



POSTED WORKERS FROM AND TO THE NETHERLANDS

FACTS AND FIGURES

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Abbreviations

AVIM	The Aliens, Identification and Human Trafficking Unit Police
BR	Basic Regulation (EC) No. 883/2004 on the coordination of social security systems
CJEU	Court of Justice of the European Union
CLA	Collective Labour Agreement
EC	European Commission
EU	European Union
EU-13	Bulgaria (BG), Czechia (CZ), Estonia (EE), Croatia (HR), Cyprus (CY), Latvia (LV), Lithuania (LT), Hungary (HU), Malta (MT), Poland (PL), Romania (RO), Slovenia (SI), and Slovakia (SK)
EU-14	Belgium (BE), Denmark (DK), Germany (DE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Luxembourg (LU), the Netherlands (NL), Austria (AT), Portugal (PT), Finland (FI), and Sweden (SE)
EU-27	Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), and Sweden (SE)
FTE	Full-time equivalent
MS	Member State
NLA	Netherlands Labour Authority
ILO	International Labour Organization
IND	Immigration and Naturalisation Service
PD A1	Portable Document A1
RTPD	EU Road Transport Posting Declarations
SVB	Social Insurance Bank
SZW	Ministry of Social Affairs and Employment
TCN	Third-country national

Summary

The Netherlands plays a key role in intra-EU posting as both a receiving and sending Member State of posted workers. The posting of workers is an important mechanism for cross-border employment within the European Union (EU). Posted workers are sent temporarily by employers in one Member State to provide services in another. The Netherlands stands out as a significant recipient of posted workers while also serving as a sending Member State, albeit to a lesser degree.

Current policy discussions increasingly focus on the challenges of ensuring compliance with the (revised) Posting of Workers Directive (PWD) (Directive 96/71/EC amended by Directive (EU) 2018/957). This is especially relevant for third-country nationals (TCNs) from outside the European Economic Area (EEA) and Switzerland (EEA+), who are represented in intra-EU postings in increasing numbers. These workers face heightened vulnerability due to their precarious legal status and the complexity of cross-border regulations.¹ The need for legal clarity is underscored by the ruling of the Court of Justice of the EU (CJEU) in case C-540/22 (SN).² In this ruling, the Court confirms that Member States may require a residence permit for posted TCNs staying longer than 90 days, if justified by public interest and proportionate. In response to these legal challenges, the Netherlands – along with six other Member States³ – called on the European Commission (EC) to clarify the legal framework governing the posting of TCNs.⁴ Their joint position paper proposes the adoption of a specific directive that defines enforceable criteria such as “lawfully and habitually employed” and ensures that posting is only permitted when a genuine economic activity exists in the sending Member State. The paper also advocates strengthened enforcement mechanisms, including an enhanced role for the European Labour Authority (ELA).⁵

This report provides an overview of intra-EU posting to and from the Netherlands combining two key data sources: Portable Documents (PDs) A1 and the Dutch prior notification tool. Despite growing data insights and enforcement efforts, data on intra-EU posting remains fragmented and incomplete, highlighting the need for further analysis. The aim of the POSTING.STAT 2.0 project is to improve insight into the scale, characteristics, and compliance aspects of intra-EU posting.⁶ The report addresses two main questions: (1) *what is the scale and nature of intra-EU posting to and from the Netherlands*, and (2) *what is the scale and nature of infringements related to this type of posting?* To answer these questions, it draws on data from PDs A1 issued under Article 12 of the Basic Regulation (BR) (Regulation (EC) No 883/2004) – certificates provided by social security institutions – and the Dutch prior notification tool (*Meldloket WagwEU*). Each source reflects a different dimension: PDs A1 relate to the applicable social security legislation, while the prior notification tool registers the intention to provide services in the Netherlands.⁷

¹ See Inspectie SZW (2019) and Adviesraad Migratie (2024).

² See CJEU, Case C-540/22, SN, judgment of 14 March 2024 and Van Gardingen & Kramer (2024).

³ These Member States include Belgium, Denmark, Germany, Italy, Latvia and Luxembourg.

⁴ See Kamerstukken II 2024/25, 30999 (Cover letter on European papers concerning the posting of third-country nationals and social security systems).

⁵ Most recently, the outgoing Minister of Social Affairs and Employment reiterated the Dutch position in a June 2025 letter to Parliament, calling for an EU-wide minimum work period of three months in the sending country before a TCN may be posted. He also urged tighter enforcement to prevent misuse of work permits and sectoral mismatches, and signaled broad political consensus to address such circumvention practices more firmly at both the national and EU level. See NOS (2025, July 1). *Kabinet wil einde aan sluiproute voor arbeidsmigranten*. Retrieved from [Kabinet wil einde aan sluiproute voor arbeidsmigranten](#).

⁶ POSTING.STAT 2.0 aims to complement the statistical information collected on intra-EU posting at the European level by bringing together a research consortium from the main sending and receiving Member States of posted workers (Austria, Belgium, France, Germany, Italy, the Netherlands, Lithuania, Poland, Slovakia, Slovenia and Spain). The main goal is to increase the level of empirical evidence through the collection and analysis of national administrative data. The consortium, coordinated by HIVA-KU Leuven, consists of 12 research partners and 4 associated partners. Results will be reported in 11 country reports and 4 thematic papers. Furthermore, 11 country-specific webinars and 4 thematic webinars will be organised. Finally, the results will be discussed at a closing conference in Leuven. See [POSTING.STAT 2.0 — HIVA](#).

⁷ Legally the Dutch Employment Conditions (Posted Workers in the EU) Act (*WagwEU*) requires registration of actual postings, but in practice the system also contains intended notifications that do not result in the provision of services.

Both sources have their limitations and cannot be interpreted as exact measures of the same phenomenon. However, taken together they provide valuable and complementary insights.

The number of PDs A1 issued to the Netherlands provides a broad but partial indication of cross-border service provision, showing significant variation over time. Most PDs A1 concern temporary postings under Article 12 of the BR, which are geographically traceable to the Netherlands. By contrast, Article 13 covers multi-state workers and is not traceable in EU-level data. Between 2010 and 2018, the number of Article 12 PDs A1 issued to the Netherlands fluctuated around 100,000 annually. The figure substantially increased in 2019 and 2020, peaking at approximately 390,000 in 2020. This sharp rise is largely attributed to a surge in PDs A1 issued by Germany. This may reflect an administrative anomaly, since it was not accompanied by a parallel increase in imported services from Germany. After this peak, the number of Article 12 PDs A1 returned to around 150,000 in 2021 and rose slightly to nearly 200,000 in 2023. These PDs A1 are primarily issued by Germany, Poland, and Belgium. Although the total number of PDs A1 appears high, it does not reflect the number of unique individuals present in the Netherlands at any given time, since postings are temporary and the same worker may be posted multiple times throughout the year. Thus, PDs A1 offer a valuable but incomplete view of the scale of intra-EU service provision.

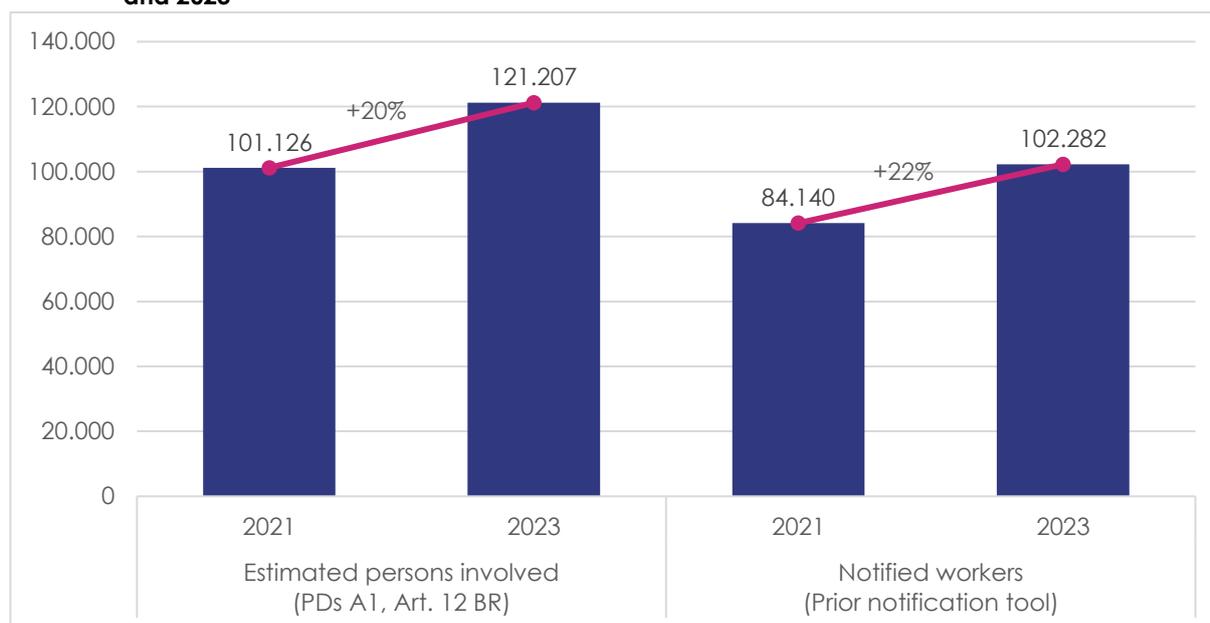
The Dutch prior notification tool provides more detailed information on notified service providers and posted workers, showing substantial growth in posting notifications between 2020 and 2023. In 2023, a total of 102,282 posted workers were notified, up from 61,966 in 2020.⁸ This figure includes 94,725 posted employees and 7,557 posted self-employed persons. The number of service providers – comprising both foreign employers and self-employed persons – also increased, from 10,935 in 2020 to 14,106 in 2023. Among these, 6,549 were foreign employers, each notifying an average of 14.5 posted workers. These increases refer exclusively to sectors outside road freight transport. When road freight is included, the total number of notifications and notified workers in the Dutch portal drops sharply in 2023, due to the removal of this sector following the launch of the EU Road Transport Posting Declarations (RTPD) portal in 2022. Most notified workers in the Dutch portal originate from Germany, Poland, and Lithuania, with the construction, manufacturing, and transportation sectors accounting for the majority of notified workers. Compared to PDs A1 data, the notification tool captures workers who are physically present in the Netherlands more directly and allows for monthly tracking. In 2023, an average of 8,524 workers per month were newly notified, with some seasonal fluctuations.

While PDs A1 and notification data both capture aspects of posting, their coverage differs significantly, limiting the extent to which total volumes can be directly compared. PDs A1 data includes all postings under Article 12 of the BR but exclude Article 13 postings unless supplemented by additional administrative insights.⁹ The prior notification tool, by contrast, only covers service provision subject to a reporting obligation under the Dutch Employment Conditions (Posted Workers in the EU) Act (*WagvEU*) and excludes sectors such as road freight transport since 2022. Additionally, PDs A1 reflect the entitlement to post based on social security coordination rules, whereas the notification tool registers the declared intent to provide services in the Netherlands. Despite these differences, the number of notified workers (84,140 in 2021 and 102,282 in 2023) and the number of individuals estimated to be covered by PDs A1 (101,126 in 2021 and 121,207 in 2023) differ but remain within a broadly comparable range (see *Figure S.1*). Nonetheless, differences in methodology, coverage, and data availability mean that caution needs to be exercised when interpreting these figures as directly equivalent.

8 The 2020 figure reflects an incomplete first year of the notification tool (launched in March) and a period of intensive outreach, so increases in subsequent years do not necessarily signal more actual postings.

9 The Social Insurance Bank (SVB) has indicated that many posted workers receive their PD A1 under Article 13 rather than Article 12, as the conditions for Article 13 are less strict. This nuance is therefore relevant when interpreting the data.

Figure S.1. Total number of estimated persons involved (PDs A1, Art. 12 BR) versus notified workers, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

Construction and manufacturing are the dominant sectors for both posted employees and self-employed persons, with transportation and storage and agriculture and playing significant roles. Among notified employees in 2023, construction and manufacturing each accounted for 28 percent of the total, followed by transportation and storage (15 percent), agriculture (8 percent), and business support services (6 percent).¹⁰ By contrast, 60 percent of all notified self-employed persons were active in construction, and 28 percent in manufacturing. The sectoral profile for PDs A1 data similarly highlights the prominence of services and construction. Sector-specific patterns also vary by nationality. For example, Polish workers are particularly active in construction and agriculture, while German workers are more frequently represented in manufacturing. Temporary agency work also contributes to intra-EU posting, but its scale is currently underestimated due to incomplete registration. Only as of 2024 does the notification tool include an indicator for whether a worker is posted via a temporary work agency, but data on 2024 is not yet available.

Posting patterns vary considerably by nationality, with TCNs making up an increasingly prominent share of notified workers, especially among postings from specific countries. In 2023, more than one-fifth of all notified workers were TCNs, with the largest shares among postings from companies based in Poland, Lithuania, and Portugal. For example, among TCNs posted by Polish companies, 51 percent were Ukrainian, 31 percent Belarusian, and 4 percent Serbian. Lithuanian companies posted mainly Azerbaijani (17 percent), Ukrainian (16 percent), and Belarusian (7 percent) TCNs, while Portuguese employers primarily posted Brazilian (43 percent), Indian (29 percent), and Pakistani (7 percent) TCNs. Ukrainians also constitute a large share of TCNs posted from other EU countries, accounting for 33 percent of the total, followed by Belarusians (17 percent) and Azerbaijanis (8 percent). Notably, the absolute and relative number of Ukrainian TCNs declined, likely due to the Temporary Protection Directive, which allows them to work freely in the EU, bypassing posting. With regard to the sector of employment, TCNs are particularly visible in agriculture and construction. The duration of these postings varies substantially by sending Member State, with around half of TCNs notified for periods exceeding 90 days. While TCNs

¹⁰ Ministry of Social Affairs and Employment (SZW) suspects that part of the notifications classified under Agriculture, Forestry and Fishing may not reflect actual work in this sector. The SBI code A.01.1 (growing of non-perennial crops) appears at the top of the list, and may therefore be selected by some employers even when it does not represent the true sector.

contribute significantly to posted work, their vulnerability to non-compliance and exploitation underscores the importance of targeted enforcement and protection.

A growing number of postings also originate from the Netherlands, primarily to the neighbouring countries of Belgium and Germany, but figures remain lower than those for incoming postings.

Outgoing postings from the Netherlands are tracked through PDs A1 issued by the Social Insurance Bank (SVB). Between 2012 and 2023, the Netherlands issued between 80,000 and 120,000 PDs A1 per year. Most of these postings fall under Article 13 of the BR and reflect multi-state activities, which are common in sectors such as transport and logistics. By contrast, Article 12 postings are mainly to neighbouring countries and typically occur in services, construction and manufacturing. Although detailed data on destinations and sectors is limited, the available figures confirm the Netherlands' dual role as both a sending and receiving Member State. Nonetheless, the smaller scale of outgoing flows underscores the Netherlands' structural position as a net recipient of posted labour.

Despite the volume of postings, gaining insight into the enforcement of posting rules in the Netherlands remains challenging due to limited data availability.

Enforcement responsibilities are primarily shared between the Netherlands Labour Authority (NLA), the Social Insurance Bank (SVB), the Tax and Customs Administration, and the Immigration and Naturalisation Service (IND). However, these agencies do not carry out dedicated inspections on posting, nor do they publish inspection data specifically related to posting. Based on the fragmented data that are publicly available, a limited picture emerges of the enforcement efforts undertaken. The NLA conducted 107 inspections in 2020 concerning the PWD, while the SVB carried out 70 inspections in 2019, 35 in 2020, 55 in 2021, and 45 in 2023 to verify compliance with social security provisions related to cross-border postings. However, comprehensive statistics on identified infringements and follow-up actions remain scarce. Most inspections are risk-based and focused on high-risk sectors, which limits the generalisability of findings. A recent case in 2025 illustrates the outcome of such a risk-based approach: fines totalling €175,000 were imposed on a Polish entrepreneur and three Dutch horticultural employers for illegally posting at least 26 TCNs via a Polish letterbox company.¹¹ Recovery of unpaid wages or social security contributions is also difficult to quantify. For instance, in 2020 €1.8 million in contributions were recovered through A1 enforcement. However, such figures are rare and not reported consistently.

The findings point to a growing reliance on posted labour in certain Dutch sectors, as well as ongoing challenges in data availability that limit transparency and accountability.

While the share of notified posted workers in total Dutch employment rose from 0.7 percent in 2020 to 1.1 percent in 2023, this figure likely understates the full extent of posting due to potential underreporting in specific sectors. Structural issues, such as inconsistent notification practices, the non-mandatory upload of A1 certificates, and limited cross-institutional data exchange, undermine the reliability and utility of administrative data. Notably, the absence of up-to-date statistics on postings in the road transport sector – previously one of the largest contributors in terms of notifications under *WagvEU* – has created a blind spot since the shift to the RTPD portal. At the same time, significant improvements have been made, as highlighted in the second evaluation of the notification requirement for posted workers in the Netherlands, including increased compliance awareness and enhanced user support.¹² Building on these gains, further efforts are needed to improve data integration and exchange across institutions, strengthen the quality and usability of available information, streamline notification procedures, and reinforce collaboration between enforcement authorities and social partners. A more systematic and transparent use of data – including in the road freight sector – is essential for effective and accountable regulation, and for ensuring the protection of posted workers.

¹¹ See NLA (2025, 3 May). *Poolse sluiproute*. Retrieved from [Poolse sluiproute | Nieuwsbericht | Nederlandse Arbeidsinspectie](#).

¹² See Bussink et al. (2025).

Samenvatting

Nederland speelt een sleutelrol in de intra-EU-detachering als zowel ontvangende als zendende lidstaat van gedetacheerde werknemers. Detachering van werknemers is een belangrijk mechanisme voor grensoverschrijdende arbeid binnen de Europese Unie (EU). Gedetacheerde werknemers worden tijdelijk door werkgevers uit de ene lidstaat uitgezonden om diensten te verrichten in een andere lidstaat. Nederland is een belangrijke ontvanger van gedetacheerde werknemers, maar vervult daarnaast – zij het in geringere mate – ook een rol als zendende lidstaat.

Beleidsdiscussies richten zich momenteel in toenemende mate op de uitdagingen rondom de naleving van de (herziene) Detacheringsrichtlijn (Richtlijn 96/71/EG, gewijzigd door Richtlijn (EU) 2018/957). Dit is met name relevant voor derdelanders van buiten de Europese Economische Ruimte (EER) en Zwitserland (EER+), die een steeds groter aandeel vormen binnen intra-EU-detacheringen. Deze werknemers zijn extra kwetsbaar vanwege hun preciaire juridische status en de complexiteit van grensoverschrijdende regelgeving.¹³ De behoefte aan juridische duidelijkheid wordt onderstreept door het arrest van het Hof van Justitie van de EU (HvJ-EU) in zaak C-540/22 (SN).¹⁴ In dit arrest bevestigt het Hof dat lidstaten een verblijfsvergunning mogen eisen voor gedetacheerde derdelanders die langer dan 90 dagen blijven, mits gerechtvaardigd door het algemeen belang en proportioneel is. Als reactie op deze juridische uitdagingen heeft Nederland – samen met zes andere lidstaten¹⁵ – de Europese Commissie (EC) opgeroepen om het juridische kader rond de detachering van derdelanders te verduidelijken.¹⁶ In hun gezamenlijke standpuntnota wordt voorgesteld om een specifieke richtlijn aan te nemen die handhaafbare criteria definieert, zoals “wettig en gewoonlijk werkzaam”, en garandeert dat detachering alleen is toegestaan als er sprake is van daadwerkelijke economische activiteiten in de zendende lidstaat. De nota pleit tevens voor versterkte handhavingmechanismen, waaronder een grotere rol voor de Europese Arbeidsautoriteit (ELA)¹⁷.

Dit rapport biedt een overzicht van intra-EU-detachering van en naar Nederland op basis van twee belangrijke databronnen: de A1-verklaringen en het Nederlandse meldloket. Ondanks toenemende inzichten en inspanningen op het gebied van handhaving, blijven de gegevens over intra-EU-detachering gefragmenteerd en onvolledig. Dit onderstreept de noodzaak van verdere analyse. Het doel van het POSTING.STAT 2.0-project is om meer inzicht te verkrijgen in de omvang, kenmerken en nalevingsaspecten van intra-EU-detachering.¹⁸ Het rapport richt zich op twee hoofdvragen: (1) *wat is de omvang en aard van intra-EU-detachering van en naar Nederland*, en (2) *wat is de omvang en aard van hieraan gerelateerde overtredingen?* Voor het beantwoorden van deze vragen wordt gebruikgemaakt van gegevens over A1-verklaringen die door sociale zekerheidsinstellingen zijn afgegeven onder artikel 12 van de Basisverordening

¹³ Zie Inspectie SZW (2019) en Adviesraad Migratie (2024).

¹⁴ Zie CJEU, Zaak C-540/22, SN, uitspraak of 14 maart 2024, en Van Gardingen & Kramer (2024).

¹⁵ Deze lidstaten zijn België, Denemarken, Duitsland, Italië, Letland en Luxemburg.

¹⁶ Zie Kamerstukken II 2024/25, 30999 (Aanbiedingsbrief over Europese papers over detachering van derdelanders en sociale zekerheidsstelsels).

¹⁷ Recentelijk herhaalde de demissionaire minister van Sociale Zaken en Werkgelegenheid het Nederlandse standpunt in een Kamerbrief van juni 2025. Daarin pleitte hij voor een EU-brede minimale werkperiode van drie maanden in het zendende land voordat een derdelander mag worden gedetacheerd. Ook riep hij op tot strengere handhaving om misbruik van werkvergunningen en sectorale mismatches te voorkomen en signaleerde hij brede politieke consensus om dit soort omzeilingspraktijken steviger aan te pakken, zowel op nationaal als Europees niveau. Zie NOS (2025, 1 juli). *Kabinet wil einde aan sluiproute voor arbeidsmigranten*. Geraadpleegd op [Kabinet wil einde aan sluiproute voor arbeidsmigranten](#).

