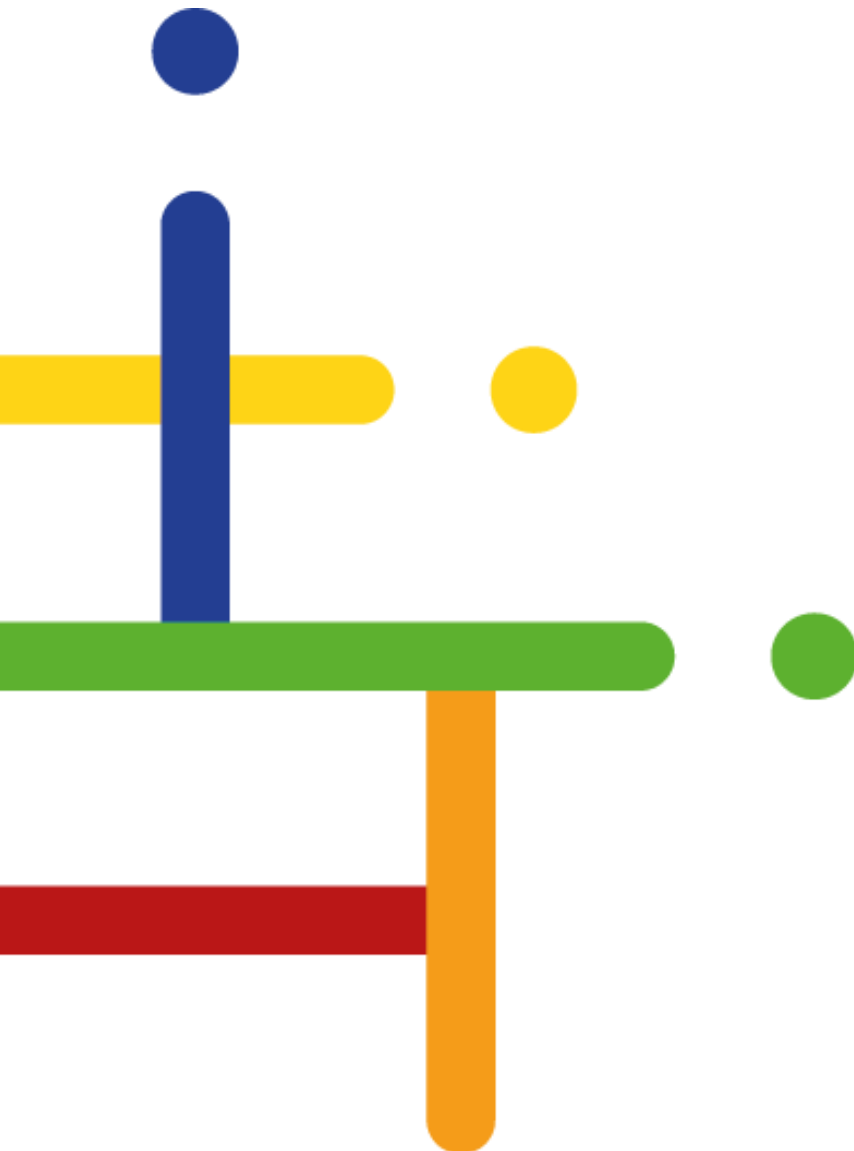


INFO – POW

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

COUNTRY REPORT BELGIUM

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1 Executive Summary

This country report for Belgium aims to present the perspectives of posting and receiving companies in the construction sector in terms of access to information on the posting of workers.¹ This is particularly of importance in the Belgian context, seeing that roughly one in three persons posted to Belgium is active in the construction sector. Moreover, posted workers represent about one fifth of the workforce in the Belgian construction sector. This shows how dependent the Belgian construction sector has become on intra-EU posting.

The methodology in this report consists of three types of data collection. First, a mapping is conducted of the 31 information channels currently available and provided by state and non-state actors on posting rules and obligations. In the case of posting to Belgium, the Belgian public authorities are the main information providers. The social partners active in the construction sector, in particular the employers' organisations, are also important information providers. These two main information providers clearly differ, not only in terms of the content and the scope of the information provided (social partners are more targeted to the construction sector and provide general information, whereas national public authorities are targeting posting operations in general and provide more detailed information), but also in terms of the information channels used to disseminate this information (social partners use leaflets, brochures, and organise events, whereas national public authorities make use of websites and contact persons). In case of posting from Belgium, the EU institutions as well as the public authorities in the host Member State are the main facilitators of information.

The focus in Belgium seems to be on online channels of information. However, the importance of personal contact (e.g., via the Belgian liaison office) and the importance of offline training should be pointed out. It is a welcome development that initiatives regarding offline training are taken by employers' organisations, although the Belgian competent public institutions could play a more active role in this. Even though a lot of information is provided by public authorities (including labour inspectorates), it is fragmented along many places, and could, therefore, be streamlined more. An information channel which could improve in terms of content is the single official Belgian national website on posting. On this website, information is particularly missing on accommodation, travel expenses, housing expenses, and sectoral obligations. Moreover, the information on posting by temporary employment agencies is not detailed enough. Given the complexity of the posting rules, it would be good if the information was presented in a more user-friendly way on this website (the information is mainly provided through text and little to no visuals are used). Information on this website is available in Dutch, French, and English but not (yet) in German (one of the official languages in Belgium) or in Polish (one of the main sending Member States). Another remark concerns the target audience, seeing that most of the identified information channels focus on posting to Belgium as opposed to posting from

¹ The authors would like to thank all persons who contributed to the Belgian report. First of all, we are very grateful to Embuild and Bouwunie for sending the online survey to their members. Furthermore, our gratitude goes out to the interviewees from Bouwunie, ABVV, ACV, NSSO, and a payroll consultancy. Special thanks also to the research team at the European Centre, Sonila Danaj, Eszter Zolyomi, and Elif Naz Kayran, for their support and feedback and Amalia Solymosi for proofreading the report. Last but not least, many thanks to our HIVA-KU Leuven colleagues, Yo Gazia, who helped set up the online survey, and Ludo Struyven, who provided input for the report.

Belgium. Therefore, a gap exists in information specifically targeted towards the group of companies/self-employed persons wanting to perform outgoing postings from Belgium.

Second, five qualitative interviews were held with Belgian stakeholders in the field of posting. These interviews demonstrated the importance of personal contact and advice as well as the challenges posed by language barriers in information provision. Indeed, language barriers potentially affect the information that will be looked up and found, and its quality. One of the challenges mentioned is the complexity of the rules (incl. administrative obligations), mainly regarding the specific obligations that apply when posting workers to the Belgian construction sector. Possible ideas to improve information provision are having a website where all information is available (for posting/receiving companies as well as posted workers), organising information/training sessions and focussing on support provided by sending Member States. Regarding the latter, the following suggestion was made: *"When applying for a Portable Document A1, one should receive the message: 'You have applied for a PD A1 to work in another Member State. Please be aware that different wage and working conditions apply in this Member State, so please inform yourself about this'."*

Third, an online survey was conducted with Belgian posting and receiving companies in the construction sector (n=39), of which 15 posting companies and 24 receiving companies. The search for information on posting by companies primarily relates to the administrative obligations that must be complied with (such as applying for a Portable Document A1 or making a notification in the prior declaration tools). These administrative obligations are mostly fulfilled by the posting companies themselves. More difficult tasks, such as calculating the gross wage, the additional allowances, and the social security contributions to be paid to/for the posted worker, are, to a large extent, outsourced by the responding posting companies. The sources of information consulted the most by Belgian posting and receiving companies are public authorities and employers' organisations. Surprisingly, roughly 50% of the responding Belgian posting companies active in the construction sector do not know the single official national website on posting of the Member State where they provide services. In addition, about 40% of the responding Belgian receiving companies active in the construction sector do not know the Belgian single official national website on posting. Finally, information channels such as information sessions/trainings/workshops, which are relatively less frequently used, are among the ones that are viewed as the most useful by our respondents.

Based on our results from the three different forms of data collection used in this research, three key recommendations are put forward. An idea voiced both in the interviews and the survey is the creation of a central website, where posting and receiving companies, as well as posted workers, can find all the information they need. For instance, it could be an option to broaden the scope of the Belgian single official national website (covering labour law, social security law, tax law, migration law, specific sectoral obligations, etc.). Additionally, attention should be paid to language barriers, which are still substantial. Even though most information is available in English, having information available in the relevant national languages is preferred by stakeholders. Finally, the support by the sending Member State should be improved, as currently the responsibility of information provision and enforcement is mainly put on the receiving Member State, even though the sending Member State is potentially better placed to provide this information.

2 Introduction

The INFO-POW project aims to identify and assess challenges and needs of construction companies in accessing and using relevant information regarding the posting workers. This study fills a gap in the understanding of how transnational posting and receiving companies find and use information in their interaction with national institutions and how that affects their overall performance in terms of the correct application of the posting rules and the protection of labour and social standards. In the context of this project, a company which posts workers abroad is considered a ‘posting company’, also including self-employed persons who post themselves abroad. A company which makes use of services/work provided by posted workers from abroad is considered a ‘receiving company’.

In this country report, the case of Belgium is discussed. The research questions which are investigated for Belgium are the following:

1. How do transnational posting and receiving companies find and use information on the posting of workers?
 - a. What are the public and private channels of information on the posting of workers available to posting and receiving companies in Belgium?
 - b. What information is available? How accessible is it? And what is the quality of the information available?
 - c. What are the best practices identified?
2. How do posting 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 and receiving companies?

In *Chapter 3*, the methodology of the Belgian case study is discussed in more detail. The empirical data collected through the mapping exercise, the qualitative interviews, and the online survey, as well as the methods to analyse these data are examined. Next, the country profile of the Belgian construction sector is described in *Chapter 4*, building on existing data sources such as Eurostat, the Portable Documents A1, and the national declaration tool Limosa. *Chapter 5* looks at the national regulatory framework for access to information and investigates how European legislation is transposed in Belgium.

In the following three chapters, the report intends to answer the research questions mentioned above by analysing the data collected specifically for the INFO-POW project. *Chapter 6* covers the findings from the mapping of the national channels of information on posting. The analysis provides new knowledge not only on who the information providers and target audience are, but also systematically reviews the channels based on the availability, accessibility, quality, scope, and content of posting information. The chapter concludes with the identified gaps in posting information channels based on our mapping exercise. Next, the findings of the qualitative interviews are provided in *Chapter 7*. After discussing the information provision to posting/receiving companies, including the interviewees’ experiences and challenges for posting/receiving companies and information providers, some recommendations are formulated. Then, the survey results from posting and receiving companies in the construction sector are presented in *Chapter 8*. First, our survey respondents’ sample from Belgium is presented, before going deeper into the survey findings. The analysis includes the respondents’ experiences with accessing and using information, their information needs and preferences, and barriers

encountered in terms of information provision. The chapter closes with best practices and recommendations identified by the respondents.

Finally, this country report ends with some conclusions drawn from the different methodologies applied (mapping, interviews, and survey) (*Chapter 9*), as well as an enumeration of some relevant recommendations identified throughout the different chapters (*Chapter 10*).

3 Methodology

In the INFO-POW project, a mixed-methods approach is applied, drawing on both qualitative and quantitative data collection and analysis. The qualitative component of the study builds on desk research (i.e., review of the legal framework of posting and terms and conditions of employment), the mapping of information channels, and stakeholder interviews. They provide input to the understanding of the national contexts and for identifying best practices. The quantitative research component is based on survey data and provides information directly from posting and receiving companies involved in the posting of workers in the construction sector.

In line with the common INFO-POW research design and methodology framework (Danaj et al., 2022), the data collection began with mapping existing information available for posting companies on posting rules and obligations in the five countries, including channels and formats in which they can be accessed. This was followed by interviews with national stakeholders. Findings from the information mapping exercise and the interviews were analysed at the country level and synthesised with the country results from the survey.

Next, further details are provided into the data collection and methodological strategies applied where original data is collected through the mapping, interviews, and survey. The chapter ends with describing how the original data collected was analysed.

3.1 Empirical data

The Belgian case study is based on three types of empirical data collected by the project team. First, about 30 information channels were identified in **the mapping exercise**. This data collection took place from December 2022 until March 2023, meaning that more recent information channels cannot be included in this exercise. The sampling of the information channels aims to cover all relevant units of existing channels that are discoverable through desk research.

To determine the focus of the mapping, inclusion and exclusion criteria were applied driven by two key theoretical terms. The first one is the definition of what constitutes "*information*" in the context of posting of workers. Based on previous studies and following the dimensions highlighted in the EU Directives, the following definition for information on the posting of workers was used: *content on rules, rights, obligations, entitlements, procedures, sanctions, redress (complain and/or appeal), and institutions related to the posting of workers presented in descriptive, instructive, and/or otherwise guiding format*. Policy areas that 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. The second key theoretical term is the definition of what constitutes "*a channel of information*". In this respect, the following definition for channels of information is used: *online and offline means of distributing content on rules, rights, obligations, entitlements, procedures, sanctions, redress, and institutions related to the posting of workers*.

Based on the literature and the specifications for access to information prescribed in the Enforcement Directive (Article 5), the following five key themes were identified as the focus of the mapping of the channels:

- **Information provider:** the type and characteristics of the entity providing the information that is responsible for the channel,
- **Availability:** refers to the format and type in which the information is provided (e.g., online, or offline),
- **Target groups:** at whom the information provided is targeted (e.g., only at companies posting to the country or also those posting from the country),
- **Accessibility and quality:** whether information is provided in an easily accessible format which is clear and understandable to numerous audiences,
- **Scope and content:** whether the information provided addresses the target audience's information needs and concerns related to the posting of workers, particularly from the perspective of posting or receiving companies.

Data collection for the mapping was facilitated via a template provided in a Microsoft Excel worksheet, together with instructions, which was applied and used by all country teams of INFO-POW. The template was used to collate the evidence according to the key themes and indicators in each country and thus enable comparison of the findings across the different information sources as well as across the countries. Two important limitations of the coverage of the sample concern the offline channels and the information channels provided by private actors. In the former case, the desk research yielded mainly a coverage of online sources. Likewise, the sample is unable to consider the full scope of private actors, such as specialised consulting companies or law offices, which may provide information services for a fee but have not made the information discoverable online. Further methodologic details of the sampling, selection and construction of the indicators and the research design approach in the mapping exercise are available in the mapping data technical report (Danaj, Kayran, and Prinz, 2023). All INFO-POW mapping data from the five case countries is publicly available in the AUSSDA data repository (Kayran et al., 2023).

The Belgian providers identified are public authorities, social partners, and private service providers (lawyers/consultancies) online and offline. *Chapter 6* lists the main channels of information on posting available in Belgium. Preliminary results were presented to and discussed with Belgian experts at an online Stakeholder Workshop on 19 January 2023. This mapping exercise cannot be considered as a complete list of all the main information providers involved (both public and private actors) and the main information channels used. Indeed, it is likely that still (quite a few) other private actors, mainly social partners (our focus is the construction sector), NGOs, and consultants provide such information. Moreover, while it is relatively easy to find online information channels, it is much more difficult in terms of listing offline information channels. Nevertheless, we think the mapping in *Chapter 6* provides a representative overview on the importance of private and public actors in providing information on posting, as well as the channels they use to do so.

Second, **five semi-structured online interviews** were conducted with Belgian information providers for posting between March and May 2023 through Microsoft Teams. The interviews had a two-fold objective: to validate the results of the mapping exercise and to generate new empirical data on aspects that cannot be captured by the other methods used during the fieldwork, such as stakeholders'

reflections on the quality of the available information on posting in terms of accuracy, accessibility, and use/application of information. All interview participants were explicitly asked for their permission to participate in the interviews (written consent form adhering to the General Data Protection Regulation [GDPR] guidelines) and whether to use the provided information directly or in an anonymous format, ensuring that their responses are not recognisable in the text.

Two interviews were held with representatives of two Belgian trade unions (ABVV and ACV), one with the National Social Security Office (RSZ – ONSS), one with an employers' organisation in the construction sector (Bouwunie), and finally, one with a payroll consultant. *Chapter 7* lists information providers' insights on posting information.

Third, the **online survey** was conducted, targeting construction companies which post workers abroad or received posted workers from abroad. The survey was launched on 30 March 2023, and on 17 August 2023, the responses were downloaded from the online survey tool. The target population for the sampling were all Belgian construction companies, given the difficulty of reaching only the posting or receiving companies. To this end, the survey was disseminated through different channels. An email was sent out by two of the main employers' organisations in the construction sector in Belgium, namely Bouwunie (Flemish, for self-employed and SMEs), and Embuild (Belgian, for larger companies). In addition, emails were sent out by the research team to email addresses found in the Orbis database², after approval of the ethical review by KU Leuven. For Belgium specifically, these email addresses targeted companies active in the construction sector (NACE 41 Construction of buildings, NACE 42 Civil engineering, and NACE 43 Specialised construction activities), located in Wallonia with 0 to 20 employees, as this is the group of companies not yet reached by the employers' organisations mentioned above. In total, the emails with an invitation to the survey were sent to 6 282 companies by Bouwunie, 5 049 by Embuild (4 013 Dutch-speaking, and 1 033 French-speaking), and 675 by the researchers through the email addresses found in the Orbis database.

The survey questionnaire consisted of three main sections: (1) questions on 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; (2) questions about the posting activity in the company; and (3) questions about the company's profile. The questions, their formulations, and additional question items to be included were discussed during the research instrument design stage. The questionnaire was initially developed in the English language master version which was then translated into the relevant national languages (English, Dutch, French, German, Italian, Slovak, and Slovenian) of the cases to ensure that a comparative analysis is possible and for consistency across countries.

The GDPR was applied, i.e., the survey was 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. The questionnaire was designed for a 15-minute-long online

² Orbis is a database from Bureau van Dijk which contains (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.

survey and mainly comprised closed-ended questions. Some open-ended questions with a space where respondents could construct their own responses were included to elicit further information. They were used for collecting additional comments and suggestions for best practices and ways to improve the (access to) information provided to companies. The detailed methodology of the survey, including the setting up of the survey and its dissemination, are discussed separately and in more detail in the survey manual (De Smedt et al., forthcoming). The insights of posting and receiving companies on posting information are discussed in *Chapter 8*.

