions that are made mandatory by a generally binding collective bargaining agreement;
- ▶ Employment agencies remain responsible for the employment conditions of the posted worker if the posted worker is seconded;
- ▶ Employment conditions of (national) agency workers and posted workers will be aligned.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

According to the current and revised Directive, the employer has several administrative obligations. If the employer does not meet these obligations, the member state's enforcement authority (in the Netherlands the Social Affairs and Employment Inspection (Inspection SA&E), can impose a fine. The current administrative obligations in the Netherlands are:

- ▶ At the request of the Inspection SA&E, the employer must provide any and all requested data and information;
- ▶ Any employer that is not established in the Netherlands is required to retain paper or electronic documents at the workplace in The Netherlands. This relates to: pay slips, working hours overview, employment agreements, proof of payment of social security contributions, proof of identity of employees;
- ▶ The employer must appoint a contact person for the Inspection SA&E;
- ▶ Prior to posting of employees, the employer must notify the authorities where, when and with which employees it will work in the Netherlands.
- ▶ The official national website: <https://www.uitvoeringarbeidsvoorwaardenwetgeving.nl/>

NORWAY.



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CURRENT STATUS

The PWD has not yet been implemented in Norway. According to the Working Environment Act, posted workers broadly have the same rights as Norwegian workers (regardless of how long the working period lasts). The regulation in Norway currently guarantees:

- ▶ A minimum wage in certain sectors. There is no general minimum wage required by law, but for the sectors included in minimum wage regulations, the wage rate is the result of collective agreements;
- ▶ Holiday and holiday pay in accordance with Norwegian rules;
- ▶ Maximum length of working hours and minimum length of rest periods;
- ▶ Board and lodging paid for by the employer (in certain sectors);
- ▶ A written employment contract;
- ▶ A safe and healthy working environment in which posted workers are protected from discrimination regarding gender, sexuality, ethnicity and disability.

All terms and conditions regarding employment law will apply from the first working day.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

The reimbursement of expenditure to cover housing provided by the employer must be reasonable compared to the worker's net wage and the standard of the housing provided. Some industries have collective agreements that contain provisions for coverage of boarding and lodging. Norwegian law has no such provision.