¹⁸ POSTING.STAT 2.0 heeft als doel de statistische informatie die op Europees niveau over intra-EU-detachering wordt verzameld aan te vullen door een onderzoeksconsortium samen te brengen uit de belangrijkste zendende en ontvangende lidstaten van gedetacheerde werknemers (Oostenrijk, België, Frankrijk, Duitsland, Italië, Nederland, Litouwen, Polen, Slowakije, Slovenië en Spanje). Het voornaamste doel is om het empirische bewijsniveau te verhogen door het verzamelen en analyseren van nationale administratieve data. Het consortium, gecoördineerd door HIVA-KU Leuven, bestaat uit 12 onderzoekspartners en 4 geassocieerde partners. De resultaten worden gepresenteerd in 11 landenrapporten en 4 thematische papers. Daarnaast worden 11 landenspecifieke webinars en 4 thematische webinars georganiseerd. Tot slot worden de resultaten besproken tijdens een slotconferentie in Leuven. Zie [POSTING.STAT 2.0 — HIVA](#).

(Verordening (EG) nr. 883/2004) en van gegevens uit het Nederlandse meldloket WagwEU. Beide bronnen belichten verschillende dimensies: de A1-verklaringen hebben betrekking op de toepasselijke socialezekerheidswetgeving, terwijl het meldloket de intentie tot het verrichten van diensten in Nederland registreert.¹⁹ Beide bronnen hebben hun beperkingen en kunnen niet worden geïnterpreteerd als exacte maatstaven voor hetzelfde fenomeen. Gezamenlijk bieden zij echter waardevolle en elkaar aanvullende inzichten.

Het aantal afgegeven A1-verklaringen voor Nederland biedt een brede, maar slechts gedeeltelijke indicatie van grensoverschrijdende dienstverlening en laat aanzienlijke fluctuaties over de tijd zien.

De meeste A1-verklaringen hebben betrekking op tijdelijke detacheringen onder artikel 12 van de Basisverordening die geografisch tot Nederland te herleiden zijn. Ter vergelijking: artikel 13 betreft werknemers die in meerdere lidstaten actief zijn, maar deze zijn niet herleidbaar tot Nederland in de op EU-niveau verzamelde gegevens. Tussen 2010 en 2018 schommelde het jaarlijks aantal afgegeven A1-verklaringen voor Nederland onder artikel 12 rond de 100.000. In 2019 en 2020 vond een aanzienlijke stijging plaats, met een piek van circa 390.000 in 2020. Deze scherpe toename wordt grotendeels toegeschreven aan een toename van het aantal A1-verklaringen dat door Duitsland werd afgegeven. Mogelijk betreft dit een administratieve afwijking, aangezien dit niet gepaard ging met een overeenkomstige stijging van ingevoerde diensten uit Duitsland. Na deze piek daalde het aantal A1-verklaringen onder artikel 12 in 2021 naar circa 150.000 en steeg het licht tot bijna 200.000 in 2023. Deze A1-verklaringen worden voornamelijk afgegeven door Duitsland, Polen en België. Hoewel het totale aantal A1-verklaringen hoog lijkt, weerspiegelt het niet het aantal unieke personen dat op enig moment daadwerkelijk in Nederland aanwezig is. Detacheringen zijn namelijk tijdelijk en dezelfde werknemer kan meerdere keren per jaar worden gedetacheerd. A1-verklaringen bieden daarmee een waardevol, maar onvolledig beeld van de omvang van grensoverschrijdende dienstverlening binnen de EU.

Het Nederlandse meldloket biedt gedetailleerdere informatie over aangemelde dienstverrichters en gedetacheerde werknemers en laat een aanzienlijke groei zien in het aantal meldingen tussen 2020 en 2023.

In 2023 werden in totaal 102.282 gedetacheerde werknemers aangemeld, tegenover 61.966 in 2020.²⁰ Dit cijfer omvat 94.725 gedetacheerde werknemers in loondienst en 7.557 zelfstandigen. Ook het aantal dienstverrichters – bestaande uit zowel buitenlandse werkgevers als zelfstandigen – nam toe, van 10.935 in 2020 tot 14.106 in 2023. Van deze groep waren 6.549 buitenlandse werkgevers, die elk gemiddeld 14,5 gedetacheerde werknemers aanmeldde. Deze toename betreft uitsluitend sectoren buiten het wegvervoer. Wanneer het wegvervoer wordt meegeteld, daalt het totale aantal meldingen en aangemelde werknemers in het Nederlandse meldloket in 2023 scherp, doordat deze sector uit het Nederlandse meldloket is verwijderd na de introductie van het Europese portaal voor detacheringen in het wegvervoer (*Road Transport Posting Declarations*, RTPD) in 2022. De meeste aangemelde werknemers in het Nederlandse meldloket zijn afkomstig uit Duitsland, Polen en Litouwen, waarbij de sectoren bouw, industrie en transport het grootste aandeel werknemers ontvangen. In vergelijking met de gegevens over A1-verklaringen registreert het meldloket specifiekere de daadwerkelijke fysieke aanwezigheid van werknemers in Nederland en maakt het maandelijkse monitoring mogelijk. In 2023 werden gemiddeld 8.524 werknemers per maand nieuw aangemeld, met enige seizoensgebonden variaties.

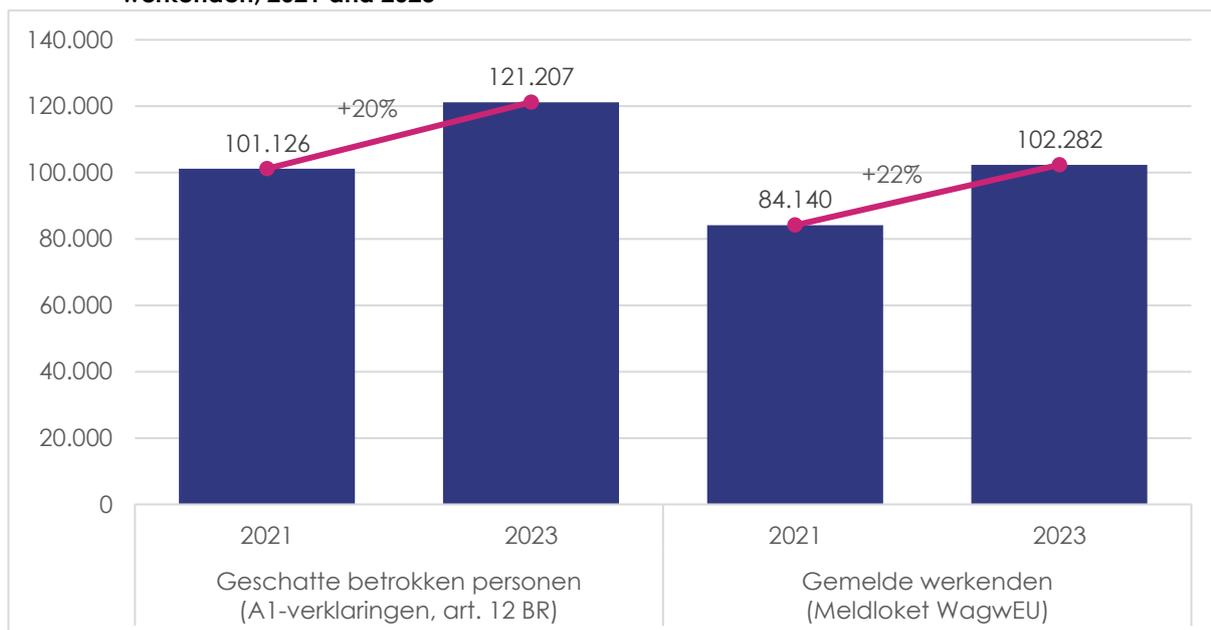
Hoewel zowel A1-verklaringen als meldgegevens aspecten van detachering in kaart brengen, verschilt hun dekking aanzienlijk, wat directe vergelijking van de totale aantallen bemoeilijkt. A1-verklaringen omvatten alle detacheringen onder artikel 12 van de Basisverordening, maar sluiten artikel 13-

¹⁹ Juridisch vereist de Wet arbeidsvoorwaarden gedetacheerde werknemers in de EU (WagwEU) een registratie van daadwerkelijke detacheringen, maar in de praktijk bevat het systeem ook voorgenomen meldingen die niet leiden tot het verrichten van diensten.

²⁰ Het cijfer voor 2020 weerspiegelt een onvolledig eerste jaar van het meldloket (gelanceerd in maart) en een periode van intensieve voorlichting, waardoor stijgingen in de daaropvolgende jaren niet per se duiden op meer daadwerkelijke detacheringen.

detacheringen uit, tenzij aanvullende administratieve gegevens beschikbaar zijn.²¹ Het meldloket daarentegen bestrijkt alleen dienstverlening die onder de meldplicht van de Wet arbeidsvoorwaarden gedetacheerde werknemers in de EU (WagwEU) valt en sluit sinds 2022 sectoren zoals het wegvervoer uit. Daarnaast geven A1-verklaringen informatie over het recht op detachering op basis van socialezekerheidsregels, terwijl het meldloket de intentie tot dienstverlening in Nederland registreert. Ondanks deze verschillen liggen het aantal aangemelde werknemers (84.140 in 2021 en 102.282 in 2023) en het geschatte aantal personen met een A1-verklaring (101.126 in 2021 en 121.207 in 2023) in elkaars buurt (zie *Figuur S.2*). Verschillen in methodologie, reikwijdte en beschikbaarheid van gegevens vereisen echter voorzichtigheid bij het interpreteren van deze cijfers als direct vergelijkbare data.

Figuur S.2. Total aantal geschatte betrokken personen (A1-verklaringen, art. 12 BR) versus gemelde werkenden, 2021 and 2023



Bron: Ministerie van Sociale Zaken en Werkgelegenheid (SZW); gegevens aangeleverd door Sociale Verzekeringsbank (SVB)

De bouwsector en industrie zijn de dominante sectoren voor zowel gedetacheerde werknemers als zelfstandigen, met daarnaast een belangrijke rol voor vervoer en opslag en de landbouw. Onder de aangemelde werknemers in 2023 was 28 procent actief in de bouw en 28 procent in de industrie, gevolgd door vervoer en opslag (15 procent), landbouw (8 procent) en zakelijke dienstverlening (6 procent).²² Onder de aangemelde zelfstandigen was 60 procent actief in de bouw en 28 procent in de industrie. De sectorale verdeling op basis van gegevens van A1-verklaringen laat eveneens een sterke vertegenwoordiging van de bouw- en dienstensectoren zien. Er zijn bovendien duidelijke sectorale verschillen als naar nationaliteit wordt gekeken. Zo zijn Poolse werknemers vooral actief in de bouw en landbouw, terwijl Duitse werknemers vaker in de industrie werken. Uitzendwerk speelt ook een rol in intra-EU-detachering, maar de omvang daarvan wordt momenteel onderschat vanwege onvolledige registratie. Pas vanaf 2024 geeft het meldloket aan of een werknemer via een uitzendbureau is gedetacheerd, maar de data over 2024 is nog niet beschikbaar.

21 De Sociale Verzekeringsbank (SVB) heeft aangegeven dat veel gedetacheerde werknemers hun A1-verklaring op basis van artikel 13 in plaats van artikel 12 ontvangen, omdat de voorwaarden voor artikel 13 minder strikt zijn. Deze nuance is daarom relevant bij de interpretatie van de data.

22 Het Ministerie van Sociale Zaken en Werkgelegenheid (SZW) vermoedt dat een deel van de meldingen die onder de sector Landbouw, bosbouw en visserij vallen, mogelijk niet overeenkomt met daadwerkelijk werk in deze sector. De SBI-code A.01.1 (teelt van eenjarige gewassen) staat bovenaan de lijst en wordt mogelijk door sommige werkgevers geselecteerd, ook wanneer deze niet de feitelijke sector weerspiegelt.

Detacheringspatronen verschillen sterk per nationaliteit, waarbij derdelanders een steeds groter aandeel van de aangemelde werknemers vormen, vooral bij detacheringen vanuit specifieke landen. In 2023 was ruim een vijfde van alle aangemelde werknemers een derdelander. Het grootste aandeel hierin hadden detacheringen vanuit bedrijven die waren gevestigd in Polen, Litouwen en Portugal. Van de door Poolse bedrijven gedetacheerde derdelanders bestond bijvoorbeeld 51 procent uit Oekraïners, 31 procent uit Wit-Russen en 4 procent uit Serviërs. Litouwse bedrijven detacheerden voornamelijk Azerbeidzjaanse (17 procent), Oekraïense (16 procent) en Wit-Russische (7 procent) derdelanders, terwijl Portugese werkgevers vooral Brazilianen (43 procent), Indiërs (29 procent) en Pakistani (7 procent) detacheerden. Oekraïners vormen ook een groot aandeel van de derdelanders die vanuit andere EU-landen worden gedetacheerd, goed voor 33 procent van het totaal, gevolgd door Wit-Russen (17 procent) en Azerbeidzjanen (8 procent). Opvallend is dat het absolute en relatieve aantal Oekraïense derdelanders is afgenomen, vermoedelijk als gevolg van de Europese Richtlijn Tijdelijke Bescherming, die hen in staat stelt vrij in de EU te werken zonder gebruik te maken van detachering. Wat betreft de sectoren zijn derdelanders vooral zichtbaar in de landbouw en de bouw. De duur van deze detacheringen verschilt aanzienlijk per zendende lidstaat, waarbij ongeveer de helft van de gemelde derdelanders voor perioden van meer dan 90 dagen wordt aangemeld. Hoewel derdelanders een belangrijke bijdrage aan gedetacheerde arbeid leveren, maakt hun kwetsbaarheid voor misstanden en uitbuiting gerichte handhaving en bescherming des te noodzakelijker.

Een groeiend aantal detacheringen vindt ook plaats vanuit Nederland, met name richting buurlanden België en Duitsland. Toch blijven deze aantallen lager dan het aantal inkomende detacheringen. Uitgaande detacheringen vanuit Nederland worden bijgehouden aan de hand van A1-verklaringen die worden afgegeven door de Sociale Verzekeringsbank (SVB). Tussen 2012 en 2023 gaf Nederland jaarlijks tussen de 80.000 en 120.000 A1-verklaringen af. Het merendeel van deze detacheringen valt onder artikel 13 van de Basisverordening en betreft werkzaamheden in meerdere lidstaten, vaak in sectoren als transport en logistiek. Daarentegen hebben detacheringen onder artikel 12 voornamelijk betrekking op dienstverlening in de buurlanden en vinden ze vooral plaats in de sectoren dienstverlening, bouw en industrie. Hoewel er beperkte details beschikbaar zijn over bestemmingen en sectoren, bevestigen de beschikbare cijfers dat Nederland zowel een zendende als ontvangende lidstaat is. De geringere omvang van de uitgaande stromen wijst echter op de structurele positie van Nederland als netto-ontvanger van gedetacheerde arbeid.

Ondanks het grote aantal detacheringen blijft het verkrijgen van inzicht in de handhaving van de detacheringsregels in Nederland lastig vanwege beperkte beschikbaarheid van gegevens. De handhavingsverantwoordelijkheden worden voornamelijk gedeeld tussen de Nederlandse Arbeidsinspectie (NLA), de Sociale Verzekeringsbank (SVB), de Belastingdienst en de Immigratie- en Naturalisatiedienst (IND). Deze instanties voeren geen specifieke inspecties op detachering uit en publiceren ook geen inspectiegegevens die specifiek betrekking hebben op detachering. Op basis van de gefragmenteerde gegevens die wel openbaar beschikbaar zijn, ontstaat slechts een beperkt beeld van de handhavingsinspanningen. Zo voerde de NLA in 2020 in totaal 107 inspecties uit met betrekking tot de Detacheringsrichtlijn. De SVB verrichtte in 2019 70 inspecties, in 2020 35, in 2021 55 en in 2023 45 inspecties gericht op de naleving van sociale zekerheidsregels bij grensoverschrijdende detachering. Cijfers over geconstateerde overtredingen en vervolgstappen zijn echter schaars. De meeste inspecties zijn risicogestuurd en richten zich op hoogrisicosectoren, wat de generaliseerbaarheid van de bevindingen beperkt. Een recente casus uit 2025 illustreert het resultaat van zo'n risicogestuurde aanpak: een Poolse ondernemer en drie Nederlandse tuinders kregen gezamenlijk een boete van €175.000 opgelegd voor de illegale detachering van ten minste 26 derdelanders via een Poolse brievenbusfirma.²³ Het terugvorderen

²³ Zie NLA (2025, 3 mei). Poolse sluiproute. Geraadpleegd op [Poolse sluiproute](#) | [Nieuwsbericht](#) | [Nederlandse Arbeidsinspectie](#).

van achterstallig loon of sociale zekerheidsbijdragen is ook moeilijk te kwantificeren. In 2020 werd bijvoorbeeld €1,8 miljoen aan bijdragen geïnd via A1-handhaving. Dergelijke cijfers zijn echter schaars en worden niet consequent gerapporteerd.

De bevindingen wijzen op een groeiende afhankelijkheid van gedetacheerde arbeid in bepaalde Nederlandse sectoren, naast aanhoudende uitdagingen wat betreft de beschikbaarheid van gegevens die de transparantie en verantwoording beperken. Terwijl het aandeel van gemelde gedetacheerde werknemers in de totale werkgelegenheid in Nederland steeg van 0,7 procent in 2020 tot 1,1 procent in 2023, onderschat dit cijfer waarschijnlijk de volledige omvang van detachering vanwege mogelijke onderrapportage in specifieke sectoren. Structurele kwesties, zoals inconsistente meldpraktijken, het niet-verplicht uploaden van A1-verklaringen, en beperkte gegevensuitwisseling tussen instellingen, beperken de betrouwbaarheid en bruikbaarheid van administratieve gegevens. Met name het ontbreken van actuele statistieken over detacheringen in het wegvervoer – voorheen onder de WagwEU een van de grootste sectoren wat betreft het aantal meldingen – zorgt voor een blinde vlek sinds de overstap naar het RTPD-portaal. Tegelijkertijd zijn significante verbeteringen doorgevoerd, zoals benadrukt in de tweede evaluatie van de meldingsplicht voor gedetacheerde werknemers in Nederland, waaronder een toegenomen bewustwording van de nalevingsplicht en een verbeterde gebruikerservaring.²⁴ Voortbouwend op deze verbeteringen zijn verdere inspanningen nodig om de integratie en uitwisseling van gegevens tussen instellingen te bevorderen, de kwaliteit en bruikbaarheid van beschikbare informatie te versterken, meldingsprocedures te stroomlijnen en de samenwerking tussen handhavingsautoriteiten en sociale partners te versterken. Een meer systematisch en transparant gebruik van gegevens – ook in het wegvervoer – is essentieel voor effectieve en verantwoorde regulering en om de bescherming van gedetacheerde werknemers te waarborgen.

²⁴ Zie Bussink et al. (2025).

1. Introduction

1.1 Background

The posting of workers is an important channel for facilitating cross-border employment within the European Union (EU). A posted worker is an employee who is sent by an employer established in one Member State (i.e. the sending or home Member State) to provide services in another Member State (i.e. the receiving or host Member State) on a temporary basis. The Netherlands is one of the main receiving Member States of posted workers within the EU, while also sending posted workers to other Member States, albeit to a lesser extent, as part of cross-border service provision.²⁵

The current discussion on the posting of workers primarily revolves around the social rights and regulatory framework set out in the Posting of Workers Directive (PWD) (Directive 96/71/EC amended by Directive (EU) 2018/957), as well as infringements of these rights and challenges in ensuring compliance with the regulations.²⁶ Additionally, there is growing attention to the increasing number of third-country nationals (TCNs) from outside the European Economic Area (EEA) or Switzerland (EEA+) who are posted within the EU, including the Netherlands.²⁷ These workers are particularly vulnerable to exploitation due to their precarious legal status and the complexities of cross-border employment regulations.

Although quantitative insights into the scale, characteristics and impact of intra-EU posting are gradually emerging, this type of evidence remains fragmented and incomplete.²⁸ Additional descriptive data at the national level, particularly over longer time periods, could improve our current understanding of this phenomenon to help guide discussions on intra-EU posting more effectively.

1.2 Research questions

This country report is conducted within the framework of the POSTING.STAT 2.0 project²⁹ and serves as a continuation of the report prepared for the initial POSTING.STAT project between 2020 and 2022.³⁰ The report's primary objective remains unchanged: to analyse the most recent descriptive evidence on the posting of workers to the Netherlands provided at the EU level and to complement this analysis with the latest administrative data from the Dutch prior notification tool and relevant Dutch authorities. Additionally, this report expands its scope by analysing the scale and characteristics of intra-EU posting originating from the Netherlands, thus providing a more comprehensive understanding of posting dynamics. By integrating various sources, the report provides a more comprehensive and detailed understanding of intra-EU posting to the Netherlands.

The report addresses the following research questions:

1. *What are the scale, characteristics, and impact of intra-EU posting to and from the Netherlands?*
2. *What are the scale and characteristics of infringements related to intra-EU posting to the Netherlands?*

The first research question examines the (development of the) volume of incoming and outgoing posted workers, the Member States where foreign service providers are established and from where posted workers

25 See De Wispelaere et al. (2023a).

26 See, for example, Van Nuffel & Afanasjeva (2019) and Rocca (2019).

27 See, for example, Inspectie SZW (2019), Lens et al. (2021), Cremers (2021) and Adviesraad Migratie (2024).

28 See De Wispelaere et al. (2022b).

29 POSTING.STAT 2.0 aims to complement the statistical information collected on intra-EU posting at the European level by bringing together a research consortium from the main sending and receiving Member States of posted workers (Austria, Belgium, France, Germany, Italy, the Netherlands, Lithuania, Poland, Slovakia, Slovenia and Spain). The main goal is to increase the level of empirical evidence through the collection and analysis of national administrative data. The consortium, coordinated by HIVA-KU Leuven, consists of 12 research partners and 4 associated partners. Results will be reported in 11 country reports and 4 thematic papers. Furthermore, 11 country-specific webinars and 4 thematic webinars will be organised. Finally, the results will be discussed at a closing conference in Leuven. See [POSTING.STAT 2.0 — HIVA](#).

30 See Heyma et al. (2022).

are sent, the sectors in which these posted workers are employed, the nationality of the incoming posted workers, and the average duration of the posting activities. These aspects are discussed in *Chapter 2*.

The second research question explores the scale and characteristics of infringements related to intra-EU posting to the Netherlands, as outlined in *Chapter 3*. The posting of workers is sometimes associated with cross-border social fraud, commonly referred to as ‘social dumping’.³¹ However, publicly available administrative data on the volume and nature of such infringements remains limited. This report aims to address this gap by providing insights into inspections and other enforcement activities that are carried out by the Netherlands Labour Authority (*Nederlandse Arbeidsinspectie, NLA*)³², the Social Insurance Bank (*Sociale Verzekeringsbank, SVB*), the Tax and Customs Administration (*Belastingdienst*), the Immigration and Naturalisation Service (*Immigratie- en Naturalisatiedienst, IND*) and social partners such as trade unions and self-regulatory organisations. In doing so, the report seeks to enhance understanding of the regulatory and enforcement challenges related to intra-EU posting.