3.2 Analysis

In the **mapping data**, the information channels were coded based on indicator dimensions for each individual information channel and not by each content item available in a channel. To illustrate, if one channel had multiple forms of information on different topics, these were still coded as a single channel within the national sample. Information channels coming from the same source were only separated if they were distinct enough. Therefore, each information channel was analysed as a whole in terms of the five themes determined. The coder(s) of the case study were given instructions which were discussed between the research design team and the coders with ongoing feedback loops for clarification wherever decisions were unclear for coding categories. Any hesitations of coding decisions were dealt with by the research design coordination team and were then applied across all the national teams.

The national country mapping tool and the indicators for measuring different dimensions of the information channels were checked for validity through national stakeholders working in the field of the posting of workers, including public authorities and social partners' representatives in each case country, in the transnational online workshop organised as part of the INFO-POW project. The Belgian mapping tool data, like other cases, was analysed through both the presentation of the descriptive statistics aggregated through each indicator and through the qualitative and more detailed discussions of the characteristics of the information channels.

During the qualitative **interviews**, detailed notes were taken by one of the researchers. These notes were then analysed by the researchers who looked for common themes and presented the qualitative findings gathered from these interviews.

Finally, the **survey data** were delivered to all partners in Microsoft Excel format and were analysed as such by the Belgian researchers. The Excel tool is, for instance, optimal to construct (pivot) tables to analyse the data. Furthermore, descriptive graphs were constructed in Microsoft Excel to visualise the data and present the findings in an appealing way. Further details of the sample analysed, and the characteristics of the respondents are available in *section 8.1*.

4 Country profile: Belgian construction and posting characteristics

The construction sector is an important sector in the Belgian economy, even more so when analysing the posting of workers, as discussed here. Figures published by Eurostat, i.e., Structural Business Statistics (SBS), are briefly summarised in this section to give an overview of the profile of the Belgian construction sector (NACE F).³ Next, the importance of intra-EU posting for the Belgian construction sector, both from an incoming and outgoing perspective, is briefly discussed.⁴

The total number of enterprises⁵ in the construction sector in Belgium was 127 121 in 2020, mainly providing ‘specialised construction activities’ (NACE F43) (96 107 enterprises). These are mostly small enterprises in terms of the number of persons employed (on average 2.7 employees compared to the EU-average of 3.6). The turnover created in 2020 amounted to € 75.4 billion, which was, despite the COVID-19 pandemic, not much lower compared to 2019 (€ 76 billion). One way of measuring the importance of the construction sector for the Belgian economy is through the gross value added (GVA) generated by the sector as a share of total GVA. This share was 5.4% in 2020, comparable to the EU-average of 5.5%.

In 2020, 346 841 persons were employed in the Belgian construction sector,⁶ of which 213 814 were employees⁷.⁸ The number of employees in full-time equivalents (FTE) was 168 024. This shows that almost four in ten persons employed in the Belgian construction sector have a status other than ‘employee’ (for instance, temporary agency worker or self-employed person). These figures on the number of persons employed in the Belgian construction sector do not consider the inflow and outflow of posted workers. Therefore, this greatly underestimates the number of persons active in the Belgian construction sector.

In 2022, 260 638 posted persons (workers and self-employed persons) were reported in Limosa⁹, of which 87% were posted workers and 13% were posted self-employed persons. At Belgian level, data

³ For more information about the Belgian construction sector, see EC (2021), [European Construction Sector Observatory Country profile Belgium](#).

⁴ For more information about the posting of workers from and to Belgium, see De Wispelaere et al. (2022).

⁵ An enterprise can be a sole legal unit (i.e., self-employed).

⁶ ‘Number of persons employed’ is defined as “the total number of persons who work in the observation unit (inclusive of working proprietors, partners working regularly in the unit and unpaid family workers), as well as persons who work outside the unit who belong to it and are paid by it (e.g., sales representatives, delivery personnel, repair, and maintenance teams). It excludes manpower supplied to the unit by other enterprises, persons carrying out repair and maintenance work in the enquiry unit on behalf of other enterprises, as well as those on compulsory military service” (Eurostat).

⁷ ‘Number of employees’ is defined as “those persons who work for an employer and who have a contract of employment and receive compensation in the form of wages, salaries, fees, gratuities, piecework pay or remuneration in kind. A worker from an employment agency is considered to be an employee of that temporary employment agency and not of the unit (customer) in which they work” (Eurostat).

⁸ These figures may differ from other data sources. For instance, based on data from Constructiv, in the fourth quarter of 2020 there were 145 910 blue-collar workers, 7 343 temporary agency workers, and 56 264 self-employed persons active in the sector (narrow scope).

⁹ See <http://www.limosa.be/>. The data are from Constructiv.

on the number of incoming postings to Belgium are collected via the Limosa declaration, which is the Belgian national prior declaration tool. In 2022, there were some 87 000 posted persons active in the Belgian construction sector (mainly in Flanders¹⁰).¹¹ Consequently, roughly one out of three persons posted to Belgium is active in the construction sector. Moreover, posted workers represent about one fifth of the workforce in the Belgian construction sector. This shows how dependent the Belgian construction sector has become on intra-EU posting as well as the significance of the sector among the posting activity in the country.

In 2022, 62 063 posted workers and 24 842 posted self-employed persons were providing services in the Belgian construction sector. Almost three out of ten persons reported in Limosa, providing services in the construction sector, have a self-employed status. The 62 063 posted workers were employed by 7 461 foreign employers. Thus, on average, there were 8 posted workers per foreign employer. Furthermore, on average 27% of the foreign employers providing services in the Belgian construction sector have posted only one worker (2 013 out of 7 461 foreign employers). This contrasts with 24% of the employers who have sent out 10 or more posted workers (1 819 out of 7 461 foreign employers). Moreover, 12% of the posted workers (7 383 out of 62 063 workers) were employed by several foreign employers.

About 23% of the foreign employers sending posted workers to Belgium are established in Poland and 20% are established in the Netherlands in 2022. The incoming posted construction workers are mainly of Portuguese (11.6% of total posted workers), Polish (10.3%), Ukrainian (10.3%), Dutch (10.1%), Romanian (9.6%), and Brazilian (6%) nationality. On the contrary, the posted self-employed persons are mostly Polish citizens (57% of total posted self-employed).

Belgian receiving companies of posted workers are particularly active in the subsectors 'Construction of residential and non-residential buildings' (NACE 412) (i.e., activities at large construction sites), 'Building completion and finishing' (NACE 433), 'Electrical, plumbing and other construction installation activities' (NACE 432) and finally 'Other specialised construction activities' (NACE 439). It is large Belgian construction companies which seem to especially rely on services of posted workers.

In the recovery and resilience plan that Belgium submitted to the European Commission in the framework of the Recovery and Resilience Facility,¹² a large sum of monetary resources is allocated to public renovation and infrastructure projects that benefit the Belgian construction sector. The implementation of the plan is expected to create additional jobs over the period 2021-2026, which will be especially beneficial for the construction sector (reflecting the large share of investments in the plan dedicated to construction and renovation of buildings and dwellings). However, the Belgian construction sector suffers from a large shortage of skilled workers. currently, one in three construction vacancies are not filled in (Embuild, 2023a). It is estimated that roughly 20 000 additional construction workers

¹⁰ Around six in ten posted workers were employed in Flanders.

¹¹ This figure might be a (strong) underestimation of the real situation, mainly due to the changes made in the Limosa declaration since the end of 2017. After all, in 2015, roughly 131 000 posted persons active in the construction sector were registered in Limosa.

¹² See the page "Belgium's recovery and resilience plan": https://commission.europa.eu/business-economy-euro/economic-recovery/recovery-and-resilience-facility/country-pages/belgiums-recovery-and-resilience-plan_en

are needed by 2030 (Embuild, 2023b). Moreover, given the large presence of foreign companies and workers by the posting of workers, the Belgian recovery plan will not only benefit the Belgian economy, but also foreign employment and consumption.

Belgium is mainly a net-receiving Member State of posted workers. Nevertheless, there is certainly also a group of Belgian construction companies providing services in other Member States.¹³ In 2021, about 66 000 Portable Documents A1 (PDs A1)¹⁴ were issued by Belgium according to Art. 12 of Regulation 883/2004 (i.e., intra-EU posting), of which 61 200 PDs A1 were issued to workers and 4 800 to self-employed persons. About 15 700 out of the 66 000 PDs A1, or 24%, were granted to persons active in the construction sector. These persons were mainly active in Belgium's neighbouring countries: France (7 888 PDs A1), the Netherlands (6 831 PDs A1), Luxembourg (4 806 PDs A1), and Germany (2 029 PDs A1).

¹³ For outgoing postings, in particular the WABRO database (Working Abroad) can be analysed. This database contains data on the Portable Documents A1 (PDs A1) issued to workers by the National Social Security Office (NSSO) (i.e., the competent administration in Belgium).

¹⁴ A Portable Document 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.

5 National regulatory framework for access to information

According to Directive 2014/67/EU,¹⁵ Member States have the obligation to create a single official national website containing the information on the terms and conditions of employment applicable to workers posted to their territory. This information must be made generally available free of charge, in a clear, transparent, comprehensive, and easily accessible way. The website should include, where possible, links to existing websites and other contact points, in particular to those of the relevant social partners. Moreover, Member States should ensure that the information provided on the single official national website is accurate and is updated on a regular basis. The single official national website for Belgium can be found through the following link: <https://employment.belgium.be/en/themes/international/posting>.

Directive (EU) 2018/957/EU¹⁶ states that if the information provided by the single official national website of a given EU Member State does not sufficiently clarify and state which terms and conditions of employment are to be applied in the country, then this should be taken into account when determining penalties in the event of companies not complying with national provisions adopted pursuant to the Directive.¹⁷ Articles 18 and 19 of the Act of 12 June 2020 foresee that the courts and the administrations who enforce the application of the terms and conditions of employment for posted workers in Belgium need to take into consideration the fact that certain matters are not (duly) mentioned on the single official national website when they decide on the sanction they will impose (this does not mean that they cannot impose a sanction).¹⁸ Therefore, it is important that the Belgian single official national website on the posting of workers is clear and contains all the necessary information. According to a recent peer review of the Working Group on Information within the European Labour Authority (ELA) on the accessibility, accuracy, completeness, and user-friendliness of the single official national websites on the posting of workers, the Belgian website was given positive feedback in general.¹⁹

Posting companies are informed about the applicable terms and conditions of employment, not only through the single national posting website, but equally through other information channels as sometimes prescribed by regulations. One of these other channels is the receiving company, which in some

¹⁵ The “Enforcement Directive”, transposed in Belgian law by the Royal Decree of September 14, 2017, amending the Royal Decree of March 20, 2007, taken in execution of Chapter 8 of Title IV of the program law (I) of December 27, 2006, and the Royal Decree of December 5, 2017, laying down various measures concerning the posting of workers.

¹⁶ Transposed in Belgian law by the Act of 12 June 2020 on miscellaneous provisions on the posting of workers and the Royal Decree of 15 July 2020 laying down various measures on the posting of workers.

¹⁷ See recital 21 of Directive (EU) 2018/957: “Any penalty imposed on an undertaking for non-compliance with the terms and conditions of employment to be ensured to posted workers should be proportionate, and the determination of the penalty should take into account, in particular, whether the information on the single official national website on the terms and conditions of employment was provided in accordance with Article 5 of Directive 2014/67/EU, respecting the autonomy of the social partners.”

¹⁸ See also the revised articles 110 and 115 of the Belgian Social Criminal Code.

¹⁹ See “Meeting Summary of the Working Group on Information”: [https://www.ela.europa.eu/sites/default/files/2021-10/ELA%20Summary Working Group on Information 27 September 2021.pdf](https://www.ela.europa.eu/sites/default/files/2021-10/ELA%20Summary%20Working%20Group%20on%20Information%2027%20September%202021.pdf)

instances has the responsibility to provide information. For instance, Directive (EU) 2018/957/EU contains an information duty of the receiving company when it comes to posted temporary agency workers. Indeed, the temporary work agency should respect the same terms and conditions of employment as those that would apply if these posted temporary agency workers had been recruited directly by the receiving company (i.e., client) to occupy the same job. The receiving company is, therefore, obliged to inform the temporary work agency of the terms and conditions of employment it applies. Furthermore, in case of 'chain posting' (i.e., when a worker posted by a temporary work agency to a receiving company is sent by the receiving company to another Member State), the worker is considered as being posted by the temporary agency with which the worker has the employment relationship. The temporary work agency must, therefore, comply with all the provisions of the Posting of Workers Directive, including all the relevant administrative requirements and control measures. For the temporary agency to be able to comply with the above-mentioned obligations, the receiving company must again inform the temporary work agency in due time before the posted temporary agency worker starts carrying out tasks in another Member State.

Finally, the importance of Directive (EU) 2019/1152 on transparent and predictable working conditions,²⁰ should be highlighted with regard to providing information to the posted worker. Article 7.2 of this Directive states that "Member States shall ensure that a posted worker covered by Directive 96/71/EC shall in addition be notified of: (a) the remuneration to which the worker is entitled in accordance with the applicable law of the host Member State; (b) where applicable, any allowances specific to posting and any arrangements for reimbursing expenditure on travel, board and lodging; (c) the link to the single official national website developed by the host Member State pursuant to Article 5(2) of Directive 2014/67/EU of the European Parliament and of the Council."

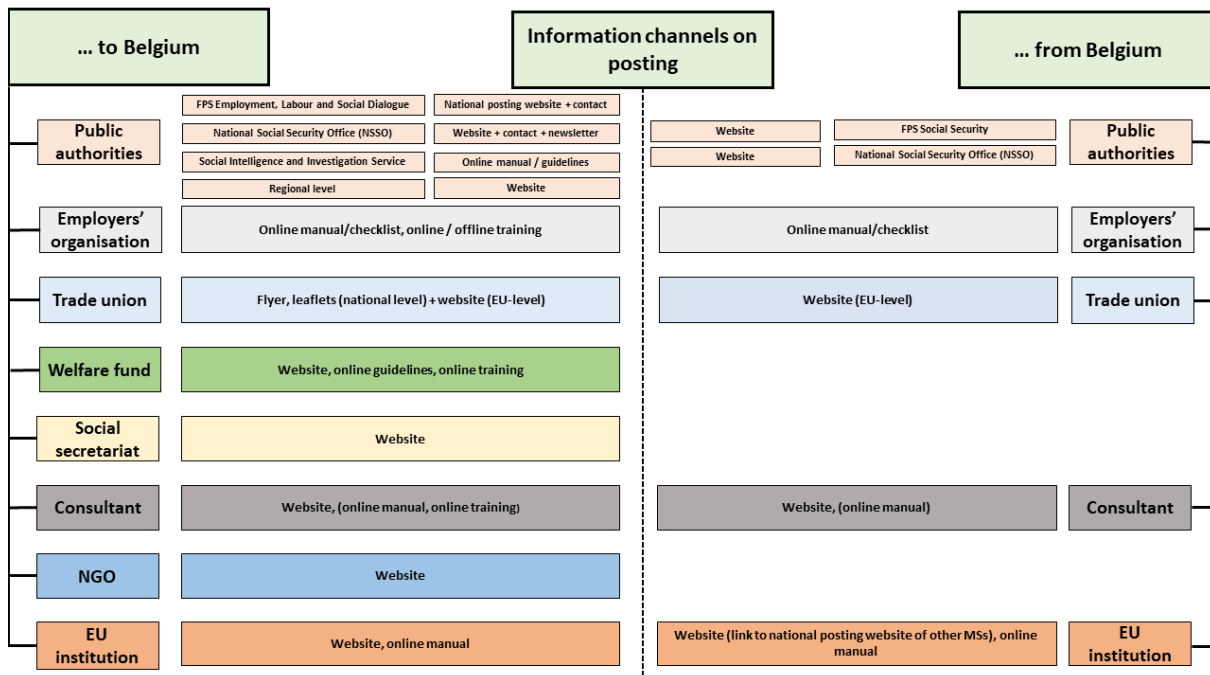
²⁰ Transposed in Belgian law by the Act of 7 October 2022 : [Wet houdende gedeeltelijke omzetting van Richtlijn 2019/1152 van het Europees Parlement en de Raad van 20 juni 2019 betreffende transparante en voorspelbare arbeidsvoorwaarden in de Europese Unie / Loi transposant partiellement la Directive 2019/1152 du Parlement européen et du Conseil du 20 juin 2019 relative à des conditions de travail transparentes et prévisibles dans l'Union européenne.](#)

6 Mapping national channels of information on posting

This chapter discusses the channels of information on posting currently available in Belgium, gathered from December 2022 until March 2023. As already noted in *section 3.1*, this mapping exercise cannot be considered as a complete overview of all public and private actors providing information on posting. Based on the mapping, this chapter gives an overview of the information providers (*section 6.1*), the availability of posting information and targeted audience (*section 6.2*), the accessibility and quality of posting information (*section 6.3*), the scope and content of the posting information (*section 6.4*), and finally the gaps in posting information channels (*section 6.5*). A distinction is made between information regarding posting to Belgium (incoming postings) versus information regarding posting from Belgium (outgoing postings).

Figure 1 summarises the main information providers as well as the main types of information channels they use. In total, about 30 information channels were identified (for an overview see Kayran et al., 2023). By far most information channels relate to postings to Belgium (25 out of 31 listed information channels) and only a limited number of channels provide information on outgoing postings (6 out of 31 listed information channels). In case of posting to Belgium, the **Belgian public authorities** are the main information providers, while in case of posting from Belgium, the **EU institutions** as well as the **public authorities in the ‘receiving’ Member State** are the main facilitators of information.

Figure 1 Overview of the main information providers and information channels on posting to/from Belgium



6.1 Information providers

The main information providers regarding posting to Belgium are the **national public authorities**. The **social partners**, active in the construction sector, in particular the employers' organisations, are also important information providers. As shown in the next paragraphs, as well as in *section 6.2*, these two main information providers clearly differ, not only in terms of the content and the scope of the information provided (social partners are more targeted to the construction sector whereas national public authorities are targeting posting operations in general), but also in terms of the information channels to disseminate this information (social partners use leaflets, brochures, and events whereas national public authorities make use of websites and contact persons). As far as the construction sector is concerned, Constructiv (i.e., welfare fund of the blue-collar workers in the building sector) also plays an important role in providing information about the obligations, especially regarding notifications, that must be respected in the Belgian construction sector. To a lesser extent, social secretariats (i.e., payroll consultants)²¹ and consulting firms offer information on posting to Belgium. Moreover, the latter two are primarily focused on offering their services rather than providing information.

