

## **INFO – POW**

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

ASSESSMENT OF THE CHANNELS OF INFORMATION  
AND THEIR USE IN THE POSTING OF WORKERS

## **COUNTRY REPORT AUSTRIA**



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## List of acronyms

**BUAK:** Construction Workers Leave and Severance Pay Fund

*(Bauarbeiter-Urlaubs- und Abfertigungskasse)*

**CBA:** Collective Bargaining Agreement

**EBC:** European Builders Confederation

**EFBWW:** European Federation of Building and Woodworkers

**EESSI:** Electronic Exchange of Social Security Information

**EU:** European Union

**FIEC:** European Construction Industry Federation

**GDPR:** General Data Protection Regulation

**LSD-BG:** Anti-Wage and Social Dumping Act (*Lohn- und Sozialdumping-Bekämpfungsgesetz*)

**NGO:** Non-Governmental Organisation

**NLO:** National Liaison Officer

**ÖGK:** Austrian Health Insurance Fund (*Österreichische Gesundheitskasse*)

**PD A1:** Portable Document A1

**SME:** Small and Medium-Sized Enterprises

**SVS:** Social Insurance Scheme for Self-Employed (*Sozialversicherung der Selbständigen*)

**WKO:** Austrian Chamber of Commerce (*Wirtschaftskammer Österreich*)

**ZKO:** Central Coordination Unit of the Austrian Financial Police

*(Zentrale Koordinationsstelle des Bundesministeriums für Finanzen)*

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# 1 Executive Summary

This country report provides an assessment of the channels of information and their use in the posting of workers in the construction industry in Austria. It fills a gap in understanding how transnational posting and receiving companies find and use information and how that affects their compliance with posting rules and the protection of labour and social standards. The empirical data for the report were collected between September 2022 to August 2023 through mixed methodologies that comprise: a mapping of information channels provided by public and private entities; interviews with representatives of public authorities, social partners and private service providers that are responsible for the provision of information on posting; and the results of a survey of posting and receiving companies based in Austria.

The mapping covered 36 online and offline information channels, such as websites, national contact points, brochures, trainings. A 40% of information channels are operated by state actors, primarily ministries. Among the non-state actors, private consultancies are the leading information providers. In our case, the most important information channel identified is the single national Austrian posting website ([entsendeplattform.at](https://entsendeplattform.at)). Most other channels we mapped also provide information online and for a national audience. The chambers of commerce provide information to companies within their respective federal states. Above 80% of the mapped channels are public domain which make information available for free, while the rest offer it to their clients for a fee.

More than half of the information channels provide information to companies posting to Austria, around 15% provide information to companies posting from Austria, and the rest to both. The single national website is available in German and six other languages (EN, HU, PL, SK, SL). The single website's translated versions also contain about the same information as the original national language version. Overall, however, only a quarter of the sources provide information in at least one language other than German. In terms of content, most information is on how to post workers abroad from Austria followed by the topics of taxation, social insurance registration, and wages. There is relatively little information available on redress and appeal rights and the process companies need to follow in case of sanctions.

Ten semi-structured interviews with information providers were conducted which confirmed that the main channels of information are online. Public authorities and social partner organisations answer individual inquiries via email or phone in English and German. Since the COVID-19 pandemic face-to-face inquiries during office hours, although available, are no longer common. Most providers only focus on information related to the mandate of their own institution, which results in posting information being fragmented across several channels. Private consultants provide information to their clients as part of their legal services and not as publicly available information distribution. The latter also contact public authorities with information requests on their client's behalf. Most companies and consultants that contact public authorities seek information about procedures on posting and reporting obligations. There is also considerable interest in understanding the application of the collective bargaining agreements (CBAs) on wage calculations. Information providers report a degree of uncertainty among posting undertakings about the rules and their correct application. The intersection of posting with other regimes such as minimum wage and collective bargaining wage scales,

immigration, social security, taxation, and bureaucratic requirements produce complex individual cases that require comprehensive knowledge to reach compliance. Other challenges faced by the companies as reported by the providers include companies' hesitance to provide details with their inquiries out of fear to be found in violation of laws as well as language barriers, especially in the case of smaller companies. The main challenge for information providers is to find the balance between presenting information in an accessible manner and providing sufficient and fine-grained information to account for the specificities of individual cases. Other challenges include updating information in a timely manner, discerning among the different definitions of posting in the various legislations, and the exchange of information with their counterparts across the EU.

Turning to our survey findings, 18 posting and 8 receiving companies responded to the survey. The type of posting information that companies most often searched for was related to the request of PD A1s, followed by information on applicable wages and additional allowances for posted workers. Social security payments for posted workers tended to be outsourced to external companies or consultants whereas requests for PD A1s, prior notifications and accommodation for posted workers were mostly taken care of by the companies themselves. Smaller companies are more likely to outsource the calculation of wages, allowances, and reimbursements for posted workers. Companies' primary source of information on posting are employers' organisations and public authorities and their respective websites, including the single national website. When asked about on which areas companies would like to have more information on, wages and allowances is a topic companies reported that they need more information on. Their preferred future channels for receiving information on posting were social partners' websites, followed by websites of national or EU-level institutions. About half of the surveyed companies perceived access to information a challenge to participate in posting, especially posting companies. The most relevant barrier factors perceived by companies were "time and effort required", followed by "understanding of the information provided," and language barriers. Despite its importance being highlighted in the mapping exercise and the insights from the information providers interviewed, more than half of the survey respondents were not aware of the national website prior to the survey.

Overall, the assessment of the access to information in the posting of workers in Austria reveals that while a substantial amount of information is provided by state, social partner and private actors, gaps and barriers to information provision exist, and more can be done to improve and facilitate access to information on posting. The main recommendations include the holistic approach to information provision, which can be provided in one single channel and the facilitation of screening compliance procedures through digital tools for both companies and public authorities to reduce the bureaucratic burden and ensure accuracy of information.

## 2 Introduction

The INFO-POW project aims to assess the access to information by companies<sup>1</sup> in the posting of workers in five EU Member States. This country report provides an assessment of such channels of information and their use in the posting of workers in Austria. Previous qualitative research conducted on posting from and to Austria has indicated that access to information and the correct processing of information on the posting of workers is one of the main challenges faced by posting and user undertakings (Danaj and Scoppetta, 2022; Kahlert and Danaj, 2021). The complexity of the information to be processed in terms of administrative requirements and wage-setting according to receiving country pay rates, especially in terms of collective bargaining categories, are some of the challenging issues identified (see Danaj et al., 2021). In the same study, it was argued that smaller companies had more difficulties in disentangling the complexity of posting and other related regulations than larger ones, who had resources either in house or through outsourcing posting related services to specialised consultancies. This study fills a gap in understanding how transnational posting and receiving companies based in Austria 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. The report focuses on the main sector where posting occurs, i.e., construction.

The questions guiding the research for this report are:

- How do transnational posting and user undertakings find and use information on the posting of workers?
  - What are the public and private channels of information on the posting of workers available to posting and user undertakings in Austria?
  - What information is available? How accessible is it? And what is the quality of the information available?
  - What are the best practices identified?
- How do posting and user undertakings assess the availability, accessibility, and quality of the available information on the posting of workers?
- How can access and quality of information on the posting of workers be improved to address the needs of posting and user undertakings?

The empirical data for the report were collected through mixed methodologies that comprise: a mapping exercise of 36 online and offline channels of information provided by public and private entities; semi-structured expert interviews with ten representatives of public authorities, social partners and private service providers that are responsible for the provision of information on posting; and the survey results of 26 responding posting and user undertakings based in Austria.

The report is structured as follows. We first explain our data collection and analysis strategies in the methodology chapter, followed by a concise overview of the Austrian construction and posting

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<sup>1</sup> In this report we use the term “user undertaking” and “receiving company” interchangeably to refer to entities that make use of the services provided by posted workers in their construction projects.

characteristics and the national regulatory framework for information on posting. The presentation of our empirical findings is organised in three chapters according to the data collection method: one on the results of the mapping of national channels of information, one on the insights of posting information providers, and one on the results of the survey. Gaps, barriers, best practices and/or recommendations provided by the interviewed experts and the survey respondents are provided at the end of each chapter. At the end of the report, we draw some conclusions and provide overall recommendations.

### 3 Methodology

The case study presented here concentrates on Austria. The study applies a mixed-methods approach drawing on and combining qualitative and quantitative information. 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 undertakings and user undertakings 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 undertakings 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, we provide further details into the data collection and methodological strategies applied where original data is collected through mapping, interviews, and the survey. The section ends with describing how the original data collected was analysed.

#### 3.1 Empirical data

The Austrian case study is based on three types of empirical data collected by the project team. **The first set is the 36 channels of information identified in the mapping exercise**, comprised primarily of national and regional information providers and a few EU-level ones. The mapping of the information channels was conducted from December 2, 2022, to February 27, 2023. Our sampling of the information channels aims to cover all relevant units of existing channels that are discoverable through desk research. The providers identified are public authorities, social partners, and private service providers (lawyers/consultancies) online and offline. The research team utilised the single national posting websites and their prior experience with the posting of workers to identify pertinent actors who provide information to posting undertakings/user undertakings while coding the information channels. Further extensive web research was conducted to find information channels – both from public and private actors. Nevertheless, the sampled channels are arguably not representative of the potential offline channels that the desk research has been able to capture. For details of our discussion of the sampling and limitations of the data collection, see the technical report of the cross-national mapping dataset (Danaj, Kayran, and Prinz, 2023; p.11).

To determine the focus of the mapping, inclusion and exclusion criteria were applied driven by two key theoretical terms. First is the definition of what constitutes “*information*” in the context of the posting of workers. Based on previous studies and following the dimensions highlighted in the EU Directives, we use the following definition for information on the posting of workers: 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. Second is the definition of what constitutes a “channel of information”. In this respect, we use the following definition for channels of information: 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 undertakings 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 user or posting undertakings.

Data collection for the mapping was facilitated via a template provided in a Microsoft Excel worksheet, together with instructions, which was used by all country cases. The template was used to collate the evidence according to the key themes and indicators in each country, and thus, to 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, our desk research yielded mainly a coverage of online sources. Likewise, the sample is unable to take into account any private actors, such as specialised consulting companies or law offices, which may provide information services for a fee, but has 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 et al., 2023). All INFO-POW mapping data from the five case countries is publicly available in the AUSSDA data repository (Kayran et al., 2023).

**The second set of empirical data is drawn from ten semi-structured interviews** conducted between March-April 2023 with representatives from public authorities, social partners and private consultants involved in providing information about posting and/or user undertakings in Austria. 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. The same questionnaire was used in the five countries to ensure that the collected information is cross-nationally comparable between the case countries of the INFO-POW project.<sup>2</sup> The interviews were conducted in German (7) and in English (3). Three interviews were conducted face-to-face and seven via teleconferencing tools. *Table 1* below presents a detailed overview of the profile of interviewed respondents in Austria.

**Table 1: Stakeholders and experts interviewed in Austria**

Code	Organisation	Position/Department	Interview Date
<i>Interviewee 1</i>	Federal Ministry of Labour and Economy	Labour Law and Labour Contract Law, Fundamental Work, Documentation	27.03.2023
<i>Interviewee 2</i>	Private law company	Lawyer and owner of law company	27.03.2023
<i>Interviewee 3</i>	Chamber of Commerce Tyrol	European Affairs Officer at the Department for Foreign Trade Tyrol	28.03.2023
<i>Interviewee 4</i>	Construction Workers' Annual Leave and Severance Pay Fund (BUAK)	Legal Control and Social Fraud Prevention Department	28.03.2023
<i>Interviewee 5</i>	Ministry of Finance	Central Coordination Unit (ZKO)	30.03.2023
<i>Interviewee 6</i>	Austrian Federal Chamber of Commerce	Officer at the Construction Office of the Federal Guild of Construction and the Professional Association of the Construction Industry	03.04.2023
<i>Interviewee 7</i>	Chamber of Commerce Carinthia	Department for Foreign Trade and the EU	11.04.2023
<i>Interviewee 8</i>	Austrian Health Insurance Fund	Intergovernmental Social Insurance Department	12.04.2023
<i>Interviewee 9</i>	Federal Ministry of Labour and Economy	Associate in Labour Contract Law, Fundamental Work, Documentation	17.04.2023
<i>Interviewee 10</i>	Federation of Social Insurances	Expert in the Department of International and European Social Security Affairs	24.04.2023

The **third set of empirical data is drawn from a web survey** conducted between March and August 2023 as part of the INFO-POW project. The survey gathered information on the availability, accessibility, and quality of information on the posting of workers and was targeted towards user and posting undertakings in the construction sector. However, given the difficulty in identifying this particular target group beforehand, our target population in our sampling was all construction companies, whose main place of residence is in Austria.

<sup>2</sup> The questionnaire can be found on the Research Design document of the INFO-POW project (Danaj et al., 2022) or provided by the authors upon request.

The questionnaire was developed by the INFO-POW research team and consisted of three sections: (1) questions about the availability, accessibility, and quality of information when sending a worker to another Member State on a temporary basis, or receiving a worker from another Member State, in the context of posting; (2) questions about the posting activity in the company; and (3) questions about the company's profile. The questionnaire was designed for a 15-minute-long online survey and mainly comprised closed-ended questions. A few 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 questions, their formulations, and additional question items to be included were discussed during the research instrument design stage. The draft questionnaire was presented and shared with stakeholders in a transnational online consultation workshop for their feedback to ensure validity of questions.<sup>3</sup> The questionnaire was initially developed in the English language master version which was then translated into the national languages of the five countries where the survey was launched. In addition to Austria, they included Belgium, Italy, Slovakia, and Slovenia. Cognitive testing was carried out to ensure clarity and comprehension of the survey questions. Piloting took place in all countries before the survey was officially launched. The GDPR was applied, i.e., the survey was anonymous and no sensitive or identity data were requested. The survey participants were informed about their rights in the invitation to participate request as well as at the beginning of the survey.

The survey was disseminated through different channels. The survey was distributed through the Chamber of Commerce (WKO) to selected members via email at the national level and published in the newsletters of the regional WKO of Burgenland, Salzburg, Tyrol, and Vorarlberg. An invitation to participate was also sent to the 50 largest companies registered in Austria targeted as receiving companies of posted workers. In addition, emails were sent out by the research team to email addresses found in the Orbis database.<sup>4</sup> In the case of Austria, the survey was sent via email to 10,758 companies (4% of which bounced back).<sup>5</sup> Finally, the survey was also distributed via the European Centre's social media, namely X (formerly Twitter) and LinkedIn. The detailed methodology of the survey, including the setting up of the survey and its dissemination, are discussed in the survey manual (De Smedt et al., 2023).