1.3 Research methodology

To address the research questions, a descriptive analysis of the available administrative data on intra-EU posting to the Netherlands is conducted, complemented by a review of relevant policy documents and interviews with key enforcement bodies.

1.3.1 Data availability

The extent to which the research questions can be addressed is contingent upon the availability and accessibility of relevant data. This is particularly challenging as data collection on the posting of workers is still in its early stages in many Member States, including the Netherlands. While administrative microdata is available at the national level, direct access is restricted due to the provisions of the General Data Protection Regulation (GDPR), which requires a valid legal basis for processing these data.

In the Netherlands, data on incoming postings is collected through Portable Documents (PDs) A1 received from other Member States. However, Member States are not obliged to share this information. A PD A1 certifies that the social security legislation of the issuing Member State applies to the worker, thus exempting them from paying social security contributions in another Member State. This document is typically required for employers or intermediaries based outside the Netherlands who intend to have employees working in the Netherlands temporarily, as well as for self-employed persons on assignment in the Netherlands while remaining based in their home country (*see subsection 1.3.1.1*).³³ The registration of PDs A1, which can be shared between competent authorities within the EU, is managed by the SVB in the Netherlands.

Additional data on intra-EU posting to the Netherlands is collected via the prior notification tool (*Meldloket WagnEU*), which is also technically administered by the SVB. Since March 2020, foreign service providers have been required to report their work activities and posted workers via an online notification portal (meldloket.postedworkers.nl) before work in the Netherlands commences (*see subsection 1.3.1.2*).³⁴

The previous country report primarily relied on aggregated data from the Dutch prior notification tool for the reference years 2020 and 2021, as well as on data from public reports on PDs A1 issued by Member States for the years 2018, 2019 and 2020.³⁵ Unfortunately, within the timeframe of that research project, it was not possible to directly access and analyse administrative microdata on PDs A1 issued to the Netherlands and from the prior notification tool due to GDPR restrictions. Instead, aggregated data from the prior notification tool was provided by the Dutch Ministry of Social Affairs and Employment (*Ministerie*

31 See, for example, Cremers et al. (2007), Cremers (2016) and Novitz & Andrijasevic (2020).

32 Before 2022, the Netherlands Labour Authority (NLA) was called the Inspectorate SZW (*Inspectie SZW*).

33 The legal framework of PDs A1 is discussed in more detail by De Wispelaere et al. (2023a).

34 The use of prior notification tools by Member States is discussed in more detail by De Wispelaere et al. (2024b).

35 See De Wispelaere et al. (2019, 2020, 2021a).

van Sociale Zaken en Werkgelegenheid, SZW). The public reports on PDs A1 are based on administrative data on PDs A1 issued by Member States.³⁶

For the recent evaluations of the notification requirement for posted workers in the Netherlands, access has been obtained to the administrative microdata of the prior notification tool for the first time.³⁷ This country report directly builds upon the analyses conducted in the second evaluation, utilizing its findings to inform and strengthen its conclusions. This represents an advancement, as access to microdata allows for a more granular analysis of posting patterns, characteristics of posted workers, and the dynamics of the posting process. The availability of microdata makes it possible to disaggregate results by key variables such as sector of employment, type of employment and nationality, offering insights into previously unexplored dimensions of intra-EU posting to the Netherlands. Furthermore, it enables the identification of trends and correlations that are often obscured by aggregated statistics. This enhanced level of detail supports a more comprehensive analysis of the scale, characteristics, and impact of intra EU-posting to the Netherlands (*Chapter 2*). Nevertheless, both data sources – PDs A1 and the prior notification tool – have inherent limitations that must be considered when interpreting the findings of this report (*see subsection 1.3.2*).

To analyse the scale and characteristics of infringements related to intra-EU posting to the Netherlands (*Chapter 3*), information is gathered from external reports published by key enforcement bodies as well as from parliamentary briefings concerning the posting of workers. Additional insights are obtained through interviews conducted with the NLA, SVB, IND and social partners within the framework of the second evaluation of the notification requirement for posted workers in the Netherlands.³⁸

1.3.1.1 Legal framework of Portable Documents A1

Under the Social Security Coordination (SSC) regulations, the social security legislation of the Member State where an employee or self-employed worker is employed applies.³⁹ However, Article 12 of the Basic Regulation (BR) (Regulation (EC) No 883/2004) provides an exception to this principle. In cases where workers are temporarily posted abroad, the social security legislation of the Member State where the employer normally carries out its activities continues to apply for a period of up to 24 months. The purpose of this provision is to minimize the administrative burden for workers, employers and social security institutions when temporary services are performed in another Member State.

Additionally, Article 13 of the Basic Regulation sets specific rules for individuals who are employed, self-employed, or simultaneously engaged in both activities in two or more Member States. This provision is designed to ensure that the social security legislation of only one Member State is applicable, thus avoiding conflicts or overlaps. Finally, Article 16 (1) of the Basic Regulation allows the competent authorities of two or more Member States to negotiate agreements that create exceptions to the general rules governing the applicable legislation, providing flexibility to address specific situations.

1.3.1.2 Description of the prior notification tool

In accordance with the revised Posting of Workers Directive, the Netherlands introduced a notification requirement for foreign service providers and implemented a prior notification tool to register incoming posting activities. Since March 2020, employers and self-employed persons from countries within the European Economic Area (EEA) or Switzerland (EEA+) have been required to electronically report their posting services using the online notification tool *Meldloket WagvEU* (meldloket.postedworkers.nl), which is technically administered by the SVB. The notification process requires the submission of specific information outlined in Article 9 (1) (a) of the Enforcement Directive (Directive 2014/67/EU), including:

- the identity of the service provider;
- the anticipated number of clearly identifiable posted workers;

³⁶ See De Wispelaere et al. (2022a, 2023a). See also the report on infringements related to the issuance of PDs A1 (Jorens & De Wispelaere, 2024).

³⁷ See Bartsch et al. (2022) and Bussink et al. (2025).

³⁸ See Bussink et al. (2025).

³⁹ The Social Security Coordination (SSC) regulations include Regulation (EC) No 883/2004 and Regulation (EC) No 987/2009.

- the identity of the person to liaise with the competent authorities in the host Member State in which the services are provided and to send out and receive documents and/or notices, if need be;
- the identity of the contact person, if necessary, acting as a representative through whom the relevant social partners may seek to engage the service provider to enter into collective bargaining within the host Member State, in accordance with national law and/or practice, during the period in which the services are provided;
- the anticipated duration, and the envisaged start and end data of the posting;
- the address(es) of the workplace; and
- the nature of the service justifying the posting.

The prior notification tool supports competent authorities in identifying both posted employees and self-employed persons. However, in the Netherlands, self-employed persons are required to notify only if they operate within specific sectors: construction, cleaning, food industry, metal industry, healthcare, window-cleaning, agriculture and horticulture. Certain posting activities of limited duration are exempt from the notification requirement. For instance, employees in the Netherlands on short-term assignments to perform certain types of occasional work, such as attending business meetings, conducting urgent maintenance or repairs or participating in conferences, are not required to report.

In cases where specific conditions apply, foreign service providers may have a limited reporting obligation. These conditions include:

- if the service provider has a small business (0-9 employees), is established within 100 km of the Dutch border, and regularly undertakes assignments in the Netherlands in a sector subject to the notification requirement;
- if the service provider is a self-employed foreign national, is established within 100 km of the Dutch border, and regularly undertakes assignments in the Netherlands in a sector subject to the notification requirement;
- if the foreign service provider (both employers and self-employed persons) is engaged in road freight transport, specifically for cross-trade or cabotage operations, where activities must be reported only once annually.

Since February 2022, service providers in the road freight transport sector covered by the specific rules on the posting of drivers (Directive (EU) 2020/1057) have been allowed to declare their posting activities through the Road Transport Posting Declaration portal (postingdeclaration.eu/landing) instead of using national notification tools. This change has significantly affected the Dutch prior notification tool, since road freight transport notifications accounted for the majority of notifications in 2020 and 2021, as highlighted in the previous country report.⁴⁰ Nevertheless, certain transport operations remain subject to the national prior notification tools, requiring service providers to report their services and posted drivers in the Netherlands via the Dutch notification tool.

⁴⁰ See Heyma et al. (2022).

Box 1. Explanation of the concepts of the prior notification tool

A clear understanding of the various concepts associated with the prior notification tool is essential for accurately interpreting the data presented in this country report. The key definitions are as follows:

- **Service provider:** An employer who sends posted workers to provide services or a self-employed worker who independently provides services in the host Member State;
- **Notification:** A submission made by a service provider through the prior notification tool of the host Member State. In the Netherlands, a single notification may include multiple posted workers, but must relate to only one posting activity;
- **Posting activity:** The period of time during which a worker is temporarily posted abroad by a service provider in order to work. A worker may be posted multiple times within a year;
- **Posted worker:** An employee or self-employed worker registered in the prior notification tool who has worked as a posted worker in the host Member State for at least one day during the reference year. A worker who has been posted multiple times within the reference year is counted as a posted worker only once.

An example: On 1 March, a service provider submits a declaration in the Dutch prior notification tool, listing 10 posted workers. On 1 September, the same service provider submits another declaration for services involving the same 10 workers. As a result, this service provider will have recorded two notifications, two posting activities, and 10 posted workers for the reference year.

1.3.2 Data limitations

When utilizing and interpreting data from PDs A1 and from the prior notification tool, it is essential to consider their differences in terms of legal basis, area and scope, exemptions and enforcement mechanisms (see *Table 1*). Additionally, both data sources have inherent limitations that must be taken into account: the data constraints associated with PDs A1 are discussed in *subsection 1.3.2.1*, while those related to the prior notification tool are outlined in *subsection 1.3.2.2*. These limitations are critical to understanding the results presented in this country report. Consequently, the data from these sources provides only a partial, and, to some extent, distinct perspective on the scale, characteristics, and impact of intra-EU posting to the Netherlands.

Table 1. Limitations of using data from PDs A1 and from the prior notification tool

	Data from PDs A1	Data from the prior notification tool
Legal base	<ul style="list-style-type: none"> • Basic Regulation (EC) No 883/2004 • Implementing Regulation (EC) No 987/2009 	<ul style="list-style-type: none"> • Directive 2014/67/EU • Directive 96/71/EC
Area	<ul style="list-style-type: none"> • Social security 	<ul style="list-style-type: none"> • Terms and conditions of employment
Scope	<ul style="list-style-type: none"> • Determined by Article 12 BR 	<ul style="list-style-type: none"> • Determined by Article 3(1) of the Posting of Workers Directive
Exempted	<ul style="list-style-type: none"> • Persons active in two or more Member States (Article 13 BR); • Posting activities lasting longer than 2 years; • Repetitive posting activities. 	<ul style="list-style-type: none"> • Several categories (e.g. self-employed persons in certain sectors and persons attending business meetings or participating in seminars and lectures).
Enforcement	<ul style="list-style-type: none"> • In some cases, posting activities may take place without the institutions being informed. Moreover, a PD A1 can also be awarded with retroactive effect. 	<ul style="list-style-type: none"> • Implementation of a prior notification tool and sanctions in the event of non-registration.
Limitations	<ul style="list-style-type: none"> • Underestimates the number of incoming postings since a PD A1 is not obligatory; • Having a PD A1 does not necessarily equate to actually being posted to the Netherlands; • For PDs A1 issued under Article 13 BR, there is no data available with regard to the receiving Member State; • The year of issuance does not necessarily correspond to the year of employment. 	<ul style="list-style-type: none"> • Underestimates the number of incoming postings since self-employed persons in certain sectors are exempted from the duty to notify; • Underestimates the number of incoming postings if foreign service providers do not fulfil their duty to report posted workers; • Overestimates the number of incoming postings since a notification does not necessarily equate to actually being posted to the Netherlands. Only the intention to post workers to the Netherlands is reported. • Self-reporting of postings (e.g. sector of employment) may differ from the actual situation.

1.3.2.1 Limitations of using data from PDs A1

There are notable differences between the concept of ‘posting’ under the Basic Regulation and that under the Posting of Workers Directive. As a result, individuals may qualify as ‘posted’ under the Basic Regulation but not under the Directive. For example, self-employed persons covered by Article 12(2) of the Basic Regulation are not included in the scope of the Posting of Workers Directive. Additionally, workers who are temporarily sent to another Member State without providing services – such as those on business trips, attending conferences, participating in meetings or fairs, or following training – are also excluded from the Posting of Workers Directive.

Conversely, individuals may be considered ‘posted’ under the Posting of Workers Directive but not under the Basic Regulation. For instance, workers such as international truck drivers who perform activities in two or more Member States, as defined under Article 13 of the Basic Regulation, may fall within the terms and conditions of the Posting of Workers Directive. Furthermore, under the EU rules on social security coordination, workers who are initially posted for a period exceeding two years are not covered by the posting provisions of the Basic Regulation. These workers must be socially insured in the host Member State, unless a specific agreement is reached under Article 16 of the Basic Regulation. Without such an agreement, these workers do not require a PD A1 certificate and will not be included in the associated data.

In this context, data on incoming posting activities and posted workers registered by national notification tools can complement the information provided by PD A1 certificates. Since 2018, this type of data has been collected at the EU level, offering an additional perspective on posting activities. It is important to note, though, that the reported PD A1 data are not collected directly from national social security institutions such as the SVB, but are based on Member States’ responses to an annual administrative questionnaire circulated and compiled at the EU level. This indirect method of data collection limits the level of available detail and introduces discrepancies. For example, the 2019 outlier in PD A1s issued to the Netherlands under Article 12 originates from German reporting, as is revealed by a breakdown by receiving country. The SVB may observe different patterns through the Electronic Exchange of Social Security Information

(EESSI), but these are not systematically reflected in EU-level datasets. Due to this methodology, PD A1 data under Article 13 – typically involving multi-state activities – cannot be attributed to the Netherlands as receiving country, even though the SVB may have visibility on these flows via EESSI.

According to Article 15(1) of the Implementing Regulation, a service provider posting a worker to another Member State – or the individual if it concerns a self-employed person – must contact the competent institution in the sending Member State in advance of the posting, whenever possible. In practice, postings may occur without the institution being informed or the PD A1 may be issued retroactively. This discrepancy creates a gap between the number of PD A1 certificates issued under Article 12 and the actual number of individuals posted under the same article.

In recent years, some Member States, such as France and Austria, have implemented stricter measures requiring the presentation of a PD A1 certificate as a condition for legal posting.⁴¹ These measures include sanctions for non-compliance and increased inspection rates for PD A1 certificates. Since the administrative penalties for failing to provide proof of a PD A1 are often substantial, these measures incentivize service providers to obtain the certificate. This requirement applies even to business trips, which may further encourage compliance with Article 15 of the Implementing Regulation. Consequently, the discrepancy between the number of PD A1 certificates issued and the actual number of mobile individuals covered by Articles 12 or 13 of the Basic Regulation is likely to have slightly decreased in recent years.

1.3.2.2 Limitations of using data from the prior notification tool

A critical consideration regarding the figures from the prior notification tool is that they represent only the intention to provide services in the host Member State, without confirmation of whether these services were actually delivered.⁴² Moreover, Member States' policies on exempting certain service providers from the notification duty significantly influence the representation of intra-EU posting. Consequently, the data from prior notification tools offer only a partial and potentially skewed perspective on the scale, characteristics, and impact of posting across Member States.

In *subsection 2.1.3*, data from the prior notification tool are compared with incoming posting data based on A1 certificates for the reference years 2020, 2021 and 2023. However, these two datasets are not fully comparable due to several factors. The concept of a 'posted' worker or person is used in both the EU regulations on the coordination of social security systems – determining the applicable social security regime for posted workers – and the Posting of Workers Directive, which governs the terms and conditions of employment for posted workers. However, the personal scope of these frameworks differs (see *subsection 1.3.2.1*). Additionally, workers may be posted to the same Member State multiple times within a single year. In such cases, a single A1 certificate may be issued and used for multiple postings as long as it is valid. As a result, EU-level data typically count one posting per A1 certificate, while national-level data may record multiple postings, corresponding to the number of prior notifications made for each instance of posting. These discrepancies underline the importance of interpreting data from these sources with caution and awareness of their limitations.

⁴¹ See, for example, De Wispelaere (2021a).

⁴² Legally the Dutch Employment Conditions (Posted Workers in the EU) Act (*WagwEU*) requires registration of actual postings, but in practice the system also contains intended notifications that do not result in the provision of services.

2. The scale, characteristics and impact of intra-EU posting

This chapter reports on the scale, characteristics and impact of intra-EU posting to and from the Netherlands.

2.1 Volume of intra-EU posting to the Netherlands

The starting point of this country report is a comparative analysis of the trends in the number of individuals associated with Portable Documents (PDs) A1 issued to the Netherlands between 2012 and 2023 and the number of notified posted workers between 2020 and 2023. These figures are derived from two primary data sources: the statistical database on PDs A1 issued by Member States, which utilizes administrative data on PDs A1 for the reference years 2010 to 2023, and the administrative data of the prior notification tool for the reference years 2020, 2021 and 2023.⁴³

This comparison offers an initial, albeit incomplete, understanding of the scale and impact of intra-EU posting to the Netherlands. However, the insights offered are subject to the limitations discussed in the preceding chapter (see *subsection 1.3.2*). These limitations highlight the need for careful interpretation of the data when assessing the broader implications of cross-border posting activities.

2.1.1 Number of PDs A1 issued to the Netherlands and persons involved

The total number of PDs A1 issued to the Netherlands remains unknown, as data is only available for PDs A1 issued under Article 12 of the Basic Regulation (BR). Information on PDs A1 issued under Article 13 BR is not available, as no data is produced concerning the location of cross-border activities governed by this article.

Figure 1 depicts the number of PDs A1 issued to the Netherlands by other Member States over time. Between 2010 and 2018, the number of PDs A1 fluctuated around 100,000 annually. However, there was a substantial increase in 2019 and 2020, reaching a peak of approximately 390,000 in 2020. Following this peak, the number of PDs A1 returned to around 150,000 in 2021, and then slightly increased to nearly 200,000 in 2023.

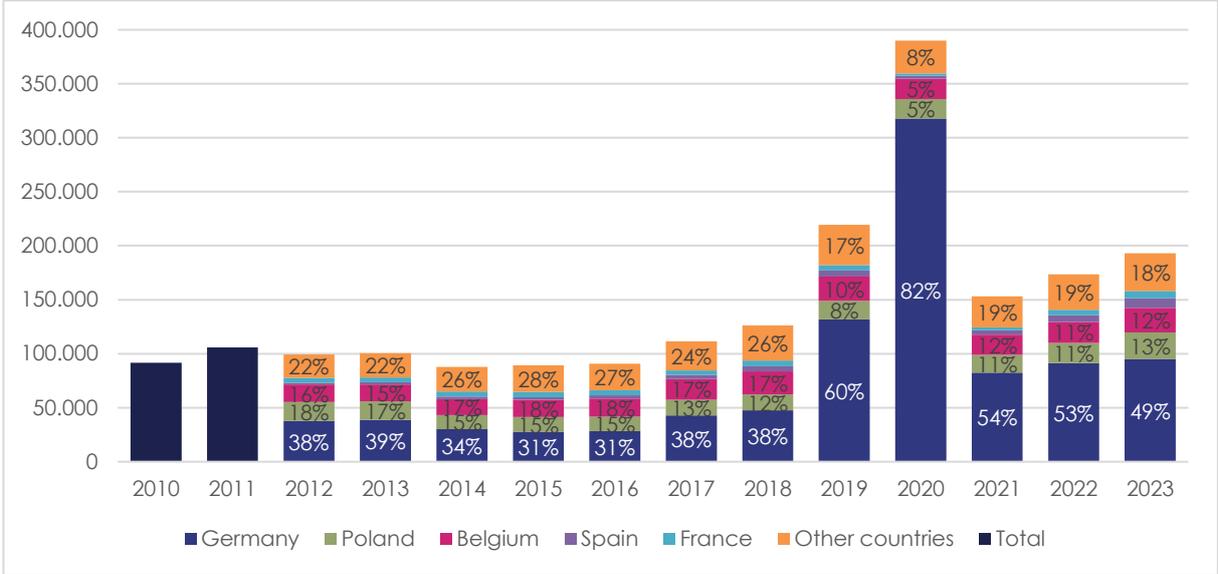
The primary issuing Member State is Germany (31 to 82 percent), followed by Poland and Belgium (both 5 to 18 percent), with Spain (1 to 4 percent) and France (1 to 6 percent) also among the key issuing Member States. The other Member States contribute for about 8 to 22 percent of the issued PDs A1 to the Netherlands. The significant increase observed in 2019 and 2020 can be largely attributed to a sharp rise in PDs A1 issued by Germany. This may, in part, reflect an administrative error since the rise is not accompanied by a parallel increase in the import of services from Germany.⁴⁴ These anomalies highlight the importance of contextualizing the data when interpreting trends in PDs A1 issuance.

Disregarding the anomalies in 2020 and 2021, the underlying trend suggests a gradual but steady increase in PDs A1 issued to the Netherlands over the past decade. From fewer than 100,000 in 2014, the volume has nearly doubled to close to 200,000 in 2023 – indicating a structural growth in cross-border service provision under Article 12.

⁴³ Data for 2022 is not included, as administrative records from the notification tool are only retained for two years and were therefore no longer available to the researchers at the time of this project.

⁴⁴ See Heyma et al. (2022).

Figure 1. Total number of PDs A1 (Article 12 BR) issued to the Netherlands by sending Member State, 2010-2023



Source: PD A1 Statistical database 2012-2023

Figure 2 presents an estimate of the number of PDs A1 issued to the Netherlands over time, disaggregated by sector of activity. These estimates are calculated as a weighted average based on the sectoral distribution of activity in the primary issuing Member States, as shown in Figure 1.

Across all observed years (2014-2023), the service sector (35 to 50 percent) emerges as the largest sector for which PDs A1 are issued to the Netherlands by other Member States. It is followed by the construction sector (16 to 37 percent) and other industries (21 to 36 percent). By contrast, agriculture (about 1 percent) represents only a minor share of the sectors for which PDs A1 are issued, indicating its relatively limited role in cross-border posting activities to the Netherlands.