Table 1 below gives a first indication of the main channels used by the different actors. Online sources are used more often in general, particularly websites, while offline sources are less used (according to the best of our knowledge from the present desk review). *Table 1* also shows that there is little diversity in the types of channels used, mainly focussing on websites and manuals/guidelines, but not on video/podcasts for instance. Furthermore, while public institutions primarily provide information via websites or contact persons, social partners often provide flyers/brochures and trainings, while private actors focus on websites, trainings, and manuals/guidelines.

Table 1 Overview main channels of information by different actors in Belgium

		Public institutions	Social partners	Private actors
Online	Website	+	+/-	+
	Event	-	-	-
	Training	-	+/-	+/-
	Manual/guidelines	+/-	+/-	+/-
	Flyer/brochure	-	+	-
	Video/podcast	-	-	-
Offline	Local office	-	-	-
	Contact person	+	-	-
	Event/trainings	-	+/-	-
	Manual/guidelines	-	-	-
	Flyer/brochure	-	-	-

*Red (-) means that this channel is hardly used, orange (+/-) means that this channel is sometimes used, and green (+) means that this channel is used most often.

²¹ A 'social secretariat' is specific terminology in Belgium. They are established by private individuals and employers' organisations, in the form of a non-profit organisation (Sociale Zekerheid, 2023). If they meet certain conditions, the Minister of Social Affairs may recognise them as such. Recognition gives the association certain privileges, such as the exclusive right to collect social security contributions owed by their member employers, but also entails obligations (checks). The Belgian Official Gazette publishes a list of social secretariats every year. Employers can request a copy of this list from the Inspection Directorate of the NSSO.

Social secretariats take care of matters such as payroll, wage calculation and personnel administration. Additionally, a social secretariat is ready to help a company in the field of personnel policy and social-legal advice (Securex, 2023). Even though it is not obligatory in Belgium law to join a social secretariat, 90% of Belgian companies decide to do this as it offers them certain advantages (Hub Brussels, 2022).

Public institutions

Several national public administrations are involved in the provision of information. At a specific [webpage](#) on the website “Belgium.be”, the official information and services of the public administrations in Belgium, a link can be found to the information provided by the public administrations. The **Federal Public Service Employment, Labour, and Social Dialogue** is responsible for managing [the single official national website on posting](#). Furthermore, the **National Social Security Office (NSSO)** plays an important role in providing information regarding incoming posting, with websites, for instance, about [‘Posting employees to Belgium’](#) and [‘Welcome to working in Belgium’](#). For self-employed persons, specific information is made available by the **National Institute for the Social Security of the Self-employed (NISSE)** about working abroad as a self-employed Belgian. These national public administrations mainly use websites instead of other channels of information. However, it should be mentioned that posting and receiving companies can directly contact these administrations (e.g., [the Belgian liaison office](#);²² or for more information about posting within a [social security context](#)). Moreover, useful information is communicated via a [newsletter](#), disseminated by the NSSO, for instance.

Additionally, labour inspectorates provide information on posting. In the case of Belgium, this information is mainly presented by the **Social Intelligence and Investigation Service (SIOD/SIRS)**. While general information for posted workers/self-employed workers is available (e.g., [‘Brochure for posted employees / self-employed workers’](#)), some information channels of SIOD also focus particularly on the construction sector (e.g., ‘Checklist construction sector [‘What documents can a social inspector ask for?’](#); [‘Guidelines construction sector’](#)).

It can be noted that the Belgian public institutions (including labour inspectorates) provide plenty of information on posting. However, as there is a myriad of places to look for this information, it has become quite fragmented.

Finally, another public institution besides national public administrations and labour inspectorates are the **EU institutions**. They provide [general information on posting](#) and a [practical guide on posting](#).

Almost all public institutions focus on the national Belgian level, and not on the regional level.²³ One exception is the information on the application for the license of temporary employment agencies, which is provided on a regional level by the **regional public authorities** ([Flanders](#), [Wallonia](#), [Brussels](#), [German-speaking Community](#)).

Social partners

Employers’ organisations active in the construction sector (**Bouwunie** and **Embuild**) are important information providers, for instance by providing [checklists](#) for companies when working with a foreign

²² The Belgian liaison office is the first point of contact for a foreign employer who wishes to post workers to Belgium (Tel.: + 32 (0)2 233 48 22; E-mail: ajs@werk.belgie.be). The liaison office is responsible for providing information to employers and workers posted to Belgium about general questions regarding labour law, where appropriate referring them to the competent services.

²³ Seeing that the rules are mainly defined at a national level, this is not a necessity to have.

subcontractor or giving several trainings on diverse topics (for example, [social obligations on the construction site](#)). Additionally, **trade unions** provide information on posting in the construction sector, both on an EU-level (**EFBWW**), and a national level (**ABVV/FGTB** and **ACV/CSC**).

Private actors

The third group of information providers, private actors (e.g., NGOs, payroll consultants, etc.), also provide information on posting. Particularly in the construction sector, **the welfare fund of the blue-collar workers in the building sector** (Constructiv) provides [a lot of information](#), mainly on the obligations to be fulfilled by companies active in this sector. Finally, **consultancies and HR service providers (i.e., social secretariats)** also provide some general information on posting to Belgium. These firms are not primarily focused on providing information (for free). They are first and foremost service providers to companies that need (additional) support.

6.2 Availability of posting information and targeted audience

Of the 31 sources identified, 17 relate to posting in general, 9 to posting in the construction sector, and 5 to both. Almost all information channels identified in the Belgian mapping exercise are **online sources** (29 out of 31), with the only exception being the FPS Employment, Labour, and Social Dialogue and the National Social Security Office referring on their websites to contact details of offline information channels, meaning offices or contact points (for instance the address of the Belgian liaison office). The most important of these online sources is the **single official Belgian national website on the posting of workers**, which is part of the website of the FPS Employment, Labour, and Social Dialogue.

Data on the single official Belgian national website on posting

Some interesting statistics, from the National Labour Council (CNT-NAR), are available about the most frequently consulted pages on the single official national website for Belgium between 1 January and 31 March 2021. A distinction can be made between the consultation of information in Dutch, French, and English. The information on ‘working time and rest periods’ is by far the most frequently consulted topic for all three available languages. The page with information on ‘remuneration’ is consulted remarkably less. Interestingly, it is precisely on this page where information is available on the remuneration laid down by sectorial collective agreements.²⁴ The amounts of remuneration are laid down per sector by the competent joint committee. Information on the remuneration is provided for 13 Joint Committees (for the construction sector (Joint Committee 124) see this [link](#)). The information for the food industry (Joint Committee 118) was most frequently consulted during the first trimester of 2021. In addition, the information for Joint Committee 111 “Metal, machine and electric construction for workers”, for Joint Committee 140.03 “Road transport”, and for Joint Committee 124 “Building sector” was also frequently consulted. Still, the number of downloads for information about the remuneration in the construction sector (198 downloads via the English webpage between 1 January and 31 March

²⁴ See “[Working conditions to be respected in case of posting to Belgium – Remuneration](https://employment.belgium.be/en/themes/international/posting/working-conditions-be-respected-case-posting-belgium/remuneration)”: <https://employment.belgium.be/en/themes/international/posting/working-conditions-be-respected-case-posting-belgium/remuneration>

2021) seems rather low compared to the large number of incoming posted workers providing services in the Belgian construction sector.

The majority of the reported information channels (28 out of 31) have **free access for everyone** or are placed on a public domain. Nevertheless, three channels only have free access for companies. It concerns online manuals/leaflets and an online training from employers' organisations in the construction sector Bouwunie and Embuild. These information sources are only freely available to companies which are members of these employers' organisations. Thus, it appears that while at public institutions the information is freely consultable, at employers' organisations the information access is more restricted. Moreover, it should be noted that the information offered by consultants should rather be seen as an incentive to make use of their services.

Of the 31 information channels identified, 25 are targeted **towards posting companies/employers**, and the majority of these (20) concern *posting to Belgium* or *both to and from Belgium*. Only five sources which are targeted towards posting companies/employers solely concern posting from Belgium. These five sources are provided mainly by public institutions ([FPS Social Security](#), NSSO and [NISSE](#)), and one by an employers' organisation in the construction sector (e.g., Bouwunie, by a ['check-list'](#)). Indeed, it seems that public administrations primarily aim their attention at providing information to the foreign posting companies sending workers to Belgium.

Of the 31 channels, the information on 18 of them does **not specifically target receiving companies**. However, employers' organisations focus mainly on providing information to the Belgian 'client'.

Information specifically targeted towards posted workers is only provided by nine of the identified channels, provided by a mix of actors (FPS Employment, Labour, and Social Dialogue, SIOD/SIRS, NSSO, EFBWW, ABVV/FGTB, ACV/CSC, and EU institutions). For these nine channels, it concerns information for posted workers either coming to Belgium or both coming to/leaving Belgium, but never only about leaving Belgium. Furthermore, it can be noticed that trade unions have a relatively limited focus on providing information to posted workers. However, recently [a brochure](#) was published by ACV in several languages.

Based on the information provided above, which is visualised in *Table 2*, it can be concluded that most channels available in Belgium on posting **focus on posting to Belgium**. This corresponds to the perception that Belgium is mainly a receiving country of posting.

Table 2 Number of information channels, breakdown by target audience and type of information

	Posting to Belgium	Posting from Belgium	Both to and from Belgium	Total
Information targets posting companies/employers	14	5	6	25
Information targets receiving companies	8	0	5	13
Information targets posted workers	5	0	4	9
Unweighted row share	57.7%	6.7%	35.6%	

6.3 Accessibility and quality of posting information

About half of the channels identified (13 out of 31) are only available in the national languages of Belgium, being Dutch, French, and German. Fourteen other sources are also available in English, of which the Belgian single official national website on posting of workers is one. Finally, three identified sources were available in seven languages or more, one being a brochure for posted employees/self-employed workers by SIOD, another being the practical guide on posting and the Your Europe website by the European Commission, and the website by EFBWW to check wages and working conditions in Belgium. Thus, most information channels are available in English (18 out of 31), and for those where English is not available, the information is available in the national languages of Belgium (Dutch, French, but sometimes not in German). This demonstrates, in most cases, an **adequate accessibility of the posting information** when it comes to language availability. However, it is not because information is available in English that this information becomes accessible to everyone, as it is still a foreign language to many posting companies (see *Chapter 7* about language barriers).

Regarding the **quality of posting information**, one can first look at how up-to-date the information channels are. Yet, only a few channels provide information on this dimension, one of which was last updated three or four years ago, and this concerns a flyer, a practical guide, and a website on guidelines in the construction sector. Second, the use of different tools or mediums can be examined. Most of the information channels identified in our sample only use text. Two exceptions are a flyer by the trade union ACV/CSC which uses a quiz and a webinar by a private consultant. Given the complexity of the posting rules, this is potentially a limitation in terms of accessibility of posting information. Third, the use of external links and additional information is also mixed. While some channels often link to external resources, others have limited links to additional information. This aspect varies between information providers. Some channels distributed by public institutions hyperlink a lot, while others do not. However, it can be noticed that information channels provided by social partners and consultancies contain limited hyperlinking to additional information. Links to external foreign posting websites are only provided by two information channels, namely the website of Your Europe and of EFBWW. Information on the [national liaison contact point](#) is available at six of the identified channels, mainly provided by ministries, the labour inspectorate, and an EU institution. Finally, links to the social media accounts of the actor owning the channels are provided in many cases. The most common social media where information providers in the posting of workers have accounts are Facebook and Twitter, followed by Instagram and LinkedIn, and in a handful of cases even YouTube.

6.4 Scope and content of posting information

The scope and content of posting information differs between channels which focus on postings to Belgium and those which focus on postings from Belgium. For those about **postings to Belgium**, the majority of channels provides facilitating information targeted to companies. Furthermore, many have information available on working times/hours and minimum wages/collective agreements. Additional topics often covered by information channels focussing on postings to Belgium are the national declaration tool Limosa, the request of a Portable Document A1, and the regulations for temporary agency work. For the construction sector specifically, several channels provide information on Checkinetwork, the online service for the registration of presence for working in immovable property and activities

relating to the meat sector, and the Construbadge, a personal, visual means of identification for every construction worker which can be worn visibly on building sites.

For those covering **postings from Belgium**, facilitating information targeted to companies as well as information on registration for social insurance/contributions is available on most information channels. Additionally, content is sometimes available on working times/hours and minimum wages/collective agreements, both provided by five information providers, mainly social partners and EU institutions. Furthermore, topics covered by these information channels concern the request of a Portable Document A1 and social security aspects.

For both groups, information on redress and appeal (in case of sanctions) and compensation is hardly available on the information channels, and information on taxation related issues was not even found on one of the identified channels of information.

6.5 Gaps in posting information channels

Gaps in posting information channels certainly exist, particularly concerning their content. As mentioned above, information on taxation related issues and redress and appeal (in case of sanctions) and compensation are not available on any of the identified channels of information from Belgium. One information channel which should improve in terms of content is the single official Belgian national website on posting, seeing that it is supposed to be the reference to search for posting related information. Firstly, information is available in Dutch, French and English but not (yet) in German (one of the official languages in Belgium) or in Polish (one of the main sending Member States). On this website, information is particularly missing on accommodation, travel expenses, and housing expenses. Moreover, the information for posting by temporary employment agencies is not detailed enough. For instance, the fact that the posted agency worker is entitled to the same wage/salary as that which (s)he would have had if (s)he had been employed by the receiving company as a permanent employee is not reported. Furthermore, although a lot of information is provided by the Belgian public authorities (including labour inspectorates), the information is strongly fragmented.

On factors such as availability, accessibility, and quality of information, most information channels are performing well. The focus in Belgium, when it comes to channels, seems to be on online information. However, the importance of personal contact (e.g., via the Belgian liaison office) and the importance of offline training should be pointed out. It is a welcome development that initiatives regarding offline training are taken by employers' organisations, although the Belgian competent public institutions could play a more active role in this. Moreover, given the complexity of the posting rules, it would be good if the information was presented in a more user-friendly way on the websites (the information is mainly provided through text and little to no visuals are used). One final remark that can be made concerns the target audience, seeing that most of the identified information channels focus on posting to Belgium as opposed to posting from Belgium. Therefore, a gap exists in information specifically targeted towards the group of companies/self-employed persons wanting to perform outgoing postings from Belgium.

7 Information providers' insights on posting information

This chapter reports information providers' insights on posting to and from Belgium. The main providers of information are public institutions (incl. labour inspectorates), social partners and consultancy firms. Five interviews were conducted with Belgian information providers between March and May 2023. More specifically, two interviews were held with representatives of trade unions (ABVV and ACV), one with an employers' organisation in the construction sector (Bouwunie), one with the National Social Security Office (NSSO), and finally one with a payroll consultant (mainly supporting Polish posting companies providing services in Belgium). For confidentiality reasons, names of the interviewees are not shared.

In this chapter, the views of these different information providers are brought together and confronted with the findings of the mapping exercise in *Chapter 6*. The focus is on 'the information provided to **posting/receiving companies**' (*section 7.1*) (i.e., What are the experiences and challenges?) and on 'recommendations' (*section 7.2*). The focal point here is on the information available to construction companies if they 1) send posted workers from abroad to Belgium; 2) receive posted workers as Belgian receiving company; and 3) post workers from Belgium abroad. However, this chapter also addresses to some extent the information available to **workers** posted from and to Belgium, mainly based on the information provided during the interviews with representatives of the trade unions.

7.1 Information provided to posting/receiving companies

Experiences with information provided

First, the topic of the **main information providers involved, and the main information channels used** is discussed. It was confirmed by the interviewees that companies consult various information providers and channels to obtain information about posting to Belgium, and that this may differ according to the size of the company concerned. Payroll consultants and large consulting firms are important service providers when it comes to information on posting. To illustrate, an interviewee mentioned that *"a first source of information is the Polish accountant, who finds the information on a European or Polish website. A second source of information are other entrepreneurs, ... but they do not always provide correct information"*. Things are different for smaller companies, as it was stated by an interviewee (payroll consultant) that *"in the majority of cases, small companies do everything themselves. The moment they have problems with the labour inspectorate, they come to us"*.

An important channel identified in *section 6.2* is the **single official Belgian national website on posting**. Interviewees agreed that this website is useful and contains valuable information. The question was raised for whom this channel of information is developed. According to the interviewed trade union representatives, it is doubtful that posted workers themselves go look for information on the single official national website. As reported by the trade union representatives, the website is more useful for (foreign) employers, consultants, or social secretariats. However, this website does not seem to be the most important information channel for these economic actors either, as illustrated by the quotes in the previous paragraph. In addition, there were mixed feelings about the accessibility of the

website. For instance, the remark was made that the website would be better if it was available in more languages. Based on the survey data analysed in *Chapter 8* however, a more nuanced picture should be drawn. It will be seen that although almost half of the Belgian companies which filled out the survey (46% of the total sample of 39 respondents) were not aware of the single official national website, it remains one of the most often consulted channels with 36% of respondents often or always using this information channel (see *section 8.2*)²⁵.

Furthermore, it was stated that *“a website can only go that far”*. Any form of written explanation is good for standard cases, but there is a great need for individual, tailor-made advice. Moreover, one interviewee stated that *“there may be a big difference between what is on the website and how people interpret this information.”* Therefore, by all interviewees, **personal contact** was highlighted as one of the most important information channels concerning posting information. This contrasts with what was found in the mapping exercise, namely that most channels were online channels (*section 6.2*). Websites can also only provide ‘standardised’ responses to general questions and do not allow for any interactive element. However, the heterogeneity in the posting of workers²⁶ is large and, therefore, individual advice for companies and individual workers is often needed. In addition, concerning the reach of the information on a website, no matter how exhaustive or excellent the information provided on the website is, the information must reach the posting company, the receiving company, or the posted workers concerned. A website might in this regard have its limitations, thus leading to a preference for personal contact.

Other important information channels which were mentioned by the interviewees of the NSSO, and trade unions are social media and training sessions. **Social media** is considered as a multiplier once information is spread through this channel, as it can reach a wide audience and it is a fast channel. **Information/training sessions** are regarded as another important information channel. This does not come as a surprise, bearing in mind the relevance of personal contact mentioned above. The question remains, however, as to who should be responsible for organising these information sessions. In any case, the NSSO is already planning to organise a *“basic training on international employment”* starting in October 2023 for all those interested, seeing that specialised trainings are available, but a basic training is currently a *“gap in the market”*. The target audience of this training day is very broad, as everyone who is interested is welcome to join, including consultants, workers, and students, considering that no basic knowledge of the subject is required. Additionally, when organising information sessions, the element of language is extremely important, so it is necessary that an interpreter is present to make sure the information is communicated correctly.