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<sup>3</sup> The stakeholder consultation included three main groups of stakeholders: participants from the project's associated partners, representatives of other national and EU-level institutions (e.g., ELA officials), and independent experts (specialised in similar surveys and/or the topic). The draft questionnaire was finalised incorporating feedback received from the stakeholders.

<sup>4</sup> 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.

<sup>5</sup> To be able to use email addresses collected through the Orbis database to send out invitations to participate in the survey, a PRET-analysis (Privacy and ethics) was conducted by KU Leuven and was approved. This means that the proposed processing of personal data meets the requirements of the General Data Protection Regulation (GDPR).



## 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 also 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 aforementioned transnational online workshop organised as part of the INFO-POW project. The Austrian 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.

The interview data were first translated into English using DeepL software. Then they were analysed through qualitative text analysis using the MAXQDA software. In the first layer of analysis the responses were coded by the themes indicated in the interview protocol, and in the second they were grouped and categorised to understand the dynamics of information provision by the different types of providers interviewed, their practices, their own challenges as well as those of the target group (i.e., posting and receiving companies), best practices, and recommendations.

The analysis of the survey data is based on 26 responses received from posting and user undertakings based in Austria. More than half of the responses were from posting companies (69%) with user undertakings comprising around a third of the sample. The data were analysed using descriptive and summary statistics and displayed in a graphical format. The results of the analysis are presented in Chapter 8 of this report. Given the relatively small sample, our analysis refrained from over-interpreting the data. Where appropriate, responses were disaggregated by posting/user undertakings and/or by company size. The analysis also draws on qualitative information collected from respondents through open-end fields of the survey. We additionally present quotes from respondents' comments to illustrate and emphasise certain findings.

## 4 Country profile: Austrian construction and posting characteristics

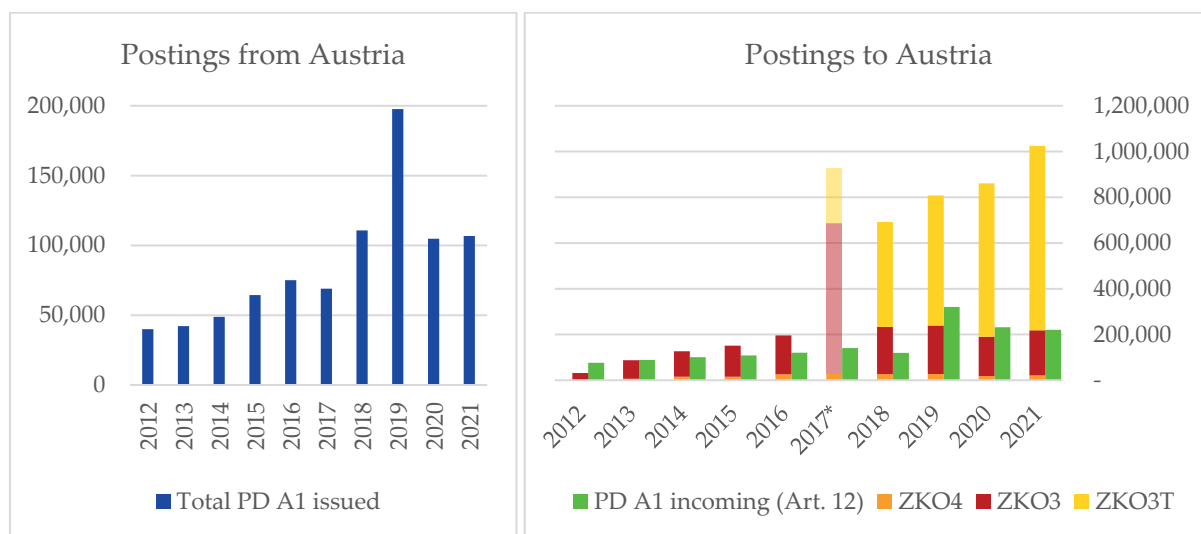
Construction is an important sector of the Austrian economy, accounting for 10.7% of employment and 10.6% of the country's GDP in 2020 (Statistik Austria, 2022, p.25). Construction is also one of the primary sectors in which postings to and from Austria occur. In 2019, construction workers accounted for an estimated 44.5% of full-time equivalents of workers posted to Austria, excluding the transport sector<sup>6</sup> and for an estimated 5.2% of domestic employment in the Austrian construction sector (Geyer, Premrov, and Danaj, 2022). There were 40,269 active companies employing 347,511 persons in construction in Austria in 2021. There were 5,862 companies under the category of construction of buildings (NACE-code F41), 844 under civil engineering (NACE-code F42), and 33,563 under specialised construction services (NACE-code F43). In terms of size, 14,244 were companies with 0-1 employees, 19,194 were companies with 2-9 employees, 6,047 were companies with 10 - 49 employees, 696 were companies with 50 - 249 employees, and 88 were companies with 250 or more employees (Statistik Austria, 2023).

Although there are no statistics on the number of companies posting to and from Austria, other data indicate that the posting of workers has an increasingly important economic function in Austria. In 2019, incoming postings accounted for an estimated 2% of total employment in Austria and 1.7% of the full-time equivalent of the Austrian labour force (Geyer, Premrov, and Danaj, 2022). Even when using different approaches to the measurement of the postings<sup>7</sup> show that the number of incoming and outgoing postings increased significantly between 2012 and 2019 (*Figure 1*). Following the outbreak of the COVID-19 pandemic, the number of postings from Austria declined by nearly half from 2019 to 2020 and did not recover the following year. Conversely, postings to Austria seems to have been affected less by the COVID-19 pandemic.

There was an immediate drop in the number of posting notifications to Austria in early 2020, following border closures and a shutdown of non-essential businesses (Danaj, Kayran & Geyer, 2023). However, the number of posting notifications recovered quickly, which was led primarily by notifications for the transport sector captured by the ZKO 3T forms, see *Figure 1* right panel. In 2021, the overall number of notified postings to Austria and the number of posting notifications in the Austrian construction sector were higher than in 2019, indicating that COVID-19 only led to a temporary disruption of the long-term trend regarding postings to Austria. The numbers also show that despite a steady increase of outgoing postings, Austria remains a predominately receiving country.

<sup>6</sup> Postings in the transport sector are notified differently than postings in other sectors which make cross-sector comparisons including transport impossible.

<sup>7</sup> The number of postings is not directly measured. However, estimates can be made based on the number of PD A1 forms – a document issued to posted and other mobile workers confirming that they are covered by the social security legislation of the issuing country – issued in sending and receiving countries as well as based on the number of postings notified to Austrian authorities through the so-called ZKO forms. For a discussion of both approaches, see: Geyer, Premrov, and Danaj, 2022.

**Figure 1: Postings to and from Austria (2012-2021)**

Sources: PD A1 data from De Wispelaere, F., De Smedt, L. & Pacolet, J. (2022). ZKO data provided by the Austrian Financial Police. ZKO3: All posting notifications except for the transportation sector. ZKO3T: Posting notifications in the transport sector. ZKO4: cross-border secondments.

\*In 2017, the system for notifying postings changed likely resulting in an overreporting of ZKO 3/ZKO3T forms.

Construction workers posted to Austria are often citizens of non-EU countries, who are mainly nationals of Western Balkan countries, and are posted from Slovenia. This relationship between the countries of origin of workers and Austria is driven by pull and push factors, notably the labour demand and high wages in Austria in the sector and limited economic opportunities and economic insecurity in the workers' countries of origin (Danaj et al., 2020). Under EU and national legislation, workers posted to Austria are entitled to the same statutory and collectively negotiated wages as workers in Austria. However, there is evidence for widespread underpayment of posted workers, especially in the construction industry. Between 2015 and 2020, 38% of posting companies in the construction sector were suspected of underpaying their workers (Geyer et al., 2022).

In addition to incoming posting, Austrian workers are also posted from their country to other EU Member States. Most workers posted from Austria in 2021 were posted to Germany (58%) (De Wispelaere, De Smedt & Pacolet, 2022, p. 54). Construction is not only one of the main sectors receiving posted workers, but it is also one of the primary sectors in which Austria posts workers abroad. In 2021 (latest data available), 28.5% of PD A1 forms issued by Austrian authorities were for individuals in the construction sector.

## 5 National regulatory framework for access to information

This chapter discusses the access to information obligations stipulated in EU directives on posting and on transparent and predictable working conditions by focusing on how they have been transposed into the Austrian legislation as well as any other relevant national rules on information related to labour and social rights for persons working in Austria that are applicable to posted workers.

The regulatory framework on posting in Austria is based on the Posting of Workers Directive (Directive 96/71/EC), which established minimum standards for posted workers, such as working conditions, wages, and social protection. In 2020, Directive 2018/957/EU amending Directive 96/71/EC came into force, aiming to further strengthen the protection of posted workers by improving their working conditions and ensuring equal pay. In addition to the Posting of Workers Directive, Directive 2014/67/EU on the Enforcement of the Posting of Workers Directive stipulates the establishment of coordination mechanisms among Member States and provided tools for better control and inspection of the compliance of employers with the rules of posting. Paragraph 18 of the Recital of the Enforcement Directive connects compliance to access to information by stating:

‘Difficulties in accessing information on terms and conditions of employment are very often the reason why existing rules are not applied by service providers. *Member States should therefore ensure that such information is made generally available, free of charge and that effective access to it is provided*, not only to service providers from other Member States, but also to the posted workers concerned [emphasis added].’

Whereas paragraph 20 of the Recital and Article 9, paragraph 5 of the Enforcement Directive stipulate the establishment of a single national website and the relevant information that should be included as well as that information should be made available in the most relevant language(s), as determined by the Member State. The same obligation is elaborated further in the amended Directive 2018/957/EU, where the connection between access to information and posting rule compliance is made explicit: ‘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’ (paragraph 21 of the Recital, but also in Article 3).

In short, the Posting of Workers Directive and the Enforcement Directive stipulate that Member States should provide up-to-date information on the posting of workers in a transparent and accessible manner, which includes access in multiple languages. The amended Directive from 2018 also mentions remuneration specifically (Article 3) and states that lack of access to up-to-date information should be considered when enforcement agencies inspect and aim to issue fines and penalties to posting and/or user undertakings.

Aside from the regulatory framework directly targeting the posting regime, other EU directives also aim to protect and improve working conditions and labour rights in the EU and to ensure the enforcement of labour laws and rights for all workers, including posted workers. In this regard, the Directive on Transparent and Predictable Working Conditions (Directive 2019/1152) aims to provide

more transparent and predictable employment conditions while protecting workers, especially those with unpredictable work patterns, from uncertainty regarding their rights and social protection. Chapter II of the Directive (Articles 4-7) outline employers' obligations on providing information to their employees about the employment relationship covering aspects like: working place, time, remuneration, social contributions, trainings and so on. Member States were required to transpose this directive into national law by August 2022, but many have not yet fully communicated their transposition, which could affect its implementation.<sup>8</sup>

## 5.1 Legal instruments on information about employment terms and conditions

The EU Directive 2019/1152 on transparent and predictable working conditions requires employers to provide comprehensive information to their employees about the essential aspects of their employment relationship and lays down minimum rights for workers in the European Union. Article 3 of the directive requires employers to provide the necessary information in writing, while Article 4 specifies the information that must be provided, including personal details, job description, remuneration, working hours, and social security institutions. Article 5 mandates Member States to make information on laws, regulations, and collective agreements available in a clear, transparent, comprehensive, and easily accessible manner, free of charge. Member States were required to transpose these measures into their national law by August 1, 2022, at the latest.

To date, there has been no official indication of progress towards incorporating Directive 2019/1152 into the Austrian labour law. The transposition of the Directive into the national law has not been communicated to the Commission.<sup>9</sup> It is noteworthy, however, that the existing Austrian employment laws already satisfy many of the Directive's stipulations. In the Labour Constitution Act (*Arbeitsverfassungsgesetz*),<sup>10</sup> there are already provisions for collective agreements and arbitration, minimum wages, protection against dismissal, and the rights and responsibilities of works councils. The same law mandates that the collective agreement be displayed in a location easily accessible to all employees within three days of its publication, while company agreements must also be made available to all employees. Furthermore, the Labour Contract Law Amendment Act (*Arbeitsvertragsrechts - Anpassungsgesetz*)<sup>11</sup> requires that employers provide employees with a written record of their main rights and obligations under the employment contract immediately upon commencement of the employment relationship, similar to Article 4 of the Directive on transparent and predictable working conditions.

<sup>8</sup> European Commission. *Non-transposition of EU legislation: Commission takes action to ensure complete and timely transposition of EU directives*, 2022. Available here:

[https://ec.europa.eu/commission/presscorner/detail/en/inf\\_22\\_5409](https://ec.europa.eu/commission/presscorner/detail/en/inf_22_5409).

<sup>9</sup> See [L&E Global](#) & [CMS](#)

<sup>10</sup> Arbeitsverfassungsgesetz – ArbVG, EN: Labour Constitution Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008329>

<sup>11</sup> Arbeitsvertragsrechts-Anpassungsgesetz – AVRAG, EN: Labour Contract Law Amendment Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008872>

Additionally, the following laws impose strict obligations to employers regarding the provision of information to their employees on various aspects of their employment, including safety and health, working hours, rest periods, and social security, among others: (1) The *Employee Protection Act*<sup>12</sup> requires employers to inform workers of safety and health risks during working hours in a language they understand. (2) The *Working Hours Act*<sup>13</sup> and *Work Rest Act*<sup>14</sup> require employers to post notices of normal working hours, rest breaks, and weekly rest periods in a conspicuous and easily accessible place. (3) The *Maternity Protection Act*<sup>15</sup> requires employers to inform employees on maternity leave about important business events that might affect that employment. (4) The *Child and Youth Employment Act*<sup>16</sup> requires employers to keep a register of young persons employed and post notices of their working hours and rest periods. (5) The *General Social Security Act*<sup>17</sup> requires institutions and ministries to educate insured persons on their rights and obligations. (6) The *Construction Workers' Coordination Act*<sup>18</sup> requires companies to ensure access to safety and health protection plans for those working on a construction site.