It is worth noting that the observed spike in PDs A1 in 2019 and 2020, attributed in part to an administrative anomaly in Germany, is not reflected in the sectoral distribution of PDs A1. The relative shares of sectors remain largely consistent across years.

The number of PDs A1 issued to the Netherlands does not necessarily correspond to the number of individuals involved, since people can be posted multiple times per year. A PD A1 is supposed to be issued every time an individual performs services abroad. Among the main sending Member States to the Netherlands, the proportion of individuals relative to the number of PDs A1 issued varies significantly, ranging from 18 to 86 percent between 2012 and 2023. This implies that an individual covered by Article 12 can be posted to the Netherlands between 1.2 and 5.6 times per year on average.

These figures are critical for assessing the impact on national employment, as they provide a more accurate numerator than the raw number of forms issued.⁴⁵ Additionally, estimating the total number of individuals involved offers valuable insights into the scale of cross-border labour mobility. Figure 3 illustrates the estimated share of individuals associated with PDs A1 issued to the Netherlands over time. These estimates are calculated as a weighted average based on the country distribution of PD A1 issuance, as shown in Figure 1.

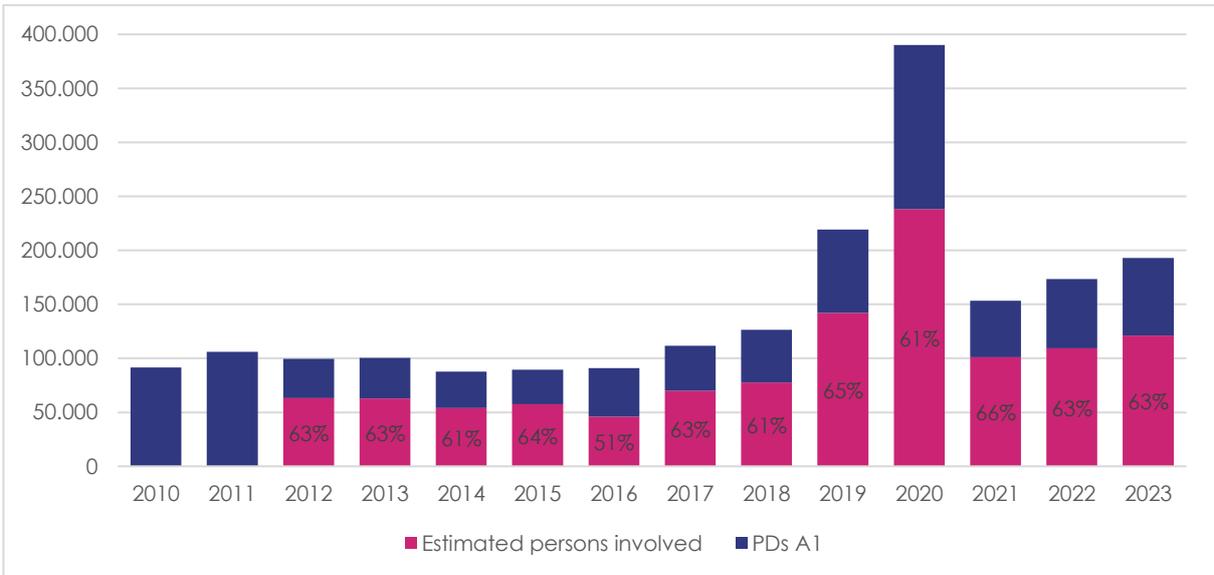
45 See also De Wispelaere & Rocca (2023).

Figure 2. Total number of PDs A1 (Article 12 BR) issued to the Netherlands by estimated sector of activity, 2010-2023



Source: PD A1 Statistical database 2012-2023

Figure 3. Total number of PDs A1 (Article 12 BR) issued to the Netherlands by estimated number of persons involved, 2010-2023



Source: PD A1 Statistical database 2012-2023

During the observed period (2012–2023), the share of individuals involved fluctuated annually, ranging from 51 percent in 2016 to 66 percent in 2021. This indicates that, on average, individuals covered by Article 12 are posted to the Netherlands 1.5 to 2.0 times per year. For the three most recent years (2021-2023), this corresponds to approximately 101,000 to 121,000 individuals associated with PDs A1 issued to the Netherlands. These variations highlight the dynamic and evolving nature of cross-border employment patterns within the EU, as reflected by the issuance of PDs A1.

Notably, the anomaly in 2019 and 2020 – when the total number of PDs A1 issued peaked due to a suspected reporting irregularity – does not appear to have significantly affected the proportion of individuals involved, which remained within the broader range observed across other years.

2.1.2 Number of service providers, notifications and notified workers

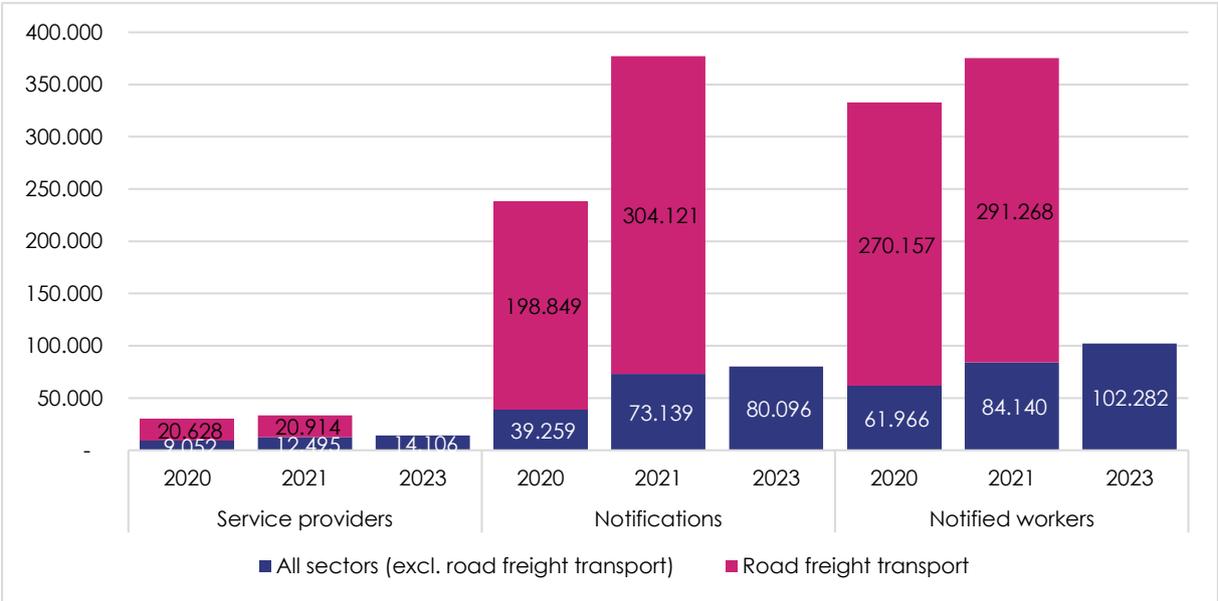
Figure 4 presents the total number of service providers (encompassing both employers and self-employed persons), notifications (including both regular and annual notifications), and notified workers (comprising employees and self-employed persons) in the Netherlands for the years 2020, 2021 and 2023. The data for 2023 is sourced from administrative records of the prior notification tool, whereas data for 2020 and 2021 is drawn from annual reports regarding the prior notification tool, as used in the previous country report.⁴⁶ Data for 2022 is not included, as administrative records from the notification tool are only retained for two years and were therefore no longer available to the researchers at the time of this project.

To interpret the trends in notifications and notified workers accurately, it is essential to distinguish between road freight transport and other sectors. The removal of road freight transport from the Dutch prior notification tool in February 2022 – following the implementation of the EU portal for Road Transport Posting Declarations – significantly affected the reported figures for 2023. In that year, the total number of service providers was 14,106, representing a 58 percent decrease compared to 2021. Similarly, the number of notifications fell by 79 percent to 80,096, and the number of notified workers dropped by 73 percent to 102,282. These sharp decreases are entirely attributable to the exclusion of road freight transport postings from the national notification system.

When road freight transport is excluded from the analysis, a different trend emerges. The number of service providers, notifications, and notified workers in other sectors shows a steady increase between 2020 and 2023. This upward trajectory indicates growing reliance on posted labour in non-transport sectors. Notably, the growth in notifications and notified workers outpaced the increase in the number of service providers, suggesting a strong positive correlation between the volume of notifications and the number of notified workers. This suggests that service providers are posting an increasingly greater number of workers per notification.

In the remainder of this analysis, figures are reported excluding road freight transport in order to ensure consistency across the observed period and to reflect the structure of the current notification system.

Figure 4. Total number of service providers, notifications and notified workers, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

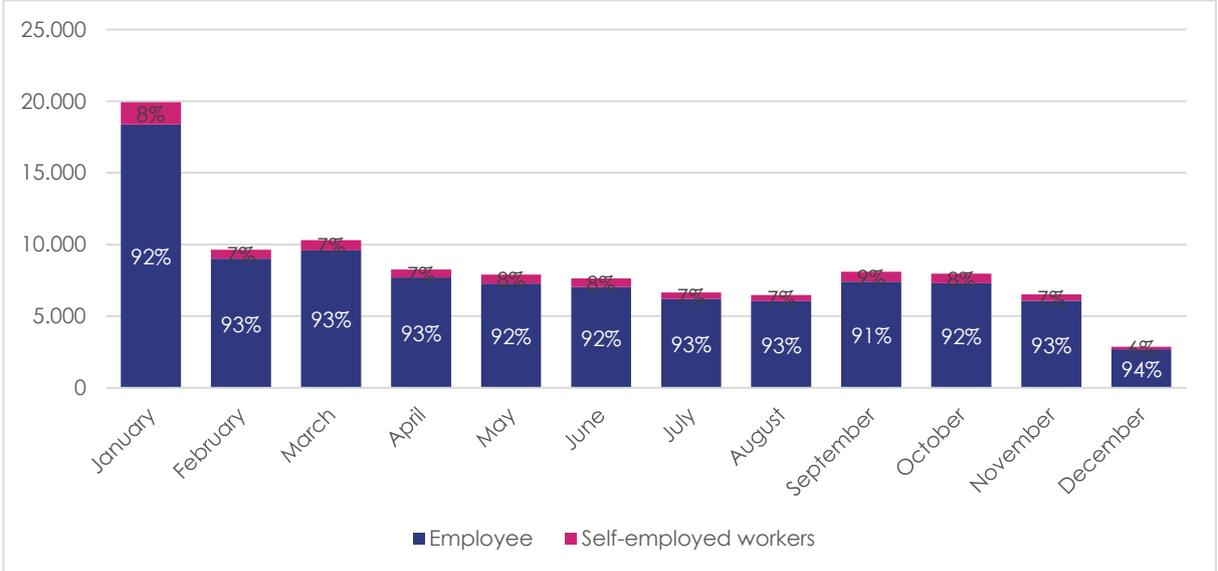
Figure 5 shows that in 2023 the number of notified posted workers in the Netherlands was relatively stable, with monthly figures generally ranging between 5,000 and 10,000. There are two clear anomalies: in January

⁴⁶ See Heyma et al. (2022).

the number of notified persons peaked at almost 20,000, while in December the level dropped significantly to fewer than 3,000. A similar pattern was observed in the reference year 2021.⁴⁷ These fluctuations suggest seasonal variations, with a strong concentration of notifications at the start of the year and a decline towards the end.

It is important to note that these figures reflect new incoming postings based on prior notifications, rather than the actual presence of posted workers in the Netherlands. Since postings often have a limited duration, a worker may be notified for a specific period within a month or year but not be present continuously during that period. On average, around 8,500 posted workers per month were newly notified in 2023, including approximately 7,900 employees and 600 self-employed persons. This monthly average provides a useful approximation of the volume of new postings over time, although it does not represent the number of posted persons present in the Netherlands at any given moment.

Figure 5. Total number of newly notified workers per month, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

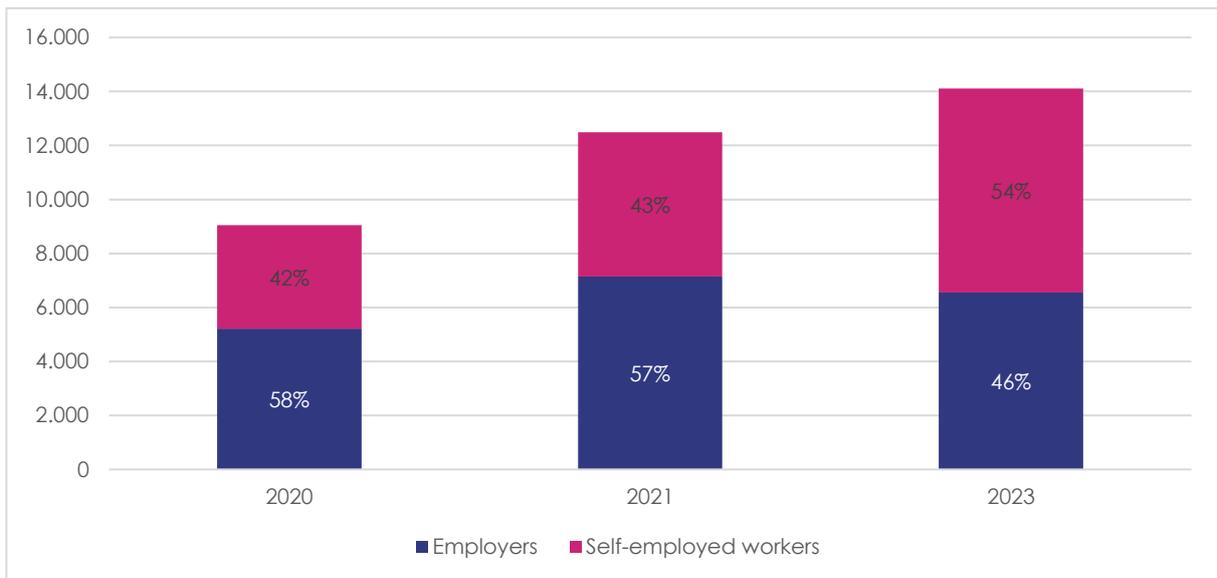
2.1.2.1 Service providers

Service providers encompass the combined total of employers and self-employed persons actively engaged in posting activities. *Figure 6* illustrates the total number of service providers, further disaggregated into employers and self-employed persons.

Over the period of 2020 to 2023, there is a notable shift in the composition of service providers, with self-employed persons playing an increasingly prominent role. Specifically, the proportion of self-employed persons grew by 12 percentage points, rising from 42 percent in 2020 to 54 percent in 2023. This trend suggests a growing reliance on self-employed persons for cross-border service provision.

47 See Heyma et al. (2022).

Figure 6. Total number of service providers by employers and self-employed persons, 2020, 2021 and 2023

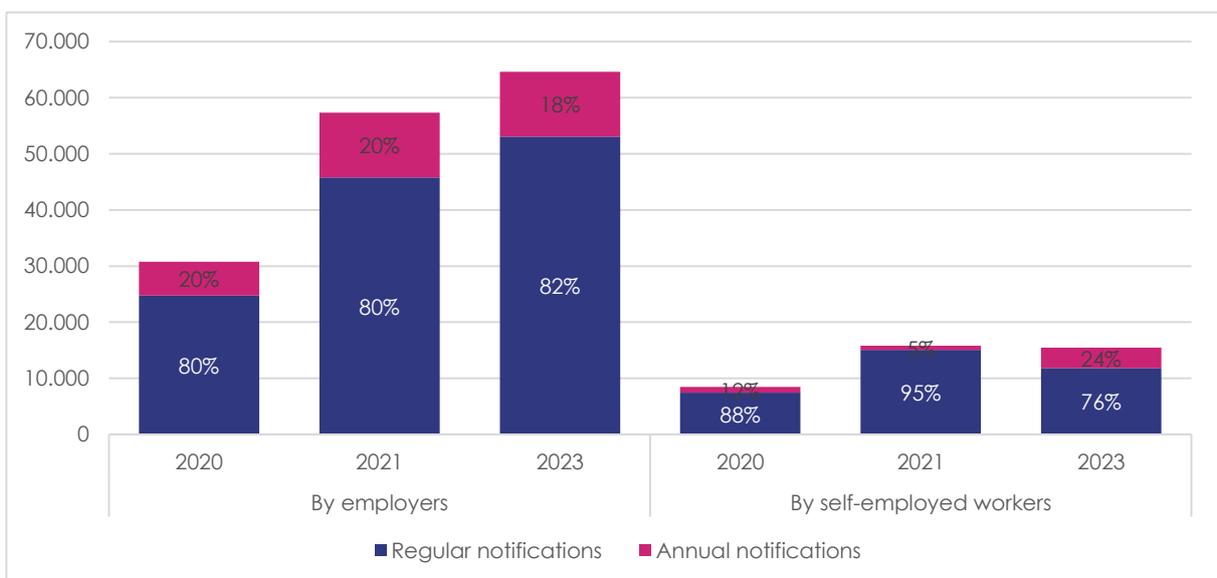


Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

2.1.2.2 Notifications

Figure 7 illustrates the total number of notifications by employers and self-employed persons, further disaggregated into regular and annual notifications. The increase in the total number of notifications can primarily be attributed to a rise in notifications submitted by employers. Between 2021 and 2023, the number of notifications by employers grew by approximately 7,000 (13 percent), while notifications submitted by self-employed persons experienced a slight decline of approximately 300 (2 percent) during the same period.

Figure 7. Total number of regular and annual notifications by employer and self-employed persons, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

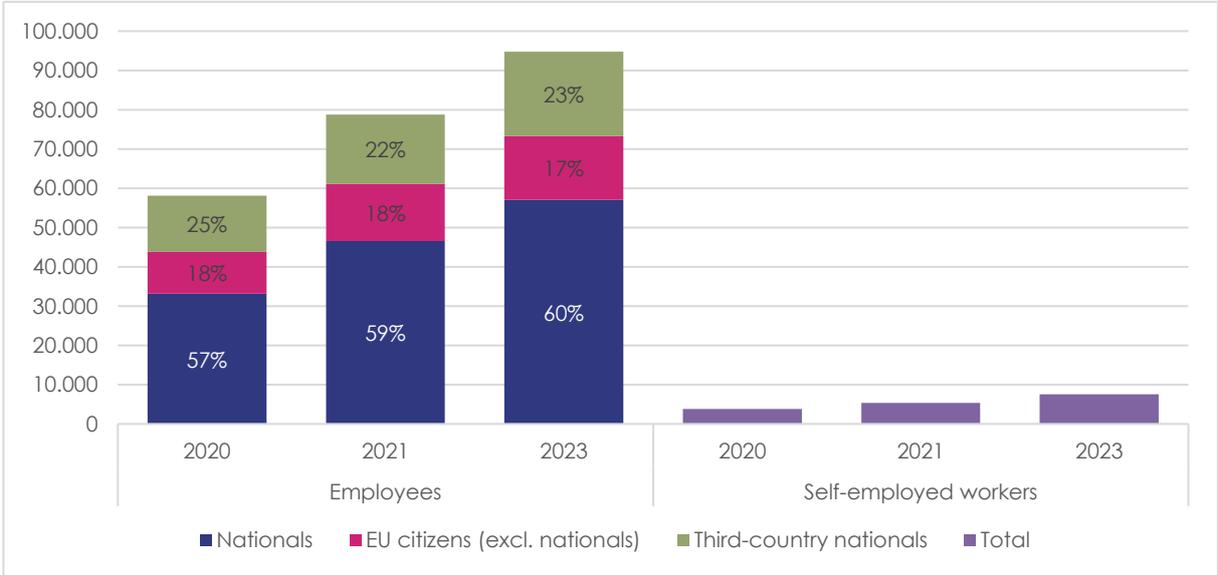
When disaggregating notifications into regular and annual notifications, it becomes evident that regular notifications constitute the majority across all three years examined. However, a notable shift is observed in the composition of annual notifications. The share of annual notifications submitted by self-employed persons increased substantially, rising by 19 percentage points from 2021 to 2023. By contrast, the share of annual notifications by employers remained relatively stable, showing a slight decline of 2 percentage points.

Despite these shifts in notification patterns, overall the average number of notifications per service provider in 2023 (5.7) remained largely unchanged compared to 2021 (5.9) (see *Table 2*). However, differences in the average number of notifications per employer and per self-employed worker are notable. For employers, the average number of notifications increased significantly, rising from 8.0 in 2021 to 9.9 in 2023. This trend aligns with a similar increase observed from 2020 (5.9) to 2021 (8.0). Conversely, for self-employed persons the average number of notifications declined, falling from 3.0 in 2021 to 2.0 in 2023, a level approximately equivalent to that observed in 2020 (2.2).

2.1.2.3 Notified workers

Figure 8 illustrates the total number of notified employees and self-employed persons, further disaggregated by nationality: nationals, EU citizens or third-country nationals. Nationals refer to workers with the same nationality as the Member State in which their employer is established. EU citizens are workers with the nationality of another EU Member State (excluding nationals), while third-country nationals are workers from outside the EEA+. The total number of notified workers increased by approximately 20,000 (22 percent) between 2021 and 2023. While this reflects continued growth in posted work, the magnitude of this increase is more modest compared to the period from 2020 to 2021, which saw a rise in the number of notified workers that exceeded 20,000 (36 percent).⁴⁸ A breakdown by employment category reveals that the upward trend in notified workers between 2020 and 2023 is present for both employees and self-employed persons. However, growth was more pronounced among the self-employed, whose numbers increased by 97 percent compared to 63 percent for employees.

Figure 8. Total number of notified employees and self-employed persons by nationality, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

⁴⁸ The 2020 figure reflects an incomplete first year of the notification tool (launched in March) and a period of intensive outreach, so increases in subsequent years do not necessarily signal more actual postings.

In terms of worker nationality, the division between nationals, EU citizens and third-country nationals exhibited only slight variations across the three periods analyzed. The proportion of nationals – defined as employees with the same nationality as the sending Member State – rose by 3 percentage points between 2020 and 2023. This increase can be attributed primarily to a corresponding decline of 2 percentage points in the share of third-country nationals. Between 2021 and 2023, changes in the share of nationals, EU citizens, and third-country nationals were marginal, with each category fluctuating by approximately 1 percentage point.

The average number of notified workers per service provider in 2023 was 14.5 for foreign employers and 1.0 for self-employed persons (see *Table 2*). This marks an increase for employers compared to 2020 and 2021, when they notified an average of approximately 11.0 employees annually. For self-employed persons, the number remains constant at 1.0 by definition, as they notify only themselves.