In conclusion, the importance of personal contact was frequently stressed in the interviews, while this hardly came up in the mapping exercise in *Chapter 6*. This could indicate that the focus of the mapping exercise was primarily on written and particularly online information, whereas spoken and real-life

²⁵ For a more in-depth analysis of the single official national website based on the mapping exercise, interviews, and survey results, see the policy brief by De Wispelaere and De Smedt (2023).

²⁶ For instance, the interviewee of the NSSO mentioned that many persons are confused about the different concepts of posting, residence, and domicile. An example of the heterogeneity in posting is the difference between being posted under Article 12 of the Basic Regulation and being active in two or more Member States according to Article 13 of the Basic Regulation.

information are equally or even more important in the context of the posting of workers according to the stakeholders involved in the process of information provision. Similar results are found through the survey, as explained in *section 8.2*. Interestingly, attending information sessions/trainings/workshops is one of the lesser used channels by the Belgian companies which filled out the survey (10% of the 39 companies used this channel often or always), although it is the top channel in terms of usefulness (80% found it a useful or very useful channel). This result of the survey (*trainings are useful but hardly used*) brings together the results found in the mapping exercise (*offline channels are barely found*), and the interviews conducted (*spoken and real-life information is very important*).

The second main topic concerns **the content of the information** searched for. We found that more problems or questions arise on the topic of incoming posting to Belgium than outgoing posting. The topic that our interview respondents have received the most questions about are the terms and conditions of employment, particularly about the remuneration posted workers coming to Belgium are entitled to. In most cases, posting companies know that there are administrative obligations: e.g., making a 'Limosa-declaration' or applying for a PD A1. Nevertheless, the representatives of the two trade unions expressed their wish to focus more on topics such as health and safety but noted that almost no questions are posed by workers on these topics. The employer organisation representative interviewed also mentioned that the content of the requested information can depend on the economic actor involved (receiving company vs. posting company). *"Belgian construction companies intending to make use of incoming posted workers mainly ask about the risks involved, and how to make sure they respect all rules. While posting companies mostly ask about registrations and filling out the correct forms, as well as about the applicable wage and working conditions."*

The information sought by posting companies might also not be specific enough, according to our interviews. For instance, we were told that *"they [the companies] search at Google: 'minimum wage Belgium', but then they find the general minimum wage, not knowing that there are Collective Labour Agreements (CLA) by sector." ... "Then they are surprised if the labour inspector says that the wages paid are too low."* But even if one finds the right CLA, mistakes are still made: *"they see 'category I' and then they pay that amount"*.

Posting/receiving companies' challenges

Regarding incoming posting to Belgium, one of the main challenges identified by the interviewees are **language barriers**. As mentioned by one of the interviewees: *"Most of the foreign service providers don't speak a foreign language, so even if the single official website is available in English, it's still a barrier for them"*. This language barrier also affects the information that the companies will look up. As one of them put it, *"first of all, people will enter a search term in their own language. And perhaps secondarily in English if insufficient information is available."* Moreover, this language barrier also potentially affects the information that will be found, and its quality.

The online **information** available is **not** really **accessible**. For instance, according to one interviewee, the [link](#) to the CLA of the construction sector is: *"very informative, everything is in it, but it remains a barrier for foreign companies because it is too long with almost only text"*. Moreover, the information is mostly not available in the language of the posting company sending workers to Belgium (for example, a large group of companies are Polish companies).

One of the challenges reported is the **complexity of the rules** (incl. administrative obligations). As stated during one of the interviews: *“Small businesses get lost in all administrative obligations. Large companies with a HR-department find the information or find someone who can provide them with the information. Small companies are ‘illiterate’ in this regard.” ... “80% are ‘simple’ entrepreneurs who do not know how to comply with laws even in their own country”*. Moreover, distinguishing **which information is correct, and which is not** also remains a challenge: *“(small) companies sometimes think they are following the rules, while this may not be the case.”*

It seems that challenges mainly exist regarding the **specific obligations** that apply when posting workers to the Belgian **construction sector**. For instance, posting companies should pay to the Welfare Fund for the Construction Workers (Office Patronal d'Organisation et de Contrôle des Régimes de Sécurité d'Existence/Patronale Dienst voor Organisatie en Controle van de Bestaanszekerheidsstelsels – OPOC/PDOK) a global contribution of 9.12% of the wages, 9% of which is intended to allocate the [loyalty stamps](#) to their workers while the remaining 0.12% is intended to cover the management costs. It was mentioned by one of the interviewees that posting companies do not know this requirement: *“For foreign companies, this is very unclear, even a mystery what they have to do”*. [Checkinetwork](#) also remains a problem. For instance, to use the online service Checkinetwork, the posting company must fill out the request form for secure access to the portal of the Belgian social security services. However, to fill out the form, they need a Belgian company number (CBE number). This is considered as a (complex) administrative burden.

Furthermore, the knowledge of the Belgian institutions might be a difficulty for mainly foreign companies. Where to go look for information might be an obstacle, particularly in Belgium, a federal state composed of communities and regions. For instance, the application for being recognised as a temporary employment agency is a **regional competence**. What conditions need to be met when accommodating posted workers is also a regional competence.

Information providers' challenges

There are several common challenges across the providers, such as the importance of language, while others are specific to the type of provider, as is the case of membership for social partners or the financial burden of maintenance for social partners/private providers. Depending on who is the targeted audience (companies or workers), different challenges exist as well.

Belgian employer organisations face the challenge that foreign companies often come to them for information, but that these companies are **not a member of the local employer organisation**. Although they have previously held off providing information to these companies, recently they have become more open to them. Social secretariats also do not seem to be targeting foreign companies, despite the large number of posting companies providing services in Belgium. One of the reasons why employer organisations and social secretariats do not (or hardly) provide information/services to foreign companies might be the fact that their 'Belgian' members are very sceptical about this: *“They see them as competitors who do not respect the rules”*.

The **cost of providing information**, for instance keeping a website up to date, is also considered to be high. Therefore, there should be a political willingness to provide exhaustive and correct information

by public institutions. Another challenge for information providers is to **present the information in a manageable, clear, and simple manner**. For instance, it was mentioned that one reason why posted workers or companies do not consult information themselves on European websites or the single official Belgian website is because the information provided is too complex and detailed. Once more, this indicates the importance of providing information in an understandable way.

Finally, it is reported that not only incoming posted workers, but also Belgian (construction) workers are **poorly informed about the applicable wage and working conditions**. Trade unions themselves are willing to take up this role of information provider. Not necessarily for them to create information themselves, but to disseminate it to persons in the field. This can also be a two-way street: trade unions cannot only provide information to the posted workers, but also to the national administrations to keep them up to date on trends and evolutions in the field. However, even though trade unions are certainly open to this idea and are currently already trying to fulfil this role, certain challenges come up in this regard. First, as already cited above, **language** remains a challenge for information providers. Although language is a crucial element in information provision, it is almost impossible to have all written, let alone spoken, information available in the necessary languages. Second, often posted workers are **not a member of the local trade unions** which makes it difficult to justify high costs made for them for instance. Furthermore, posted workers do not go to trade unions as quickly as 'Belgian' workers, as already mentioned above, for instance because of a lack of trust. Third, as posting is **temporary**, it is difficult to provide them with information on the long term. Posted workers are often not interested in structural consultation or to become a member of a trade union.

7.2 Recommendations

The challenges encountered in the previous section can be turned into **recommendations**. First, information providers should **try to remove the existing language barriers**. Not only to have websites and information brochures available in the main languages (for instance, Polish), but also to have an interpreter present at information sessions who speaks the language(s). The importance of language in transferring information cannot be underestimated. As already noted, companies tend to look for information in their language. In that respect, it would be good to have a debate whether **support** should be provided **by the sending Member State**, and what their information duty could be in this regard. It was mentioned by one interviewee that *"public administrations in the sending Member States could put more effort into raising the awareness of posting companies about the applicable posting rules and the administrative obligations"*. For instance, the following suggestion was made: *"When applying for a Portable Document A1, one should receive the message: 'You have applied for a PD A1 to work in another Member State. Please be aware that different wage and working conditions apply in this Member State, so please inform yourself about this'."*

Another recommendation is to have **one central point** of information at the national level, where posting and receiving companies, as well as posted workers, can find all the information they need. The single official Belgian national website is probably the best information channel for this objective, but it does not yet contain all the information that is needed. For example, information regarding specific obligations applicable in the construction sector (e.g., loyalty stamps, Checkinetwork, etc.) could be included on this website, or at least a link could be made to other websites.

There is a need to obtain **information in a clear, pragmatic, and simple way**. One recommendation is to use one-pagers with checklists or visuals (by sector) for posting or receiving companies, so that they perfectly know what to do and how to do it when sending or receiving posted workers (ideally in several languages).

Finally, the emphasis on **personal advice and contact** cannot be overlooked. Although a **help desk** is quite expensive for public institutions, the need for companies to have a personal contact point is incredibly important. Moreover, it is necessary that the contact person provides reliable information. This may not always be the case when the personal contact is a colleague entrepreneur (see above).

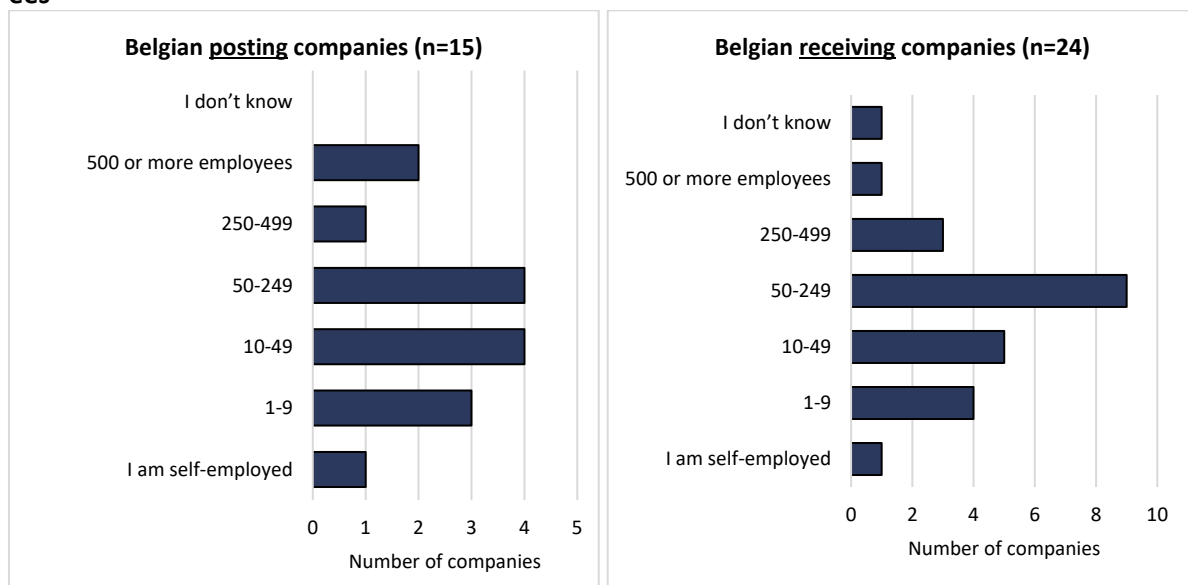
8 Posting/receiving companies' insights on posting information

An online survey was conducted, targeting construction companies which have posted workers abroad or have received posted workers from abroad. The survey consisted of three sections: (1) questions on 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; (2) questions about the posting activity in the company; and (3) questions about the company's profile. The analysis of this survey is provided in this chapter.

8.1 Respondents' sample

For this analysis, 39 responses are included in the Belgian sample. These respondents agreed to the data collection and have filled out our survey as either a posting or receiving company or both, which was registered as a legal entity in Belgium. This sample of 39 respondents came from 15 posting companies and 24 receiving companies. The 15 posting companies primarily have between 10 and 49 employees (n=4) or between 50 and 249 employees (n=4) (left panel of *Figure 2*), while the 24 receiving companies mainly have between 50 and 249 employees (n=9) (right panel of *Figure 2*).

Figure 2 Size of responding Belgian posting and receiving companies in terms of number of employees

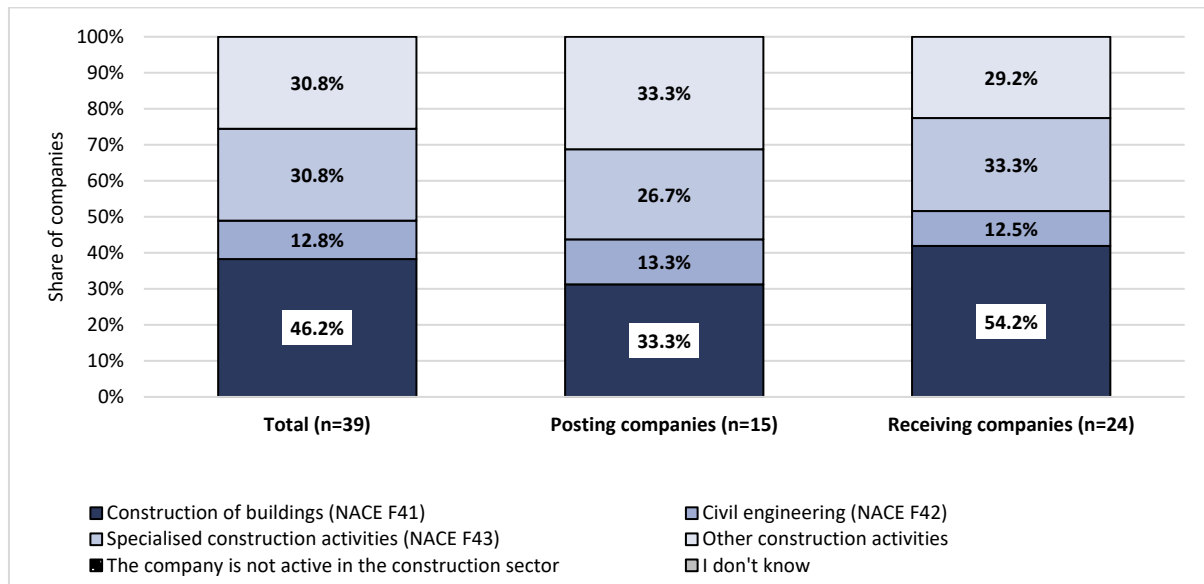


* Based on the question: *How many employees are active in the company? Please include all employees that are formally based in this establishment, regardless of whether they are physically present or carry out their work outside of the premises. Each employee is counted as one person, regardless of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

In general, most companies in our sample for which the responses are collected are active in the construction of buildings (46.2%), followed by specialised construction activities (30.8%), and other construction activities (30.8%) (*Figure 3*). The other construction activities mentioned are, among others, building renovation, electromechanical installation, finishing of buildings, and plumbing, heating, and ventilation. The difference in the sector of activity between posting and receiving Belgian respondents

seems to be minimal, although the share of receiving companies active in the construction of buildings is higher than this share for posting companies.

Figure 3 Sector of activity of responding Belgian posting and receiving companies



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

Next, it is possible to zoom in on the posting activities of the responding Belgian companies. For both sending and receiving companies, the last calendar year in which workers were posted abroad or posted workers were received from abroad was predominantly 2022 (100% of posting companies, and 91.3% of receiving companies, as one receiving company indicated 2020 and another one 2021)²⁷. As a result, the findings from the survey are quite recent as all responding companies have up-to-date experience with posting workers abroad or receiving posted workers from abroad.

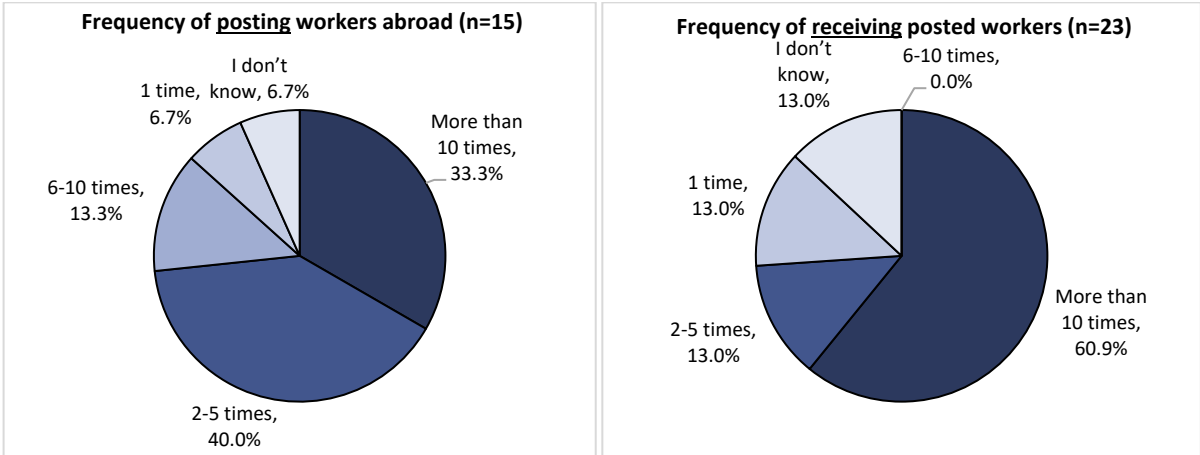
The 15 responding posting companies posted, on average, 16 workers abroad with a median of 11, and the 23 responding receiving companies received, on average, 133 posted workers from abroad with a median of 18.²⁸ The large difference between the average and median for receiving companies indicates the broad range in the answers provided, going from one received posted worker to 1 000.

In our sample, we note that there is a high frequency of receiving posted workers from abroad per company, as out of the 23 receiving companies 60.9% indicated having received posted workers from abroad more than 10 times. On the contrary, out of the 15 responding posting companies the majority indicated having posted workers abroad one time or 2 to 5 times (46.7% compared to 26.1% for receiving companies) (Figure 4).

²⁷ 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.

²⁸ 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.