While Austria's labour laws are generally stringent and already incorporate most of the requirements of the EU Directive 2019/1152, certain modifications are still necessary, particularly with respect to procedural regulations. As it stands, the employment contract is not required to outline the termination procedure or grounds for termination.<sup>19</sup>

## 5.2 Legal instruments on information about the posting of workers

In Austria, compliance with the Posting of Workers Directives is primarily achieved through the implementation of the Anti-Wage and Social Dumping Act (*Lohn- und Sozialdumping-Bekämpfungsgesetz - LSD-BG*).<sup>20</sup>

Directive 96/71/EC mandated Member States to take appropriate measures to ensure the availability of information on working and employment conditions and the designation of a liaison office or

<sup>12</sup> ArbeitnehmerInnenschutzgesetz – ASchG, EN: Employee Protection Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008910>

<sup>13</sup> Arbeitszeitgesetz – AZG, EN: Working Hours Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008238>

<sup>14</sup> Arbeitsruhegesetz – ARG, EN: Work Rest Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008541>

<sup>15</sup> Mutterschutzgesetz 1979 – MSchG, EN: Maternity Protection Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008464>

<sup>16</sup> Kinder- und Jugendlichen-Beschäftigungsgesetz 1987 – KJBG, EN: Child and Youth Employment Act :

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008632>

<sup>17</sup> Allgemeines Sozialversicherungsgesetz – ASVG, EN: General Social Security Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10008147>

<sup>18</sup> Bauarbeitenkoordinationsgesetz – BauKG, EN: Construction Worker's Coordination Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10009146>

<sup>19</sup> *Austria: Implementation Status of EU Directive on Transparent and Predictable Working Conditions*, see: [L&E Global](#)

<sup>20</sup> Lohn- und Sozialdumping-Bekämpfungsgesetz – LSD-BG, EN: Anti-Wage and Social Dumping Act:

<https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20009555>

competent national bodies. Directive 2014/67/EU added to this requirement by stipulating that Member States must also ensure that information on terms and conditions of employment is freely accessible and effectively disseminated to both service providers and posted workers from other Member States. The Directive also demanded collective agreements to be transparently and easily made available. To enhance accessibility, the Directive called for a single national website as a portal for accessing the relevant information and links in a clear and concise manner. Moreover, Directive 2018/957/EU amending Directive 96/71/EC required Member States to include all mandatory elements constituting pay and the additional terms and conditions of employment related to postings on the single national website. Member States are also obliged to ensure that the information on the website is accurate and up to date. Article 7 of Directive 2019/1152 additionally requires Member States to ensure that employers provide workers with relevant information, such as remuneration entitlements, posting allowances, and reimbursement arrangements for travel, subsistence, and accommodation costs, as well as a link to the single official national website before their departure.

In line with the Directive 2018/957/EU, the Austrian *Anti-Wage and Social Dumping Act* mandates the electronic availability of collective agreements. The disclosure of information related to construction activities falls under the purview of the Construction Workers' Leave and Severance Pay Fund (*Bauarbeiter-Urlaubs- und Abfertigungskasse* - BUAK). Despite the existence of an extensive posting of workers platform in Austria, provided by the Federal Ministry of Labour and Economy and the BUAK that offer free access to mandatory information related to pay and terms and conditions of employment, the *Anti-Wage and Social Dumping Act* only mentions the single national posting website indirectly. So, section 7 of the LSD-BG says that the parties to a collective agreement should make the collective agreements available electronically, and in the case of the construction sector, information is to be provided by BUAK. Whereas section 25a of the LSD-BG mentions the single national website but only in the context of determining penalties within administrative penalty procedures when information on company or temporary agency obligations is missing. Austria also maintains a national contact point for postings through the Federal Ministry of Labour and Economy.

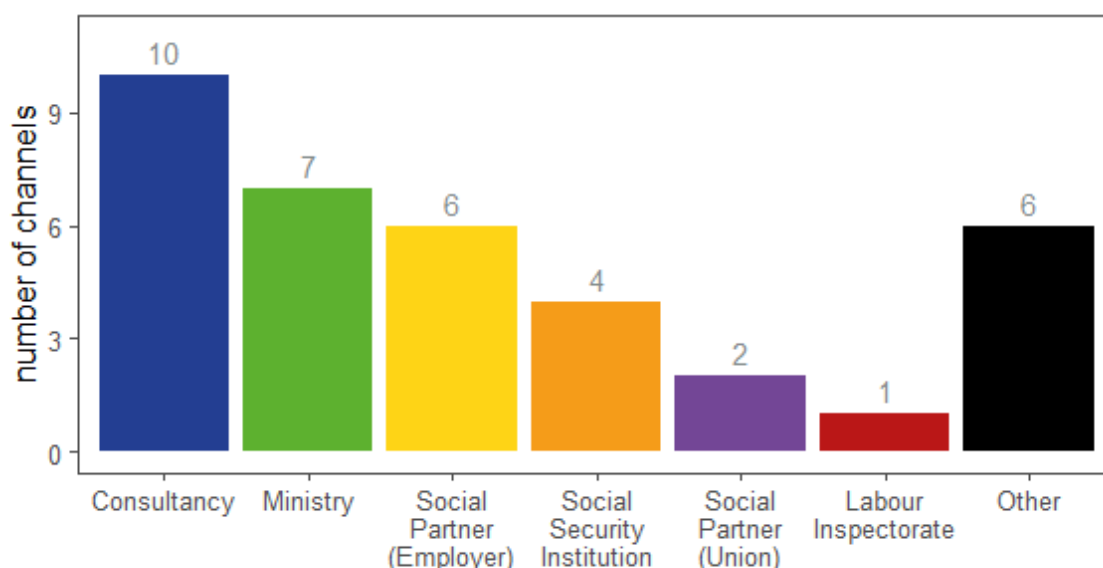


## 6 Mapping national channels of information on posting

### 6.1 Information providers

In Austria, most of the information channels on posting are provided by **non-state actors** (58.3%). Nevertheless, **state actors** provide 15 out of the 36 (41.7%) information channels that have been mapped as part of this study. Looking further into the details of the types of actors in information provision, we see that the relevant ministries (19.4%) seem to be the leading actor when it comes to state actors and private consultancy agencies (27.8%) are on top when it comes to non-state actors. *Figure 2* below presents the number of information channels provided by different actors.

**Figure 2: Actors providing information on the posting of workers]**



In the Austrian case, information channels on the posting of workers are predominantly provided by actors at the **national level**. As a clear finding of our mapping exercise, we see that a large majority of the channels are provided by actors active at the national level (88.9%) whereas very few actors at the regional level in Austria (5.6%) provide such resources. The **regional actors** providing information in Austria are mainly the contact point offices of the Austrian Chamber of Commerce (WKO) offices in the different states, i.e., the WKO offices in Burgenland, Carinthia, Lower Austria, Upper Austria, Salzburg, Styria, Tyrol, Vorarlberg, and Vienna. While limited in number (5.6%), there are also online channels provided at the EU-level that aim to inform actors in the posting of workers. These **EU-level** information channels which have information specific to the case of posting to and posting from Austria include, for instance, the EFBWW's webpage<sup>21</sup> on posting of workers in the construction sector.

<sup>21</sup> See: <https://www.constructionworkers.eu/en>



When it comes to the type of **funding** of the actors providing these information channels, about 27.8% are funded through public spending and 33.3% are financed privately. Within our mapping sample, the rest of the information channels, about 38.9%, are funded by non-public but non-profit organisation financing. Overall, in Austria the funding of the information dissemination on posting seems to be evenly distributed across public and private financing.

### 6.1.1 Public institutions

Within the existing landscape of available information for companies, public institutions in Austria seem to have a key role. Online web pages of **five federal ministries** relevant in the posting of workers are numerous in information channels, namely the Ministry of Labour and Economy (*Bundesministerium für Arbeit und Wirtschaft*), Ministry of Finance (*Bundesministerium für Finanzen*), Ministry of Social Affairs, Health, Care, and Consumer Protection (*Bundesministerium für Soziales, Gesundheit, Pflege und Konsumentenschutz*), Ministry of Digital and Economic Affairs (*Bundesministerium für Digitalisierung und Wirtschaftsstandort*), and Ministry of Arts, Culture, Civil Service, and Sport (*Bundesministerium für Kunst, Kultur, öffentlichen Dienst und Sport*). Likewise, the **Labour Inspectorate** also provides a web page dedicated to informing on the legal provisions that needs to be adhered to in the case of posting to Austria which need to be respected with links to the above-mentioned ministries' information channels.

Looking at *Figure 2*, we note that 10 out of 36 information channels are coded as 'Other', meaning that they do not fit the categories as shown. In Austria, these 'Other' actors correspond mainly to the channels provided by public institutions other than the categories specified, i.e., the **social security and social insurance institutions** in Austria such as the Austrian Health Insurance Fund (*Österreichische Gesundheitskasse – ÖGK*), *Sozialversicherung der Selbständigen (SVS)*, *Bauarbeiter-Urlaubs- und Abfertigungskasse (BUAK)* as well as the Employment Service (*Arbeitsmarktservice*).

### 6.1.2 Social partners

About 16.7% of the information channels, we have mapped are being provided by the employers' association in Austria, namely the **Chamber of Commerce** (*Wirtschaftskammer Österreich – WKO*). Both the national WKO as a centralised organisation and the regional WKO offices across Austria provide information to companies that is pertinent to both posting to and posting from Austria.

While not directly targeting companies, labour unions and the **Chamber of Labour** (*Arbeiterkammer*) also provide information on posting, which can be understood as mainly aiming to inform the workers of their rights. Nevertheless, such information is accessible free of charge and relevant to all actors involved in posting. At the EU-level, **EFBWW**'s online platform on the posting of construction workers mentioned in section 5.1, for instance, is an important example of an effort to enhance the information dissemination on the rules and regulations of posting, which arguably is an easy access point for anyone searching for information on posting in the sector.

### 6.1.3 Private actors

Private actors that provide information on posting in Austria are mainly different **consultancy companies or law firms** working with companies as clients to ensure that the companies adhere to the

framework of posting either when posting to or from Austria. Ten out of the 36 mapped channels in our sample come from such private actors. It should be noted that these information providers do not make the content and the material publicly available with the aim of public information and, thus, should be seen as service providers with a fee, distinct from the free-access rationale of the information channels disseminated by public institutions and social partners. For instance, in the online information channels, mainly websites, of the private actors, the information provided is made available generally with the intention of showcasing the private actors' areas of expertise, where further details can be purchased by the interested customers. Within the scope of our analysis, we are, therefore, able to map the information services provided by these actors only within the extent to which they showcase their work in a publicly available form and online. However, the full extent of the services they provide or the expertise they have is not publicly available, but behind a paywall. We, thus, aim to complement our knowledge on the information provision and the private actors with the qualitative interviews (as presented in section 7 below).

## 6.2 Availability of posting information and targeted audience

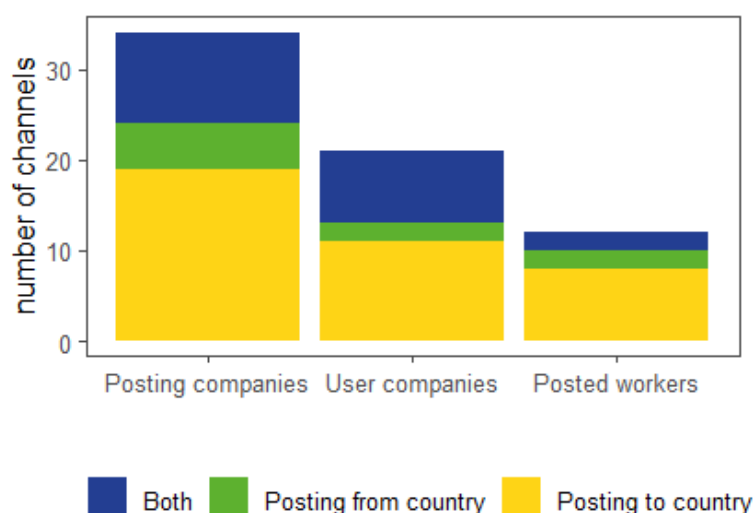
Available information channels are overwhelmingly provided **online** (31 out of 36). Only 5 **offline information channels** have been mapped in Austria, which demonstrates the importance of providing digital information. Regardless, an important offline channel of information are the national contact points and offices of the relevant actors for which companies could visit in person. In Austria, WKO's regional offices provide such offline consultations for companies. Likewise, specific to the construction sector, the Construction Workers' Annual Leave and Severance Pay Fund (BUAK) has a telephone service through which companies can get information on almost all aspects, particularly related to social insurance. Some actors such as private consultancies and social partners also organise offline trainings targeting companies.

Among the online information channels, the most important one available is **the single national Austrian posting website** ([entsendeplattform.at](https://entsendeplattform.at)) managed by the Ministry of Labour and Economy and by BUAK. Among other online channels, the majority (about 61.1% of all mapped channels) are websites. Some of the other forms of information channels are online manuals, guidelines, leaflets, brochures, and other such material available online (about 15% of all mapped channels).

When it comes to the **access costs**, most of the information channels are available public domains (80.6% of all mapped channels). Some channels provide free access only for companies or member companies to the associations. A common key characteristic of the information channels provided by the public institutions is that the content is always available open access without any fees, adhering to Article 5 of the Enforcement Directive.

Another dimension of the information channels is the **target audience** and for which specific aspect of posting to or from Austria (or both) they provide information on. *Figure 3* below presents the number of channels in the Austrian case based on whether they target posting or user undertakings, or workers, and if the provided information concentrates on posting to or from Austria or both.