The average number of notified workers per notification in 2023 was 1.3, a figure consistent with prior trends (see *Table 2*). However, notable differences emerge when comparing employees and self-employed persons. The average number of notified workers per notification was significantly higher for employees (1.5) than for self-employed persons (0.5). This means that employers report an average of 1.5 employees per notification, indicating that multiple workers are commonly included in a single posting. By contrast, self-employed persons typically notify themselves individually, and often do so more than once a year. On average, each self-employed worker is responsible for about two notifications annually, which translates to 0.5 reported workers per notification.

Table 2. Total service providers, notifications and notified workers, 2020, 2021 and 2023

	2020 (Mar-Dec)	2021 (Jan-Dec)	2023 (Jan-Dec)
Total service providers (A)	9,052	12,495	14,106
Employers	5,222	7,141	6,549
Self-employed persons	3,830	5,354	7,557
Total notifications (B)	39,259	73,139	80,096
Total notified workers (C)	61,966	84,140	102,282
Employees	58,136	78,786	94,725
Self-employed persons	3,830	5,354	7,557
Average notifications per service provider (B/A)	4.3	5.9	5.7
Employers	5.9	8.0	9.9
Self-employed persons	2.2	3.0	2.0
Average notified workers per service provider (C/A)	6.8	6.7	7.3
Employees	11.1	11.0	14.5
Self-employed persons	1.0	1.0	1.0
Average notified workers per notification (C/B)	1.6	1.2	1.3
Employees	1.9	1.4	1.5
Self-employed persons	0.5	0.3	0.5

Source Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

2.1.3 Comparison between data from PDs A1 and data from the prior notification tool

In this subsection, data from the prior notification tool is compared with data from PDs A1 issued to the Netherlands for the reference years 2020, 2021 and 2023, where both data sources overlap. As previously noted, the two data sources are not entirely comparable due to differences in their legal basis, area and scope, exemptions, enforcement mechanisms, and several data limitations (see *subsection 1.3.2*). These discrepancies contribute to differences between the total number of persons associated with PDs A1 issued to the Netherlands and the total number of notified workers. As such, both datasets provide only a partial and somewhat distinct picture of the scale of intra-EU posting to the Netherlands.

Despite these differences, when comparing the number of notified workers (see *Figure 8*) with the number of individuals covered by a PD A1 (see *Figure 3*) for 2021 and 2023, the figures are of the same order of magnitude. This is not to say that the differences aren't substantial. Specifically, there were respectively 84,140 and 102,282 notified workers compared to an estimated 101,126 and 121,207 individuals with a PD A1 in the same years, representing a difference of between 17,000 and 19,000 workers. This indicates that the number of workers reported in advance exceeded the number of individuals receiving a PD A1 in 2021 and 2023 by a margin of 17 and 16 percent, respectively.

By contrast, the previous country report revealed significant discrepancies for 2020, where there were considerably more notified workers than individuals with a PD A1 in the road freight transport sector (270,157 notified workers compared to an estimated 84,056 persons associated with PDs A1 under Article 13), whereas the opposite trend was observed for other sectors (61,966 notified workers compared to an estimated 319,615 persons associated with PDs A1 under Article 12).⁴⁹

Several factors contribute to these differences, aside from the reporting anomalies observed in 2020:

- **Differences in data characteristics:** Variations in the legal basis, area and scope, exemptions, enforcement, and several data limitations, as previously outlined, are the primary drivers of discrepancies between the two datasets;
- **Inclusion of specific groups:** The number of notified workers in road freight transport, which represented a significant proportion of total notified workers, and the estimated number of individuals associated with PDs A1 under Article 13, were included in the calculations. The assumptions made when estimating the number of individuals covered by PDs A1 under Article 13 likely influenced the results;
- **Duration of PDs A1:** PDs A1 reflect only the certificates issued in the reference year. Certificates under Article 12 can remain valid for up to 24 months, while those under Article 13 have no maximum duration. This means that notified workers in a given year could correspond to PDs A1 issued across multiple years;
- **Nature of notifications:** Notifications indicate the intention to provide services in a particular year, but they do not necessarily equate to the actual provision of those services;⁵⁰
- **Multiple notifications per PD A1:** Workers may be reported multiple times within a year while operating under a single PD A1 issued in previous years. Consequently, multiple notifications may be recorded over the duration of a single PD A1.

These factors underscore that the number of PDs A1 issued and the individuals covered in a given year may not directly align with the number of notifications or notified workers in the same year. This highlights the importance of considering the nuances of both data sources when interpreting results related to intra-EU posting.

2.2 Characteristics of notified workers

This section discusses the characteristics of intra-EU posting to the Netherlands, including the countries where foreign service providers are established and where the posted workers are sent from, the sectors in

⁴⁹ See Heyma et al. (2022).

⁵⁰ Legally the Dutch Employment Conditions (Posted Workers in the EU) Act (*WagwEU*) requires registration of actual postings, but in practice the system also contains intended notifications that do not result in the provision of services.

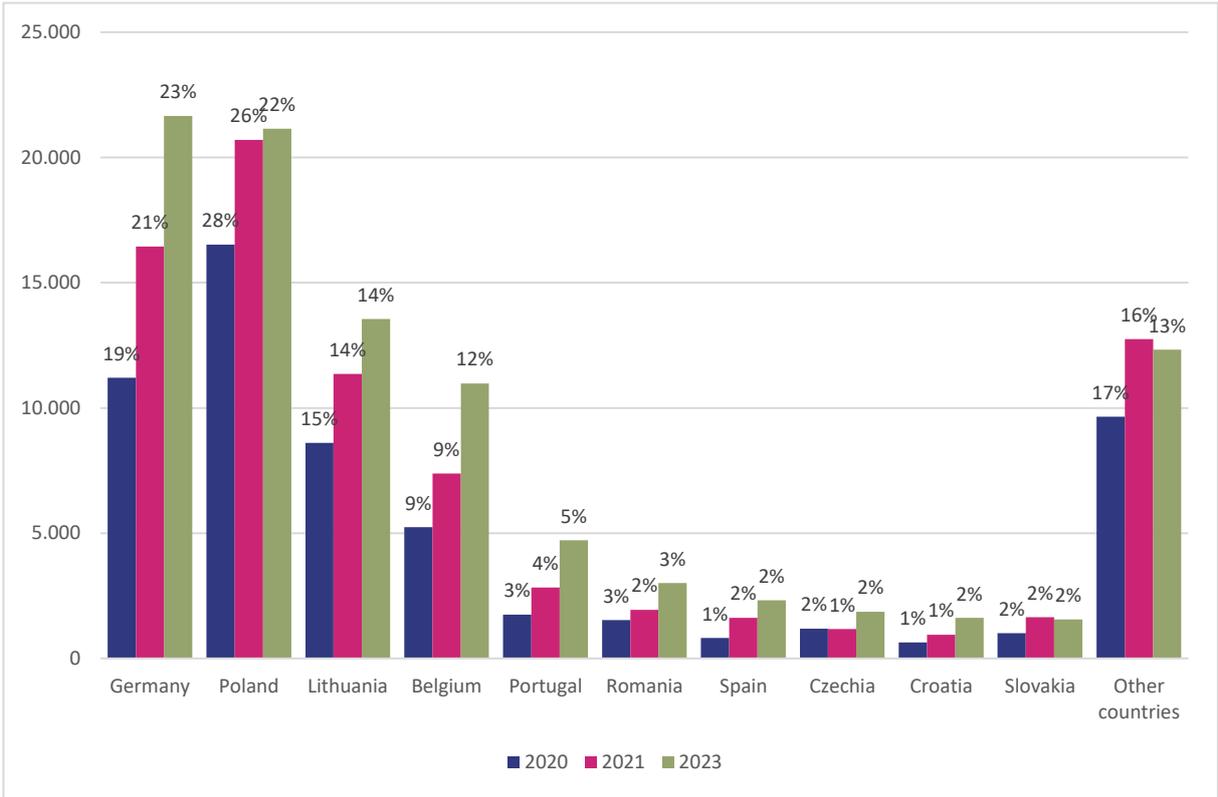
which these posted workers are employed, the nationality of incoming posted workers, and the average duration of the posting activities.

2.2.1 By sending country

Figure 9 presents the number of notified employees originating from the primary sending Member States of posted workers to the Netherlands in 2020, 2021, and 2023. In 2023, the top three sending countries were Germany (23 percent), Poland (22 percent), and Lithuania (14 percent). They were followed by Belgium (12 percent) and Portugal (5 percent), which ranked fourth and fifth, respectively. Several Eastern European countries – Romania, Czechia, Croatia, and Slovakia – and Spain, each accounting for approximately 2 percent of notified employees, complete the top ten.

An analysis of the trends reveals a notable shift in the ranking of the top sending countries over time. In both 2020 and 2021, Poland was the leading country, followed by Germany; however, this trend reversed in 2023, with Germany overtaking Poland as the largest sender of posted employees. Apart from this change, the rankings of other leading countries have remained relatively stable over the years. For example, Lithuania, Belgium, Portugal, and Romania consistently were in third through seventh place during the observed periods. Notably, the combined share of notified employees from the top three countries – Germany, Poland, and Lithuania – declined over time, decreasing from 62 percent in 2020 to 59 percent in 2023. This decline suggests a diversification in the countries supplying posted workers to the Netherlands.

Figure 9. Total number of notified employees by top 10 sending Member States, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

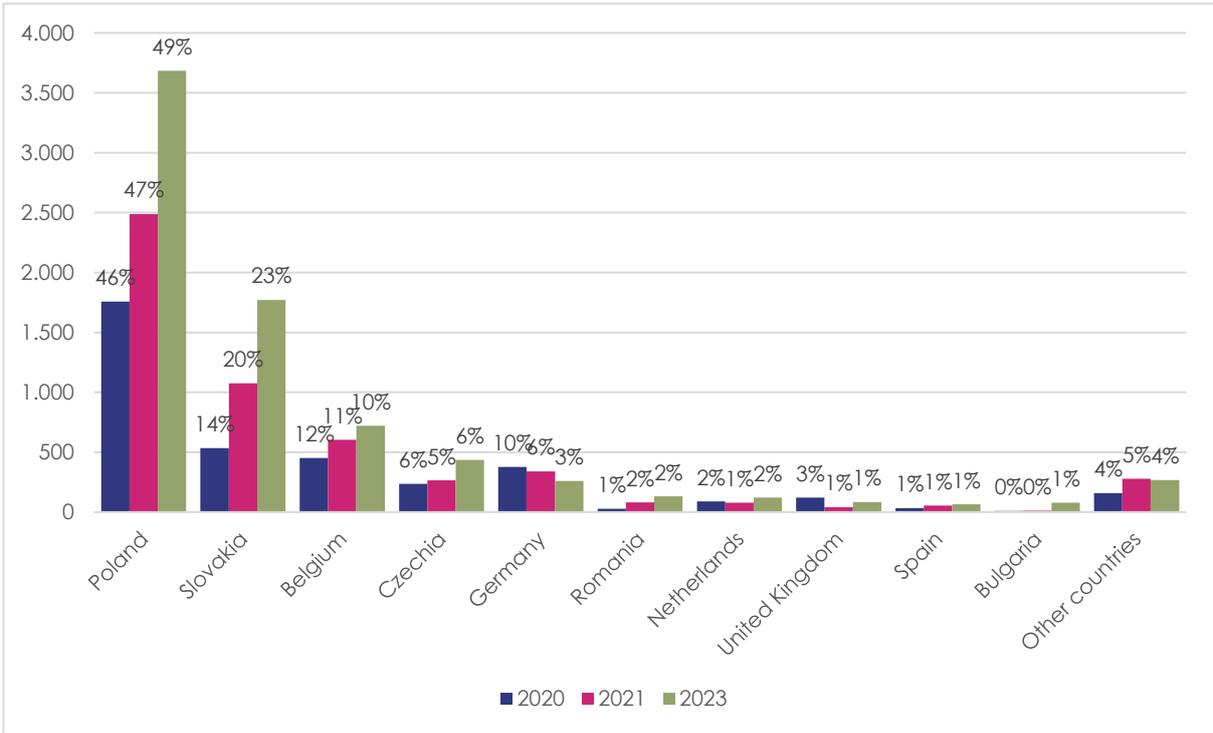
Figure 10 illustrates the number of notified self-employed persons by sending Member States for the same years. In 2023, the largest sending country for self-employed persons was Poland, which accounted for 49 percent of all notifications. Slovakia (23 percent) and Belgium (10 percent) were the second and third largest contributors, with Czechia (6 percent) and Germany (3 percent) rounding out the top five. Other

contributors in the top ten included Romania, the Netherlands, the United Kingdom, Spain, and Bulgaria, each with shares ranging from 1 to 2 percent.

Unlike the situation for notified employees, the ranking of the top five sending countries for self-employed persons has remained largely consistent over time. Poland, Slovakia, and Belgium consistently ranked first, second and third, respectively, across all three years. However, there was a minor shift in the rankings between fourth and fifth place. In 2020 and 2021, Czechia ranked fifth after Germany, but in 2023, Czechia rose to fourth, with Germany falling to fifth. Despite an increase in the absolute number of notified self-employed persons, the relative shares contributed by these countries have shown little variation over the years.

Comparing the top sending countries for employees and self-employed persons highlights significant differences in their respective profiles. For employees, the leading countries in 2023 were Germany, Poland, and Lithuania, whereas for self-employed persons they were Poland, Slovakia, and Belgium. Poland and Belgium are the only countries that rank consistently high for both groups, ranking second and fourth for employees, and first and third for self-employed persons, respectively. Apart from this overlap, the rankings diverge considerably, reflecting differences in sending countries between posted employees and self-employed persons.

Figure 10. Total number of notified self-employed persons by top 10 sending Member States, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

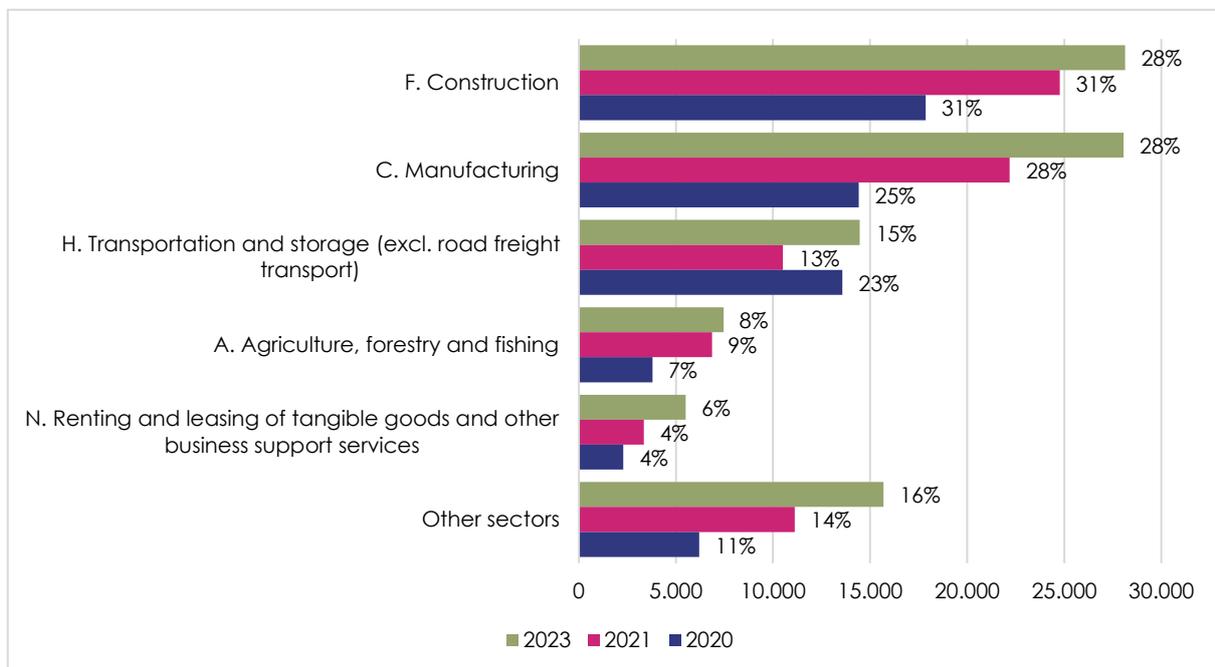
2.2.2 By sector of employment

Figure 11 illustrates the distribution of notified employees across the primary receiving sectors of employment in the Netherlands for 2020, 2021, and 2023. The top three sectors in 2023 are construction (28 percent), manufacturing (28 percent), and transportation and storage (excluding road freight transport)

(15 percent). Completing the top five are agriculture, forestry, and fishing (8 percent) and renting and leasing of tangible goods and other business support services (including labour market intermediaries) (6 percent).⁵¹

This 2023 ranking aligns with the sectoral distribution observed in previous years (2020 and 2021), although notable changes in the shares of the top five sectors are evident over time. The share of the manufacturing sector decreased slightly, from 31 percent in 2020 to 28 percent in 2023, while the transportation and storage sector experienced a more pronounced decline of 7 percentage points over the same period. Conversely, the construction sector showed an increase of 3 percentage points, maintaining its prominent position in the labour market for posted employees. Similarly, the renting and leasing of tangible goods and other business support services (including labour market intermediaries) sector and agriculture, forestry, and fishing sector recorded modest increases of 2 percentage points and 1 percentage point, respectively. The most significant growth, however, was observed in the other sectors category, which expanded by 5 percentage points. These shifts suggest a gradual diversification in the distribution of posted employees across different sectors.

Figure 11. Total number of notified employees by top 5 sectors of employment, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

Figure 12 highlights the distribution of notified self-employed persons across the main sectors of employment for the same years. In 2023, the majority of self-employed persons were active in the construction sector (60 percent), followed by manufacturing (28 percent) and transportation and storage (excluding road freight transport) (4 percent). The shares of all other sectors were negligible in comparison.

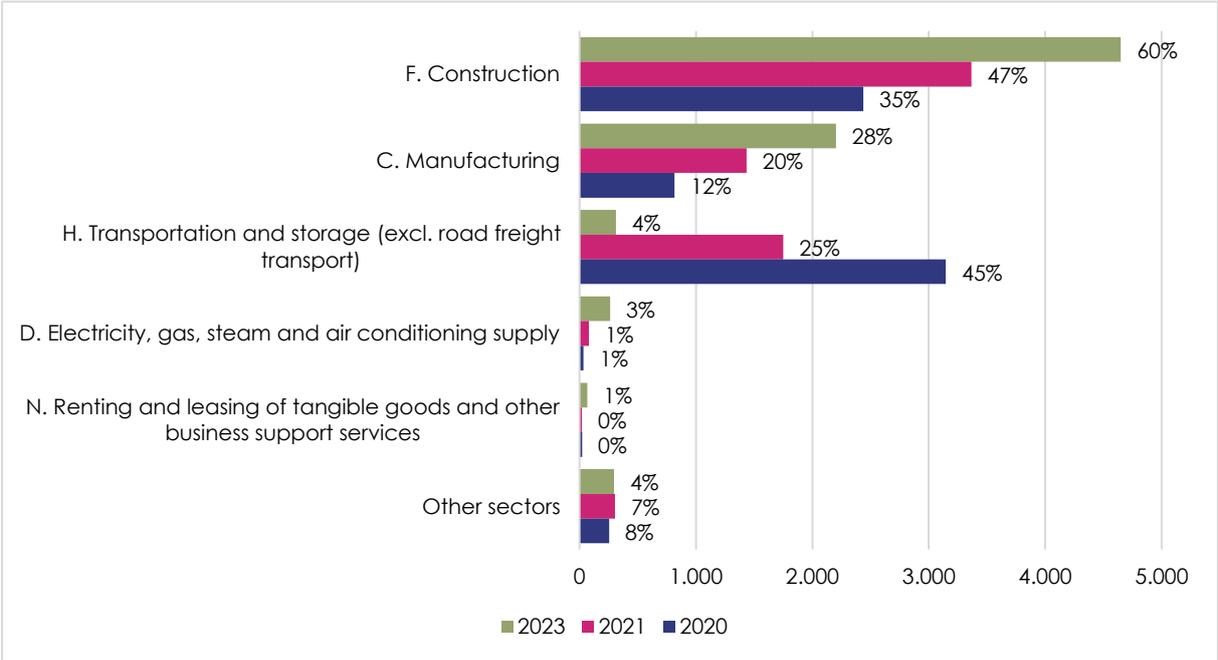
Significant shifts in the share of self-employed persons across sectors over the observed period can be primarily attributed to policy changes affecting the road freight transport sector. The construction sector saw a remarkable increase in its share of self-employed persons, rising from 35 percent in 2020 to 60 percent in 2023, a growth of 25 percentage points. Similarly, the share of self-employed persons in the manufacturing sector more than doubled, from 12 percent in 2020 to 28 percent in 2023. By contrast, the transportation and storage sector experienced a dramatic decline of 41 percentage points, reflecting a substantial reduction

⁵¹ Ministry of Social Affairs and Employment (SZW) suspects that part of the notifications classified under Agriculture, Forestry and Fishing may not reflect actual work in this sector. The SBI code A.01.1 (growing of non-perennial crops) appears at the top of the list, and may therefore be selected by some employers even when it does not represent the true sector.

in its share of self-employed persons. This decline is largely due to the introduction of the Road Transport Posting Declaration portal (postingdeclaration.eu/landing) in February 2022, in accordance with Directive (EU) 2020/1057, which requires service providers in road freight transport (cabotage and cross-trade) to declare posting activities through this centralized EU portal instead of through national notification tools. Since road freight transport accounted for the majority of notifications through the Dutch prior notification tool between 2020 and 2021, this policy shift significantly impacted reported figures for the transportation sector. Other sectors exhibited only minor changes over the same period, resulting in relatively stable trends outside the major sectors.

When comparing the sectoral distributions of notified employees and self-employed persons, four of the top five sectors overlap: construction, manufacturing, transportation and storage, and renting and leasing of tangible goods and other business support services (including labour market intermediaries). The notable difference is the fourth-ranked sector, which is agriculture, forestry, and fishing for employees, whereas it is electricity, gas, steam, and air conditioning supply for self-employed persons. Despite this overlap, the relative importance of these sectors varies significantly between the two groups. For instance, the construction sector accounts for a much larger share of self-employed persons (60 percent) than employees (28 percent), highlighting its dominant role for self-employed labour. The share of manufacturing is identical for both groups (28 percent), suggesting its broad appeal to different worker types. In other sectors, employees generally constitute a larger share than self-employed persons.