Figure 4 Frequency of posting workers abroad or receiving posted workers

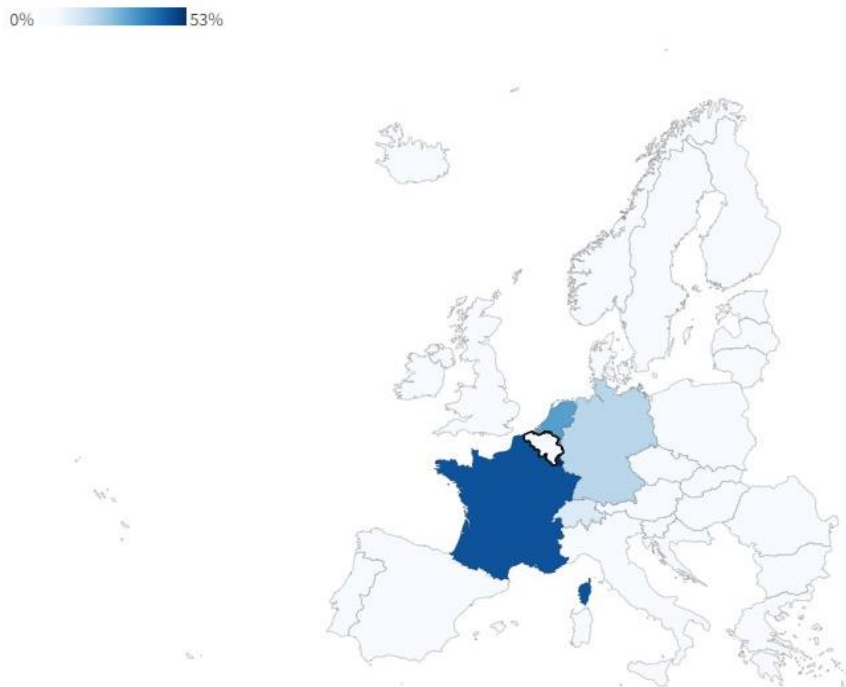


* Based on the questions: *How often did the company post workers abroad in the last calendar year the company posted workers abroad? We ask about the number of instances in which posted workers (any number) were posted. for posting companies, and: How often did the company receive posted workers in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

In terms of the countries to which Belgian respondents mostly post workers abroad and receive posted workers from, *Figure 5* indicates that most posted workers are sent to Belgium’s neighbouring countries. Namely 8 out of the 15 posting company respondents (53%) report having posted workers to Luxembourg, 7 respondents (47%) to France, and 5 respondents (33%) to the Netherlands. In addition, 3 respondents mentioned having posted workers to Germany (20%) and 2 posted workers to Switzerland (13%).

From the receiving perspective, we find the importance of Eastern European countries (*Figure 6*). Out of the 23 responding receiving companies, 15 reported having received posted workers from Poland (65% of all responding companies). Furthermore, a high share of responding companies received posted workers from Romania (57%), Portugal (48%), and the Netherlands (43%). Other important sending countries for posted workers received by Belgian companies in the construction sector are Slovenia (26%), Slovakia (22%), Spain (22%), and Bulgaria (22%).

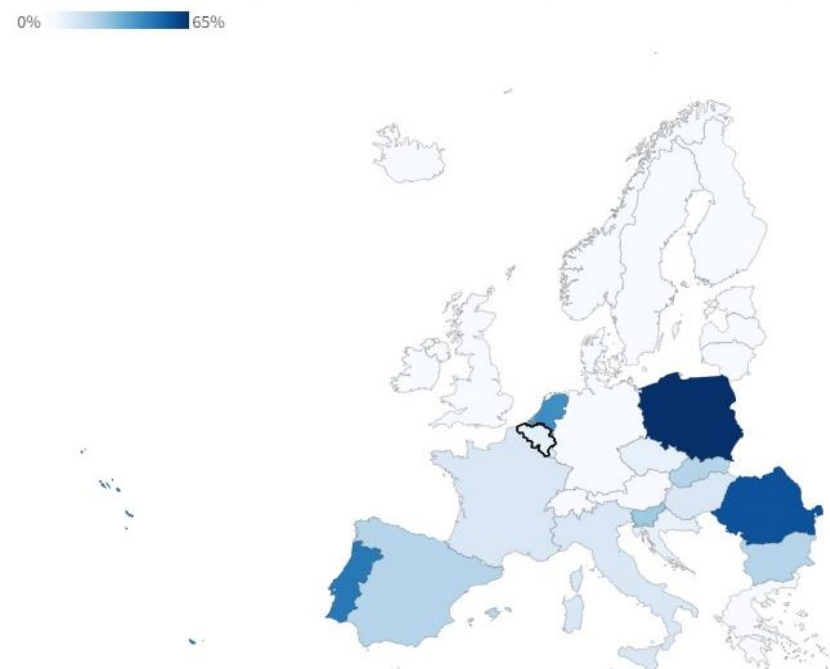
Figure 5 Main receiving Member States of workers posted by the Belgian posting companies (n=15)



* Based on the question: *To which countries were workers posted by the company in the last calendar year the company posted workers abroad?*

** One respondent (7% of respondents) mentioned that workers were posted to other countries (outside the EU-27, EFTA, and UK).

Figure 6 Main sending Member States of posted workers received by the Belgian receiving companies (n=23)



* 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.*

** Two respondents (9% of respondents) mentioned that workers were posted to other countries (outside the EU-27, EFTA, and UK).

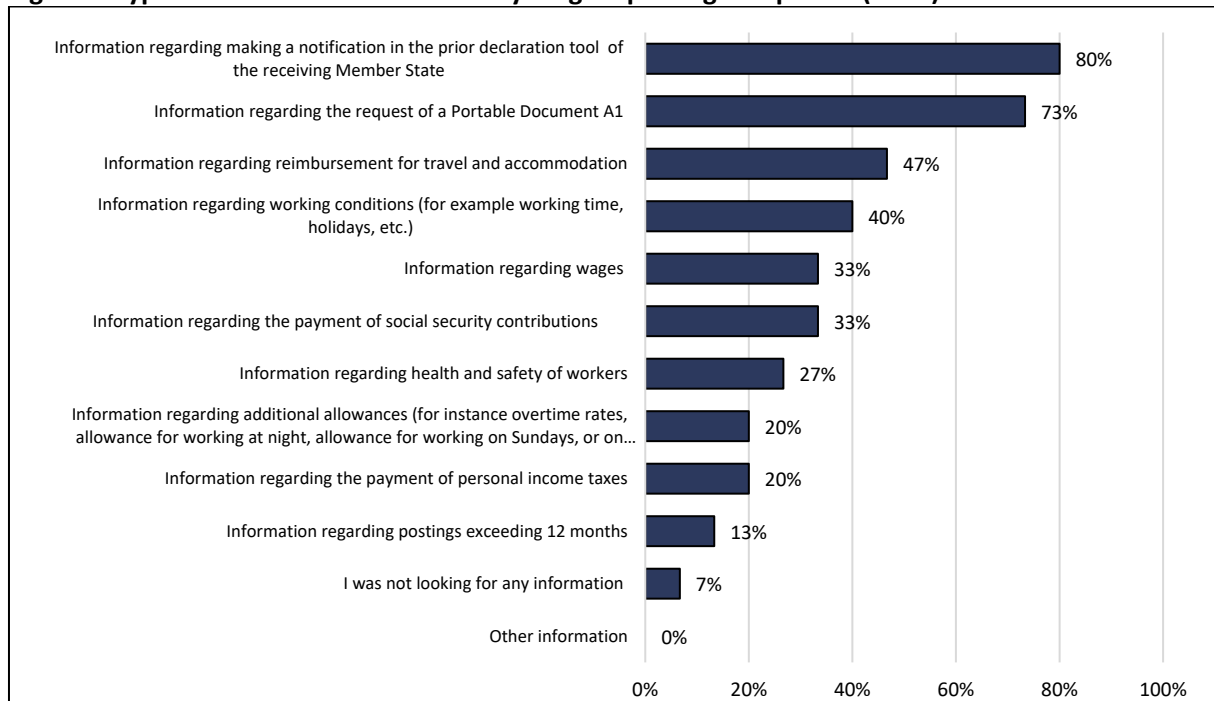
8.2 Survey findings

Throughout this section, the survey findings are discussed, focussing on several topics such as experiences with accessing and using information, information needs and preferences, and barriers. The analysis is provided for the two distinct groups of responding posting companies and responding receiving companies. Seeing that posting and receiving companies have different obligations,²⁹ they also have different information needs. Furthermore, certain questions either differed between the two groups, or were only asked to one of the groups. Thus, although the results for the total group of responding companies (n=39) are sometimes presented, it should be kept in mind that the reality between both groups differs markedly.

Experiences with accessing and using information

The questionnaire asked Belgian posting companies active in the construction sector **what type of information they are looking for** when posting workers abroad. The responses of the Belgian posting companies to this question indicate that they are looking for information on several aspects, but primarily related to the administrative obligations, in particular about information regarding making a notification in the prior declaration tool of the receiving Member State and the request for a Portable Document A1 (Figure 7).

Figure 7 Type of information looked for by Belgian posting companies (n=15)



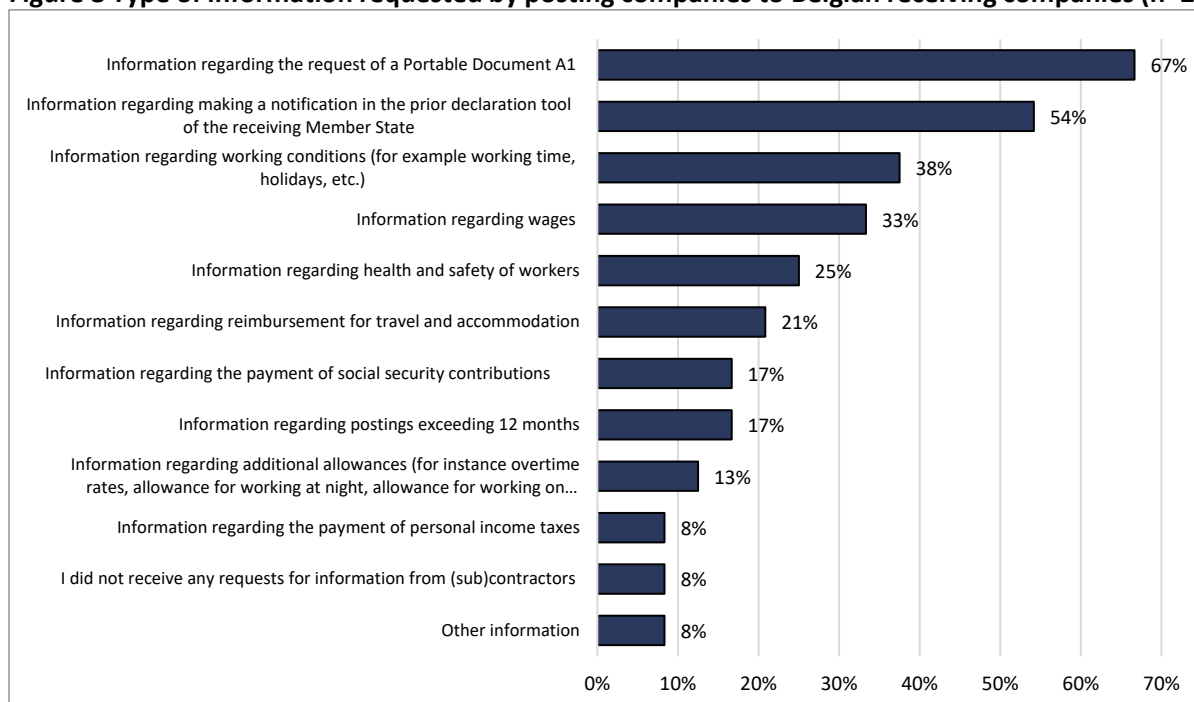
* Based on the question: *What type of information did you look for regarding posting workers abroad?*

²⁹ It is mainly posting companies that have obligations regarding the terms and conditions of employment to be respected and administrative requirements. Receiving companies have fewer obligations (for instance, Belgian receiving companies may also be pursued if they do not report to the authorities the fact that no proof of a Limosa declaration has been presented).

In our survey, Belgian receiving companies were asked to report the type of information they are asked for by foreign posting companies. They also stated to receive primarily administrative questions regarding applying for a PD A1 and making a notification in the prior declaration tool (*Figure 8*). Furthermore, 38% of respondents reported being asked for information regarding working conditions, 33% regarding wages, and 25% regarding health and safety of workers.

Less than one in ten responding Belgian receiving companies report that they did not receive any queries from posting companies, which seems to indicate that the Belgian receiving companies are an important supplier of information to the foreign posting companies they subcontract.

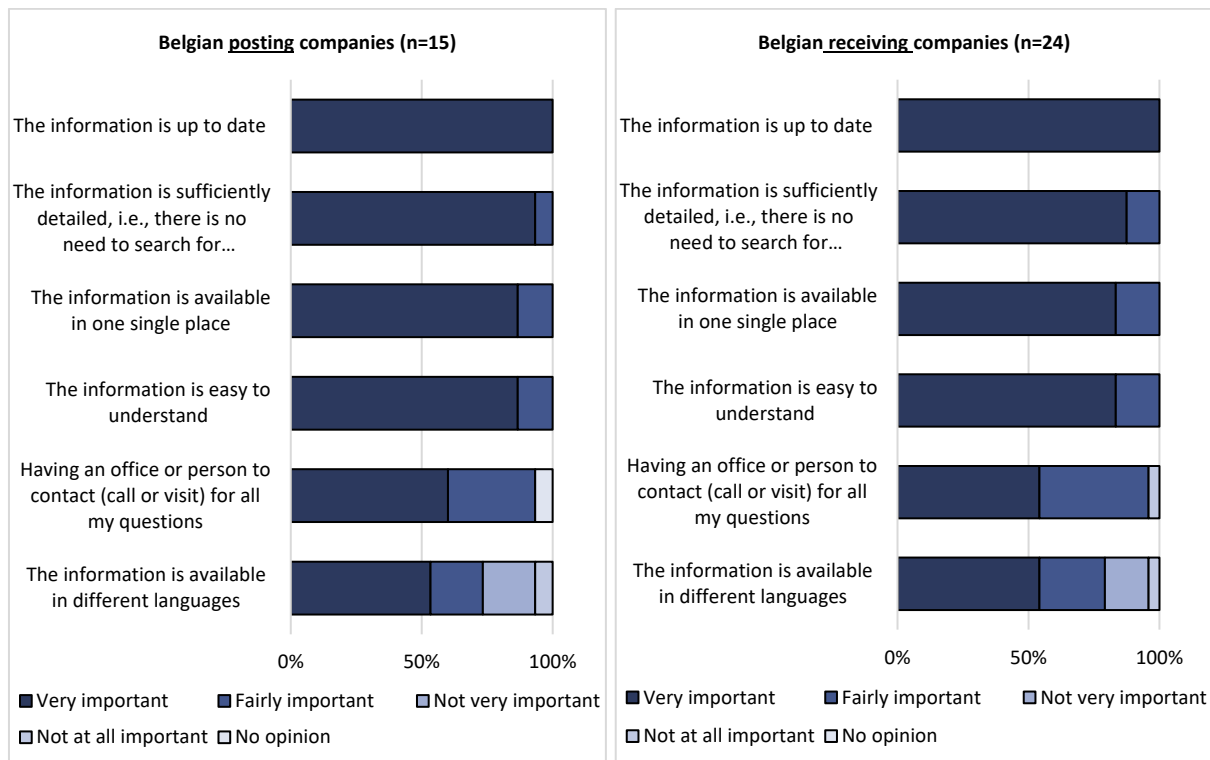
Figure 8 Type of information requested by posting companies to Belgian receiving companies (n=24)



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

When seeking information on the posting rules, in particular on the administrative requirements (*see Figure 7 and Figure 8*), the degree of availability, accessibility and quality of the information is important, both for the Belgian posting companies and the Belgian receiving companies. More than 80% of all responding companies find it very important that the information is up to date, easy to understand, sufficiently detailed, and available in one single place. The responding Belgian posting and receiving companies appear to find the same aspects of importance (*Figure 9*). For both, the fact that the information is up to date is the most important quality. The fact that the information is sufficiently detailed, available in one place, and understandable are other important aspects. Finally, the fact that information is available in different languages and that there is a contact person or office to contact seems relatively of less importance for the respondents, although most respondents still find these aspects fairly or very important. This is the case for 73% of posting companies and 79% of receiving companies concerning the availability in different languages, and 93% of posting companies and 96% of receiving companies concerning having an office or person to contact.

Figure 9 Aspects of importance when seeking posting-related information by Belgian posting and receiving companies

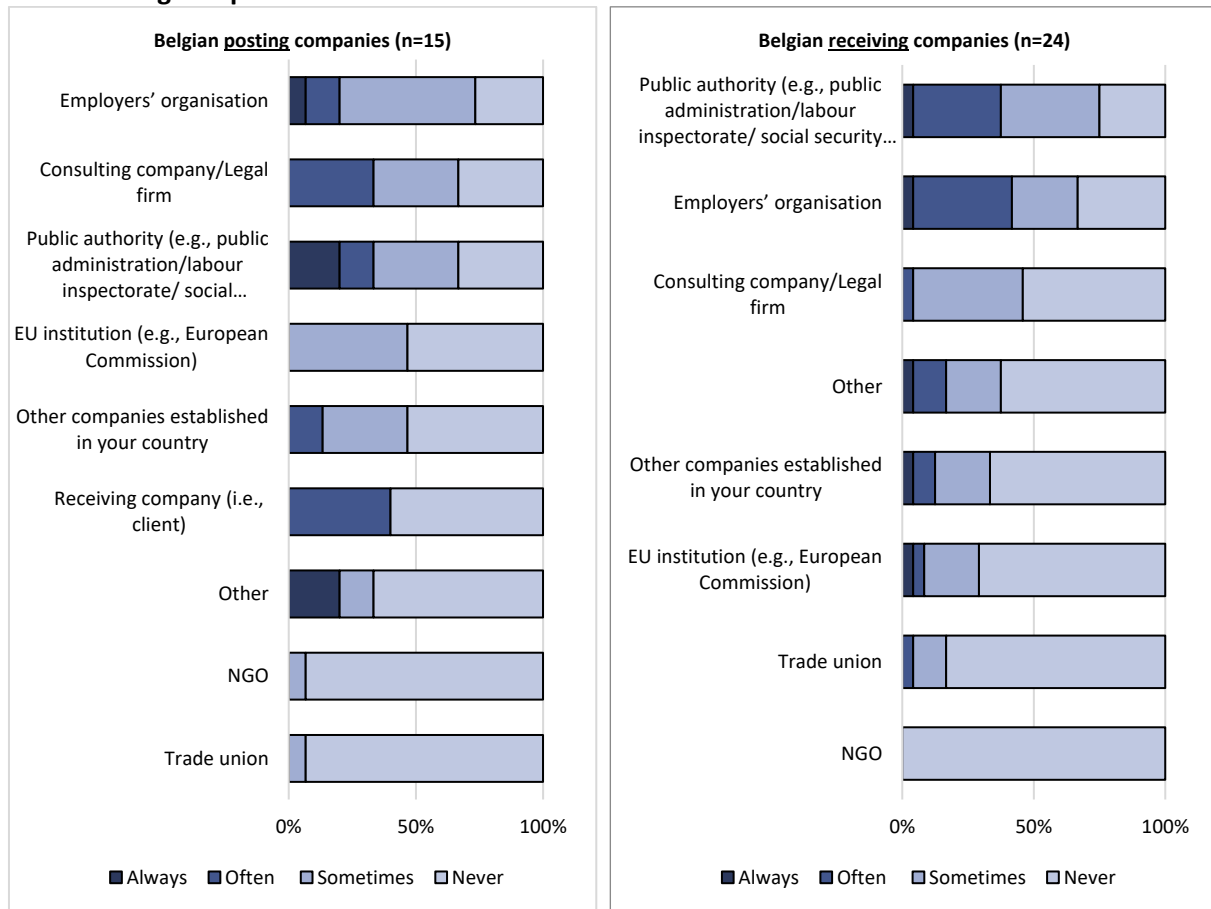


* Based on the question: *How important would you say the following aspects are when seeking posting-related information?*

Regarding the **sources of information** used, results of the survey show that Belgian posting and receiving companies active in the construction sector consult various information sources to obtain information on the posting of workers. Overall, more than one in three responding companies often or always use a public authority or employers’ organisation as source of information. *Figure 10* ranks the frequency of use of the information sources. Both posting and receiving companies rarely seek information from NGOs and trade unions seeing that more than 95% of Belgian companies never or only sometimes consult these sources. They mainly consult public authorities and employers’ organisations. In addition, Belgian posting companies active in the construction sector often consult consulting companies (33%). For posting companies, it is also possible to use the receiving company (i.e., client) as a source of information, although this only happens often by 40% of the responding companies while 60% never do. This indicates that the receiving companies are currently underused by posting companies as sources of information.