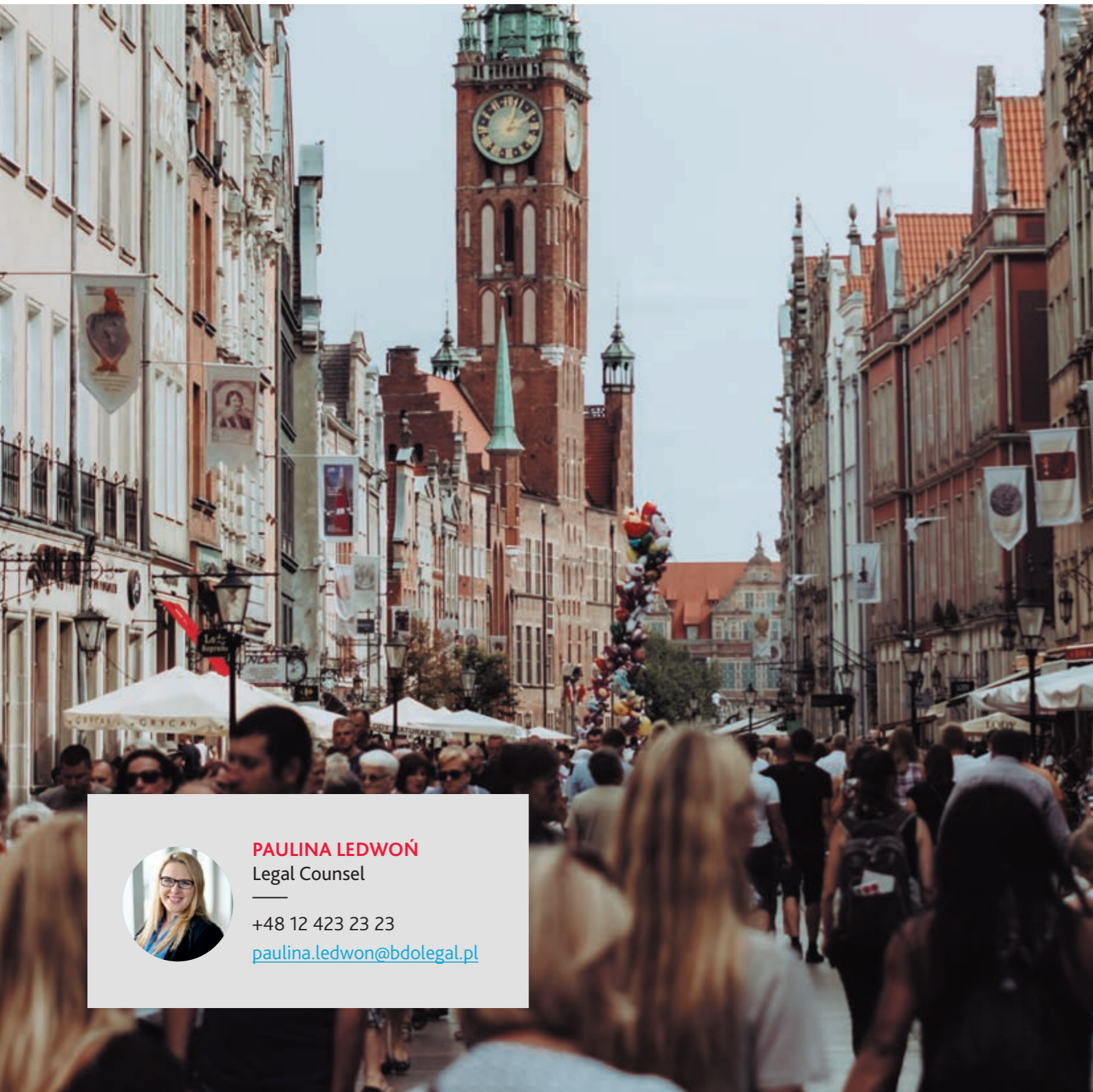


INFORMATION AND ADMINISTRATIVE OBLIGATIONS

In Norway, documentation in Norwegian/Swedish/Danish/English regarding employment agreements, working hours and remuneration shall be available at the workplace either physically or electronically.

Information from the Norwegian Labour Inspection Authorities: <https://www.arbeidstilsynet.no/en/safety-and-health/posted-workers/>

POLAND.



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CURRENT STATUS

Poland already implemented the original PWD Directive in 2016 when the Act on Posting of Employees for Performance of Services was adopted. Current obligations require that the employer shall guarantee workers posted to Poland, amongst others:

- ▶ Maximum length of working hours and minimum length of rest periods;
- ▶ Minimum paid annual leave;
- ▶ Minimum wages, including overtime rates;
- ▶ Health, safety and hygiene at work;
- ▶ Equality of treatment between men and women and other provisions on non-discrimination.

All the above in accordance with Polish law.

The revised PWD Directive has not yet been implemented, however on 15th June 2020 a bill was submitted to parliament, which provides for the adaptation of Polish law to the revised PWD Directive.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

The revised PWD Directive has expanded employer obligations. For example, the revised PWD directive:

- ▶ Expanded the definition of salary from "minimum wage" to "remuneration", which includes all the constituent elements of remuneration rendered mandatory by national law;
- ▶ Requires that the employer shall, in accordance with Polish law, guarantee workers posted to Poland:
 - Conditions for workers' accommodation where provided by the employer to workers away from their regular place of work;
 - Allowances or reimbursement of expenditure to cover travel, board and lodging expenses for workers away from home for professional reasons.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

The Polish authorities shall publish information on the terms and conditions of employment, in accordance with national law and/or practice, without undue delay and in a transparent manner, on a single official national website, including the constituent elements of remuneration.

According to the current and revised PWD Directive, the employer has several administrative obligations. If the employer does not meet these obligations, the National Labour Inspectorate (PIP) can impose a fine. The current administrative obligations are:

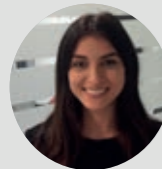
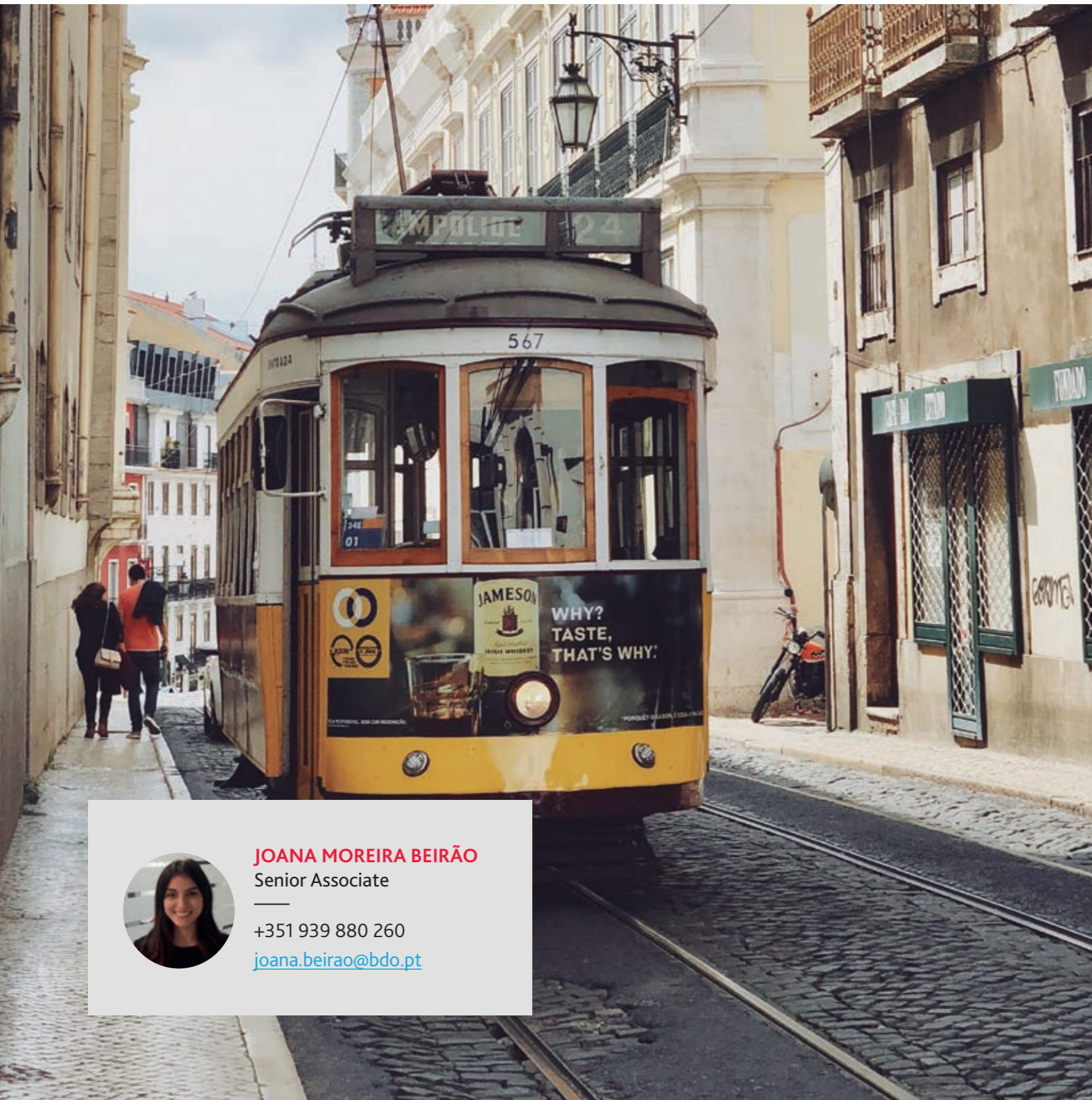
- ▶ At the request of the PIP the employer shall provide all requested data and information;
- ▶ The employer shall allow the PIP to monitor the suitability of workers posted in Poland;
- ▶ The employer shall allow the PIP to monitor the employment conditions of posted workers;
- ▶ The employer shall appoint a contact person for the PIP;
- ▶ The employer shall make a statement to the PIP, which contains, among others: information identifying the employer and posted worker;
- ▶ The employer shall retain paper or electronic documents at the workplace in Poland, which contain: a copy of the employment contract, working hours overview, document specifying the employee's remuneration, including deductions made and proof of payment.

The revised PWD Directive constitutes that where the effective duration of a posting exceeds 12 months, the employer shall guarantee workers posted to Poland all the applicable terms and conditions of employment that are laid down in Polish law. This period may be extended to 18 months if the service provider submits a motivated request to the PIP.

The bill adapting Polish law to the revised PWD Directive introduces, among others, an extension of the PIP's powers of control; a limitation on the format of documents submitted by the employer posting workers, which should only be in electronic format; an extension of the definition of the employer posting the worker (including employment agencies and temporary employment agencies meeting the conditions of the bill); the obligation for the temporary employment agency or employment agency to provide temporary workers posted to the territory of the Republic of Poland with working conditions and other employment conditions not less favourable than those applied to domestic temporary workers; an obligation for the employer to inform the temporary employment agency or employment agency about the conditions of employment of a posted worker who is a temporary employee, arising from generally applicable provisions and internal regulations of that employer, or an obligation for the employer to inform the temporary employment agency or employment agency about the intention to post the employee temporarily to another Member State.