Figure 12. Total number of notified self-employed persons by top 5 sectors of employment, 2020, 2021 and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

2.2.3 By sending country and sector of employment

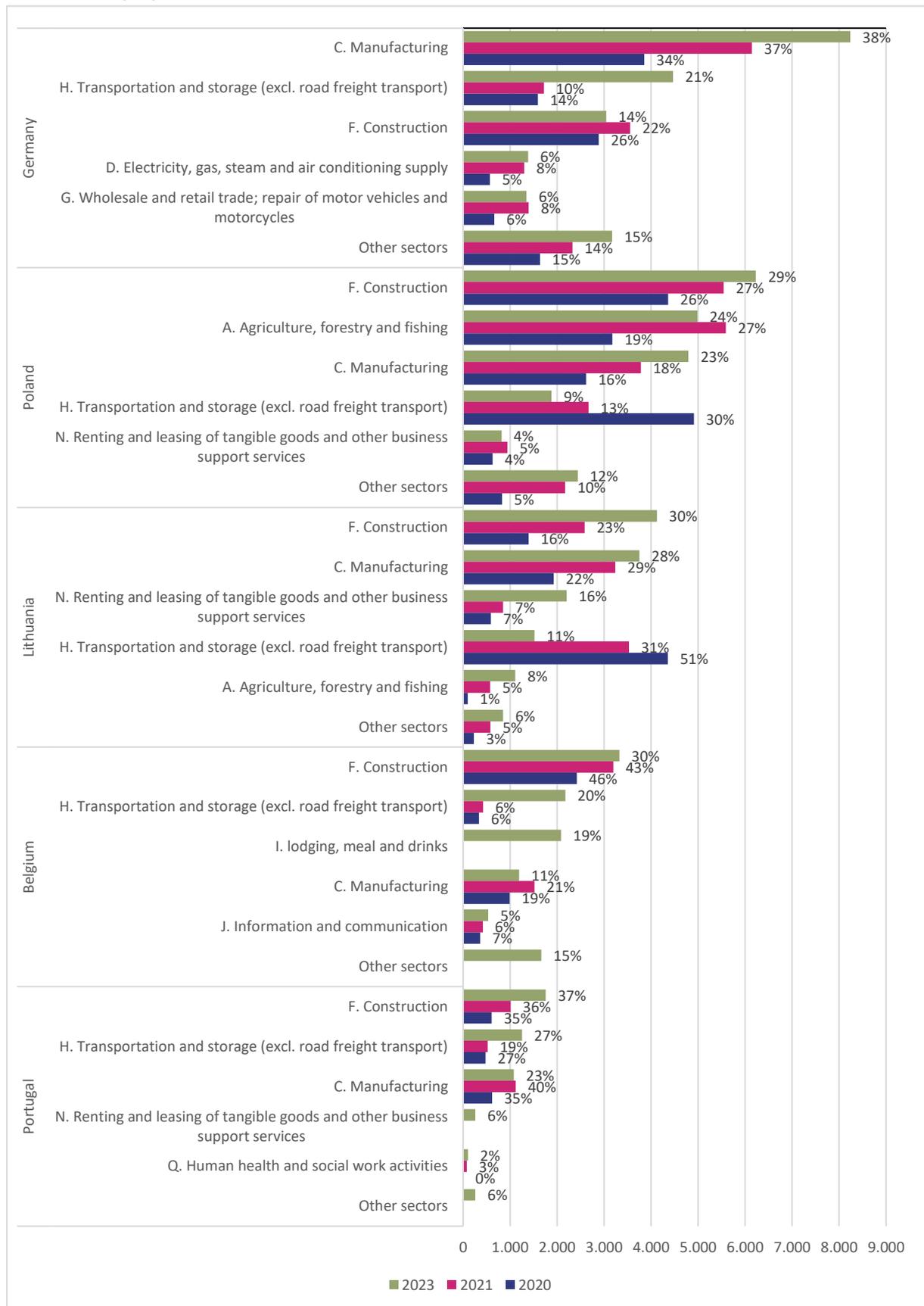
Figure 13 illustrates the distribution of notified employees across the primary sectors of employment by the main sending Member States for 2020, 2021, and 2023. The data highlights that the manufacturing sector is the dominant sector for notified employees from Germany, whereas for other key sending countries – Poland, Lithuania, Belgium, and Portugal – the construction sector ranks first. Despite these differences, the top five sectors of employment for notified employees are largely consistent across Member States. Manufacturing, transportation and storage (excluding road freight transport), and construction are included

in the top five for all key sending countries. Other sectors, such as renting and leasing of tangible goods and other business support services (including labour market intermediaries) and agriculture, forestry, and fishing, also feature prominently for multiple sending countries.

There are, however, some sectoral distinctions unique to specific sending Member States. For instance, wholesale and retail trade; repair of motor vehicles and motorcycles is among the top sectors for Germany, while lodging, meals, and drinks and information and communication appear in the top sectors for Belgium. Similarly, human health and social activities is a significant sector for Portugal.

Over time, sectoral shares have evolved. The share of the construction sector has increased across most sending Member States, except for Germany, where it declined from 26 percent in 2020 to 14 percent in 2023, representing a decrease of 12 percentage points. Meanwhile, the share of the transportation and storage sector (excluding road freight transport) has increased in Germany and Belgium but remained constant in Portugal and declined in Lithuania and Poland. The share of the construction sector, similarly, increased in Poland, Lithuania, and Portugal but decreased in Germany and Belgium.

Figure 13. Total number of notified employees by top 5 sending Member States and top 5 sectors of employment, 2020, 2021, and 2023

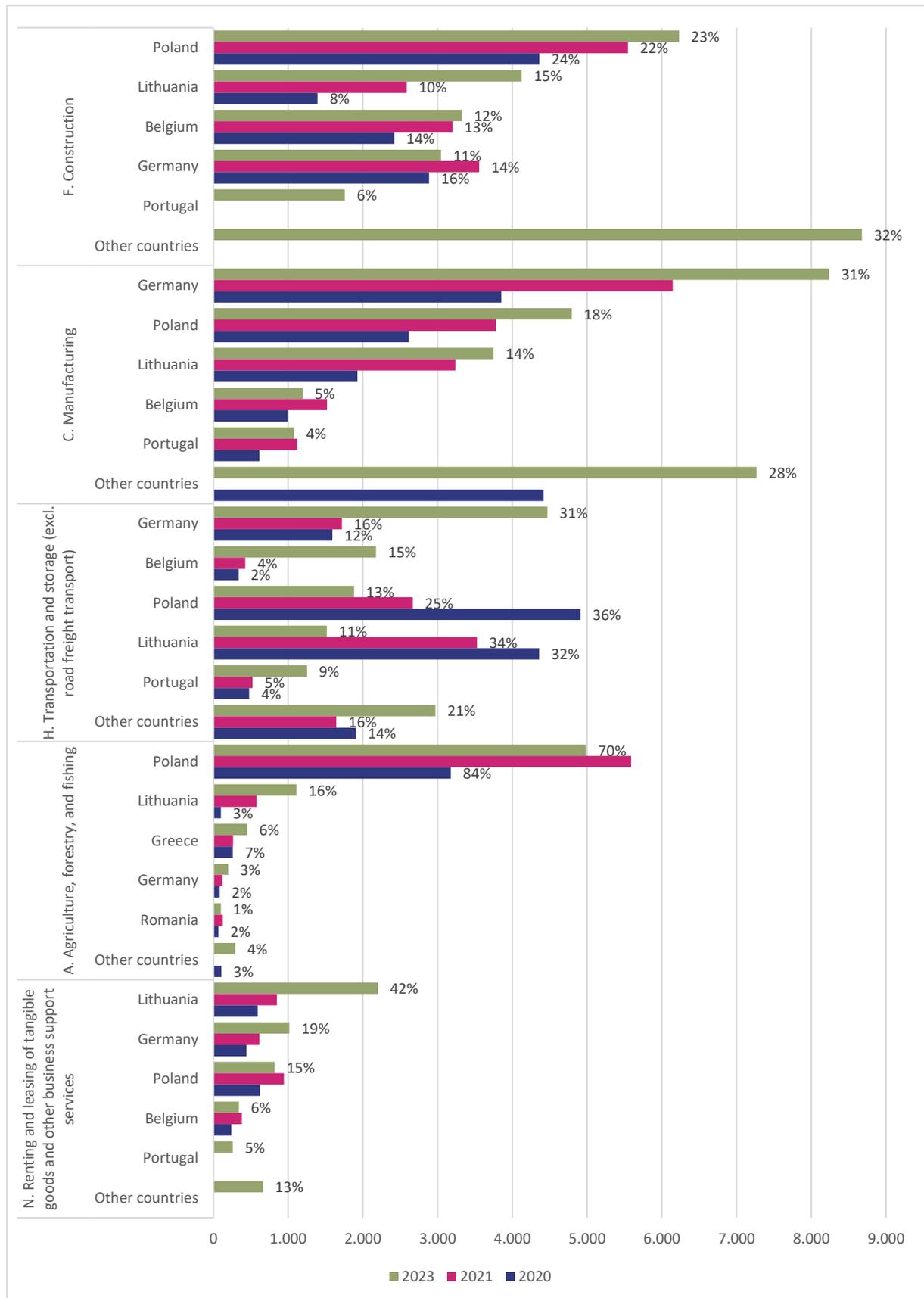


Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

Figure 14 reverses the focus of *Figure 13*, examining the main sending Member States for each of the largest receiving sectors of employment. Germany is the leading sending country for notified employees in both the manufacturing sector and the transportation and storage sector (excluding road freight transport). Poland dominates in the construction sector and agriculture, forestry, and fishing, while Lithuania ranks first in the renting and leasing of tangible goods and other business support services (including labour market intermediaries) sector. Notably, Poland, Lithuania, and Germany are consistently in the top five sending Member States across all major sectors. On the other hand, Belgium and Portugal rank in the top five for just four sectors, whereas Romania and Greece only feature in the top five for the agriculture, forestry, and fishing sector.

These rankings underline the varying labour market specializations of sending Member States. Countries such as Poland and Germany exhibit strong multi-sectoral engagement, while others, such as Romania and Greece, focus on specific niches.

Figure 14. Total number of notified employees by top 5 sectors of employment and top 5 sending Member States, 2020, 2021, and 2023

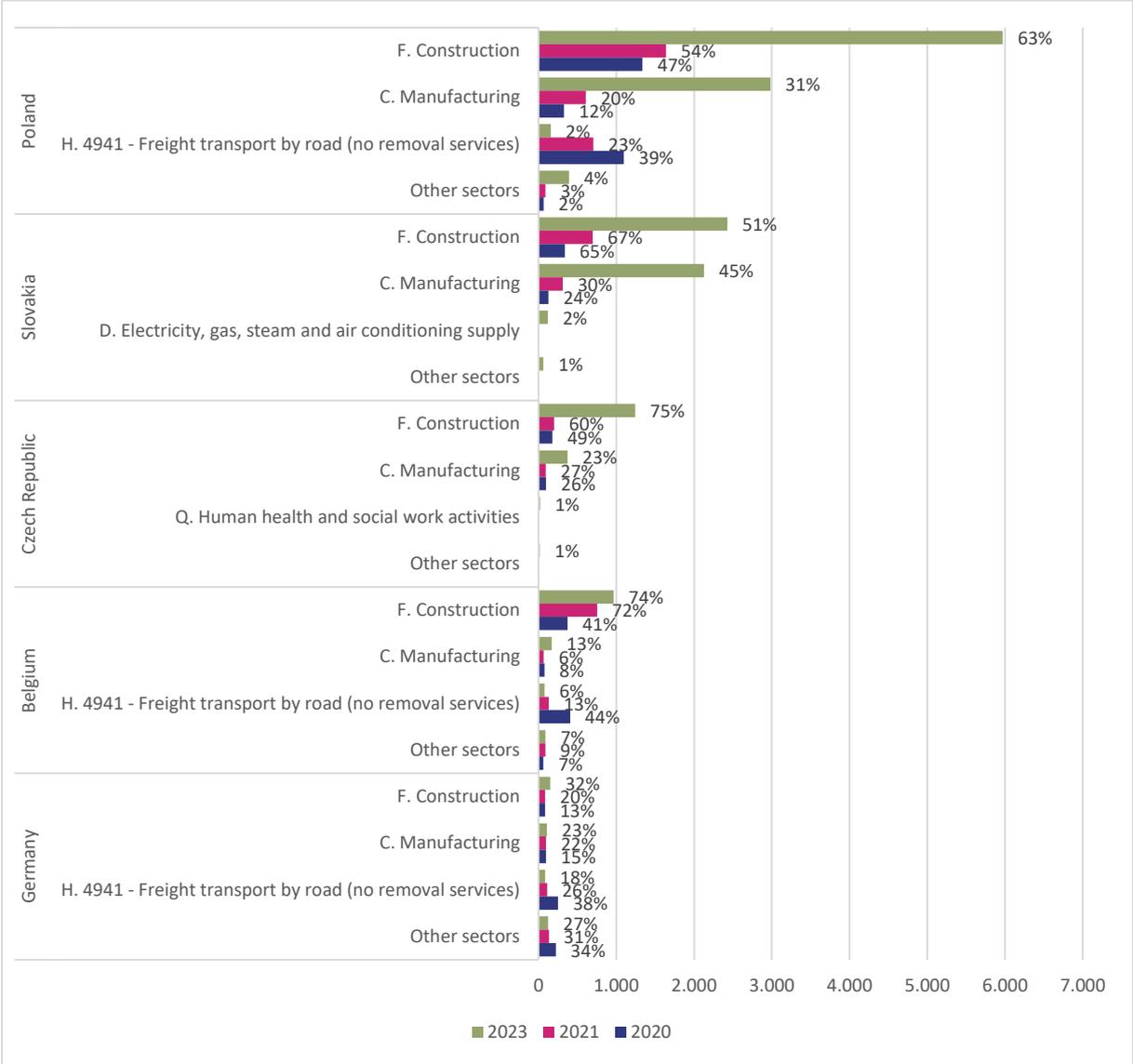


Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

Figure 15 presents the (estimated) number of notified self-employed persons across the main sending Member States, broken down by sector of employment. The estimates for 2020 and 2021 are derived by multiplying the number of notifications from self-employed persons – available by sending country and sector of employment – by the average share of self-employed individuals per notification in each sector, calculated across all countries. This method was used because detailed information on the number of self-employed persons by both country and sector was not available for those years. For 2023, however, the data is sourced directly from the notification tool, providing greater accuracy.

The construction sector emerges as the dominant sector for self-employed persons from all major sending countries in 2023, with shares ranging from 35 percent (Germany) to 75 percent (Czechia). The manufacturing sector ranks second across all main sending countries, with shares varying between 13 percent (Belgium) and 45 percent (Slovakia). The transportation and storage sector (excluding road freight transport) ranks third in most sending countries. Over time, the shares of self-employed persons in both the construction and manufacturing sectors have increased, a trend consistent across all key sending Member States.

Figure 15. Total (estimated) number of notified self-employed persons by top 5 sending Member States and top 3 sectors on employment, 2020, 2021, and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

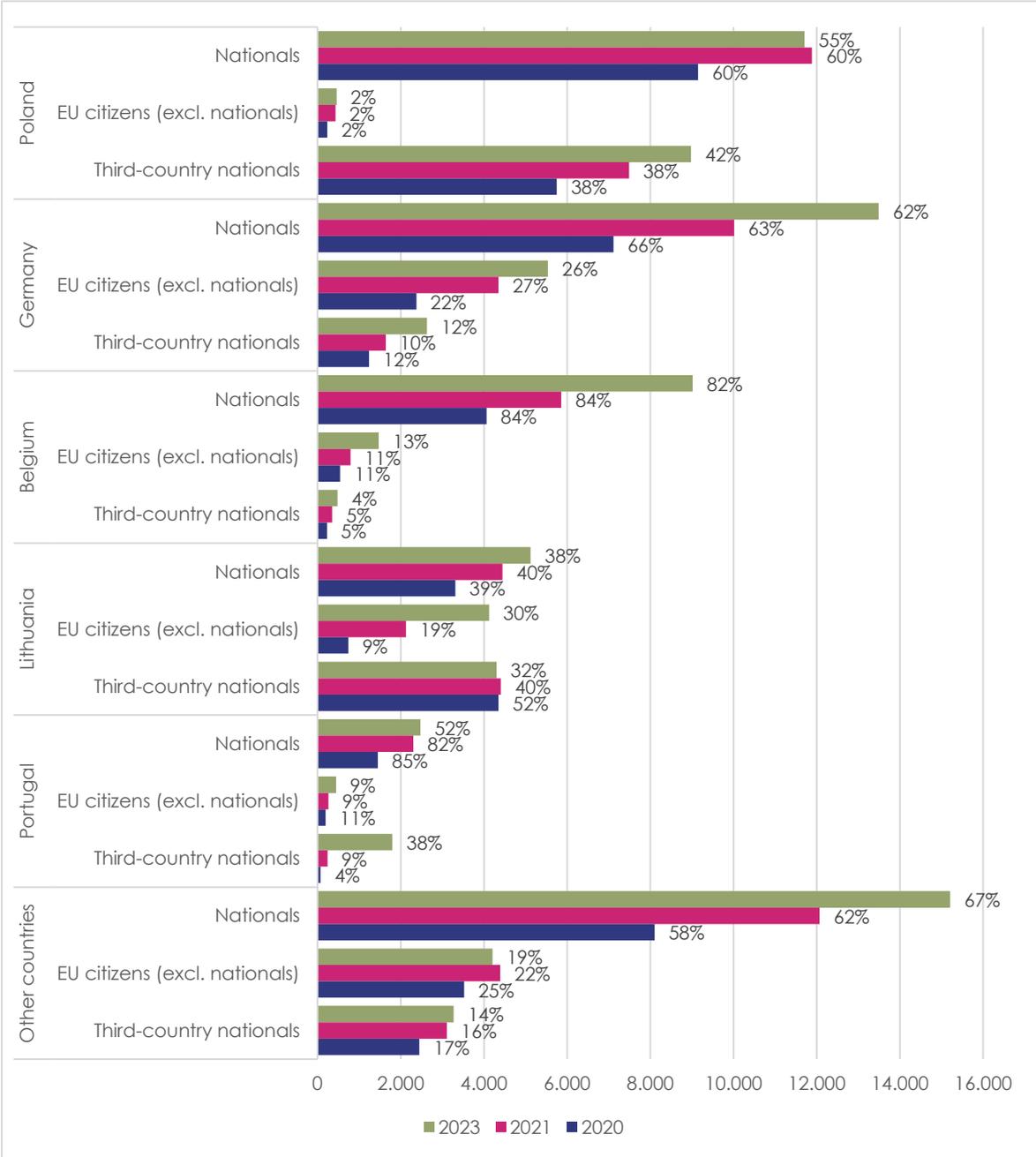
These findings highlight the distinct dynamics of sectoral employment for notified employees and self-employed persons. For notified employees, the manufacturing sector remains dominant for Germany, while the construction sector is most prominent for other major sending countries. In contrast, self-employed persons are concentrated in the construction sector across all sending Member States, reflecting the sector's reliance on flexible, project-based work.

2.2.4 By country of establishment and nationality

Figure 16 presents the distribution of notified employees based on the main countries of establishment of their employers (Poland, Germany, Belgium, Lithuania, and Portugal) and the nationality of the employees: nationals, EU citizens excluding nationals, and third-country nationals. Nationals refer to workers with the nationality of the Member State in which their employer is established. EU citizens are workers with the nationality of another EU Member State (excluding nationals), while third-country nationals are workers from outside the EEA+. Across all countries, the majority of notified employees is composed of nationals (more than 50 percent), with the exception of Lithuania, where nationals do not constitute the majority (only 38 percent).

The second-largest group of employees varies by country. For Germany and Belgium, the second-largest category consists of EU citizens (excluding nationals). On the other hand, in Poland, Lithuania, and Portugal, the second-largest group is comprised of third-country nationals. A notable trend is that countries situated along the external borders of the European Union, such as Poland and Lithuania, tend to have a higher share of third-country nationals compared to countries surrounded by other EU Member States. This could reflect both geographical proximity to non-EU countries and the differing labour market demands in these regions.

Figure 16. Total number of notified employees by top 5 countries of establishment of the employer and nationality, 2020, 2021, and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

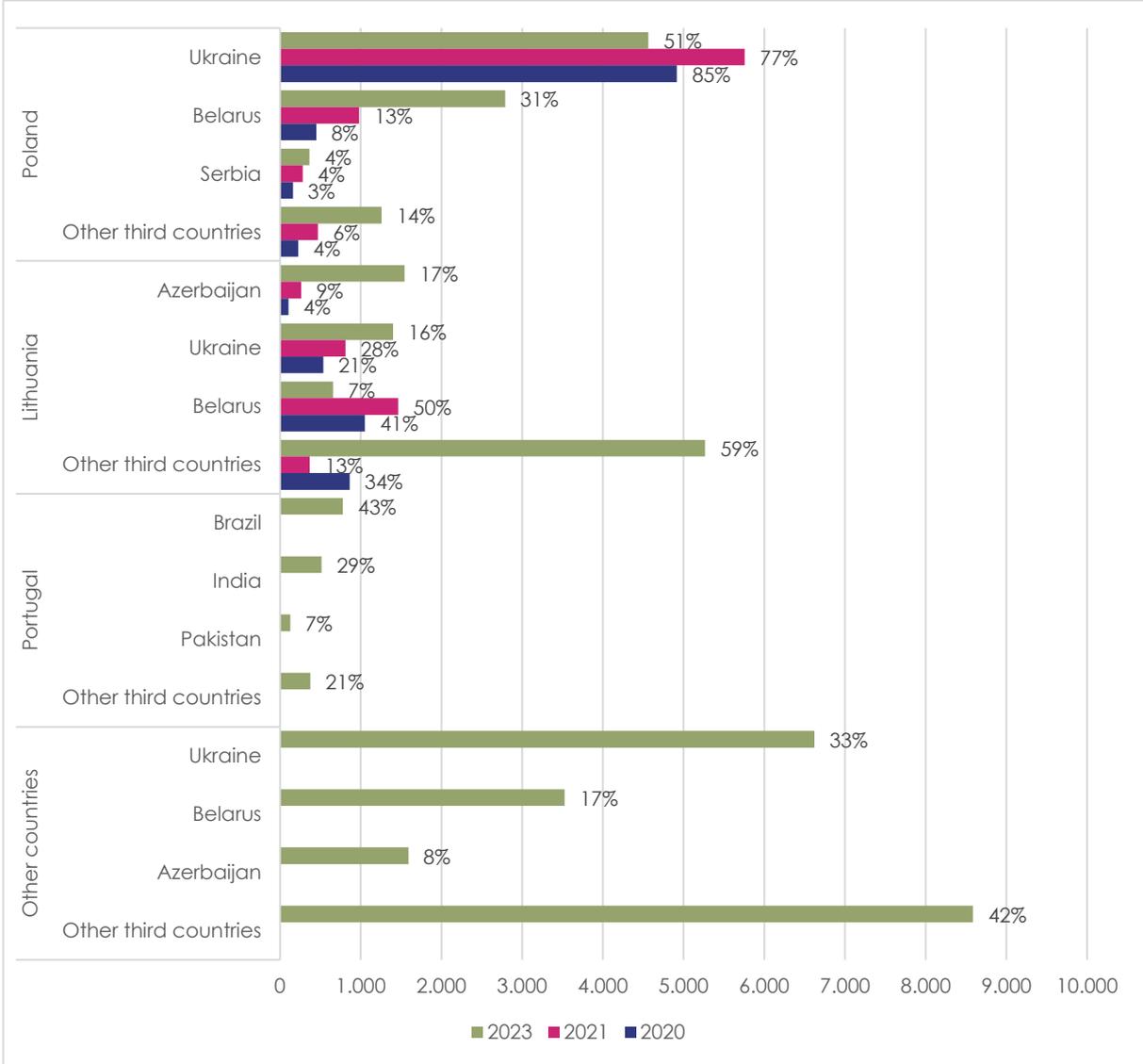
Figure 17 focuses on the composition of notified third-country nationals employed by companies established in the three primary sending countries of third-country nationals – Poland, Lithuania, and Portugal – further broken down by nationality of the employees. For companies based in Poland, the top three nationalities of third-country nationals are Ukrainian (51 percent), Belarusian (31 percent), and Serbian (4 percent). For companies established in Lithuania, the largest share of third-country nationals originates from Azerbaijan (17 percent), followed by Ukraine (16 percent) and Belarus (7 percent). For companies based in Portugal, the top three nationalities of third-country nationals are Brazilian (43 percent), Indian (29 percent), and Pakistani (7 percent). Ukrainian employees also constitute a significant share of third-country nationals employed by companies established in other EU Member States, accounting for approximately 33 percent of the total, followed by Belarusians (17 percent) and Azerbaijanis (8 percent).