**Figure 3: Target audience for the channels of information on the posting of workers**



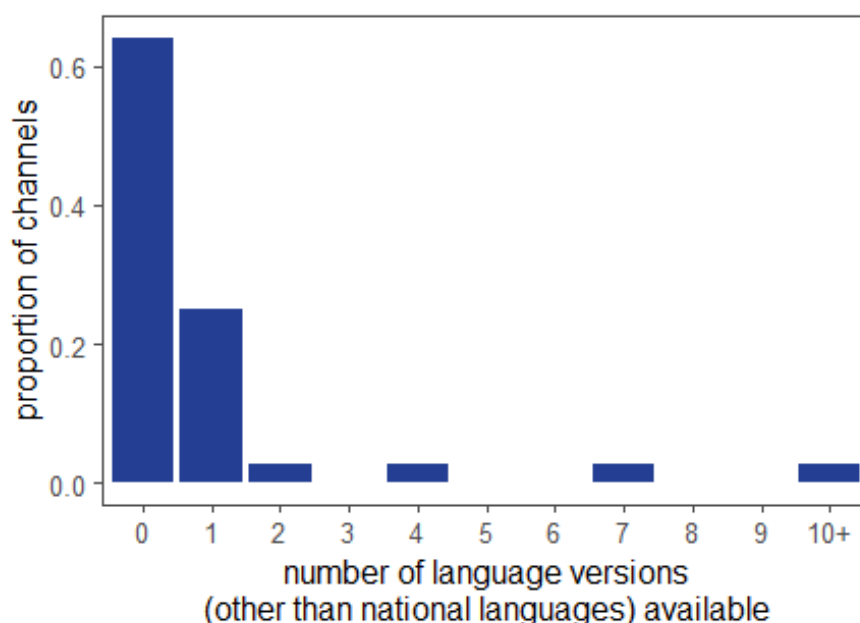
Looking at the distribution of the target audience, about 94% of all mapped channels have information relevant to **posting companies**, of which about 14% include "posting from Austria", about 53% include "posting to Austria" and 27.8 % have information on both. Related to **user companies** in Austria, about 58% of the channels cover such information. Among the Austrian information channels that we have mapped, the majority of the channels concern information about user companies within Austria or both within and outside Austria. We note that public institutions and employers' associations seem to provide information which is related to both Austrian posting and user companies, which cover posting activity both within and outside of Austria.

Given the focus of our project, the mapping exercise also reviewed posting-related information that concerns the **construction sector specifically**. Within the 36 information channels we consider here, about 68.5% provide information about posting in general, 22.9% provide information both on posting in general and specific to the construction sector and about 9% are information channels that target the construction sector only. This construction specific information is provided through online channels, including the single national website, by BUAK, employers' organisations, and some of the private consultancies.

### 6.3 Accessibility and quality of posting information

An important dimension highlighted in the information related to Article 5 of the Enforcement Directive is **language accessibility**. In our Austrian sample, about 63.9 % of all the mapped channels only provide the information in the national language (i.e., in German). About 25% also have one additional language of translated content. *Figure 4* presents the distribution of language availability across the information channels.

**Figure 4: Language accessibility across information channels on the posting of workers**



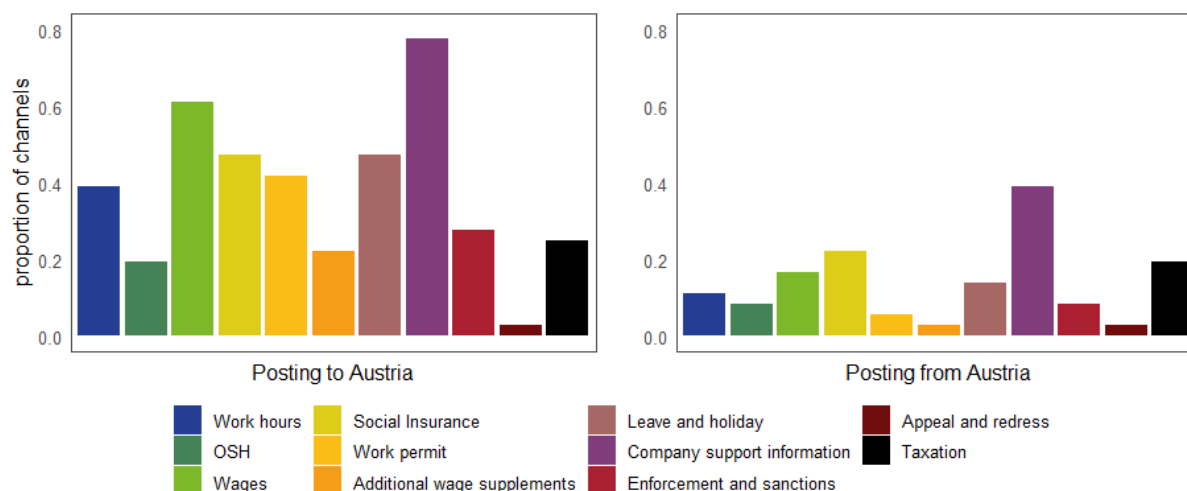
Among the languages available, about 36.1% (or 13 out of 36) of the information channels provide an English version of the material whereas the majority do not. Two information channels, one of which is the Austrian single national posting website, are translated also to languages other than English, namely Hungarian, Polish, Czech, Slovakian, and Slovenian. We note that such wide range of language availability is primarily only available in the Austrian national single posting website and the rest of the channels have only an English version. Importantly, the single website's translated versions are **equivalent** to the German version, meaning that translated versions of the website contain about the same information as the original national language version. Looking at the other translations, we find that the translation qualities are roughly also equal to the German versions if the online sources provide, for instance, an English version.

Wherever the information on the last update was available among the channels in our sample, many of the channels are also **updated** at least within the last two years (20 out of the 23 where this information could be found). Most of the information presented is only available in **text** as a **medium of presentation**. Yet, there are some information channels that provide infographics, charts, and videos, making the information more accessible to users (about four out of the 36 channels). Out of the 31 online channels, 14 channels provide hyperlinks to relevant other online channels and direct the user for further information. Information channels that make an active effort in dissemination through social media is present in six channels out of the 31 online channels. Next, the national liaison officer (NLO) for posting in Austria is identified with some information on how to get in touch in eight out of 36 information channels. In general, information channels provided by the public institutions, BUAK and the ministries, provide hyperlinks and identify the relevant NLO in Austria. In none of the information channels we have mapped, links to other EU Member States' single national posting websites have been identified.

## 6.4 Scope and content of posting information

Among the information channels, there is also some variation in terms of the scope and content available depending on whether the information concerns posting to or posting from Austria. Starting with the available information concerning **posting from Austria**, *Figure 5* below presents the distribution of the availability of each content across our sampled 36 channels.

**Figure 5: Content on posting to/from Austria**



Looking at the content covered, the widest available information topics are facilitation information for companies in Austria if they want to post workers to other countries (such as information about entrepreneurship, laws on setting up business, facilitating information on the construction sector in Austria and elsewhere, etc.). Next are the topics of taxation, social insurance registration, and wages. Other topics concerning sanctions, enforcement, redress, and work permits seem to be covered in only very few of the information channels. It should also be noted that even content that is widely covered on posting workers from Austria to other countries, the proportion of such coverage is quite low, as, except for the facilitating business information, the other topics are covered on only about 20% of the information channels. We take this as an indication of Austria being mainly a receiving country of posted workers.

Turning to the coverage of topics for companies **posting to Austria** (see *Figure 5* above), like posting from Austria, most information channels cover the topic of facilitating companies to set up their service provision of sending workers to Austria. Next, around 50% of the information channels cover the topics of wages, social insurance, leave and holiday of workers. About 40% of the channels also cover work hours and work permit for workers. Contents related to appeal to any sanctions for companies, occupational safety and health regulations, and additional wage supplements (other than the main salaries) are the least covered topics for posting to Austria. Here, we also note that the single national posting website of Austria covers almost all topics relevant to posting to Austria.

## 6.5 Gaps in posting information channels

Overall, in the Austrian case, the gaps of information exist particularly when it comes to the relevant content on the topics of redress and appeal rights and the process that the companies need to follow in case of sanctions. Taxation rules for companies are also not well covered in the Austrian sample. Aside from these areas where little information could be found, the narrow coverage of occupational safety and health related issues should also be highlighted, particularly considering its relevance and potential risks in the sector. On the contrary, issues related to social insurance, wages, and leave conditions seem to be well covered in information channels.

As expected, there are far more information channels concentrating on posting to Austria. Yet, there is still a non-negligible economic activity where companies post workers from Austria for which available information seems to be relatively scarce. This is an important gap because both sides of the posting activity of a country (posting to and posting from Austria) should be equally well represented among the information channels as these have inter-related dynamics for the Member States within the EU countries. Therefore, one improvement would be if the single official Austrian national website on posting could have better connection and hyperlinks to other EU Member States' national posting websites or similar.

When looking at the format the information is provided, the Austrian channels mainly use texts. This means that, concerning accessibility of the channels by a wider audience, there is a gap in producing information provision which more digestible and presented in easier to comprehend formats such as charts and visual aids. Sources in German, at a minimum, also provide English translations in most public channels (8 out of 15). However, additional languages could facilitate information dissemination especially in the languages of those Member States which workers are frequently posted to Austria from.

## 7 Information providers' insights on posting information

### 7.1 Information provided to posting/user undertakings

For the Austrian case, we interviewed **ten specialists** working for different institutions and organisations at different levels of governance, namely the Federal Ministry of Labour and Economy (2 interviewees), enforcement agencies (3 interviewees), Chamber of Commerce at the federal level (1 interviewee) and regional level (3 interviewees), and legal consultants (1 interviewee). The insights presented here, therefore, are those of public authorities, social partners, and private actors. All respondents' duties included providing direct information either to other authorities or posting and/or user undertakings. Most respondents are trained as labour lawyers.

#### 7.1.1 *Experiences with information provided*

Received requests for information include topics on the posting of workers and other related regulations such as labour law, social security, company and taxation law, immigration, health and safety. The sources of information for the service providers are either EU and national regulatory frameworks pertinent to posting and the related policy areas or other institutions at the EU and national levels, or both. Information is **updated regularly** (once a year for print materials and as soon as possible after regulation comes into force for online channels).

Respondents predominantly utilise **digital platforms** as their primary information channels. Public authorities rely on the single national website on posting and other individual institutional webpages. On the other hand, the Chamber of Commerce and the private consultancy leverage their own websites as the primary avenue for disseminating information. Individual inquiries made via phone or email are also a main way of providing information to those who want to know more than what is on the webpages or who would like to ask about complex matters. In-person or online **information sessions** or **workshops** are also provided. The Federation of Social Security Institutions uses **written materials**, and the private consultants have an **interactive platform** (forum) and video materials in a format they call 'academy'.

The Financial Police offers **office hours**, but such visits are rare compared to the inquiries by email or phone. Similarly, office hours are also offered by the regional chambers of commerce, although it seems like no one has been using them since the onset of the COVID-19 pandemic. The inquiries are on various topics, but the main **questions** are about **procedures** on posting and reporting **obligations**. For instance, common questions involve seeking guidance on the necessary steps to be taken and the specific forms to be completed and submitted. Additionally, there is considerable interest in understanding the application of the collective bargaining agreements to set worker wages during posting. It seems like the question of **wages** is the most complex and confusing one for posting companies, as many respondents said they had received inquiries about it. In the case of public authorities, these types of inquiries are then redirected to the single national website, as many respondents said their institution did not have the competence to provide information on the matter.

**Box 1: The Austrian single national website**
**“Die Entsendeplattform” – The Austrian single national website**

The *Entsendeplattform* ([www.entsendeplattform.at](http://www.entsendeplattform.at)) is the Austrian single national website with information on posting to Austria as required by the Enforcement Directive (see section 5). The website provides information on applicable labour law, minimum pay, collective agreements, and legal and bureaucratic requirements for posting workers to Austria. A dedicated section informs about postings in the construction sector. The website also features a contact form to submit specific inquiries.

The Austrian Federal Ministry of Labour and Commerce is chiefly responsible for the website and its content. Ministry officials write and update the information provided on the website and respond to inquiries submitted through the website’s contact form, by phone or through email. Most information on the website is available in German, English, Hungarian, Polish, Czech, and Slovak. Inquiries are answered in English and German.

The Construction Workers’ Annual Leave and Severance Pay Fund (BUAK) contributed information to the website about its responsibilities in the field of posting. The design and technical implementation are provided by the Publishing House of the Austrian Trade Union Federation<sup>22</sup>. The latter also provides and regularly updates information on collective agreements.

The Austrian single national website now provides not only the texts of the collective agreements, but presents a concise overview, where details about minimum wage pay rates, specialised skills pay rates, and other allowances according to the specific collective agreement are provided. For example, see the wage calculation based on the agreement for [Construction Industry and Building Trades](#).

While sectoral institutions or organisations have a more targeted audience (e.g., BUAK) regarding the sector, others receive inquiries from various sectors, such as construction, manufacturing, transportation, or live performance industries. The main foreign language of information provision is **English**. Most institutions provide information only within the scope of their own specific institutional focus, except for the ministerial department that manages the national single posting website, the ZKO office of the Financial Police, and the legal consultancy. Public authorities and the Chamber of Commerce sometimes make referrals to other institutions for specific types of questions, such as: if there is a question on taxation, in which case the companies are recommended to contact the tax authorities. However, when an institution or the Chamber of Commerce receive inquiries outside their area of expertise related to posting, they would first refer to the single national website on posting for posting to Austria and to the competent authorities in the receiving countries for posting from Austria for more information. The regional chambers of commerce would refer complex cases to the **competent centre of foreign trade** – a local office of the Chamber of Commerce that provides country

<sup>22</sup> Verlag des Österreichischen Gewerkschaftsbundes GmbH



information, industry knowledge, and partner networks to Austrian enterprises – that might have the answers for the specific case.

Public authorities receive **inquiries** regularly. For example, the Department of Labour Law of the Federal Ministry of Labour and Economy (which is tasked with the role of the posting liaison office as described in the Enforcement Directive) receives 4-5 questions a day, the Financial Police receives one or two inquiries a day, and the Federation of Social Security Institutions receives two to three inquiries a day (600-700 hundred a year). BUAK receives numerous inquiries but mostly from workers or tax consultants. The inquiries are made by companies, HR departments and consultancies. Most requests for information are received from posting undertakings that (want to) post to Austria and their legal or tax consultants. Some of the respondents also said that their institutional mandate is to provide information to user companies and companies posting to Austria specifically, such as the ministerial department, BUAK or the Financial Police. BUAK also provides information and advice services on postings from Austria if the receiving country has an institution equivalent to BUAK with which BUAK has signed a mutual recognition agreement on contribution payments (e.g., SOKA-BAU in Germany). Others like the social security institutions or the WKO provide information to posting undertakings from and sometimes to Austria. The private consultancy provides information to companies posting to Austria and user companies in Austria. However, in the case of WKO they primarily provide information to their members, and the private consultancy only to their paying clients. The Federation of Social Security Institutions of Austria operates at the federal level hence most questions are received from institutions in other EU countries or the regional/local social security institutions in Austria, and less so from companies (25% of the inquiries). Their responses to the individual case inquiries are theoretical and at times referred to the local social security institutions, who can then respond to the inquiry in more concrete terms specific for each case.