PORTUGAL.



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CURRENT STATUS

Given that the Portuguese Labour Code already provided that all seconded employees should be assured the employment conditions that are most favourable, the previous and the revised Directives do not have a major impact in Portugal. The principle of the most favourable treatment still applies, with regard to salary, working hours, entitlement to annual leave and all other rights and working conditions.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

As mentioned before, no changes are foreseen as the principle of most favourable treatment already applies in Portuguese law.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

According to the current and revised Directive, the employer has several administrative obligations. If the employer does not meet these obligations, the member state's enforcement authority (in Portugal the Employment Inspection (ACT)), can impose a fine. The current administrative obligations in Portugal are:

- ▶ All the wage components stipulated in Portuguese national regulations (in particular, minimum wages) must be taken into account;
- ▶ The generally binding collective agreements in all sectors must be applied to the posted workers;
- ▶ The employer is obliged to report the posting to the ACT – the procedure being to send a mandatory form to destacamento@act.gov.pt.

According to the revised Directive, all relevant information about collective agreements and employment conditions must be available on an official government website www.act.gov.pt.

ROMANIA.



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CURRENT STATUS

The PWD has not yet been implemented in Romania. In 2017, a new law entered into force on the posting of employees in the transnational provision of services – aimed at ensuring an adequate level of protection for posted employees. Currently, in light of the revised PWD, a legislative proposal for amending the mentioned law is in discussion. Current obligations include:

- ▶ Romanian employers shall inform the General Registry of Employees (REVISAL) of the duration of the posting, standard working hours and how they are organised, salary, bonuses to which the employee is entitled to and their amount, and shall also send this information to the Territorial Labor Inspectorate within the term provided by law;
- ▶ Posted employees shall benefit from the most favourable employment conditions – in case the legislation of the state where the employee is posted provides more favourable working conditions, the respective legislation will apply, in the case that Romanian legislation provides for more favourable working conditions, Romanian legislation will apply;
- ▶ The employer shall appoint a representative who shall represent the employees before State authorities in case their rights are not observed during their posting;

Infringement of these legal obligations is subject to fines.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

Concerning posted employees' salaries, irrespective of which law applies to the employment relationship, the employer must guarantee workers posted to other countries within the EU the minimum wage in the state in which the work is performed, including compensation or payment for any overtime performed. The specific allowance does not include the reimbursement of expenditure to cover travel, board and lodging expenses. As a consequence of the revised PWD and, the stipulated 'minimum wage in the state in which the work is performed' will be replaced with the concept of 'remuneration'.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

According to the current legislation, the authority responsible for transnational secondment is the National Labour Inspectorate (<https://www.inspectiamuncii.ro/>). The National Labour Inspectorate, through the territorial labour inspectorates, verifies the application of the provisions of the law.

According to the current and revised Directive, the employer has several administrative obligations. If the employer does not meet these obligations, the member state's enforcement authority can impose a fine. The current administrative obligations in Romania are:

- ▶ To send the territorial labour inspectorate a declaration regarding the posting of an employee, at least one day before the commencement of the placement;
- ▶ To hold and make available to labour inspectors, at their request, during the period of transnational posting, paper or electronic copies of documents regarding:
 - The employment contract or equivalent document, and, if necessary or relevant, additional information on the duration of posting, the currency in which the salary is paid, the benefits in kind or cash that the employee perceives during the transnational posting, and the conditions governing the repatriation of the employee;
 - Salary and proof of payment;
 - Working time and attendance sheet;
- ▶ To provide the mentioned documents after the end of the posting period, at the request of the National Labour Inspectorate or territorial labor inspectorates, within a maximum of 20 working days from the moment of receiving the request. The employer has an obligation to retain these documents for a period of 3 years after the termination of the posting;
- ▶ To appoint a person to liaise with the national competent authorities.



SLOVAK REPUBLIC.