Over time, there has been a notable decline in both the absolute number and share of Ukrainian employees. This trend may be partially explained by the legal framework established under the Temporary Protection Directive. Ukrainian nationals who have been granted protection under this directive are allowed to live and work in the Netherlands without a work permit, provided certain conditions are met. As a result, many Ukrainians may now access the Dutch labour market directly, bypassing the need for formal posting arrangements. In contrast, the absolute number and share of Belarusian employees have increased.

These findings underscore the interplay between employer location, employee nationality, and external geopolitical factors. The significant presence of third-country nationals, particularly in countries bordering the EU, highlights the importance of geographical and political context in shaping labour supply patterns. For instance, Poland's reliance on Ukrainian and Belarusian workers underscores its role as a labour gateway between the EU and neighbouring regions.

The shifting composition of third-country nationals over time – marked by the decline in Ukrainian workers and the increase in Belarusian workers – demonstrates how external crises, such as war and migration flows, directly influence labour market dynamics. These trends have implications for both sending and receiving countries, as they affect the availability of labour, the legal status of workers, and the mechanisms through which they enter the labour market. For example, following the Russian invasion of Ukraine, many Ukrainians were granted temporary protection status, allowing them to work freely across EU Member States without the need for formal posting arrangements, while Belarusian nationals – lacking such special provisions – continue to rely more heavily on employer-led postings to access the Dutch labour market.

Figure 17. Total number of notified third-country nationals in the other sectors of employment by top 3 countries of establishment of the employer and nationality, 2020, 2021, and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

2.2.5 By sector of employment and nationality

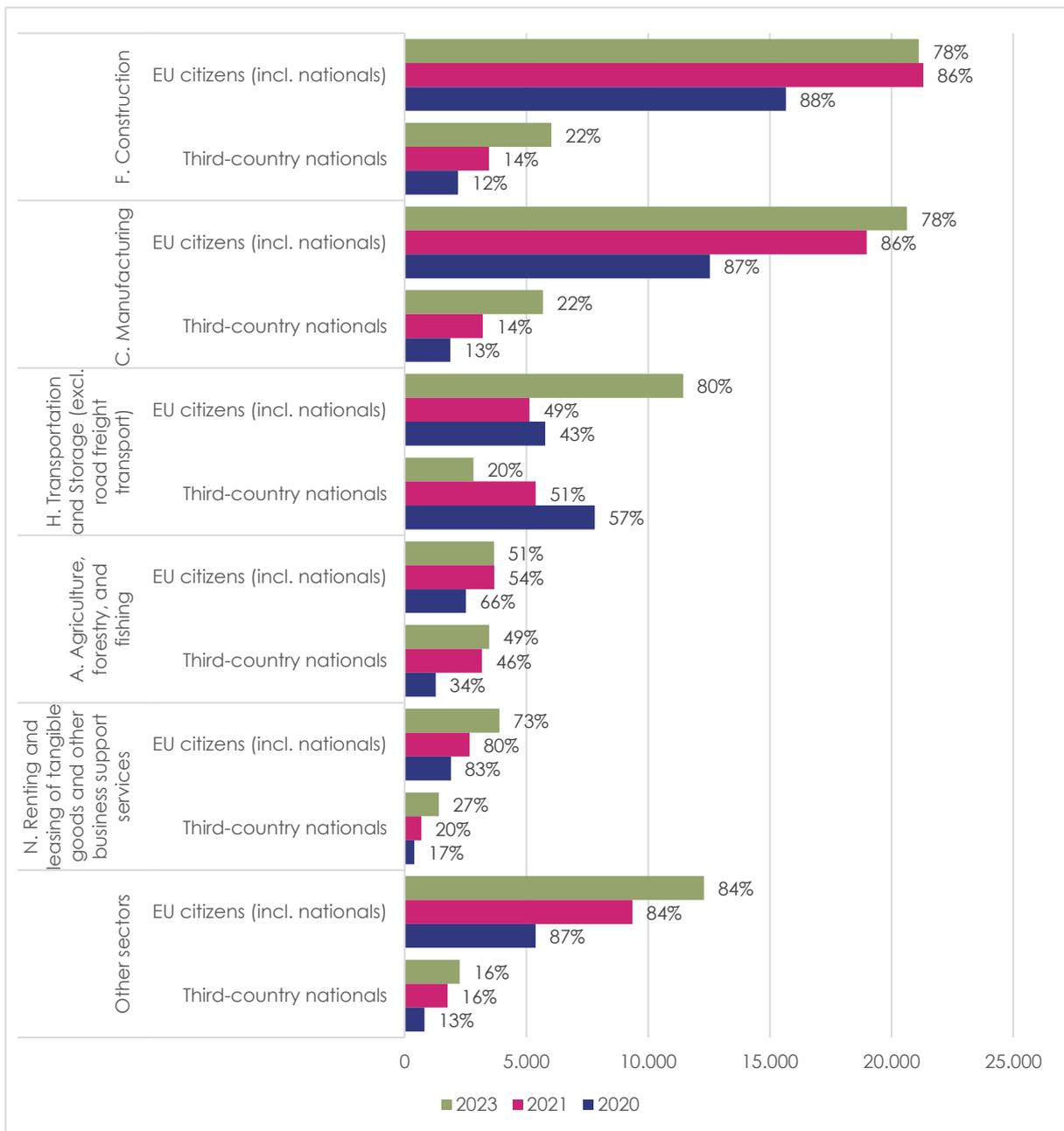
Figure 18 presents the distribution of notified employees in the top five sectors of employment (excluding road freight transport) based on their nationality, distinguishing between EU citizens (including nationals) and third-country nationals. Across all sectors and for all years examined (2020, 2021, and 2023), the majority of notified employees are EU citizens, with the exception of the transportation sector, where deviations are observed.

In 2023, a notable shift in the share of EU citizens is evident, deviating sharply from the proportions recorded in 2020 and 2021. This shift is particularly significant in the transportation sector, where changes in the data reflect the introduction of the Road Transport Posting Declaration Portal (postingdeclaration.eu/landing). Since February 2022, under Directive (EU) 2020/1057, service providers in the road freight transport sector are required to declare posting activities through this centralized EU portal rather than through the national notification tools used previously. As road freight transport accounted for the majority of notifications in the Dutch system in 2020 and 2021, this policy change has had a substantial impact on the recorded data for this sector.

Apart from road freight transport, the share of third-country nationals has increased in all other sectors, reflecting broader labour market trends and potentially the impact of regulatory changes or geopolitical factors that facilitate mobility for third-country workers. The largest increases are observed in the construction and manufacturing sectors, where the share of third-country nationals rose by nearly 10 percentage points from 2020 to 2023. By contrast, the agriculture, forestry, and fishing sector saw only a modest rise of 3 percentage points.

These findings highlight the evolving composition of the work force across key sectors, with EU citizens still being dominant but a gradually increasing representation of third-country nationals. The overall decline in the share of EU citizens, particularly in construction and manufacturing, may indicate shifts in labour supply or demand dynamics, influenced by factors such as skill shortages or changes in migration policies. Importantly, such shortages are not limited to the Netherlands but are observed across the EU, suggesting that intra-EU posting alone may no longer suffice to meet sectoral labour demands. As a result, employers increasingly look beyond EU borders to recruit third-country nationals through posting arrangements, thereby reshaping the landscape of cross-border labour mobility.

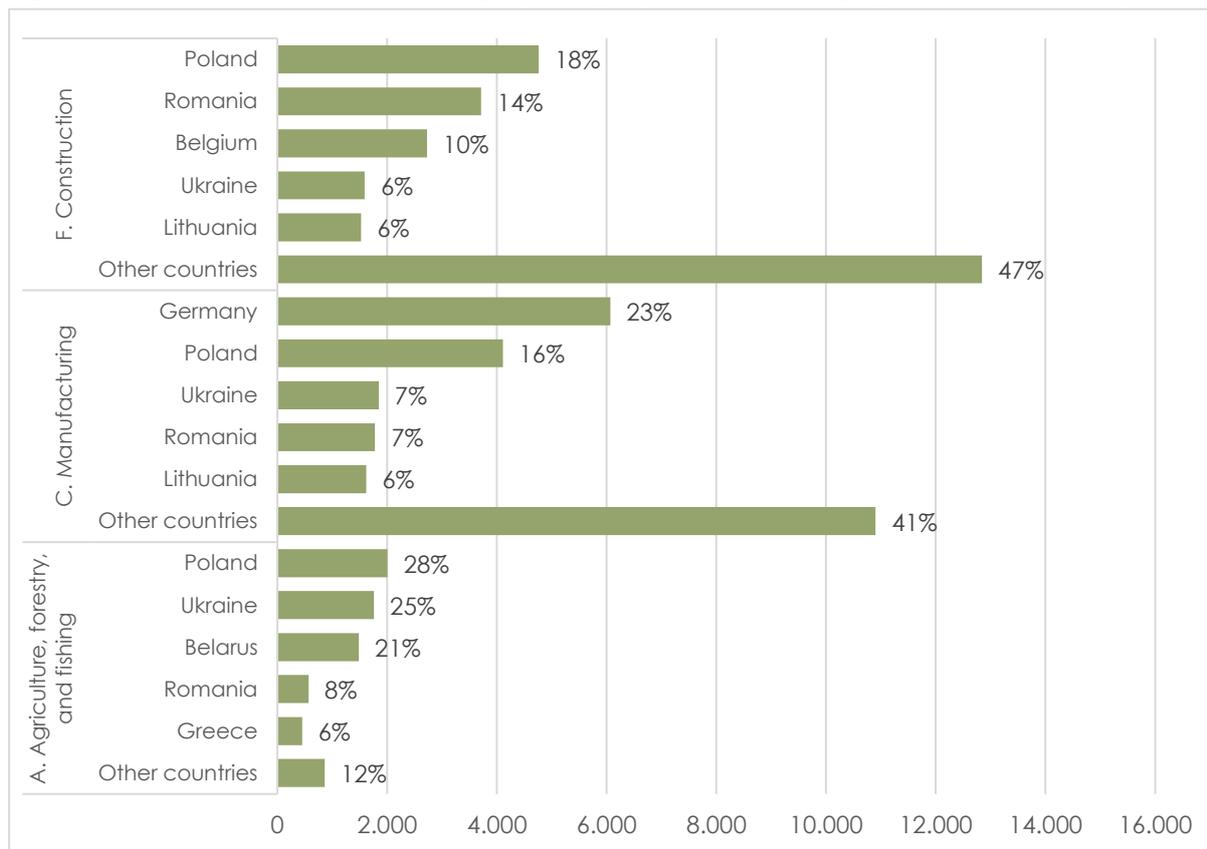
Figure 18. Total number of notified employees by top 5 sectors of employment and nationality, 2020, 2021, and 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

Figure 19 presents the composition of nationalities among posted workers employed by companies operating in the three primary sectors of employment – construction, manufacturing, and agriculture – further disaggregated by nationality of the workers. In the construction sector, the largest shares are held by Polish nationals (18 percent), followed by Romanian (14 percent) and Belgian nationals (10 percent), with Ukrainian and Lithuanian workers each accounting for 6 percent. In the manufacturing sector, the majority of posted workers originate from Germany (23 percent), followed by Poland (16 percent), with Ukrainian and Romanian nationals each representing 7 percent, and Lithuanian nationals accounting for 6 percent. In the agricultural sector, the top three nationalities are Polish (28 percent), Ukrainian (25 percent), and Belarusian (21 percent), followed by Romanian (8 percent) and Greek (6 percent).

Figure 19. Total number of notified employees by top 3 sectors of employment and nationality, 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

2.2.6 By average duration

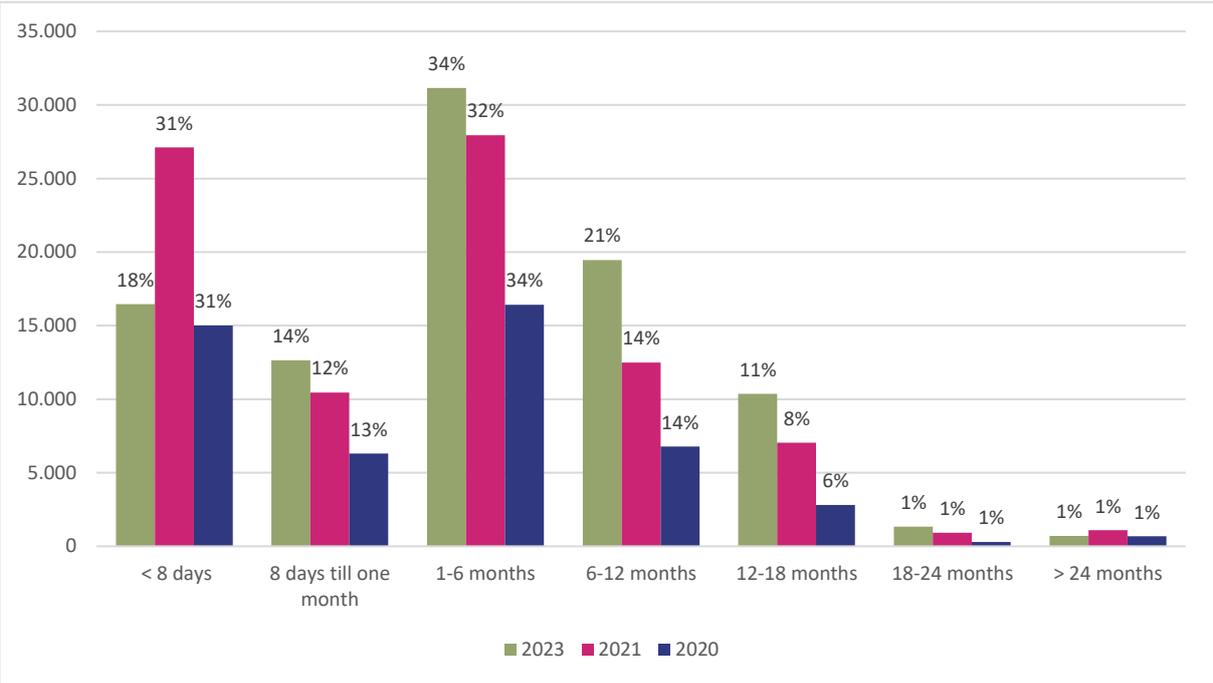
Figure 20 illustrates the distribution of notifications based on the average duration of posting activities for both self-employed persons and notified employees. The analysis is limited to regular notifications, as average duration data is not available for annual notifications, which are therefore excluded from this figure. This distinction ensures a more accurate reflection of the temporal dynamics of individual postings.

In 2023, one third (34 percent) of all posting activities had a duration of one to six months, while one fifth (21 percent) lasted between six and twelve months. Approximately 11 percent of postings lasted twelve to eighteen months, and only a small fraction (2 percent) had a duration that exceeded eighteen months. Shorter postings were also significant: 14 percent of posting activities lasted between eight days and one month, while 18 percent lasted less than eight days. These patterns indicate that most cross-border postings have a relatively short to medium duration, reflecting the temporary, project-based, and often flexible nature of many posting arrangements within the EU.

An analysis of trends over time reveals notable shifts in the duration of posting activities. The share of postings lasting less than eight days decreased significantly in 2023, down 13 percentage points compared to earlier periods. Conversely, the largest increase was observed among postings lasting six to twelve months, which grew by 7 percentage points, followed by postings lasting twelve to eighteen months, with a rise of 3 percentage points. These changes suggest a gradual shift toward longer posting durations.

One plausible explanation for this shift is the decline in notifications from the transportation and storage sector (excluding road freight transport). This sector has historically been characterized by shorter-duration postings, often driven by the nature of logistics and mobility-related tasks. As the relative share of postings from this sector diminishes, the overall distribution of posting durations is likely influenced by sectors with longer contractual periods, such as construction and manufacturing.

Figure 20. Total number of regular notifications by average duration, 2020, 2021, and 2023

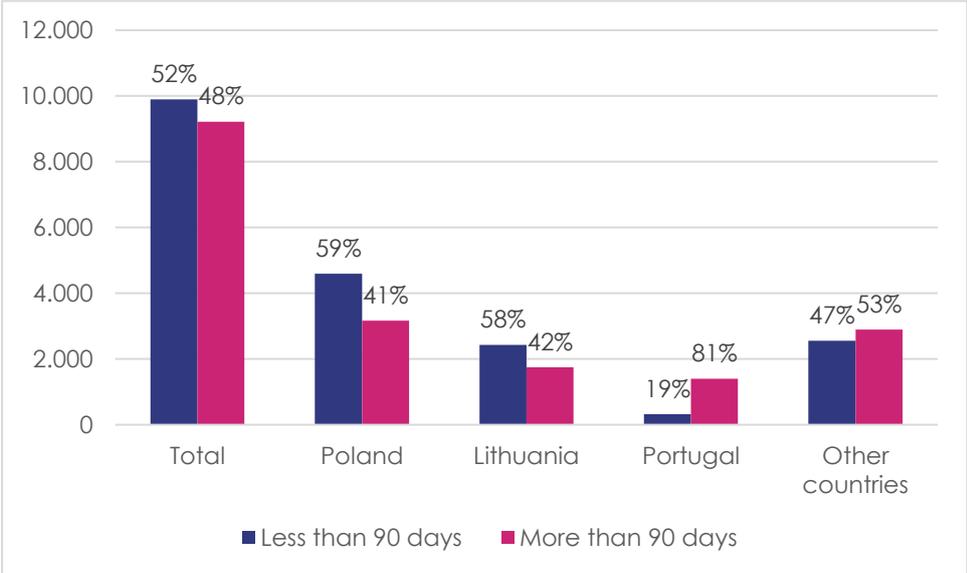


Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

When comparing TCNs with EU citizens, the average duration of posting is broadly similar, i.e. around five months. However, the distribution of the duration is markedly different. TCNs are more concentrated in the mid-range duration (one to six months), whereas EU citizens are more frequently represented at both extremes: they are more likely to be posted for very short periods (less than eight days or one month) or for extended periods exceeding six, twelve, or even eighteen months. These differences may in part reflect regulatory considerations. For example, the CJEU ruling in case C-540/22 (SN) confirmed that Member States may require residence permits for posted TCNs staying longer than 90 days.

When examining the average duration of regular notifications for TCNs by sending Member State, a near-even split emerges between shorter and longer stays. In 2023, 48 percent of notified TCNs were registered for periods exceeding 90 days, amounting to approximately 9.2 thousand individuals (see *Figure 21*). This stands in sharp contrast to the number of residence permits issued for labour for a foreign employer: according to State of Migration 2024, the IND granted only 1,140 such permits in 2023 (Ministry of Justice and Security, 2024). Breaking the notification data down by the main sending Member States, notable differences appear. For TCNs posted from Portugal, a substantial majority (81 percent, around 1.4 thousand) were notified for durations longer than 90 days. In contrast, for Poland and Lithuania, this share is considerably lower, at 41–42 percent (around 3.2 thousand and 1.8 thousand, respectively). For the remaining main sending countries, the proportion is just over half (53 percent, approximately 2.9 thousand) of notified TCNs.

Figure 21. Total number of regular notifications of TCNs with a duration of less and more than 90 days by sending Member State, 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

2.3 Characteristics of foreign service providers and Dutch clients

In addition to analysing the characteristics of notified workers active in the Netherlands, insights can be gained by examining the foreign service providers responsible for posting these workers. This includes both employers who post employees and self-employed individuals who provide services independently. In 2023, a total of 14,106 unique foreign service providers were registered in the Dutch notification portal. The distribution of these service providers by country of establishment closely mirrors the patterns observed in the sending countries of posted workers (see *Section 2.2.1*).

Complementing this perspective, it is also valuable to explore the profile of Dutch clients who receive services from foreign posting companies. In 2023, the notification portal recorded 7,102 unique Dutch clients. When disaggregated by sector, the distribution of these clients aligns closely with the sectoral employment patterns of posted workers, reflecting the structural demand for posted labour in key sectors such as construction, manufacturing, and agriculture (see *Section 2.2.2*).

2.4 The role of road freight transport

The transport sector has long been one of the key sectors employing posted workers. However, with the introduction of the EU portal for Road Transport Posting Declarations as the mandatory notification tool for posting drivers across Member States, this sector has largely disappeared from national prior notification data sources. As a result, gaining insight into the scale of posting in the transport sector now requires turning to alternative data sources, such as Eurostat.