The requests to the public authorities and the social partners are received **either by phone or digitally**, with the main form being online. While some companies do prefer communication via phone in direct interaction, this is usually followed by email exchange, which seems to be the preferred form for the information providers, because it gives the opportunity for the information-seekers to explain the specificities of their case and for the information providers to study the case prior to providing the relevant information. The information provided by public authorities is free of charge.

There is an important difference between public authorities, social partners and private firms providing information. Legal firms identify the relevant information and process it on behalf of the clients, who then follow the consultants' guidance to comply with posting and other relevant regulations. For example, the legal consultancy firm we interviewed has built their own online software, which client companies use to receive all information and check their obligations about the posting of workers, supplemented by automatic notifications on deadlines and changes, such as minimum salary increase. In addition, the firm has set up its own academy with in-person training sessions or seminars now replaced with video-tutorials since the onset of the COVID-19 pandemic and written materials, which the clients can watch or read at their own pace, as well as a members' only forum, where clients can also share information with each-other and the legal staff of the firm. The information provided by the **consultancy** in all the various formats is behind a **paywall** and available only to client companies. In other words, the process of accessing and using information on posting has been outsourced from the

posting undertakings to the legal consultancy firm, who also represents them in cases of legal disputes or claims made by public authorities in terms of posting infringements.

**Ad hoc informative sessions** are used as information channels by public authorities such as the Federation of Social Security Institutions. They organise or participate in workshops and other informative sessions where they explain the peculiarities of the social security obligations for posting undertakings and other relevant aspects of social security to other institutions, such as the Financial Police, BUAK, Austrian social partners, as well as to regional or local social security institutions.

### 7.1.2 Posting/user undertakings' challenges

All information providers we have interviewed notice a degree of uncertainty among posting undertakings about the rules and their correct application. The intersection of posting with other regimes such as minimum wage and collective bargaining wage scales, immigration, social security, taxation, and bureaucratic requirements produce **complex individual cases** that require comprehensive knowledge to reach compliance. Content-wise, the different definitions of what constitutes posting according to the labour, social security and tax regulations are confusing for companies and their HR departments. Moreover, each institution dealing with posting and posting companies looks at the matter from the perspective of their own competence, i.e., when their mandate is to monitor labour law or the anti-wage and social dumping law, they use this legal framework. When their mandate is social security they use social security coordination regulation, and when it is a tax authority, they use their own legal framework. As these do not coincide completely, companies might end up being compliant with one but not necessarily with the other and, therefore, must make sure that they do. Additionally, the revision of the Directive and the reform of the Austrian Act against Wage and Social Dumping, as well as the complications derived by the global pandemic, have also increased the level of uncertainty about the applicable rules. Getting the right information on rules companies must comply with can entail additional costs, for instance by investing in human resources and trainings of their staff. Hence, some companies outsource this part to specialised firms.

Another challenge is making an inquiry without revealing themselves or revealing any wrongdoing. This means that if a company is asking a question, they are concerned about saying something that could be used as evidence of an infringement, when communicating with public authorities. The respondents we interviewed said that because each case can be different, public information providers need to know the details to provide the appropriate information and guidance, but the posting undertakings might be **reluctant to provide details**, which, according to one of the interviewees, might be considered incriminating. In the case of the department receiving inquiries from the single website, it is made clear that they have only an informative role, and, therefore, limit themselves to warning the inquiring companies when an action could lead to infringement and advise them on how to prevent or repair the issue. As one respondent put it, *'we recommend them to be on the safe side and, for example, provide the control authorities with this and this document, even if it might be doubtful from interpretation of the provisions that it's really necessary, but to be on the safe side to provide with these documents too'* (translated from German).

A third challenge identified is the **interpretation of the collective bargaining pay categories** and scales and their application for posted workers. Since the introduction of the Anti-Wage and Social Dumping

Law in Austria and later the revised Directive, posting workers should be paid receiving country wages. Yet, Austrian CBAs are reportedly complex and, according to the respondent from the ministerial department, they are available only in German and English, with short summaries in the posting platform in the other five languages. Language access is not the only problem, but understanding which trades can use which CBA, their pay categories and scales based on seniority, training, and other qualifications are also difficult to make sense of. At the moment, it seems that the only authority that provides concrete guidance on the interpretation of the CBAs is the ministerial department behind the single national website.

A fourth challenge is **language barrier** for smaller companies. While the bigger ones would have personnel or consultants that speak German and/or English, it is a bit more difficult for smaller companies to access the relevant information when making direct inquiries with the public authorities. The single national website provides information in seven languages, but the language of communication for further inquiries by phone or email are made in English or German. The BUAK respondent said that they can take inquiries in different languages. Their multilingual staff is assigned to provide information, mostly to workers, but not only. And the Financial Police has made the prior notification declaration form available in thirteen languages.

### 7.1.3 *Information providers' challenges*

One of the main challenges for information providers is to find **the balance between presenting information in an accessible manner and providing sufficient or appropriate information** to account for the specificities of individual cases. Making the information comprehensible and digestible is something that the public authorities constantly work on and try to improve in every round of update for the single website. The challenge to provide accurate and detailed information in an accessible way relates not only to the legal framework but also to the collective bargaining agreements. There are around 500 CBAs for all sectors in Austria, according to one of our respondents from the Ministry of Labour and Economics, and the concepts they contain could be difficult to present. Not only do they have to be put in simpler formulations but also translated into English and other languages, in which case the matter is not simply of words but also context.

Another challenge is having the most **updated information** always available, especially in terms of salary changes and other collective bargaining terms, which in countries like Austria include a high number of collective bargaining agreements and pay rates negotiated annually (the inflation adjustment raise).

A third challenge for posting and user undertakings concerns **the definition of posting** under different regulatory frameworks. Monitoring and enforcement institutions and social partners have to be aware of the differences in legislation and be able to provide accurate information to posting and user undertakings not only on their own competent legal framework but also the other overlapping legislations to ensure compliance.

A final challenge relates to **exchanging information among institutions from different EU countries**. According to one of the respondents from the ministry, although there are many activities at the EU

level, more can and should be done to provide institutional counterparts information on the regulatory framework of each Member State to ensure posting rule enforcement.

## 7.2 Best practices and recommendations

The research in Austria reveals a number of good practices and recommendations for further improvement. The first good practice is that of **the Austrian national website on posting**, which provides information in several languages (currently seven, including German). As evident from the mapping exercise, it covers a wide range of themes useful to posting undertakings. The platform is updated regularly, allowing firms to stay apprised of the latest regulatory changes. In addition, the contact function allows individual firms to ask specific questions that are processed by a team of legal experts employed by the Ministry of Labour and Economy (for more see *Box 1*). However, the single national website has more comprehensive information on labour-law-related issues, but there is limited information on other aspects such as social security and taxation. Some of our informants have recommended a more holistic approach to information provision in the posting of workers that covers all aspects of the working lives.

Another good practice comes from the private sector. According to the consultant interviewed, **the software** used by the Austrian legal firm has received praise from the clients and have pushed for it to be used Europe-wide. This tool facilitates the process of compliance for firms as it helps translate complex regulatory frameworks into simple actions posting undertakings can easily take and check whether they are abiding by the rules. The system is also constantly updated, allowing new rules or changes to be implemented on time and to avoid non-compliance. During the interview, we were told that the firm in collaboration with a pan-European network of 15 legal firms was about to adopt the software to communicate with their clients and provide them with the necessary information and instructions for posting rule compliance. Public authorities could also make use of this or a similar tool to facilitate companies' assessment of rule compliance in collaboration with them.

Another platform in the process of being implemented is **the Electronic Exchange of Social Security Information (EESSI)**, which has recently been complemented with the legal basis that allows other institutions such as BUAK and the Financial Police to verify the validity of a PD A1 through their own log in. The application for the PDs A1 is also digitalised, which according to the respondent from the Federation of Social Security Institutions provides all the necessary steps for the companies to submit their applications for PDs A1 and leaves little room for further questions or clarifications. While the digitalisation of the procedures is deemed positive, there is still a need for providing in-person information and support to companies and their posted workers.

Concerning postings from Austria, the Chamber of Commerce respondents regard as one of its most valuable resources **the network of foreign trade centres** of the Chamber of Commerce. These centres are particularly valuable in terms of information provision for posting companies from Austria. With a vast network spanning over 100 centres worldwide, the foreign trade centres offer significant

advantages, primarily due to their physical presence in the destination countries. According to the feedback from respondents of the Chamber of Commerce, the centres of foreign trade play a vital role in providing specific and tailored information regarding the posting of workers. In addition to their support services, the centres of foreign trade publish comprehensive and up-to-date country profiles that serve as comprehensive resources for posting companies.

At the institutional level, the respondent from the Financial Police has reported the creation of an **internal guide** where instructions on how to address the different issues that might arise are presented. The document is a composite of knowledge and experience drawn from direct cases faced during their work, so the information provided is not hypothetical but based on real-life experiences.

Apart from existing good practices, a **reward and sanction regime at the European level** would help increase the level of compliance according to our respondents. This recommendation suggests that companies abiding by the rules would be rewarded for it, while non-compliant companies receive stringent punishment for their violations. This recommendation goes beyond information provision and more into the ultimate goal of compliance.

Finally, to address the challenge of the different definitions of posting under different legal frameworks, a **more holistic approach** to the questions related to posting that integrates the regulations has been recommended by our respondents.

## 8 Posting and user undertakings' insights on posting information

In this chapter, findings from the INFO-POW survey of posting and user undertakings are presented and analysed for Austria. The analysis presented here is based on the Austrian dataset containing data from 26 respondents. The chapter starts with a description of the sample followed by the survey results which are presented in the form of summary statistics in four thematic sections. It is important to note that the number of responses may vary according to the questions due to the different survey paths and because not all questions were mandatory within the questionnaire. For clarity and ease of interpretation, all graphs provide the number of responses analysed for that specific question (N=...).

### 8.1 Respondents' sample

Out of the total 121 respondents that completed the INFO-POW survey, 26 were undertakings located in Austria representing around 21% of the full sample. These 26 respondents comprise the sample for Austria. As shown in *Table 2*, the Austrian sample was mainly made up of posting companies i.e., companies who have posted workers abroad (69.2%) while companies who received posted workers from abroad (i.e., user undertakings) accounted for 30.8% of responses (8 out of 26).<sup>23</sup>

**Table 2: Descriptive statistics for Austria**

		N	%
<b>Total</b>		<b>26</b>	<b>100.0</b>
Type of undertaking	Posting	18	69.2
	Receiving	8	30.8
Size of undertaking	Self-employed	1	3.8
	SME-micro <10	9	34.6
	SME-small <50	12	46.2
	SME-medium <250	4	15.4
	Large >250	1	3.8
Sector of activity	Construction (NACE F)	25	96.2
	Other	1	3.8
Last year workers posted/received	In 2022	20	76.9
	Before 2022	2	7.7
	N/A	4	15.4
Frequency of workers posted/received	5 or less times	11	42.3
	Between 6 and 10 times	2	7.7
	More than 10 times	9	34.6
	N/A	6	23.1

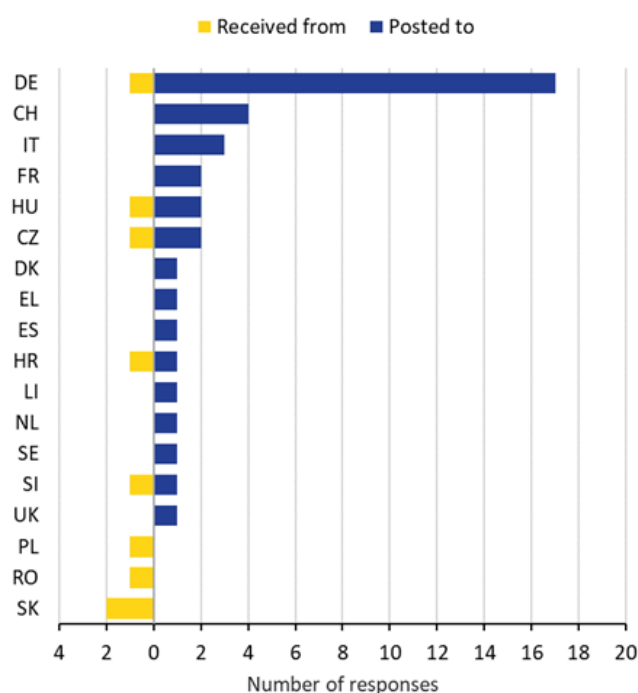
Note: SME: Small and medium enterprises. N/A indicates that the information was not provided by the respondent.

<sup>23</sup> There were three respondents who reported to be both a posting and receiving company. In their response to a follow-up question, they considered themselves to be mainly a posting company and were thus coded as such.

In terms of **company size**, the majority of the companies were SME-small (46.2%) followed by SME-micro i.e., companies with less than 10 employees (34.6%), and medium-sized companies (15.4%). The survey and its dissemination activities were specifically targeted at companies in the construction sector which is also reflected in the sectoral composition of the sample. Apart from one company, all were active in this sector with construction of buildings and other construction activities mentioned as the most frequent activity within construction.

In addition to questions on **company characteristics**, the survey asked respondents about their experiences with posting. The sample for Austria mainly consisted of companies with a recent experience in posting or receiving workers: 76.9% stated that they posted a worker or received a posted worker in 2022, the year preceding the survey. Regarding the **frequency of posting/receiving workers** in the given year, 42.3% of the companies reported having done so 5 or less times, 7.7% between six and ten times and 34.6% more than ten times. For 23.1% of companies, this information was missing (i.e., N/A). The survey also inquired about the number of workers that were posted/received in the last year indicated by the respondents, however, relatively few provided this information (12 out of the 18 posting companies, and two out of the eight receiving ones). Based on the responses received, the average number of workers posted by companies in our sample was 10.3 while the corresponding figure for workers received was 6.3.

**Figure 6: Countries where workers were posted to/received from by companies in Austria (N=22)**



There were 22 (out of the 26) respondents who indicated the **countries workers were posted to or received from**. As illustrated in *Figure 6*, Germany was by far the most frequent destination for workers posted by the companies from Austria. Other, albeit considerably less frequently mentioned, countries included Switzerland, Italy, Czechia, Hungary and France. Receiving companies indicated eight

countries from which they received posted workers. They were mainly neighbouring countries of Austria i.e., Czechia, Germany, Hungary, Slovakia, Slovenia, as well as Croatia, Poland and Romania.