‘Other sources’ were reported to be used sometimes, often, or always by 33% of responding posting companies and 29% of responding receiving companies. When they specified the other sources, one posting company mentioned a source already in the list (employers’ organisation), two respondents mentioned a web search in general, one listed construction sector organisations in other countries, and one mentioned the social secretariat. From the receiving company’s perspective, three respondents mentioned the internet, and two respondents indicated that colleagues are consulted as well as the posted workers themselves as they might know colleagues with the necessary knowledge.

Figure 10 Frequency of the use of information sources on posting of workers by Belgian posting and receiving companies

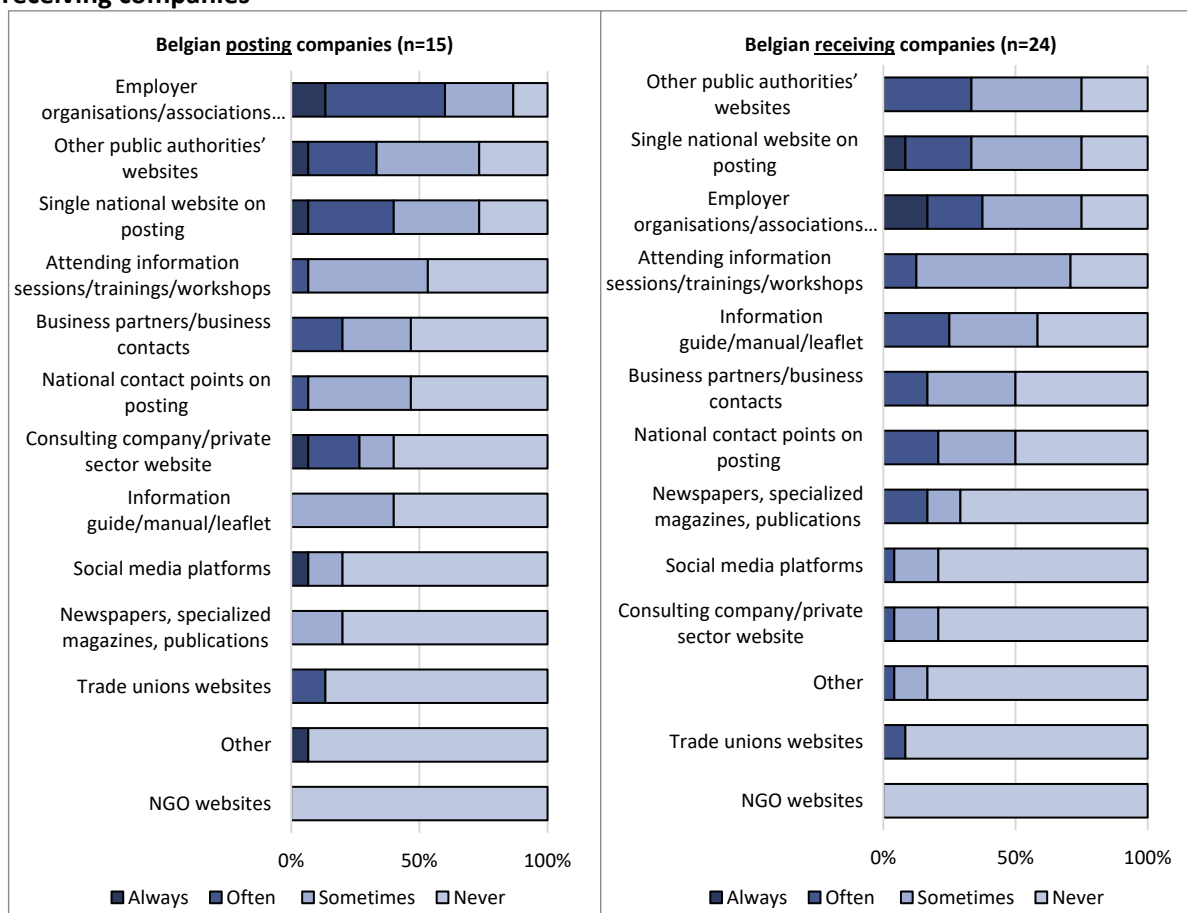


* Based on the question: *How often did you use the following sources for information on posting?*

Posting and receiving companies active in the construction sector were then asked about which online and offline **information channels** they use the most. There is a strong positive relation between the frequency that certain information sources are consulted and the frequency that the information channels provided by these information sources are consulted. This means that when certain information sources are consulted often (for instance employers' organisation), the information channels provided by these information sources are consulted often as well (for instance employers' organisations websites). For the total group of responding Belgian companies (n=39), the top three consulted information channels are employer organisations/associations' websites, the single national website on posting, and other public authorities' websites. Both Belgian posting and receiving companies mainly consult the websites of employers' organisations (*Figure 11*). Furthermore, particularly for the receiving companies, the websites of the Belgian public authorities (both the single official national website on posting and other public authorities' websites) are often used information channels. Here too, the frequency that the information channels of NGOs and trade unions are consulted is much lower (see also *Figure 10*). Data sources such as social media platforms, newspapers, and specialised magazines seem to have little relevance, as information sources, both for Belgian posting companies and receiving companies. Although consulting companies and legal firms are one of the most frequently consulted information sources by Belgian posting companies (*Figure 10*), the frequency at which their websites are

consulted appears to be on the low(er) side (Figure 11). The explanation for this discrepancy could be that the information provided by consulting firms is mainly the result of the 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 leading companies to not needing to consult the corresponding channels of information as often. As consulting firms mainly sell services rather than provide public information, it is no surprise that while they are often consulted as information source, their information channels are rarely consulted.

Figure 11 Frequency of the use of information channels on posting of workers by Belgian posting and receiving companies



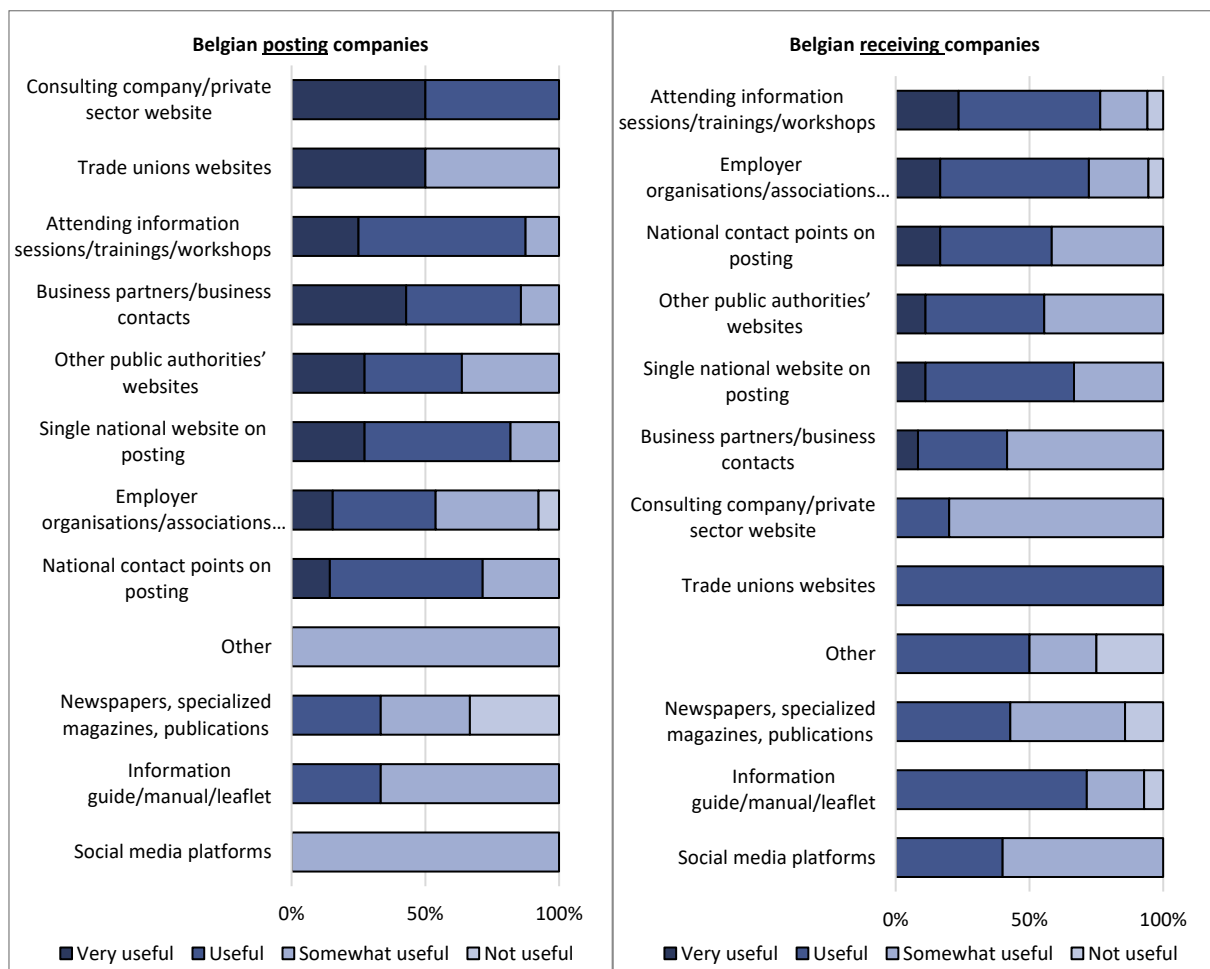
* Based on the question: *How often did you use the following channels for information on posting?*

Whenever a respondent indicated that an information channel was used “always”, “often”, or “sometimes”, a follow-up question was asked about how useful this channel was for them. The three information channels found to be (very) useful by more than 70% of the 39 responding companies are attending information sessions/trainings/workshops, trade union websites, and the single national website on posting. For posting companies, consulting company/private sector websites, attending information sessions/trainings/workshops, business partners/business contacts, and the single national website on posting are found to be most useful or very useful (sum of both above 80%) (Figure 12). For receiving companies, more than 70% of respondents found trade union websites, attending information sessions/trainings/workshops, employer organisations/associations’ websites, and information guide/manual/leaflet useful or very useful.

It is worth noting that some channels which are rarely used are found to be most useful by those who use them. For instance, attending information sessions/trainings/workshops is only often or always used by 7% of posting companies and 13% of receiving companies (Figure 11). However, of the group of respondents which used this channel sometimes, often, or always, 88% of posting companies and 76% of receiving companies find this channel (very) useful (Figure 12). Nevertheless, as seen in the Belgian mapping (Chapter 6), this type of information channel (trainings, events) is rarely provided and not on a regular basis, seeing that they are more difficult and costly to organise than updating a website. Thus, the finding that this information channel is rarely consulted but is found to be very useful cannot be a surprise, as it is more an issue of them being rarely *provided* which leads to them being rarely *consulted*.

A similar finding occurs for trade union websites. Only 13% of posting companies and 4% of receiving companies use this channel often or always (Figure 11), whereas 50% of posting companies and 100% of receiving companies believe this is a (very) useful channel (Figure 12).

Figure 12 Assessment on the usefulness of the consulted information channels by Belgian posting and receiving companies



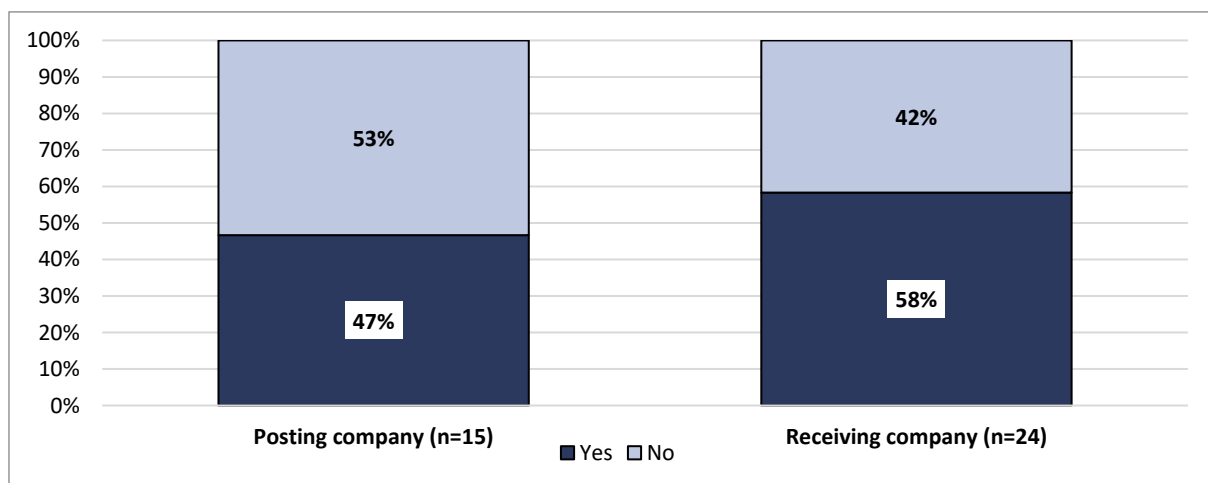
* Based on the question: *Thinking about the channels that you used, how useful was their information on posting?*

** Seeing that this question was only asked when respondents indicated having used a channel sometimes, often, or always (see Figure 11), the number of respondents (n) differs between the different channels.

An important information channel which already showed up in the Belgian mapping (*sections 6.1 and 6.2*) and was often discussed by the interviewees (*section 7.1*) is the **single official national website**. *Figure 11* depicts that a large group of Belgian posting companies and receiving companies use the single official national websites. Nevertheless, a large group of Belgian posting and receiving companies were not aware of these websites prior to responding to the survey (*Figure 13*). Out of the 39 responding Belgian companies, 18 companies or 46% were not aware of the single national website either of the country/ies the company posted workers to (posting companies) or of Belgium (receiving companies). Specifically, 53% of the responding Belgian posting companies do not to know the single official national website of the Member State where they provide services. In addition, about four in ten of the responding Belgian receiving companies do not know the Belgian single official national website on posting of workers.

When respondents were aware of the single official national website, they were asked which websites they have consulted. In general, the most often consulted single official national websites are the ones from Belgium, France, and the Netherlands.

Figure 13 Awareness of the single official national website by Belgian posting and receiving companies.



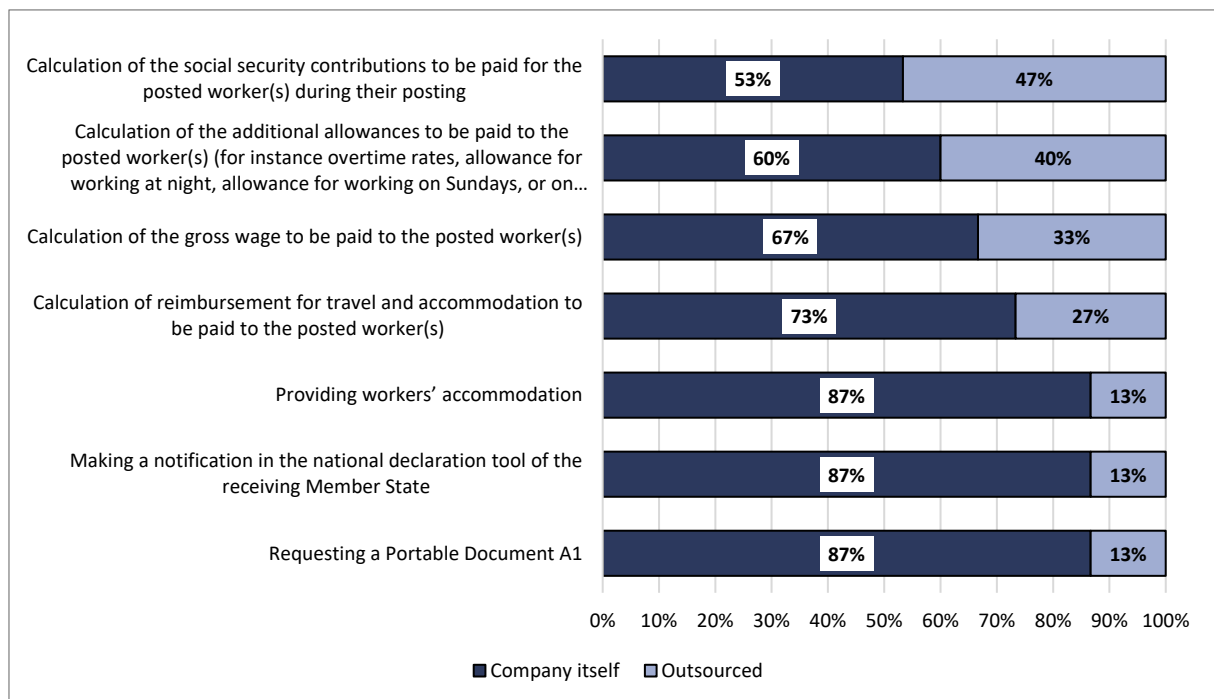
* Based on the question: *Before answering this survey, were you aware of the single national websites on posting of the countries the company posted workers to?* for posting companies, and: *Before answering this survey, were you aware of the single national website on posting of your country?* for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

A final element considering experiences with accessing and using information concerns the occurrence of **outsourcing** for posting companies specifically. When posting workers to another Member State, several (additional) (administrative) obligations must be met by the posting company. For instance, often different terms and conditions of employment will have 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 will have to be paid. There are also administrative obligations such as applying for a PD A1 and making a notification in the prior declaration tool. This survey wanted to find out to which extent posting companies take this on themselves or outsource these tasks (i.e., contract an external private company or individual – this can be a consulting company but also an accountant for instance). The results depicted by *Figure 14* show that the more difficult tasks, such as calculating the gross wage, the additional allowances, and the social security contributions to be paid to/for the

posted worker, are, to a large extent, outsourced by the responding posting companies. 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.