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CURRENT STATUS

If a worker is posted from another EU Member State to carry out their work in Slovakia, the provisions of the Slovak Labour Code, special regulations or a relevant collective agreement ("Slovak labour legislation") are applicable with regards to:

- ▶ maximum length of working hours and the minimum length of rest period
- ▶ minimum length of paid annual leave
- ▶ minimum wage, minimum wage entitlement and allowances for overtime work
- ▶ occupational health and safety
- ▶ working conditions of women, young workers and employees taking care of children under 3 years of age
- ▶ equal treatment between men and women and prohibition of discrimination
- ▶ working conditions for temporary agency workers

However, the application of the above so-called "core" terms of employment does not prevent the application of more favourable terms of employment under the law of the posting state.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

The Slovak Republic implemented the revised PWD through an Amendment to the Labour Code ("Amendment") in autumn 2019 with changes coming into effect from 30th July 2020. The Amendment broadened the scope of the Slovak labour legislation provisions that will be applicable to workers posted to Slovakia from EU Member States, in particular in the following areas:

- ▶ remuneration which will now also include the provisions regulating allowances for work on public holidays and work on Saturdays and Sundays, allowances for night work, compensation for work performed in difficult conditions and other mandatory pay elements and holiday allowances
- ▶ conditions of accommodation provided by the employer
- ▶ reimbursement of travel, accommodation and meal expenses for business trips or commuting to the regular place of work in the Slovak Republic.

The above extended but still limited extent of the Slovak labour legislation applies in the case of short-term postings of up to 12 months (or in justified cases, 18 months).

In case of long-term postings (i.e. more than 12 or 18 months), Slovak labour legislation will become applicable as a whole, except for some exceptions (provisions on establishment and formation of employment relationship, its termination, including provisions on non-competition clauses during and after the termination of the employment relationship).

The principle of more favourable terms of employment has, nevertheless, remained unchanged by the Amendment.

Except for the extension of the "core" terms of employment, other changes brought by the Amendment include:

- ▶ introduction of rules for calculating the length of postings in relation to so-called successive postings,
- ▶ adjustment of the information obligation of the user employer to the host employer in case of temporary employment in relation to the working conditions, including salary conditions and terms of employment of a comparable worker of the host employer, including the intention to post the worker to another EU Member State well in advance.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

Information and administrative obligations for the employers posting employees to Slovakia from another EU Member State are set out in Act No. 351/2015 Coll. cross-border cooperation in the posting of workers in the framework of the provision of services ("Act").

These obligations include the duty to notify the National Labour Inspectorate ("NLI") - on the date of the posting at the latest - of specific data stipulated by the Act (the notification duty has also been specified by the Amendment, in particular with respect to workers posted to replace other posted workers) and the change will come into force on 30th July 2020.

The NLI shall keep records of information received from foreign employers and make them available to local labour inspectorates and to the Central Office of Labour, Social Affairs and Family. The NLI's tasks under the Act include cooperation with EU Member States' authorities responsible for supervision of terms of employment.

Further obligations of foreign employers under the Act include:

- ▶ obligation to keep the employment contract or other document confirming employment relationship with the posted worker
- ▶ obligation to keep and maintain evidence of the time worked and documents on salary paid to the posted worker
- ▶ obligation to make available for inspection the above documents together with their translation into Slovak language, if requested by the relevant Slovak authority Inspectorate or territorial labor inspectorates, within a maximum of 20 working days from the moment of receiving the request. The employer has an obligation to retain these documents for a period of 3 years after the termination of the posting;

To appoint a person to liaise with the national competent authorities.



SPAIN.



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CURRENT STATUS

The original Posted Workers Directive was already implemented in Spanish law and included most of the obligations imposed by the new Directive.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

For posted workers, irrespective of which law applies to the employment relationship, the terms and conditions of employment established by Spanish employment legislation and the applicable collective bargaining agreement must be guaranteed, with regard to the following issues:

- ▶ Work periods: annual leave, working time, overtime, night-time, weekly and daily rest periods;
- ▶ Wages;
- ▶ Child labour, equal treatment, and direct or indirect non-discrimination, including non-discrimination of temporary and part-time workers;
- ▶ Health and safety in the workplace, including regulations on the protection of mothers and children, as well as the respect for the right to privacy, and due consideration for the dignity of workers, understood to be protection against verbal or physical offences of a sexual nature;
- ▶ Freedom of association and the right to strike and demonstrate.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

If the employer does not meet the administrative obligations stipulated in the revised PWD, the member state's enforcement authority (in Spain the Employment and Social Security Inspectorate (Inspection E&SS)), can impose a fine. Likewise, there are other mandatory administrative obligations in Spain:

- ▶ The employer has to report (prior to posting an employee) where, when and which employees will be posted. This notification requirement is compulsory when the posting lasts more than eight (8) days.
- ▶ The above report must be filed before the Employment Authority of the corresponding Spanish Autonomous Community where the employee/s will be posted.
- ▶ The origin country employer has to manage the communication of the posting to the corresponding Social Security authorities.
- ▶ At the request of the Inspection E&SS, the employer has to provide all requested information, proving the fulfilment of the administrative obligations and the equal working conditions.