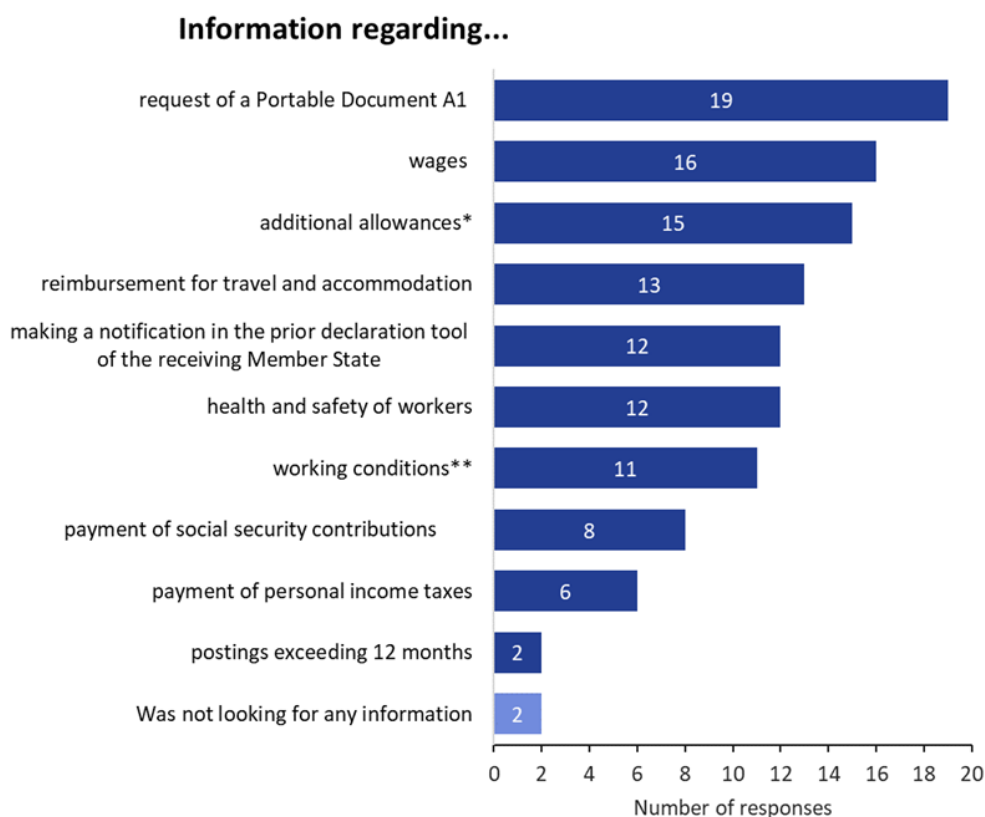
## 8.2 Survey findings

### 8.2.1 Experiences with accessing and using information

This section provides an analysis of the types of posting information that companies looked for, the sources and channels of information used, and companies' views about the effectiveness of the information received.

The **type of posting information that companies most often looked for** was related to the request of PD A1s (*Figure 7*). Information about applicable wages and additional allowances for posted workers were the second and third most frequent contents that companies have sought to access. Somewhat fewer respondents reported to have searched for information concerning reimbursements for travel and accommodation, posting notifications and information related to occupational health and safety (OHS) and working conditions. Information about the payment of social security contributions and income tax, and postings exceeding 12 months were those least frequently mentioned by respondents.

**Figure 7: Types of information companies looked for regarding the posting of workers (N=26)**



Notes: Respondents could select multiple answer options.

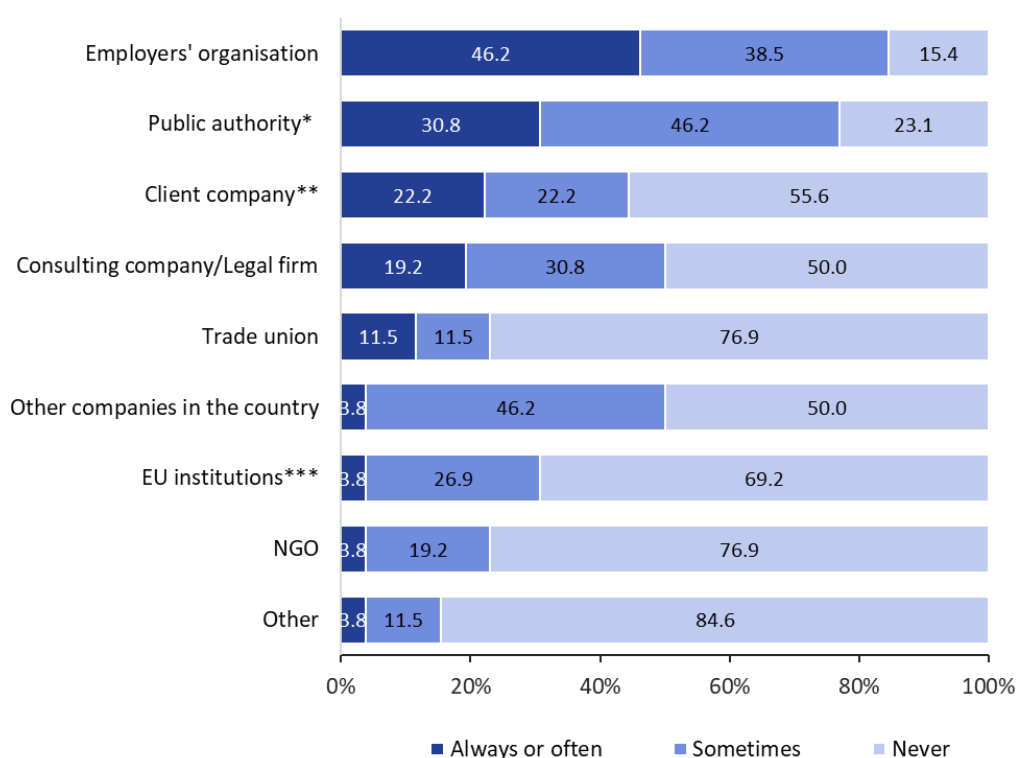
\*E.g., overtime rates, allowance for working at night, allowance for working on Sundays, or on public holidays.

\*\*E.g., working time, holidays etc.



Company size and the degree to which certain functions, such as payroll, are being outsourced (or not) to external actors are factors that likely influence companies' information seeking behaviour regarding posting, including the type of information they look for. The analysis of posting companies' answers about outsourcing showed that social security payments for posted workers tended to be outsourced to external companies or consultants whereas requests for PD A1s, prior notifications and accommodation for posted workers were mostly taken care of by the companies themselves.<sup>24</sup> Regarding calculation of wages, allowances, and reimbursements for posted workers, an equal share of companies stated that these were outsourced and done in-house. Comparison by company size, however, showed that smaller-sized companies were more likely to outsource these latter components.

**Figure 8: Information sources used by companies regarding the posting of workers (N=26)**



Notes: \*E.g., public administration/labour inspectorate/social security institution/financial police.

\*\*In case the company is a posting company.

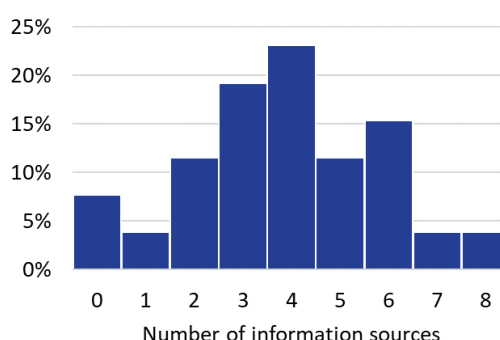
\*\*\*E.g., European Commission.

In relation to the **information sources used**, employers' organisations and public authorities were the main sources companies turned to for information on posting (*Figure 8*). The share of companies that

<sup>24</sup> The survey included a question that asked posting company respondents whether the following functions were outsourced by the companies: calculation of gross wages, additional allowances, social security contributions, and reimbursement for travel and accommodation; requesting a PD A1; making a notification in the national declaration tool of the receiving Member State; providing workers accommodation.

indicated to have always or often used information provided by these two actors were 46.2% and 30.8% respectively. Consulting companies and other companies in the country, including client companies in the case of posting company respondents, were the next most mentioned sources (half of respondents relied on these sources either frequently or sometimes). Trade union organisations, EU institutions and NGOs were reportedly never used by the vast majority of the surveyed companies in Austria. Further analysis revealed that companies typically relied on a combination of different sources for information on posting. Most respondents used more than two information sources (*Figure 9*). There were two (out of 26) respondents who apparently never consulted any of the listed sources.

**Figure 9: Number of information sources that companies consulted (N=26)**



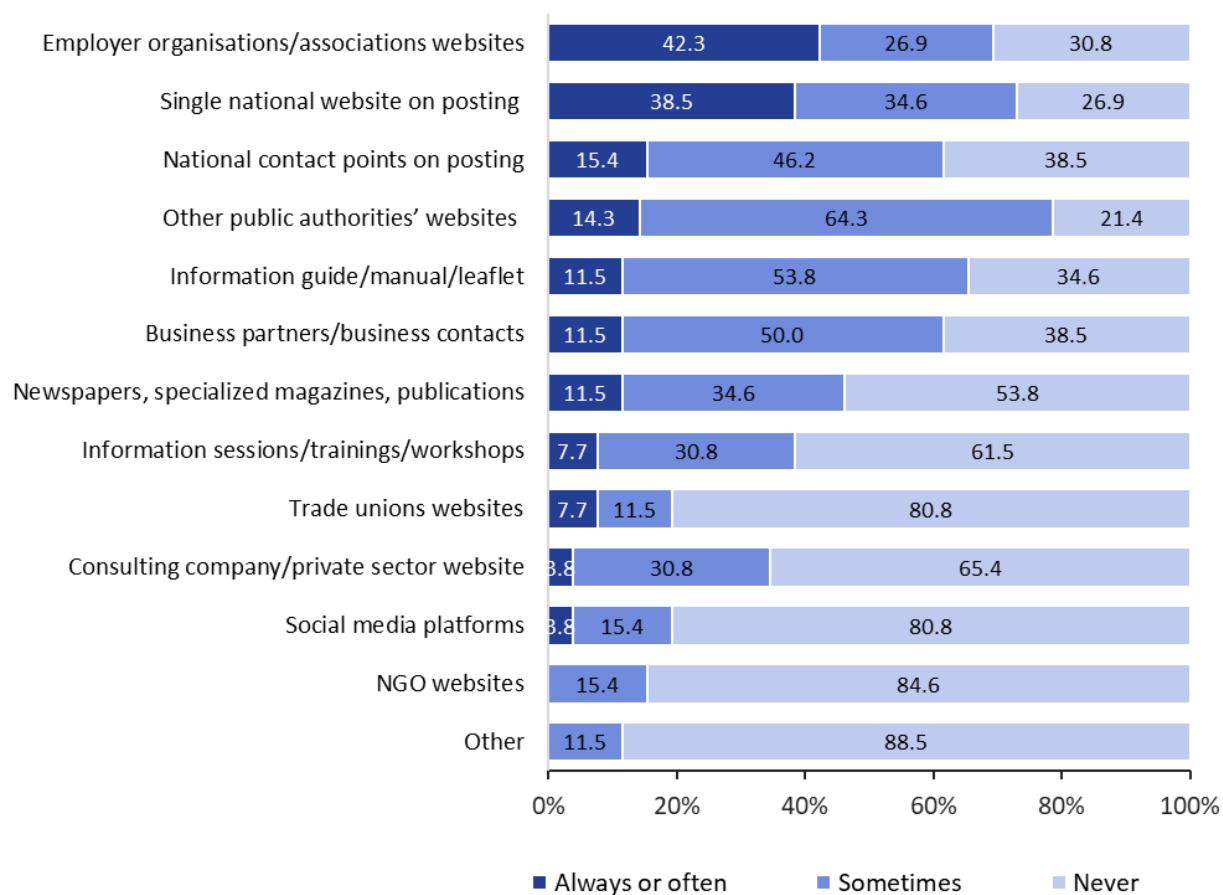
Regarding the **channels of information**, employer organisations' websites, public authorities' websites and single national websites on posting were the information channels most commonly used by companies (*Figure 10*). Around 40% of respondents reported to have always or often made use of the websites of employer organisations and the single national websites on posting.<sup>25</sup> In addition to these online channels, more than half of the companies used information guides, manuals or leaflets, and relied on their business partners for information suggesting that these channels remain an important avenue for obtaining posting-related information for companies. Although information channels such as newspapers, specialised magazines, etc., information trainings/workshops, and consultancy company websites were less often indicated by respondents, this may not necessarily reflect companies' preferences, but rather the availability and accessibility of these channels. Information on consultancy websites is, for instance, often available only for their paying clients. The finding that companies rarely visited trade union and NGO websites, and social media platforms for information on posting is not unexpected given that employers are not their primary target audience.