Furthermore, the extent to which tasks are outsourced varies greatly between small and large posting companies. More than half of the Belgian responding posting companies outsource one or more tasks. This percentage is much higher for small Belgian posting companies (63%) than for large Belgian posting companies (43%).³⁰ On average, small posting companies outsource 2.1 elements, while large posting companies outsource 1.3 elements. Large (posting) companies may, much more than small (posting) companies, have the capacity and knowledge to take care of these tasks themselves.

Figure 14 The extent to which Belgian posting companies outsource (administrative) obligations (n=15)



* 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.

Information needs and preferences

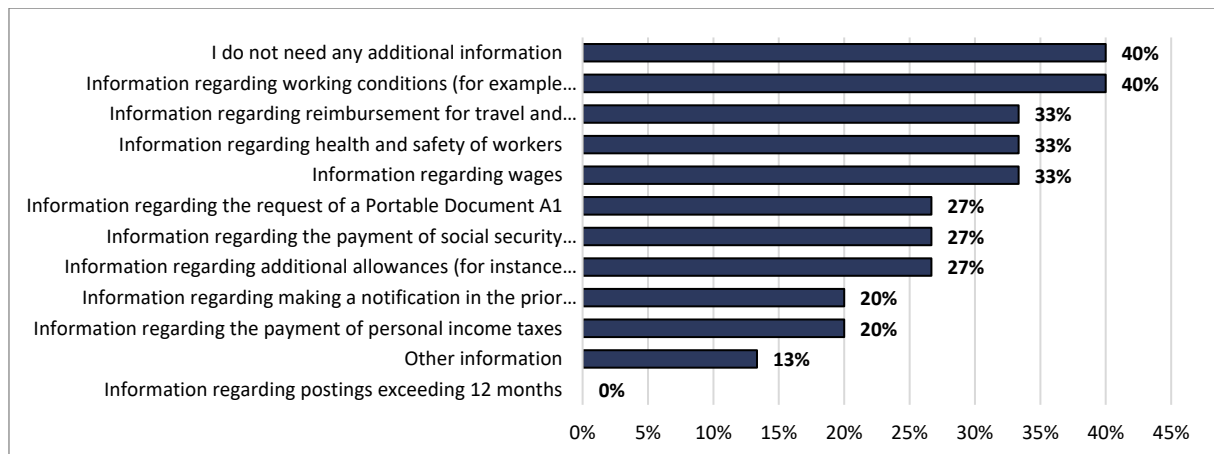
Despite the diversity of information providers and channels consulted by posting companies and receiving companies, it appears that there is still a **need for additional information** on various aspects related to the posting of workers. However, about four in ten responding Belgian posting companies

³⁰ Companies were categorised as 'small' or 'large' company based on the question on how many employees are active in the company. Those with 0 (self-employed) to 49 employees are categorised as 'small' and those with 50 employees or more are categorised as 'large'. The European Commission defines the following categories of companies: micro (< 10 employees), small (< 50 employees), medium-sized (< 250 employees), and large (250 employees or more) (European Commission, 2023). Therefore, in this report, 'small companies' means both micro and small companies, and 'large companies' refers to both medium-sized and large companies.

say they do not require additional information (Figure 15). The reason why they do not require additional information was not asked in the survey. However, explaining reasons can be diverse: Belgian posting companies already have all the information they need, Belgian posting companies outsource tasks so there is no need for additional information, etc. For those who have additional needs for information, it is mainly related to the applicable working conditions.

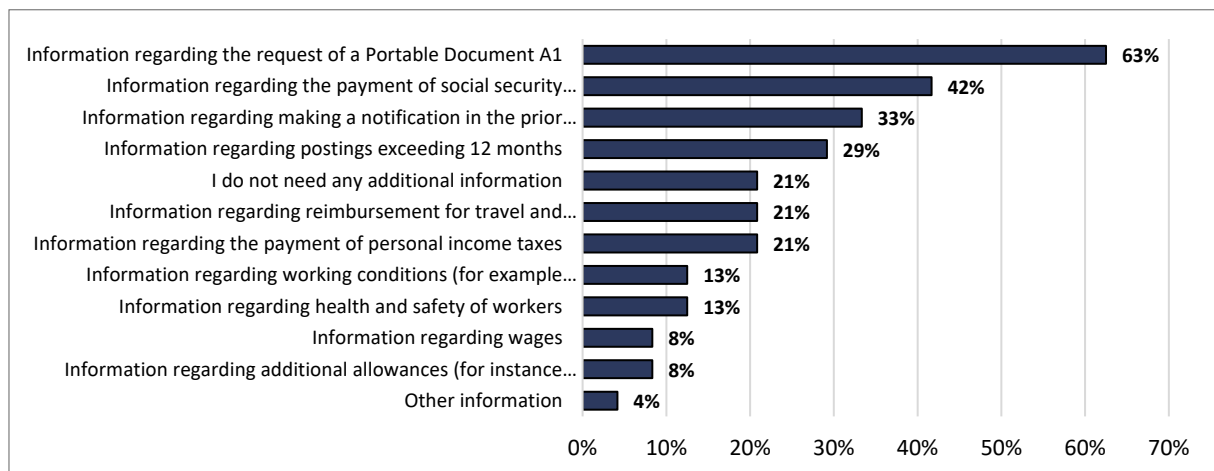
Belgian receiving companies were also asked if they have additional information needs to respond to the questions of the posting companies. About one in five responding Belgian receiving companies indicate that they have no additional information needs (Figure 16). Among those that do, needs arise primarily in the area of the request for a PD A1, the payment of social security contributions, and making a notification in the prior declaration tool.

Figure 15 Aspects on which Belgian posting companies should have additional information to properly post workers abroad (n=15)



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

Figure 16 Aspects on which Belgian receiving companies should have additional information in order to correctly reply to questions from foreign service providers (n=24)

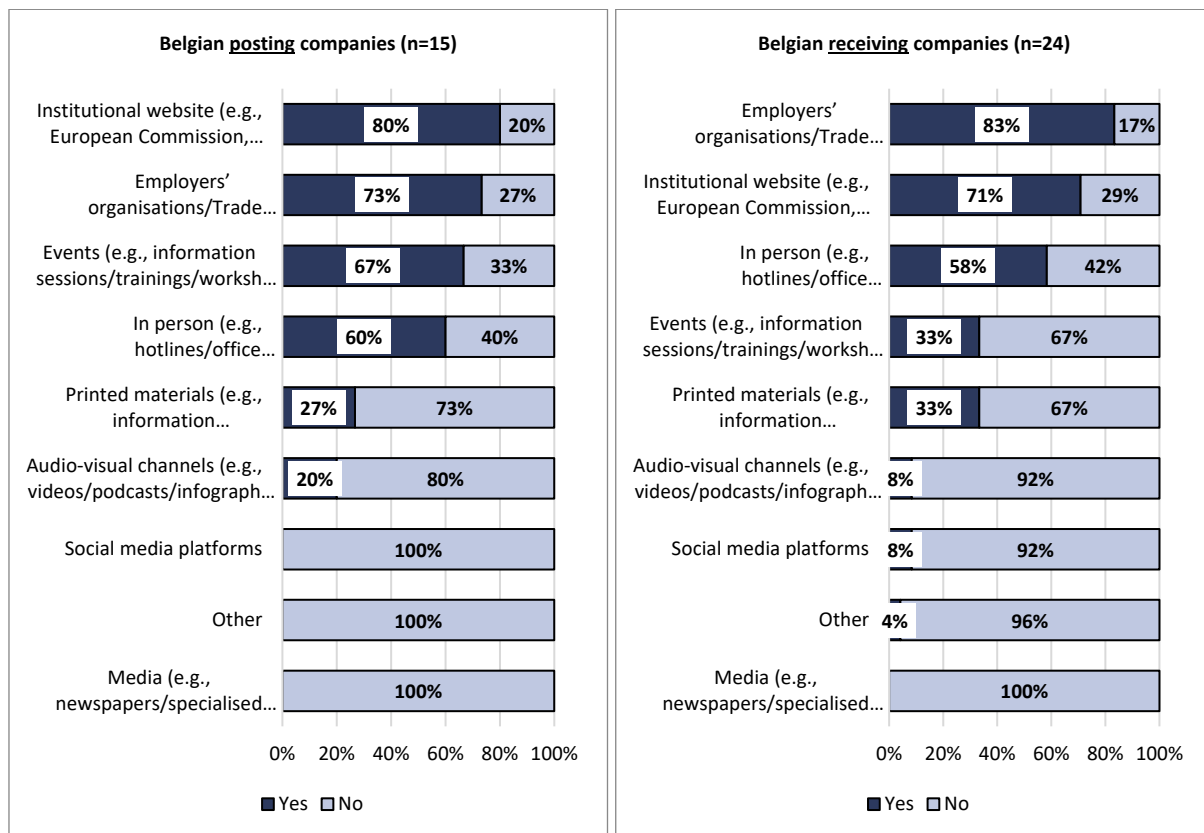


* Based on the question: Which of the below would you need to have additional information on in order to correctly reply to questions from foreign service providers?

For both posting and receiving companies there is a strong positive relation between the aspect about which companies need additional information on (Figure 15 and Figure 16) and the information they are looking for/is requested by posting companies to Belgian receiving companies (Figure 7 and Figure 8). This means that if a large share of companies seeks information about a particular aspect, a large share of companies also has additional information needs about this aspect.

The top channels through which responding companies (n=39) would like to receive information about posting in the future are employers’ organisations/trade unions’ websites and institutional websites. 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 and through social partners’ websites, followed by in person or by events (Figure 17). Media, social media platforms, and audio-visual channels are not the preferred information channels. These answers show that the information channels through which posting companies and receiving companies want to be informed in the future are, to a large extent, those they already use today. Indeed, the websites of public authorities (both the single official national website and other public authorities’ websites) and of employers’ organisations are the information channels currently consulted most frequently by Belgian posting and receiving companies (see Figure 11).

Figure 17 Channels through which Belgian posting and receiving companies would like to receive information about posting in the future

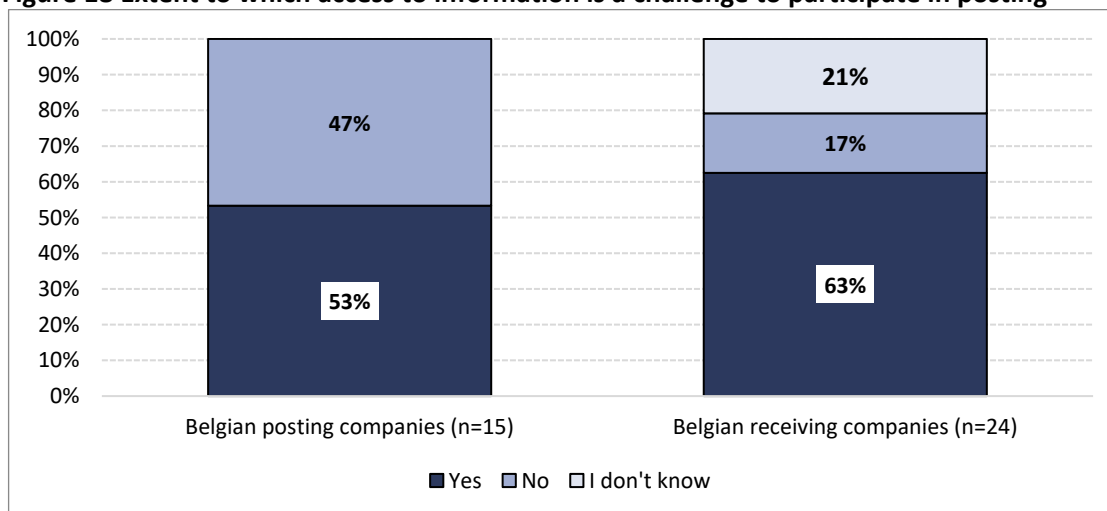


* Based on the question: *Through which channels would you like to get information on posting in the future?*

Barriers

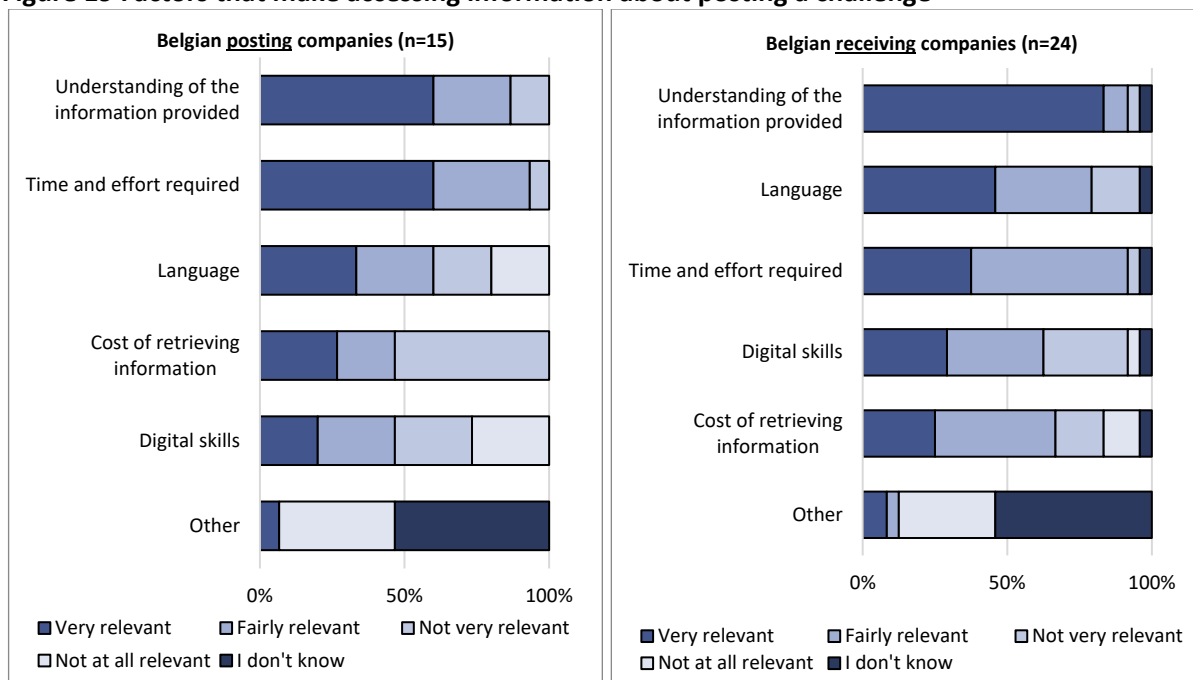
An integral part of the survey aimed to identify the **barriers faced by companies when posting workers abroad or receiving posted workers from abroad**. A first general question assessed whether access to information is considered a challenge to participate in posting. Out of the 39 responding Belgian companies, 23 companies or 59% regard access to information as a challenge to participate in posting. The majority of responding Belgian posting (53%) and receiving (63%) companies indicate that access to information is a challenge when participating in posting (*Figure 18*). Nevertheless, it should be kept in mind that these companies have overcome this challenge as they have recently provided services abroad or received services from abroad. There is no view on the group of Belgian posting and receiving companies for which this challenge is too great causing them not to participate in posting.

Figure 18 Extent to which access to information is 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?*

A follow-up question asked about which factors create challenges for companies to access information on posting. More than 70% of the 39 responding companies indicate “understanding of the information provided” as the main reason why accessing information on posting can be a challenge. Both responding Belgian posting companies and Belgian receiving companies considered this the main reason (*Figure 19*). Time and effort required as well as language may also be important barriers when accessing information on posting. This shows that the issue of language, as often mentioned by the interviewees (see *section 7.1*) is indeed found to be important by the responding companies as well.

Figure 19 Factors that make accessing information about posting a challenge


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

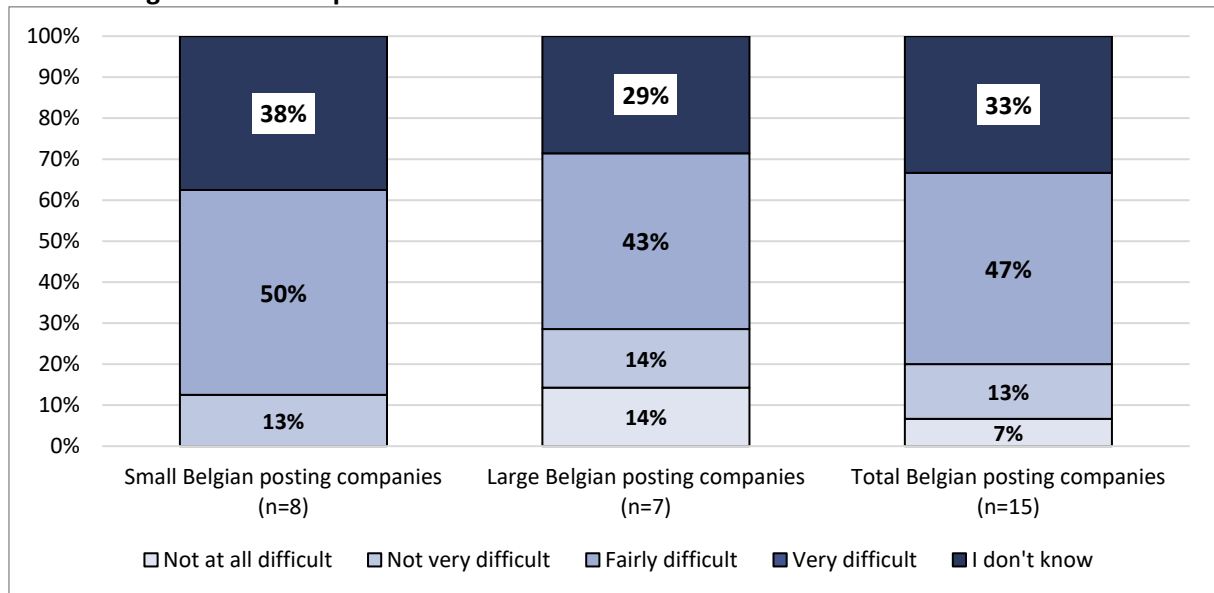
For posting companies specifically, two questions related to the **difficulty in determining the applicable wage and working conditions for posted workers** were asked in the survey. About one in three responding Belgian posting companies indicate that they do not know whether this is difficult or easy and none of the responding posting companies finds this very difficult (*Figure 20*). When comparing small to large companies, it also seems that small companies find it more difficult to determine the applicable wage and working conditions than large companies (not at all difficult: 0% of small companies versus 14% of large companies; very difficult: 38% of small companies versus 29% of large companies). Nevertheless, one should keep in mind that these results are based on a total of only 15 Belgian posting companies, so it is not possible to draw general conclusions valid for all Belgian posting companies.