Special obligations are foreseen for temporary employment agencies and subcontracting in the construction sector.

SWITZERLAND.



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CURRENT STATUS

In June 2004, the Federal Law on Accompanying Measures (Posted Workers Act) was introduced to protect gainfully employed foreign persons and posted workers from abusive undercutting of Swiss wages and working conditions. Furthermore, the intention of the Federal Law on accompanying measures is to ensure equal competitive conditions for Swiss and foreign companies. Therefore, the revised Directive does not have an impact on posting employees to Switzerland.

For workers posted to Switzerland, the following obligations must already be respected by the foreign employer:

- ▶ All the wage components of our national regulations (in particular, minimum wage) must be taken into account;
- ▶ All provisions of Swiss employment law that are punishable by criminal law (working and rest periods, annual leave, well-being at work, protection of certain groups e.g. teenagers, pregnant women etc.) are applicable;
- ▶ The generally binding collective agreements in all sectors must be applied to the posted workers.



CHANGES DUE TO THE REVISED POSTED WORKERS DIRECTIVE

As described above, the revised Posted Workers Directive will not have an impact on posting employees to Switzerland.



INFORMATION AND ADMINISTRATIVE OBLIGATIONS

The Federal Law on Accompanying Measures also stipulates controls and the imposition of sanctions in the event of infringements. Compliance with the minimum wage and working conditions is checked on a random basis by the joint commissions (for industries with a collective labour agreement), the cantonal tripartite commissions (for industries with no collective labour agreement), the cantonal labour inspectorates (working time and health protection), and the SUVA (health protection).

In the event of violations, sanctions such as fines, temporary suspension of services for 1-5 years, or criminal sanctions (e.g. confiscation of assets) may be imposed.

CASE STUDY ON POSTED WORKERS DIRECTIVE

EXAMPLE.

Facts:

- ▶ An Austrian architect (57 years old) is assigned to a host country for a period of one year.
- ▶ A (universally binding) collective labour agreement is applicable with the following relevant rules included:
 - The wage scale minimum for his job is €4,500 gross (including holiday allowance);\
 - A monthly overtime allowance amounts to €100;
 - A monthly seniority allowance amounts to €250.
- ▶ In the present situation, the Austrian architect is only entitled to a gross wage of €4,500.

What will change for the Austrian architect with respect to his income after 30th July 2020?

OUTCOME CASE STUDY IN DIFFERENT COUNTRIES



BELGIUM.

The Austrian architect will be entitled to the wage scale minimum as well as all other additional allowances when he is assigned to Belgium, and this as from day 1. There will be no difference after 30th July 2020.

After a period of 12 months, the employer should also comply with all statutory remuneration and employment conditions which are not sanctioned by law (e.g. guaranteed sick pay).



CZECH REPUBLIC.

The Austrian architect would be (apart from Czech Labour Code provisions) entitled to equal conditions. This means that all elements of his pay have to be preserved, including his wage, extra pay for work on public holidays, night work and for work on Saturdays and/or Sundays (wages in all these cases must be at least 10% higher) as well as seniority allowance if this is covered by the applicable collective labour agreement.

Based on the above it seems that the law applicable to the architect is favourable:

- €4,500 monthly minimum base wage is higher than the Czech minimum base wage;
- €100 overtime allowance is favourable as long as the worker is paid for an overtime hour at least 25% more than for standard working hours;
- €250 seniority allowance is favourable, because a similar allowance does not exist in Czech law.



FRANCE.

After 30th July 2020, the Austrian architect will be entitled to equal treatment with French workers, i.e. he will be subject to legal and regulatory provisions, but also to the provisions of the collective bargaining agreement applicable to French workers employed by companies established in France that operate in the same industry. According to the French Labour Code, the posted worker is entitled to the payment of the same whole "remuneration" as that applicable to French employees, including all benefits, 13th month bonus and payment of overtime hours at an increased rate etc.

Therefore, the Austrian Architect will be a *minima* entitled to the full remuneration stipulated in the universally binding collective labour agreement, i.e. the wage scale minimum of €4,500 and the additional allowances of €100 and €250, which equals €4,850. However, by application of the principle of equal treatment, he might be entitled to higher income and greater benefits, if the whole remuneration of French architects, including bonuses and benefits, is higher than €4,850. Moreover, he will be entitled to the reimbursement of all professional expenses incurred during his assignment in France in terms of transport, meals and accommodation.