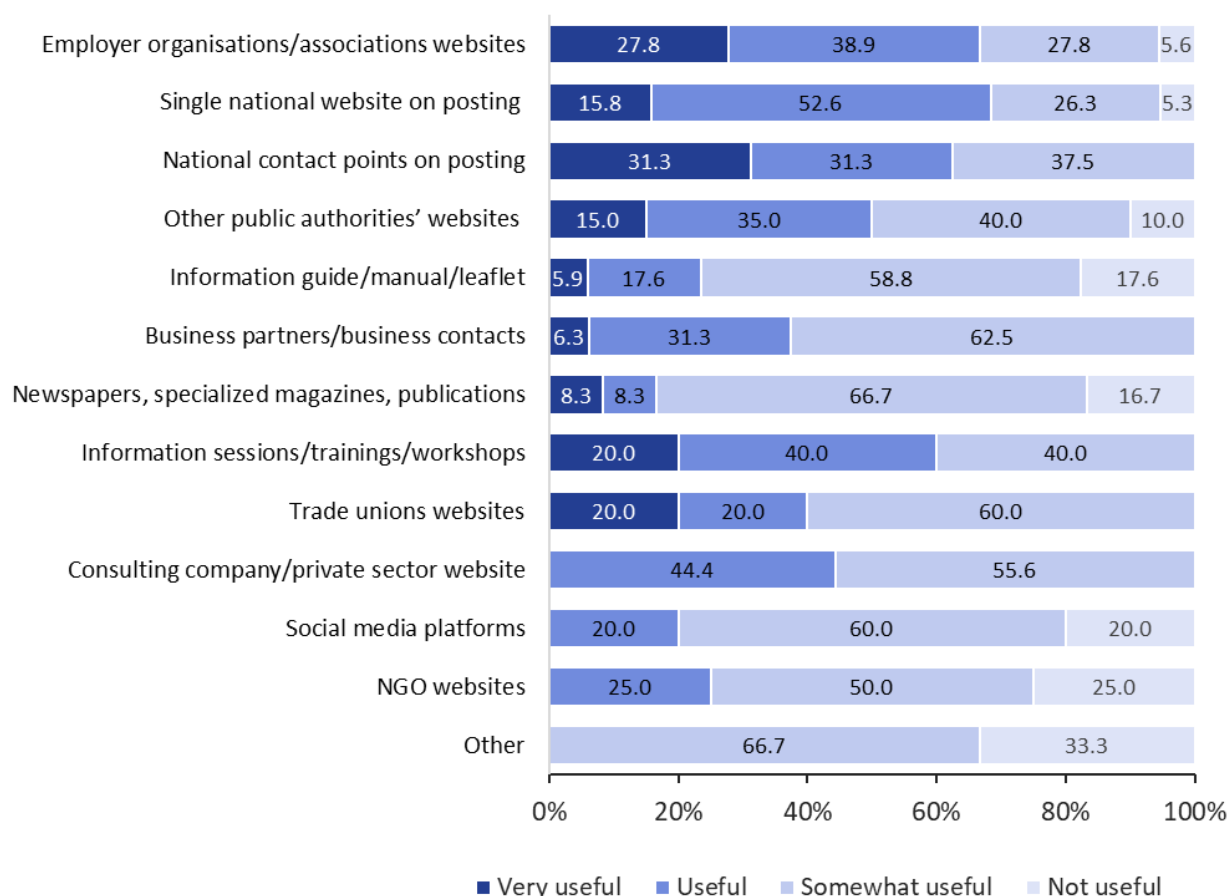
The survey also asked respondents about **how useful they found the information from the channels consulted**. The channels that companies considered the most useful in term of the information received were the national contact points on posting, followed by employer organisations' websites (*Figure 11*). The single national websites on posting that companies consulted were also viewed as either very useful or useful by most respondents (68.4%). Only half stated the same regarding information accessed through public authorities' websites, despite these being among the most often consulted channels by companies. While relatively few companies reported to have attended

<sup>25</sup> The countries whose single national website on posting were consulted by Austrian respondents included Germany (indicated by 11 respondents), followed by Italy, France and finally Austria (2 respondents).

information trainings or workshops or accessed information from trade union websites (see *Figure 10*), many of those who did so appear to have found these rather useful.

**Figure 10: Information channels used by companies for information on posting (N=26)**



**Figure 11: Companies' views of the effectiveness of information received**

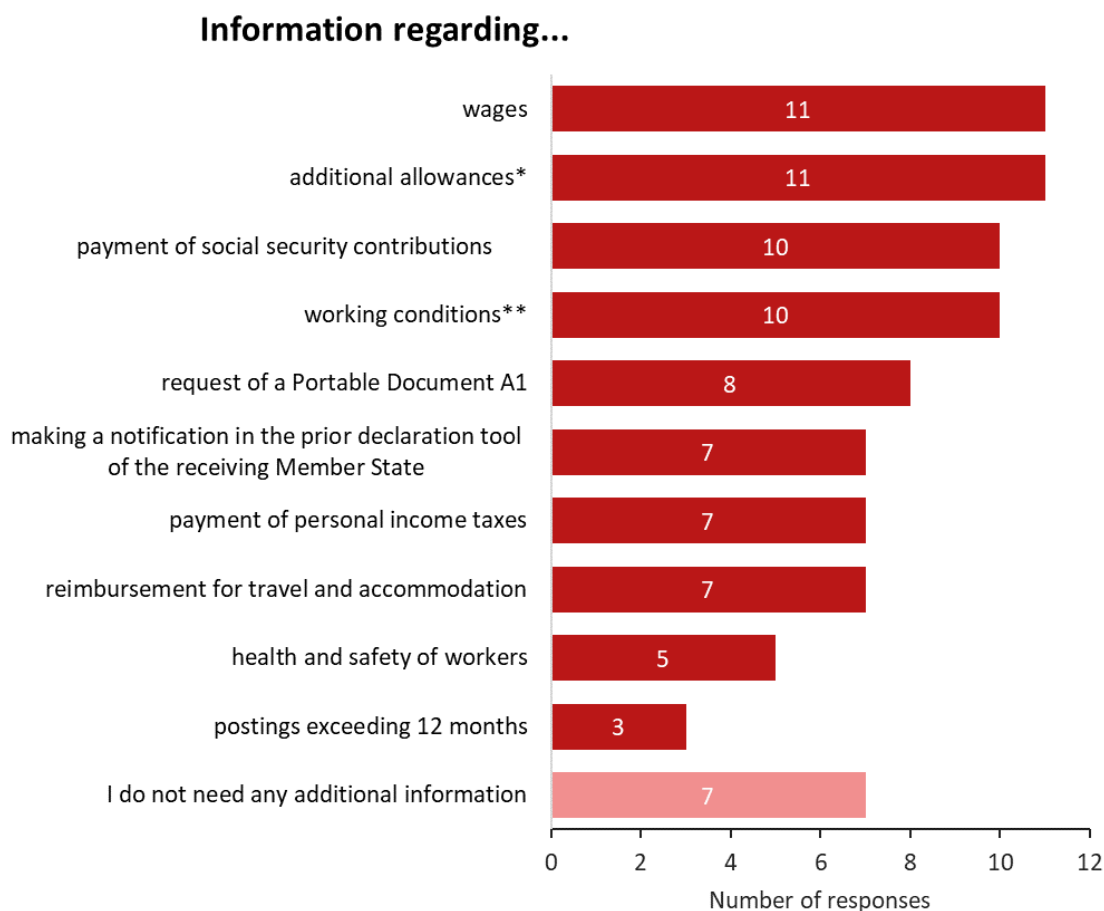
Notes: Only respondents who indicated to have consulted an information channel sometimes, often or always are included. Responses ordered according to *Figure 10*.

## 8.2.2 Information needs and preferences

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

As shown in the previous section (see *Figure 7*), wages and additional allowances for posted workers are among the topics that companies most often tried to obtain information on. These areas are also the ones that most respondents felt they **needed more information on** to correctly post or receive workers, followed by social security payments and working conditions (*Figure 12*). Information regarding occupational health and safety and postings longer than 12 months were those least mentioned by respondents in reference to additional information needs. Among posting companies, wages, additional allowances and working conditions were the top three areas of extra information needs, while social security-related information was the most often cited by receiving companies.

**Figure 12: Additional information companies would need to correctly post/receive workers (N=26)**

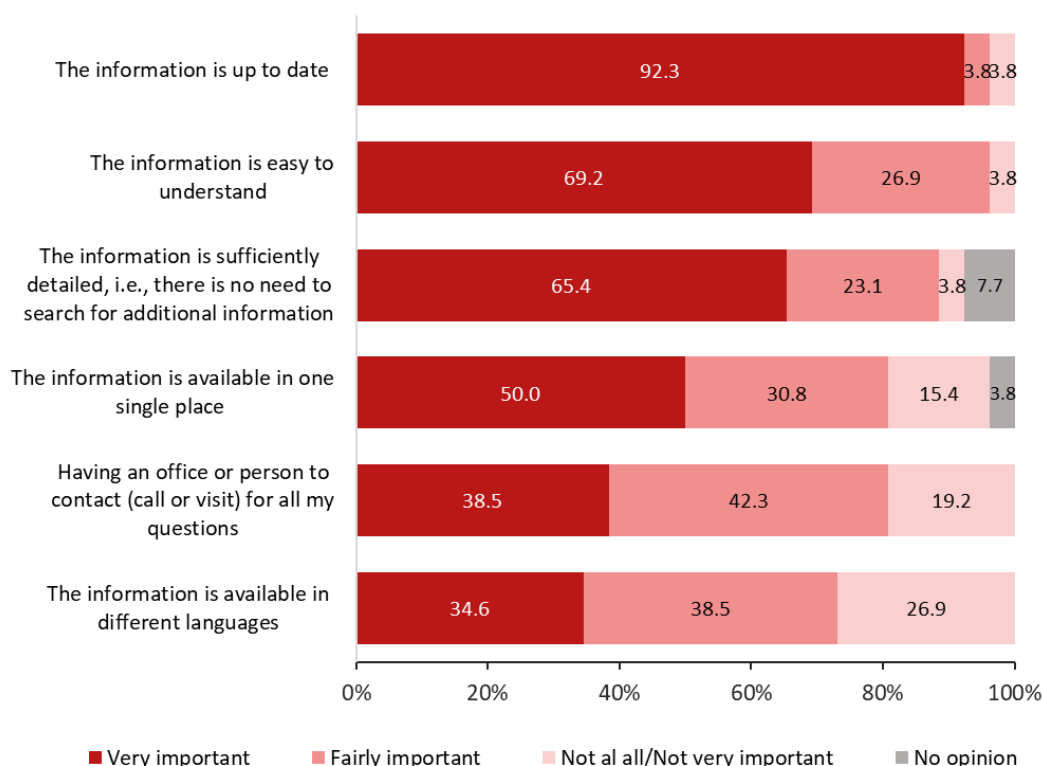


Notes: Respondents could select multiple answer options.

\*E.g., overtime rates, allowance for working at night, allowance for working on Sundays, or on public holidays.

\*\*E.g., working time, holidays etc.

The survey also asked respondents to indicate which **aspects of information** provision they considered the most important when seeking posting-related content, thus shedding further light on companies' information needs. As displayed in *Figure 13*, having the most up-to-date information was of the highest importance for the companies (i.e., almost all respondents considered this to be very important). Information that is easily understandable and sufficiently detailed were the second and third most paramount aspects. Being able to access posting information from a single source (or place) was deemed by half of the respondents to be very important. While an office or person to contact for all posting-related inquiries and information available in different languages seemed to be somewhat less relevant, the vast majority of companies (73.1%) still regarded them as very or fairly important.

**Figure 13: Important aspects for companies when seeking information on posting (N=26)**


As for the **preferred channels for receiving information on posting**, social partners' websites were the information channels selected by most respondents (*Figure 14*). Websites of national or EU-level institutions were the next most preferred information channels for companies. Getting information via printed materials, such as guides or leaflets, was indicated by fewer respondents; they nevertheless seemed to be a more favoured option than audio-visual formats (e.g., videos, podcasts etc.), in-person contacts (e.g., hotlines, chats, contact person) or information sessions, trainings and workshops. Obtaining information vis-à-vis these latter channels can require more time and effort on the part of companies which may explain their preference for sources and modes of information that are easier to access. The findings also confirm that employer organisations and public authorities' websites continue to be the key channels through which companies expect to receive future posting-related information, further underlining their importance in ensuring access to high-quality information. Moreover, despite online channels like websites being the dominant choice for accessing and retrieving information on posting, offline channels, such as printed information guides, still appear to be useful for many companies.

**Figure 14: Information channels through which companies would like to receive information on posting in the future (N=26)**



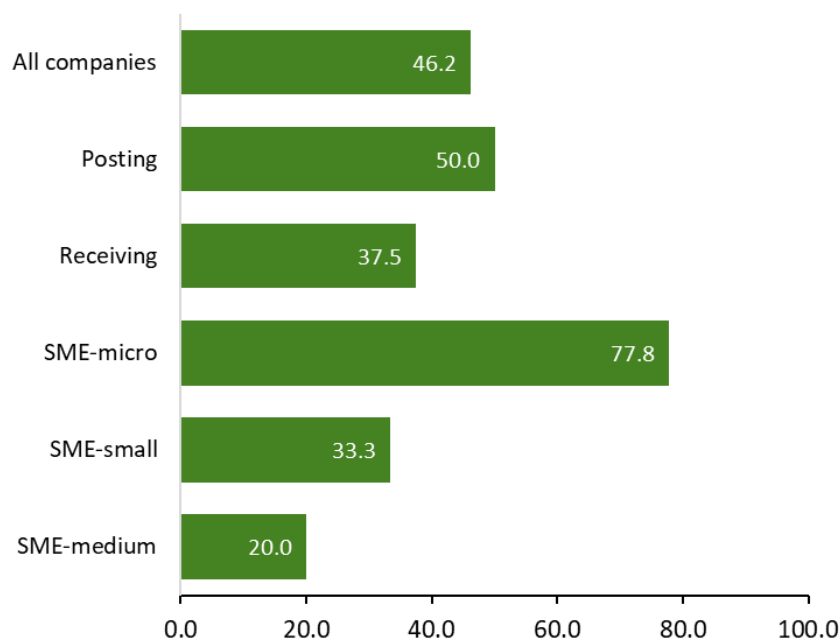
Note: Respondents could select multiple answer options.

### 8.2.3 Barriers

This section analyses perceived barriers of companies in accessing information on posting, in particular the challenge it poses for them to send or receive posted workers, and the difficulties companies encounter when seeking posting-related information. The section also draws on qualitative information gathered through open-end fields of the survey.

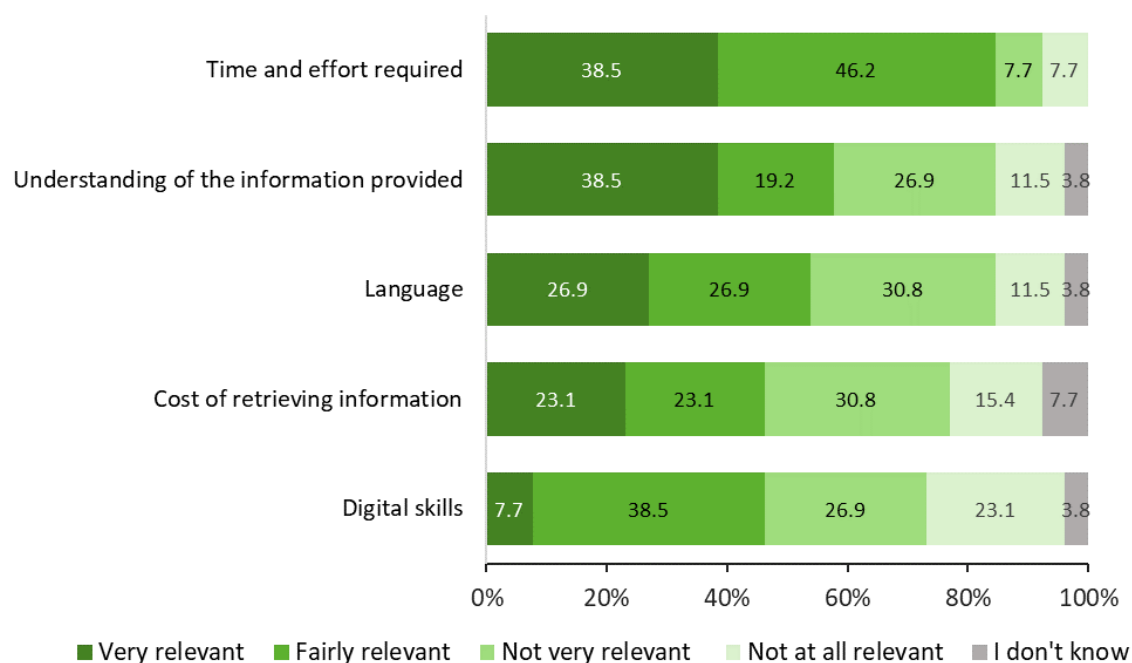
As shown in *Figure 15*, close to half (46.5%) of the surveyed companies in Austria perceived **access to information as a challenge to participating in posting**. The share of those who regarded information access a challenge was higher among the posting (50%) than the receiving (37.5%) companies. There was also considerable variation according to company size with the smallest companies (i.e., those with less than ten employees) being the most likely to perceive access to information as a barrier to their posting activities. This is probably because larger companies had already overcome some of the difficulties related to the information access and did not perceive them as an obstacle anymore. Companies that posted workers or received posted workers more frequently were likewise less likely to report information access as a barrier.