Furthermore, according to about half of the responding Belgian companies, the difficulty in determining wage and working conditions depends on the Member State to which posted workers are sent.³¹ When asked for more explanation on why respondents think this is the case,³² the main argument popping up is the diverging legislation in each Member State, finding reliable and understandable information, and the language barrier.

³¹ 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?*

³² 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?*

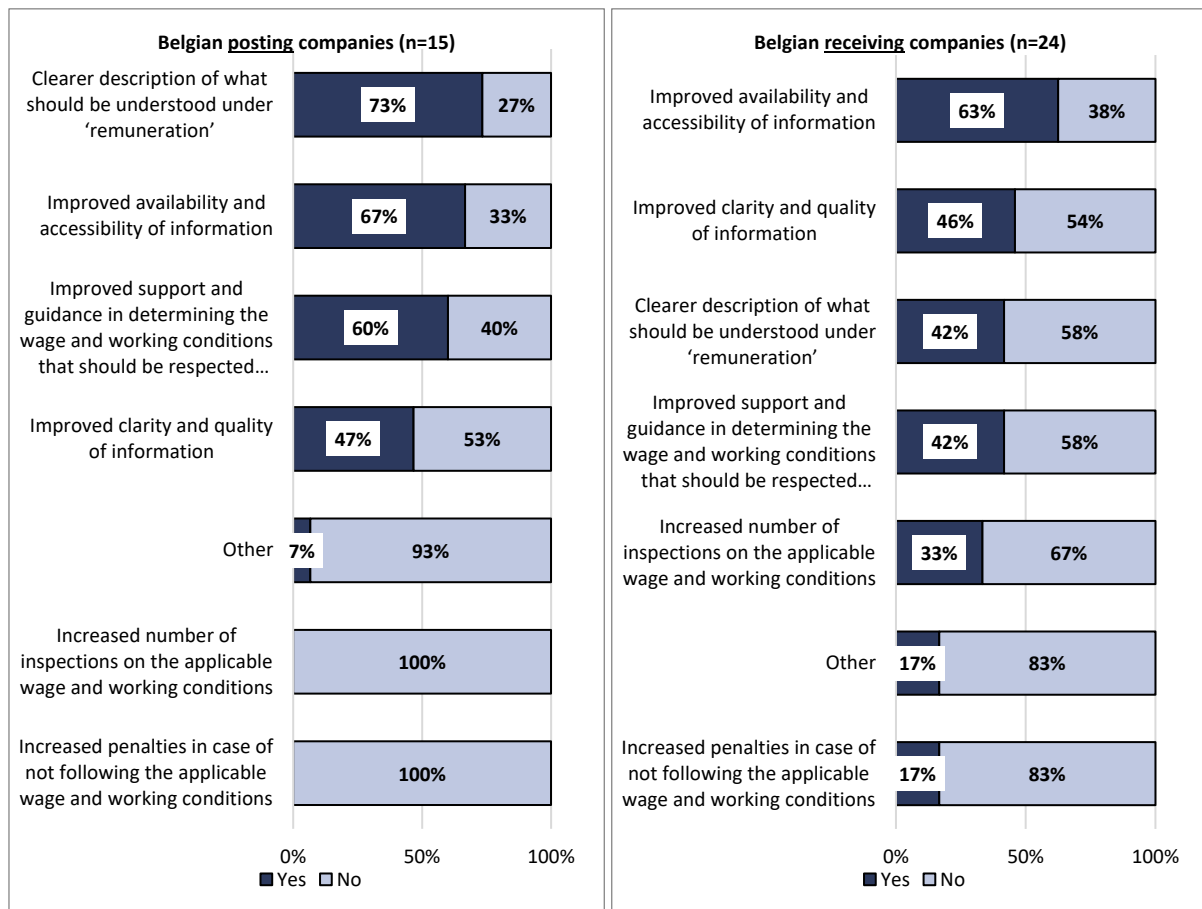
Figure 20 Difficulties encountered by Belgian posting companies in determining the applicable wage and working conditions of posted workers



* Based on the question: *How difficult do you find it to determine the applicable wage and working conditions for posted workers?*

Finally, to investigate the **possible link between information on posting and compliance to the posting rules**, respondents were asked which three elements would help companies to comply better with the posting rules. In general, more than half of the 39 Belgian respondents indicated that improved availability and accessibility of information and a clearer description of what should be understood under 'remuneration' would help in this regard. According to the responding Belgian posting companies, a clearer description of what should be understood under 'remuneration' would help with compliance with the posting rules as well as an improved availability and accessibility of information and improved support and guidance in determining the wage and working conditions that should be respected (*Figure 21*). For the responding Belgian receiving companies, improved availability and accessibility of information would be most helpful. In addition, respondents were able to specify which other elements they thought could help companies to comply. Suggestions include a clearer and unambiguous legislative framework that is easier to comply with and to control, a central database of reliable posting companies, and agreeing on more similar wage and working conditions between countries.

Figure 21 Elements that would help companies to better comply with 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 with the applicable wage and working conditions for posted workers?*

8.3 Best practices and recommendations

Finally, the Belgian posting and receiving companies were asked to state the best practices that they are aware of as well as to make additional recommendations.

The **best practices** mentioned by some Belgian posting companies refer specifically to the Luxembourg single official national website, to consultants' and employers' organisations websites, and personal contacts (meaning having an in-person contact or office to go to) (Table 3). The good practice of personal contacts confirms the earlier findings of the interviews with stakeholders that this is indeed of utmost importance (see section 7.1). From the Belgian receiving companies, the best practices mentioned refer to employers' organisations.

Table 3 Best practices mentioned by Belgian posting and receiving companies

Belgian posting companies
10 years ago, there was not so much info available. I currently still find the country's website (Luxembourg) the clearest in my case only the tight legal text is often difficult to describe. Applying for the A1 attestation via social security is very easy.

Information on consultant websites is helpful, but since the construction industry imposes so many specific rules, it can certainly be helpful to have the information detailed by the employer organisation (Embuild) that you can rely on. We do have personal contact with some employees of Embuild, but on the other hand we get other information through a specialized law firm.
Belgian receiving companies
Confederation construction Kortrijk, always available
Confederation helps us where needed
www.workinginbelgium.be

* Based on the question: *Do you have examples of best practices in terms of availability, accessibility, and quality of information on posting?*
 ** Responses were translated to English via DeepL.

The **recommendations** made by Belgian posting companies focus mostly on creating more uniform rules in the EU and facilitating document sharing, for instance on the identification of the posted person, and providing a summary document for each country with information such as minimum wages, timing of posting, etc. (Table 4). The recommendation of preparing summary information documentations for each country was also made in a recent report by ELA on information and cooperation to follow the posting rules in the construction sector. It is stated that the development of a common template complying with common standards for providing information to companies posting workers and the posted workers should be encouraged (ELA, 2023a).

Many receiving company respondents had recommendations, also considering that Belgium is primarily a receiving Member State of posted workers rather than a sending Member State. The specific issues with third country national posted workers are highlighted, and a clearer framework as well as control possibilities are emphasised by the Belgian receiving companies.

However, the main recommendation which comes forward from the Belgian receiving companies is to standardise the administrative procedure as this becomes very costly. For instance, a website where documents can be checked would be useful, such as PDs A1, VAT numbers, posted worker’s security system, foreign subcontractors, etc. Moreover, a proposal is to have one central database at the European Union level, where the validity of PDs A1 can be checked and one European database with all necessary information about companies.

It is even mentioned by a respondent that it is very easy to blame the ‘weaker party’ in verifying the validity of a PD A1 when the means to check this are not available. This ties in with a finding from the interviews with stakeholders, where one interviewee mentioned that one should also investigate the information duty of the sending Member State, as they could put more effort into raising awareness (see section 7.2), and thus not putting most of the responsibility on the receiving Member State. This is also an important finding of the recent ELA study mentioned above. It is stated that while there are many information provision rules and incentives in the receiving Member States, they do not seem to be as prevalent in the sending Member States (ELA, 2023a). Nevertheless, they are potentially better placed to provide this information and bridge the language and other barriers between the worker and receiving Member States’ rules.

Moreover, the survey results revealed that 60% of responding posting companies never used the receiving company (i.e., client) as a source of information, which indicates that this source of information is underused. Nevertheless, this is a recommendation made in the recent report by ELA. It is reported

that receiving companies and main contractors should be encouraged to play a proactive role in informing posting employers about the wages and working conditions applicable to posted workers, seeing that they are likely to have a much better understanding of their own system and hence be able to guide foreign employers in navigating this set of rules (ELA, 2023a).

Table 4 Recommendations mentioned by Belgian posting and receiving companies

Belgian posting companies
More uniform rules in European countries.
The sharing of personal documents remains a thorny issue. An enormous amount of time is spent on notifying and following up on posting.
It would be useful to have a summary document of the national websites of each country (+minimum wages, essential information, timing of posting, etc.).
Agree on more similar wage and working conditions between countries.
Belgian receiving companies
As explained, it would be very useful to have a site where EG could go and check that the A1 documents are genuine on the social security site of the country concerned! And at the same time, to be able to check that the worker is in possession of a valid identity document! A site where all VAT numbers can be identified.
As far as possible, it might be advisable to standardise the process.
It would be immensely convenient if there was a central linked database to CIAW [<i>Checkinetwork</i>] application in which all information could be more easily accessed regarding the person's status, social security system, info regarding security training, being in order to pay social security, etc.
Posting was set up as a solidarity principle between EU Member States. However, we notice more and more that workers NOT from the EU obtain a visa (Single Permit) via EU Member States and are employed in the EU. This does not make it easy for us administratively as a company. Especially since many Member States apply their own rules in granting a single permit or visa.
We are a road works contractor in Belgium and use foreign posted workers. It is particularly difficult for us to verify the authenticity of A1 (European document) and Limosa documents (Belgian National Social Security Office). As we learn from the social inspectorate, there are many false A1 documents in circulation. Nowhere 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 pay and working conditions, etc.). There should be one central database within Europe where the validity of A1's can be checked and one European database with all necessary information about companies. As a main contractor we should check all foreign subcontractors but how to do that? Nowhere to find that info!
A central database of reliable companies.
Check directly whether the A1 document is valid in the issuing country.
Clearer and unambiguous legislative framework + easy control possibility.
A clear, detailed explanation of, for example, whether a foreign, non-EU VAT number is valid or not, so you can check the Limosa documents supplied.
Administrative procedures are cumbersome and costly. It would be a good idea to have a one-off fee for a long-term nominative card on which we could directly enter changes in postings, worksites, etc., and not issue a new card for each posting (only to have to send it back again, which in the end generates costs that any company could do without).
Posted workers must obtain an approval document from a Belgian authority before starting work, so the responsibility of Belgian companies that don't have enough information is no longer called into question. It's easy to put the blame on the weaker party who doesn't have the means to check the veracity of the A1s received, when the Belgian state can obtain all the necessary information BEFORE the foreign workers are put to work.

* Based on the question: *If you have any more comments you would like to provide, you can do so below.* Responses to other questions are also considered, such as the following question where respondents had the opportunity to specify which other elements might help: *Among those listed, which are the three main elements that you think would help companies to better comply with the applicable wage and working conditions for posted workers?*

** Responses were translated to English via DeepL.

9 Conclusions

This country report for Belgium has brought to light the most important and relevant findings on the channels of information and their use in the posting of workers in the Belgian context. Through the different data collection and analysis methods used, we provide an answer to the three research questions posed in the introduction (*Chapter 2*).

According to the mapping, for postings to Belgium, Belgian public authorities are the main information providers, while in case of posting from Belgium, the EU institutions as well as the public administrations in the ‘receiving’ Member State are the main information providers. This finding is confirmed by the survey, which revealed that the channels of information most used by posting and receiving companies are public authorities and employers’ organisations, as well as consulting companies for posting companies specifically. Furthermore, the preferred channels for information provision in the future are similar and include events and training as well as in-person contact information providers. Although the interviews and the survey results clearly indicate that information/training sessions and in-person contact are of utmost importance, the mapping found almost exclusively online channels. Therefore, it is a relevant recommendation that trainings should be organised more as they are found to be very useful.

This recommendation also emphasises the value of the mixed method approach used in the research. Throughout the triangulation between the mapping, interviews, and survey, different findings are sometimes discovered, which give a more comprehensive overview of the actual situation. For example, at first the ‘diverging’ conclusion was found that on the one hand offline channels of information are hardly found (mapping), while it was revealed that spoken and real-life information is highly important (interviews). However, through the survey results, these findings could be tied together, namely that indeed offline information provision, such as trainings and workshops, is hardly used by posting and receiving companies, but are found to be very useful.

In terms of information provided, the focus lies primarily on posting to Belgium and not from Belgium, indicating that Belgium is mainly a receiving Member State of postings, certainly in the construction sector. The accessibility and quality of information is overall found to be good, both based on the mapping and the interviews. Concerning the content of the information most searched for, the interviewees stated that it involves the terms and conditions of employment, particularly the remuneration posted workers coming to Belgium are entitled to. The survey also found that companies for the most part look up information on administrative procedures such as making a notification in the national declaration tool or requesting a PD A1, and this is also what they need more information on in the future.

In addition to describing how information on the posting of workers is found and used, several challenges popped up throughout the research. The main issue concerns the complexity of the information, which is sometimes too specialised to understand. This is of course also a result of the rules and regulations themselves which are found to be intricate. A challenge which ties in with this main issue of understandability is the issue of language barriers. Even though some Belgian information

channels are available in the national languages as well as English, the survey and interviews highlighted that language can still be an important barrier in terms of accessing information about posting to other countries. This is of course an issue that mainly impacts Belgian posting companies. In addition to the information's complexity and language barriers, a final challenge mentioned is the time and effort required. This challenge goes in two directions, as it does not only concern companies which mentioned the high cost of retrieving the information (survey), but also the information providers mentioning the high cost of providing information, for instance keeping a website up to date (interviews). How to best remedy these challenges by turning them into recommendations is presented in *Chapter 10*.

10 Recommendations

Based on research findings and recommendations collected from research participants through the various methodologies applied during the research, in this chapter some overall recommendations are provided.

First, special **attention should be paid to the Belgian single official national website**. In that regard, the recent publication from ELA on lessons learnt for single national websites on the posting of workers might be useful (ELA, 2023b). Even though almost half of the responding companies were not aware of the single official website where they provide services (53% of posting companies and 42% of receiving companies), it is one of the most used channels of information (often or always used by 40% of posting companies and 33% of receiving companies). Nevertheless, the single official national website remains the reference to search for posting related information. Therefore, the information on the Belgian single official national website could also be provided in more languages (for instance in German, one of Belgium's national languages, and Polish, one of the main sending Member States of posted workers to Belgium) and could contain a broader range of information.

This coincides with the general challenge of language barriers, as information providers should try to **remove the existing language barriers**. Even though most information is available in English, having information available in the national language(s) is preferred as well as additional languages of important sending Member States. Not only to have websites and information brochures available in the main languages, but also to have an interpreter present at information sessions who speaks the language(s). The importance of language in transferring information cannot be underestimated, as often companies tend to look for information in their own language.

In connection with the language issue, the **significance of personal contact** arises. Information providers should not lose sight of this meaningful information channel. Websites can only provide 'standardised' responses to general questions and do not allow for any interactive element. Nevertheless, individual advice to companies and individual workers is often needed, which calls for personal contact. Thus, although setting up a help desk for instance is quite expensive for public institutions, the need for companies to have a personal contact point is imperative.

A general recommendation which came forward is **to present the provided information in a manageable, clear, simple manner, and user-friendly way**. For instance, visuals or checklists of posting and receiving companies (by sector) could be used. Furthermore, the information needs to be up to date, sufficiently detailed, available in one single place, and easy to understand. Even though this recommendation sounds like common sense, it cannot hurt to repeat this to information providers. The message should be to keep it simple, so that people can understand it.

Nevertheless, the fact that information is sometimes presented in a too complex manner also stems from the fact that the rules themselves might be too complex, and rules and regulations differ among Member States. Therefore, a recommendation on a more legislative level is to **put in place more uniform rules**. However, as this recommendation might be a bit overambitious to realise in a short time

horizon, an idea put forward is to **have a common template with common standards for providing information** to companies posting workers and the posted workers.

Another recommendation on a higher level is to **standardise administrative procedures**, seeing that an important challenge is the time, effort, and cost required for these procedures. For example, one central database at European level could be developed, where several types of documents can be checked online regarding their validity or status (PDs A1, VAT numbers, posted workers' social security system, information on foreign subcontractors, etc.).

A final recommendation is to re-evaluate the responsibility of the information provision regarding posting of workers. Currently, this responsibility lies almost solely on the receiving Member State, even though it is the sending Member State which is better placed to provide this information and bridge the language and other barriers between the worker and receiving Member States' rules. Therefore, the suggestion is posed that **more support is needed by the sending Member State** to raise awareness in terms of information provision on the posting of workers. Furthermore, the **receiving company** (i.e., client) is found to be an important source of information for posting companies. They should be encouraged to play a proactive role in informing posting employers about the wages and working conditions applicable to posted workers, seeing that they are likely to have a much better understanding of their own system and hence be able to guide foreign employers in navigating this set of rules.

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