GERMANY.

In the present situation, the Austrian architect is only entitled to a monthly gross wage of approx. €1,621 (i.e. the statutory minimum wage of €9.35 per hour based on a 40 hours working week). The statutory minimum wage will increase to €9.50 per hour as of 1st January 2021. From 30th July 2020, the Austrian architect would be entitled to €4,850 gross. After the 12 (or 18) month-period the Austrian architect would be entitled to €4,850 gross. In addition, all (pursuant to law or universally binding collective bargaining agreement) mandatory German labour law-related regulations are applicable to the employee (with the exception of provisions on the conclusion and termination of contracts and additional company pension schemes).



HUNGARY.

The Austrian architect, in the case of a 12-month posting, is entitled to the minimum professional base wage and, where applicable, also to compulsory allowances i.e. night shift allowance (15%), multi-shift allowance (30%), holiday allowance (100%), Sunday allowance (50%), extraordinary allowance (50% or 100% if performed on a public holiday) from the beginning of the posting.

Furthermore, the architect is entitled to travel expenses in connection with daily travel to work and travelling home for the weekend. Travelling expenses are capped. Sectorial collective agreements are not common and therefore obligations regulated by laws and decrees (and/or individual agreements) apply.

Based on the above it seems that the law applicable to the architect is favourable (as to minimum wage, allowances, etc.):

- €4,500 monthly minimum base wage is higher than the Hungarian minimum base wage;
- € 100 overtime allowance is higher than the Hungarian overtime allowance (if the architect is entitled to it without actually carrying it out, as a flat fee or lump sum);
- € 250 seniority allowance is favourable, because a similar allowance does not exist under Hungarian law.

Additional allowances (for work at night, on holidays and on Sundays) depend on the actual time worked. Travel expenses depend on the location of the posting and from where the architect travels to work.



ITALY.

In the present situation, the Austrian architect is only entitled to a monthly gross wage of €4,500. After the revised PWD enters into force, the Austrian architect would be entitled to a monthly gross wage of €4,850, equal to the sum of €4,500, €100 and €250. After the 12 (or 18 month-period) the Austrian architect would be entitled to a gross wage of €4,850 and to all the applicable instruments and clauses, which are provided by Italian Labour Code and collective agreements, excluding company-based agreements.



LATVIA.

After 30th July, the Austrian architect would be entitled to €4,500 gross per month. After the 12 (or 18 month-period) the Austrian architect would be entitled to €4,500 gross per month.

The salary would not change since it is significantly above the minimum salary in Latvia and it would be in accordance with the collective labour agreement.

In case of overtime, an additional compensation of 100% must be calculated (sometimes less, but never less than 50%, if the general employment agreement is in line with all relevant laws and mandates a salary for the industry which is 50% above the minimum salary in Latvia). To give an example of the calculation of overtime remuneration, if the typical hourly rate is €25 per hour then for each hour of overtime the employee would have to be compensated with €50 (€25 base + 100% for the overtime compensation).



THE NETHERLANDS.

In the current situation, the Austrian architect is entitled to the wage scale minimum of €4,500 gross per month and the overtime allowance of €100. After 30th July, the Austrian architect is entitled to the wage scale minimum of €4,500 gross per month, the overtime allowance of €100 and the seniority allowance of €250.



NORWAY.

In the current situation, the Austrian architect is entitled to a minimum salary of €4,500 gross per month and overtime allowance corresponding to an addition of at least 40% of the minimum wage. After 30th July, the Austrian architect is entitled to a minimum salary of €4,500 gross per month, overtime allowance of €100 and seniority allowance of €250.



POLAND.

In the present situation, the Austrian architect is only entitled to a gross wage of €4,500 per month. After the revised PWD enters into force, the Austrian architect would be entitled to a monthly gross wage of €4,850. After the 12 (or 18 month-period) the Austrian architect would be entitled to a monthly gross wage of €4,850 and to all the applicable terms and conditions of employment which are stipulated by the Polish Labour Code, other Polish laws, regulations, administrative provisions and collective agreements.



PORTUGAL.

In Portugal the main applicable rule is to always apply the most advantageous option to the seconded worker (principle of the most favourable treatment according to the national Labour Code). In practice, given that the minimum wage in Portugal is €600 gross per month the most favorable regime for the worker is that of the country of origin (€4,500 gross per month). In this case, the Austrian architect will be entitled to the wage scale minimum as well as all other additional allowances when he is assigned to Portugal, from the first day and there will be no difference after 30th July.



ROMANIA.