**Figure 15: Share of respondents who reported that access to information is a challenge for their company to participate in posting, % (N=26)**



Notes: SME-micro: less than 10 employees, SME-small: between 10 and 50 employees, SME-medium: between 50 and 250 employees.

**Figure 16: Companies' views of relevant factors creating challenges for them to access information on posting (N=26)**





With regard to the **factors related to the barriers to accessing information**, it emerged that the most relevant factors perceived by companies were “time and effort required” (87.7% i.e., very and fairly relevant) followed by “understanding of the information provided” (57.7%), and language barriers (53.8%) (Figure 16). The two factors that were less perceived as being an obstacle were “cost of retrieving information” and “digital skills”, selected as very or fairly relevant by 46.2% of respondents. Factors such as language, digital skills and cost of getting information appeared to be of greater relevance among smaller companies i.e., less than 50 employees compared to companies with more employees.

Access to information on applicable wages for posted workers has been identified in the literature as a particular challenge for posting employers (Danaj et al., 2021). As we saw in the previous sections, this was also the content that companies most often looked for and reported the need for additional information on. The survey included a set of questions that were dedicated to this topic.<sup>26</sup> Findings from the posting companies’ answers (N=18) showed that most companies had no particular difficulty with determining applicable wages or working conditions for posted workers and ‘only’ 33.3% of respondents reported this to be a challenge. When asked whether this depended on the country workers were posted to, the opinions were rather divided: 33.3% of companies thought this to be the case, while 38.9% did not perceive this to be a factor. It is worth mentioning that a fairly high share of respondents (27.8%) selected the option “I don’t know”. Respondents were invited to elaborate further on related obstacles in the open-ended comments.

Barriers indicated by respondents in their comments included language barriers, insufficient information, and limited access to the information available due to often poor or non-existent translation. Difficulties related to obtaining accurate information about wages set out in collective agreements and accessing public authorities by phone for information were also among the barriers mentioned. Finally, burdensome administrative requirements appeared to be a recurring topic as illustrated by the quotes below (translated from German):

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

*“At the moment I spend more than 60% of my working time dealing with authorities, application forms and information on how to get workers as quickly as possible.”*

*“The costs of these postings and other official requirements are exploding!!!”*

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<sup>26</sup> Specifically, the survey asked posting company respondents if they had difficulties in determining applicable wages and working conditions for posted workers, whether this varied according to the countries they posted workers to, and what they thought were the possible reasons for that.

### 8.2.4 Best practices and recommendations

This final section offers best practices and recommendations based on the responses and comments of survey respondents.

Survey respondents, in their open-ended comments, highlighted employers' organisations, such as Chambers of Commerce as well as foreign trade offices and embassies, as useful contact points for information on posting in general. Regarding postings from Austria, one of the specific best practice examples mentioned was the website of BOUWUNIE, the Flemish Federation of SMEs in the field of construction, that supports its members (employers and self-employed workers) with tailored information and services including on issues concerning the posting of workers.<sup>27</sup> A foreign trade information event organised by the Austrian Chamber of Commerce (WKO) on posting from Austria to Italy was referred to as another best practice. With regard to postings to Austria, the ELDA online portal of the Austrian Health Insurance Fund (ÖGK) was mentioned as a valuable source of information and advice on social and health insurance-related issues.<sup>28</sup> As the respondent noted *"information is always available, and you can find pretty much everything you need in one place"*.

Although not mentioned in the comments, the Austrian single national website on posting (*Die Entsendeplattform*) is generally considered a good example (as already noted in section 7.5 of this report).<sup>29</sup> Results from the responses to survey questions about the single national website revealed that over half of Austrian companies (65.4%) were not familiar with the single national website prior to taking the survey. In fact, only half of the 18 posting companies and none of the 8 receiving companies in the Austrian sample were aware of the website. Posting companies, which made up much of the Austrian sample, tended to consult the respective websites of the main destination countries, mostly the German single national website.<sup>30</sup>

Regarding the users and their assessment of the Austrian single national posting website, analysis of the full survey sample showed that they mainly concerned companies established in Slovenia and to a lesser extent Slovakia and other non-specified countries<sup>31</sup>, and around half of them expressed satisfaction (53.6% stating to be satisfied or very satisfied) with the Austrian national website on posting.<sup>32</sup>

In addition to best practices, the survey asked for respondents' opinions about improvements to facilitate companies' compliance with applicable wage and working conditions for posted workers. As illustrated in *Figure 17*, most of the Austrian respondents viewed "improved availability and

<sup>27</sup> Link to BOUWUNIE website: <https://www.bouwunie.be/nl/>

<sup>28</sup> ELDA is a free-of-charge electronic data exchange system of Austrian Social Insurance Institutions that supports employers with social and health insurance-related issues (e.g., registration and payment of social insurance contributions): <https://www.elda.at/cdscontent/?contentid=10007.839318&portal=eldaportal>

<sup>29</sup> Link to the Austrian national website on posting: [https://www.entsendeplattform.at/cms/Z04/Z04\\_0/home](https://www.entsendeplattform.at/cms/Z04/Z04_0/home)

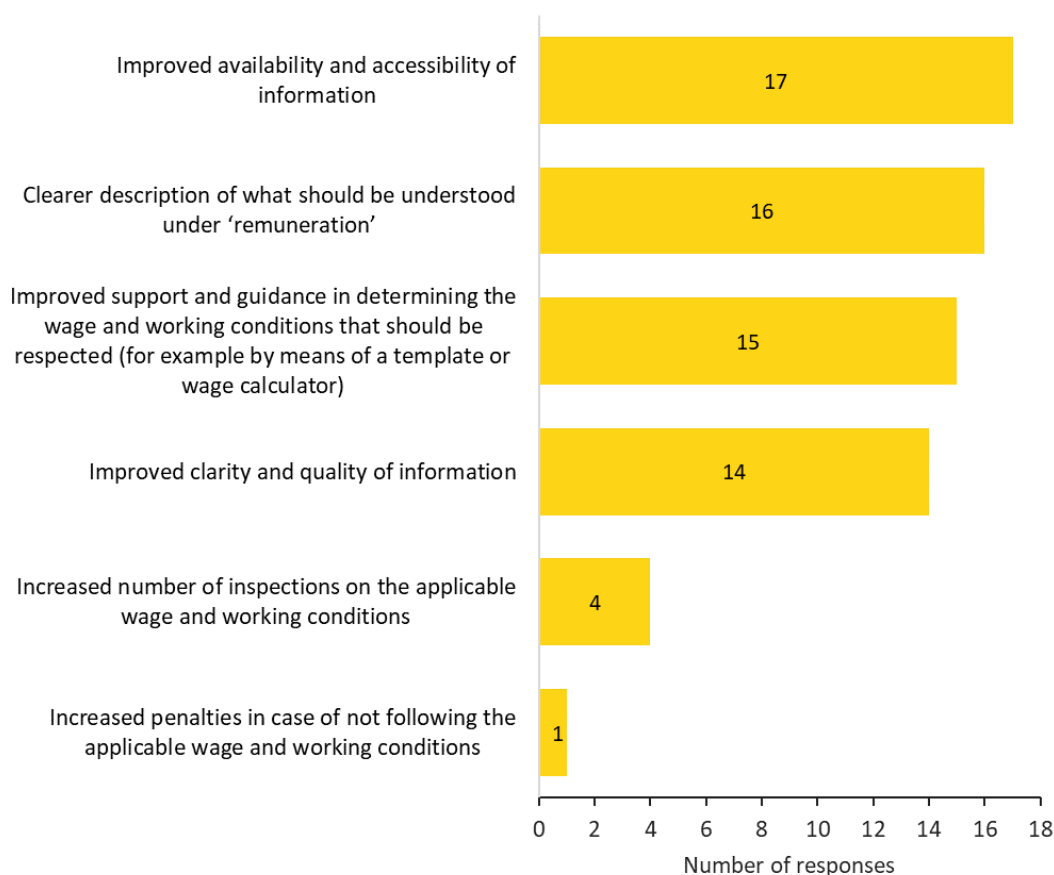
<sup>30</sup> Owing to very few responses, it was not possible to analyse Austrian respondents' assessment of the single national websites.

<sup>31</sup> There were 28 respondents in the full survey sample who indicated to have consulted the Austrian single national website on posting, including 17 from Slovenia, 4 from Slovakia, 1 each from Belgium and Italy, 2 from Austria, and 3 from "Other" (i.e., non-specified).

<sup>32</sup> 32.1% were neutral and 14.3% were (very) dissatisfied.

accessibility of information” as a crucial element in this. Greater clarity on remuneration and more guidance for employers in determining required wage and working conditions were the next most frequently identified elements by the companies. The prominence of these issues among respondents is not surprising given the concept of remuneration being relatively recent in the posting context. It was introduced by the revised EU Directive on the posting of workers (2018/957/EC) replacing the concept of ‘minimum rates of pay’. However, the revised Directive provides no definition of remuneration leaving it to the Member States to determine the different elements that are included based on their national laws and practice, thus uncertainties may arise among employers as to what should be understood under remuneration in the specific country context. Finally, increased inspections and higher penalties were considered by respondents the least helpful for enhancing companies’ compliance with rules on wages and working conditions of posted workers.

**Figure 17: Main elements that would help companies to comply with applicable wage and working conditions for posted workers (N=26)**



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

At the end of the survey, respondents were also asked to leave any comments or suggestions. One major point common to these comments, and already highlighted in the section on barriers, was simplification in terms of administrative procedures and requirements which were deemed cumbersome and costly by the respondents.

## 9 Conclusion

In this report, we provided a mixed method analysis of the state of the access to information by companies on the posting of workers in Austria. Our findings reveal that while a substantial amount of information by state, social partner and private actors is provided, gaps and barriers to information provision exist, and more can be done to improve and/or facilitate access to information on posting.

The results indicate that most information is provided online through websites or online exchanges. Direct communication via the phone and office hours meetings are also provided, but their utilisation has been reduced since the onset of the COVID-19 pandemic. However, these forms are still considered important since they provide an opportunity for addressing issue-specific questions. Most information is available in German, followed by English. There are few channels, including the single national website on posting, that provide information in several languages. We find that information is often fragmented, as public authorities focus on information related to their own mandate, limiting themselves to providing hyperlinks to the websites of other institutions. Even the more comprehensive channels, such as the single national website on posting, do not cover all aspects, with redress, appeal and taxation as the less covered topics identified across all channels.

The survey results show that access to information is a challenge to participating in posting for nearly half of the surveyed companies, especially for posting companies. The complexity of posting and other relevant regulations was also raised by the information providers interviewed, who considered the presentation of the relevant current information in a comprehensive and yet understandable manner for many aspects is a challenge they constantly address. The interviews and the survey findings jointly indicated that the main topics of information sought by the companies relate to documentation, procedures, allowances, and wages, which explains also why these are the topics covered more extensively by the providers. While public authorities and social partners consider the single national website as the main channel to which they refer the inquiring companies or consultants, the survey shows that more than half of the companies were not aware of this platform. The survey and interviews also indicate the high importance of employer organisations and their various channels of information, such as websites, regional offices, and foreign trade centres. The survey also revealed that social security matters are outsourced more than other aspects related to posting, while also contradicting previous literature on the relation between company size and outsourcing (Danaj et al., 2021), since SMEs are found to be making more use of external consultants' services than the larger companies with in-house accounting and human resource departments. The most relevant barrier factors perceived by companies were "time and effort required", followed by "understanding of the information provided," and language barriers, which we can assume are also the factors that drive certain companies to outsource some services to specialised providers.

The study also uncovered several good practices. The Austrian single national website is the most comprehensive of all channels available in several languages and provides information for most themes. Online tools such as the wage calculator of the single national website, the electronic procedures and information exchange of the social security services, and the software utilised by the consultancies to monitor client compliance indicate the importance of digitalisation in facilitating access to information in the posting of workers.

## 10 Recommendations

We draw several key recommendations on improving the conditions of access to information on posting based on our original data collection and the analysis presented here. These recommendations are as follows:

- To address the issue of information fragmentation, more efforts need to be made to centralise the provision of information in a **more holistic** way to include, along labour law, also matters related to social security, taxation, migration, and other relevant rules.
- **Better linking of information channels transnationally**, i.e., between sending and receiving countries in the single national website or the individual institutions would help companies trace the relevant information in the countries where they conduct their economic activity.
- The **gap** in information **about appeal procedures** should be **remedied**, since it is currently unclear to companies how they can do that, especially for posting companies who are not familiar with receiving country procedures and practices.
- As the main form of providing information is currently text, **more digestible and more accessible and easier to comprehend formats** such as charts and visual aids are also recommended.
- The accessibility of information in most channels could be improved by **providing information in more languages**, especially in the languages of those countries where there is more posting to and from Austria.
- While online channels of information are dominant, **more interactive forms of information provision should be maintained**, since processing complex legal text materials remains a challenge, and there is a need for companies to understand how the rules are applied to their individual circumstances.
- The **digitalisation of procedures and information exchange** could **help reduce the bureaucratic burden** for companies and public authorities alike.

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