In the present situation, the Austrian architect is only entitled to a gross wage of €4,500 per month. After the revised PWD enters into force and after the 12 (or 18 month-period), the Austrian architect would still be entitled to €4,500 gross per month. This gross monthly wage is considerably higher than the minimum wage in Romania.

Based on the envisaged changes - according to the legislative proposal to implement the revised PWD - an employee posted in Romania is entitled to remuneration for the minimum wage granted in pay, overtime compensation, compensation for the work performed on weekly rest days, compensation for the work performed on legal holidays, compensation for the work performed during nights, other incentives that are compulsory under the national legislation, as well as those stipulated in the generally applicable collective bargaining agreements. Even if the remuneration to which the posted employee is entitled to is comprised of all the elements mentioned above, the architect will still be entitled to €4,500.

As per the Romanian legislation, overtime is compensated either with free paid hours in the next 60 calendar days. or by applying an increase/compensation representing at least 75% of the base salary.



SLOVAK REPUBLIC.

In general, before the implementation of the revised PWD into Slovak labour law, only the minimum wage, minimum wage entitlement and allowances for overtime work were granted to posted workers. After 30th July 2020 posted workers will be entitled to all other wage components applicable under Slovak labour law, including reimbursement of expenditure to cover travel, accommodation and meal expenses. These entitlements, however, represent only the minimum standard to which posted workers are entitled under Slovak labour law. Application of conditions, which are more favourable to posted workers, is not prevented by the provision of the Slovak labour law; such favourability shall be considered with respect to each entitlement separately. This principle applied also before the implementation of the revised PWD and will remain unchanged after 30th July 2020.

Based on the facts of the case it seems that the law applicable to the architect is favourable:

- €4,500 as a gross minimum wage is considerably higher than the minimum wage in Slovakia;
- €100 as a monthly overtime allowance if provided as a lump sum in addition to the wage is favourable for the worker (if this is not the case, overtime is to be reimbursed separately and favourability needs to be considered - in general, overtime pay in Slovakia represents an addition of at least 25% of the employee's average earnings),
- €250 as seniority allowance is favourable for the employee, since no such allowance is recognised under Slovak labour law.

After 30th July 2020 the Austrian Architect will also be entitled to the reimbursement of travel, accommodation and meal expenses for business trips or commuting to the regular place of work in Slovak Republic.

Any additional allowances (such as for work on public holidays, Saturdays/Sundays, night work, etc.) will depend on the real working time or working under particular conditions.

To conclude, the Austrian architect may continue to enjoy at least the same standard as that provided by his employer. This means that all elements of his remuneration must be preserved, if these are covered by a (universally binding) collective labour agreement and are more favourable for him.



SPAIN.

After 30th July, the Austrian architect would be entitled to €2,144 gross. This includes basic salary and compulsory complements foreseen in the corresponding collective agreement.

The applicable collective labour agreement would be the Engineering and Technical Studies Offices. Please, note that in Spain, there are collective labour agreements with different scopes of application: national, regional or provincial, as well as specific ones depending on the business activity of the company.

In this particular collective agreement, no specific overtime allowance is foreseen, only compensation for equivalent rest time.

According to the applicable collective agreement, seniority is only accrued after five (5) years of seniority in the employer company so, in case the posted worker has five years of seniority, they will be entitled to receive €2,242 gross per month (an additional 5% on top of the basic salary for this professional category).



SWITZERLAND.

There is no change to the law applicable in Switzerland as of 30th July 2020 when the revised PWD enters into force. The Swiss Federal Law on Accompanying Measures already strictly regulates the required compliance with Swiss minimum salary and work conditions.

In Switzerland there is no collective labour agreement for the profession of architect and therefore Swiss employment law is applicable.

A salary uplift needs to be paid in addition to the base salary of €4,500 gross (including holiday allowance); to be compliant with the specific minimum salary according to the industry, work location and profession. The minimum salary for each person is determined according to the age, qualification, work experience, position and other parameters.

Overtime is to be reimbursed separately. Generally, overtime is considered to be work exceeding 45 or 50 hours (depending on the industry) per week. Overtime needs to be reimbursed for each extra hour with an additional 25 percent, if not otherwise agreed in the employment agreement.

No seniority allowance applies according to Swiss employment law.

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US\$ | € US\$ 6.9% | € 12.8%

9.6 | **8.5 billion**

A YEAR ON YEAR INCREASE OF **10,1%**

167
Countries

1,617 Offices
88,120 Staff

PARTNER TO STAFF RATIO **1 TO 10**

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