One method for approximating posting activity in this sector is to examine the scale of cabotage and cross-trade operations. According to Directive (EU) 2020/1057, drivers engaged in cabotage or cross-trade are considered posted workers, as these types of operations have a stronger economic link to the host Member State than to the country of origin.⁵² By contrast, bilateral and transit transport operations are not classified as posting.⁵³

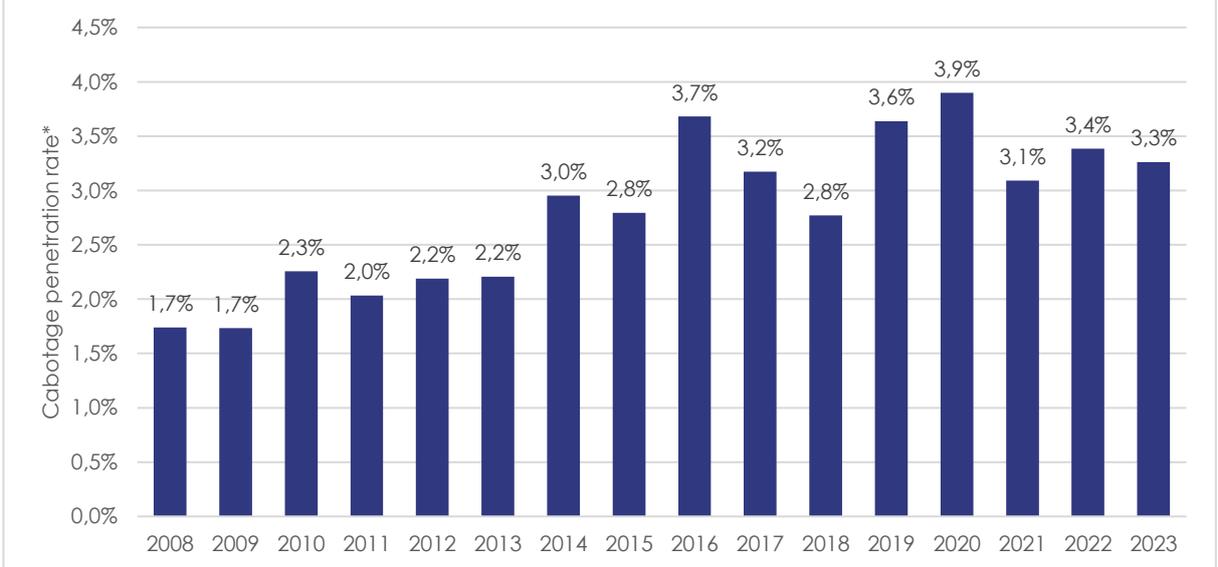
Given the relevance of cabotage and cross-trade to posting, these types of operations are examined separately in this section. A useful indicator to assess the extent of cabotage is the cabotage penetration rate,

52 See Bednarowicz & Zwanenburg (2019) and Van Overbeeke (2021).

53 See De Smedt & De Wispelaere (2020).

which measures the share of cabotage in total national transport within a given country. This metric reflects the market share of foreign hauliers operating in domestic transport markets.⁵⁴ The penetration rate tends to be highest in EU-14 Member States, where foreign operators account for a substantial share of national transport activities. In the Netherlands, this rate has increased over time, from 1.7 percent in 2008 to a peak of 3.9 percent in 2020. In more recent years (2021-2023), the rate has fluctuated between 3.1 and 3.3 percent (see *Figure 22*).

Figure 22. Cabotage penetration rate in the Netherlands, 2008-2023



* The cabotage penetration rate is the share of cabotage transport in total national transport, where total national transport is the sum of national transport (for hire and reward) and cabotage transport (in that country).

Source: Eurostat [road_go_ta_tot] and [road_go_ca_c]

2.5 The role of temporary work agencies

To post agency workers to the Netherlands, a foreign temporary work agency (TWA) is not required to hold accreditation or a license in the Netherlands.⁵⁵ Consequently, the extent to which temporary work agencies post workers to the Netherlands remains largely unknown. Furthermore, only as of 2024 does the Dutch notification portal require posting companies to indicate whether a posted worker is a temporary agency worker. Previously, posting companies were only required to specify whether the services would be performed within the TWA sector.

Figure 23 illustrates the share of posting companies that send workers to perform work in the Dutch TWA sector and the share of notified workers engaged in such services. According to the data, only 1.4 percent of foreign service providers are employers sending workers to the Dutch TWA sector, while 3.1 percent of notified workers are posted to this sector. This suggests that notifications by employers sending workers to the Dutch TWA sector generally involve a larger number of workers compared to notifications concerning employees or self-employed persons.

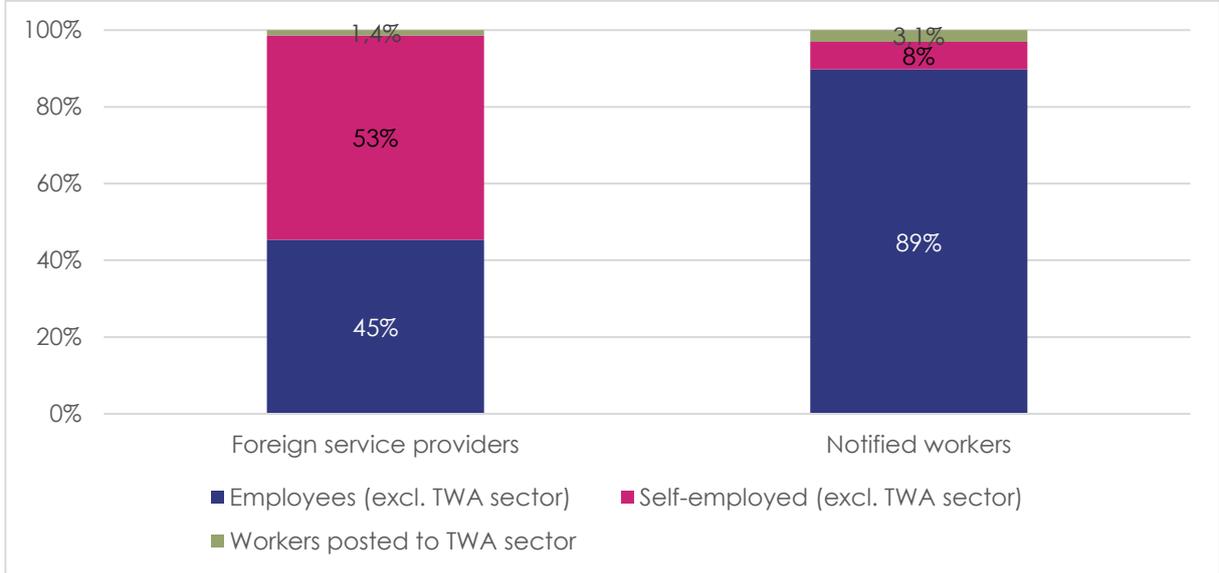
However, these figures likely represent an underestimation of the role of TWAs and the scale of temporary agency work in the Netherlands. This is due to two factors. First, foreign TWAs can directly post workers to other sectors, such as construction, without reporting them under the TWA sector classification. Second, foreign companies that are not registered as TWAs can also post workers to the Dutch TWA sector. As a

54 See De Wispelaere et al. (2022b).

55 This will change once the Labour Provision Admission Act (Wtta) enters into force, which is expected on 1 January 2027. Under the Wtta, temporary work agencies – including foreign TWA’s operating in the Netherlands – will be subject to a mandatory admission and compliance check.

result, the available data may misrepresent the role of TWAs and fail to capture the full scale of temporary agency work facilitated by both TWAs and other foreign service providers.

Figure 23. Share of service providers and notified workers that post to/are posted to the TWA sector, 2023



Source: Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB)

2.6 Impact of intra-EU posting on the Dutch labour market

Table 3 compares the total number of notified posted workers to the total number of employed workers in the Dutch labour market, providing an estimation of the impact of intra-EU posting on the domestic labour market. This comparison, however, has methodological limitations. The number of notified posted workers is measured over a full year (flow), whereas total employment in the Netherlands is measured at a specific point in time (stock). Consequently, the share of posted workers in total employment is likely overestimated. Additionally, the impact of posted workers may be further overstated if they work fewer hours on average compared to standard full-time employment in the Netherlands.

On the other hand, their estimated impact may also be understated. Not all posting activities are captured by the notification system due to potential underreporting. In addition, certain posting categories and self-employed persons in specific sectors are exempt from notification requirements. These exemptions, along with variable compliance levels, suggest that the true number of posted workers could be higher than the administrative figures indicate. Therefore, the estimates should be interpreted with caution, considering both upward and downward sources of bias.

The data indicate that in 2023, notified posted workers accounted for 1.1 percent of total employment in the Netherlands. This share is higher for employees (1.2 percent) than for self-employed persons (0.5 percent). Notably, the shares have increased over time, rising from 0.7 percent in 2020 and 0.9 percent in 2021 to the current levels. This upward trend is observed for both employees and self-employed persons, suggesting a growing reliance on intra-EU posted workers in certain sectors of the Dutch labour market.

Table 4 provides a detailed breakdown of the share of notified posted workers in total employment by sector and employment status for 2023. The sectors with the highest shares of notified posted workers include electricity, gas, steam, and air conditioning supply (8.3 percent), construction (7.3 percent), and agriculture, forestry, and fishing (4.2 percent). Additionally, the extraterritorial organizations and bodies sector records a high share of posted workers (7 percent), although the absolute number of workers in this sector remains relatively small, underscoring its niche character.

The comparatively lower share of posted workers in the agriculture, forestry, and fishing sector, despite its high labour demand, stands out. This discrepancy likely arises from the fact that many labour migrants in this sector are employed by Dutch employment agencies rather than being classified as posted workers. As a result, they do not appear in the posting notification system. This highlights the parallel significance of other international labour streams – particularly agency work involving regular labour migrants – in meeting sectoral labour needs.

Table 3. Share of notified workers in total employment, 2020, 2021 and 2023

	2020	2021	2023
Total notified workers (A)	61,966	84,140	102,282
Employees	58,136	78,786	94,725
Self-employed persons	3,830	5,354	7,557
Total employed workers (B)	9,116,000	9,255,000	9,737,000
Employees	7,703,000	7,810,000	8,151,000
Self-employed persons	1,413,000	1,445,000	1,586,000
% Notified workers (A/(A+B))	0.7%	0.9%	1.1%
% Employees	0.8%	1.0%	1.2%
% Self-employed persons	0.3%	0.4%	0.5%

Source Ministry of Social Affairs and Employment (SZW); data provided by Sociale Verzekeringsbank (SVB) and CBS Statline - Werkzame beroepsbevolking

Table 4. Share of notified workers in total employment status and sector of employment in 2023

	Number of notified workers (A)			Number of employed workers (B)			Share of notified workers in total employment (A/(A+B))		
	Employee	Self-employed	Total	Employee	Self-employed	Total	Employee	Self-employed	Total
F. Construction	28,134	3,492	31,626	285,000	146,000	431,000	9.9%	2.4%	7.3%
C. Manufacturing	28,055	1,428	29,483	756,000	53,000	809,000	3.7%	2.7%	3.6%
H. Transportation and storage (excl. road freight transport)	14,471	193	14,664	399,000	51,000	451,000	3.6%	0.4%	3.3%
A. Agriculture, forestry, and fishing	7,450	42	7,492	99,000	81,000	180,000	7.5%	0.1%	4.2%
N. Renting, and leasing of tangible goods and other business support services	5,498	50	5,548	380,000	83,000	463,000	1.4%	0.1%	1.2%
D. Electricity, gas, steam, and air conditioning supply	3,810	169	3,979	44,000	4,000	48,000	8.7%	4.2%	8.3%
G. Wholesale and retail trade; repair of motor vehicles and motorcycles	2,838	28	2,866	1,291,000	169,000	1,459,000	0.2%	0.0%	0.2%
I. Accommodation and food service activities	2,772	13	2,785	405,000	60,000	465,000	0.7%	0.0%	0.6%
M. Consultancy, research, and other specialised business services	1,737	63	1,800	526,000	307,000	833,000	0.3%	0.0%	0.2%
J. Information and communication	1,515	12	1,527	339,000	97,000	436,000	0.4%	0.0%	0.4%
E. Water supply: sewerage, waste management, and remediation activities	696	29	725	40,000	2,000	42,000	1.7%	1.5%	1.7%
R. Culture, sport, and recreation	636	77	713	144,000	93,000	237,000	0.4%	0.1%	0.3%
S. Other service activities	578	20	598	118,000	74,000	193,000	0.5%	0.0%	0.3%
K. Financial institutions	433	1	434	252,000	53,000	304,000	0.2%	0.0%	0.1%
B. Mining and quarrying	262	5	267	14,000	1,000	15,000	1.9%	0.5%	1.8%
Q. Human health and social work activities	241	15	256	1,472,000	189,000	1,661,000	0.0%	0.0%	0.0%
I. Renting, buying, and selling of real estate	50	0	50	64,000	15,000	78,000	0.1%	0.0%	0.1%
P. Education	45	0	45	647,000	84,000	731,000	0.0%	0.0%	0.0%
T. Activities of households as employer	37	1	38	9,000	1,000	10,000	0.4%	0.1%	0.4%
U. Extraterritorial organisations and bodies	33	37	70	1,000	0	1,000	3.3%	-	7.0%
O. Public administration, public services, and compulsory social security	9	0	9	686,000	7,000	693,000	0.0%	0.0%	0.0%
Sector unknown	0	1,882	1,882	178,000	16,000	194,000	0.0%	11.8%	1.0%
Total	94,725	7,557	102,282	8,151,000	1,586,000	9,737,000	1.2%	0.5%	1.1%

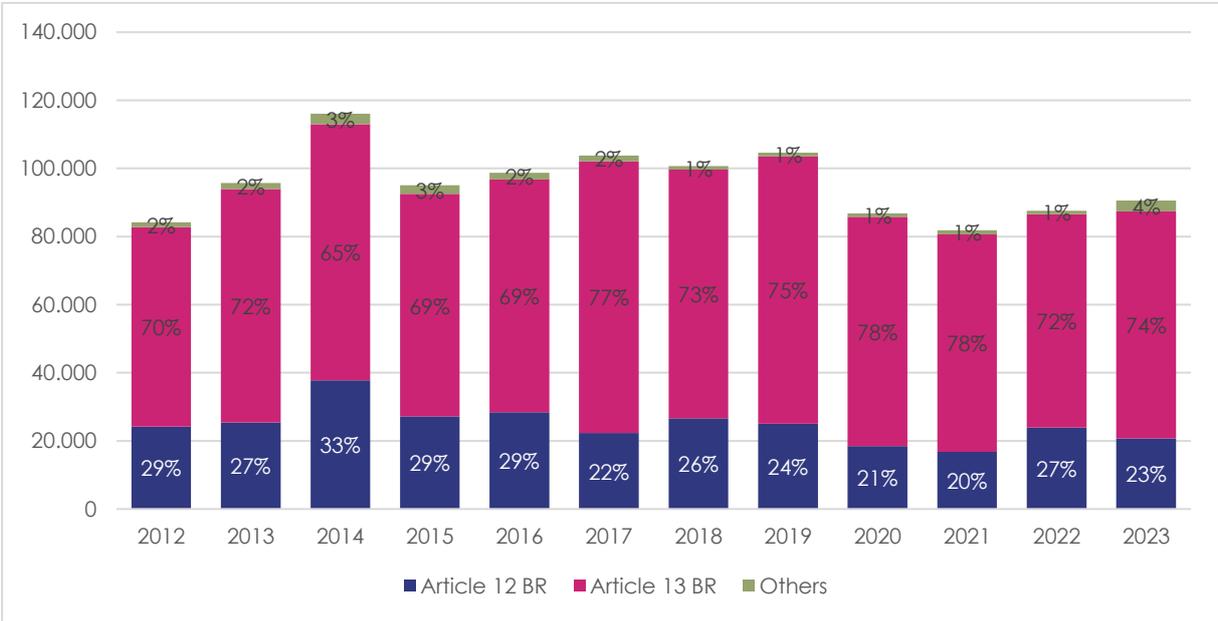
Source Sociale Verzekeringsbank (SVB), based on data from the notification tool and CBS Statline - Werkzame beroepsbevolking

2.7 Volume of intra-EU posting from the Netherlands

This paragraph provides an analysis of the issuance of Portable Documents A1 (PDs A1) by the Netherlands under Articles 12 and 13 of the Basic Regulation (BR) between 2012 and 2023, shedding light on the scale and characteristics of intra-EU posting originating from the Netherlands.

Figure 24 depicts the total number of PDs A1 issued by the Netherlands during this period, fluctuating between 80,000 and nearly 120,000 annually. The majority, comprising 65 to 78 percent of the total, are issued under Article 13 BR, which applies to individuals who are active in two or more Member States. The next largest share, ranging from 20 to 33 percent, are issued under Article 12 BR, designated for employees or self-employed individuals working in a single Member State.

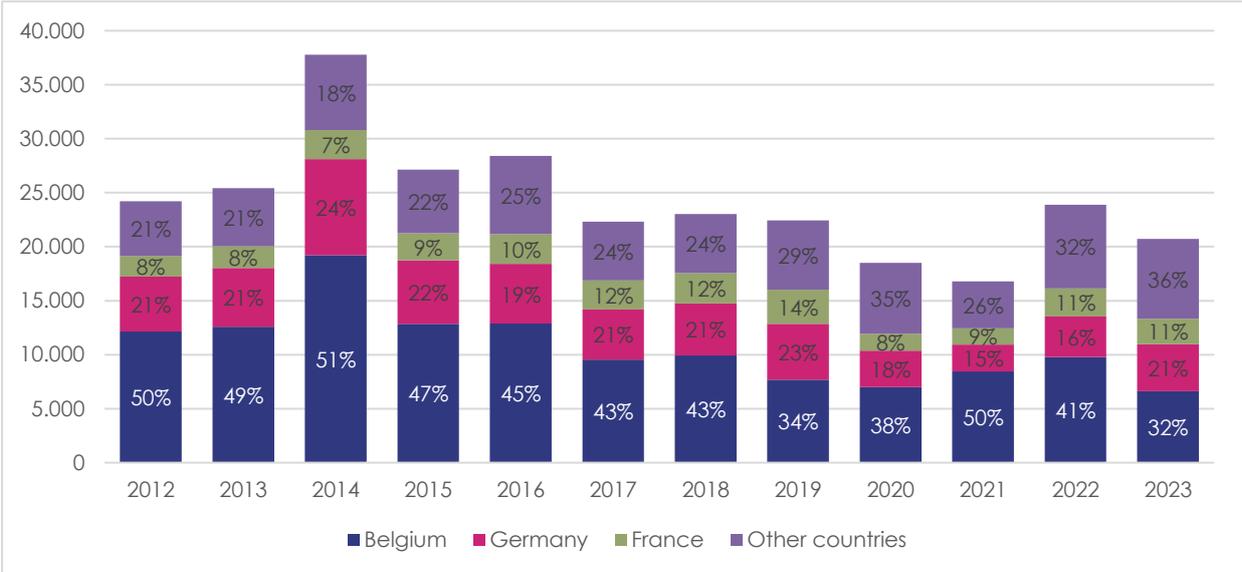
Figure 24. Total number of PDs A1 issued by the Netherlands in accordance with Articles 12 and 13 BR, 2012-2023



Source: PD A1 Statistical database 2012-2023

Figure 25 focuses on the PDs A1 issued under Article 12 BR, providing a breakdown by receiving Member State. A significant proportion is issued to neighbouring countries, with Belgium consistently accounting for 32 to 51 percent and Germany for 15 to 24 percent of these forms. France follows as the third most common destination, receiving between 7 and 11 percent of Article 12 PDs A1. The remaining 18 to 36 percent are distributed among other Member States, indicating a broader, albeit less concentrated, geographic distribution.

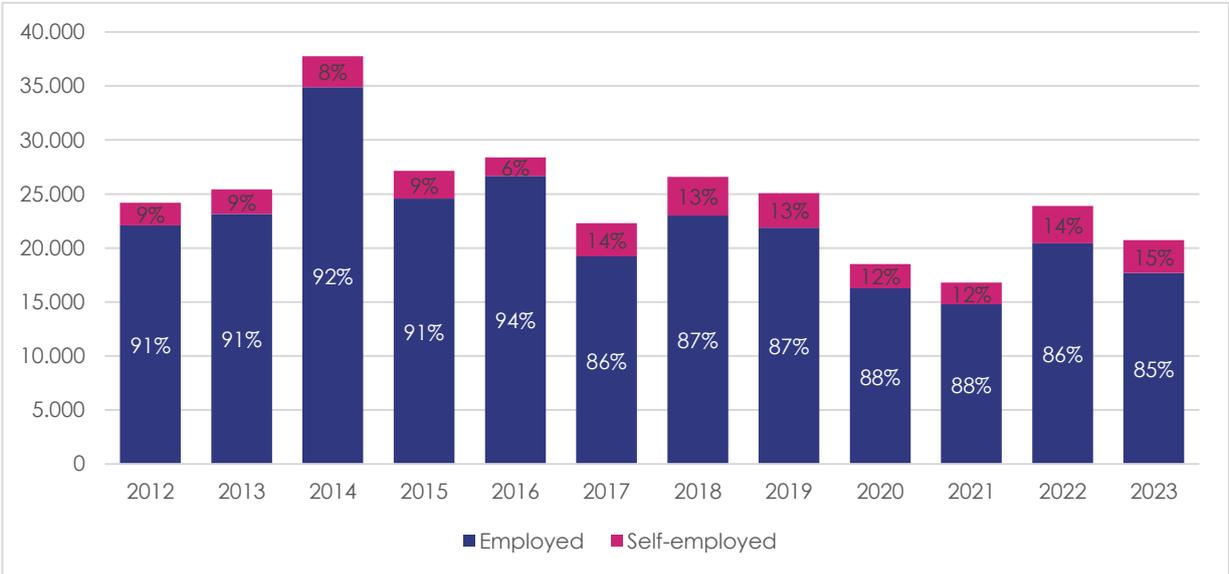
Figure 25. Total number of PDs A1 issued by the Netherlands by receiving Member States, 2010-2023



Source: PD A1 Statistical database 2012-2022

Figure 26 disaggregates the Article 12 BR data by employment type, distinguishing between employees and self-employed individuals. The data reveals that the vast majority of PDs A1 (85 to 94 percent) are issued for employees, while self-employed individuals account for only a small share, ranging from 6 to 15 percent.

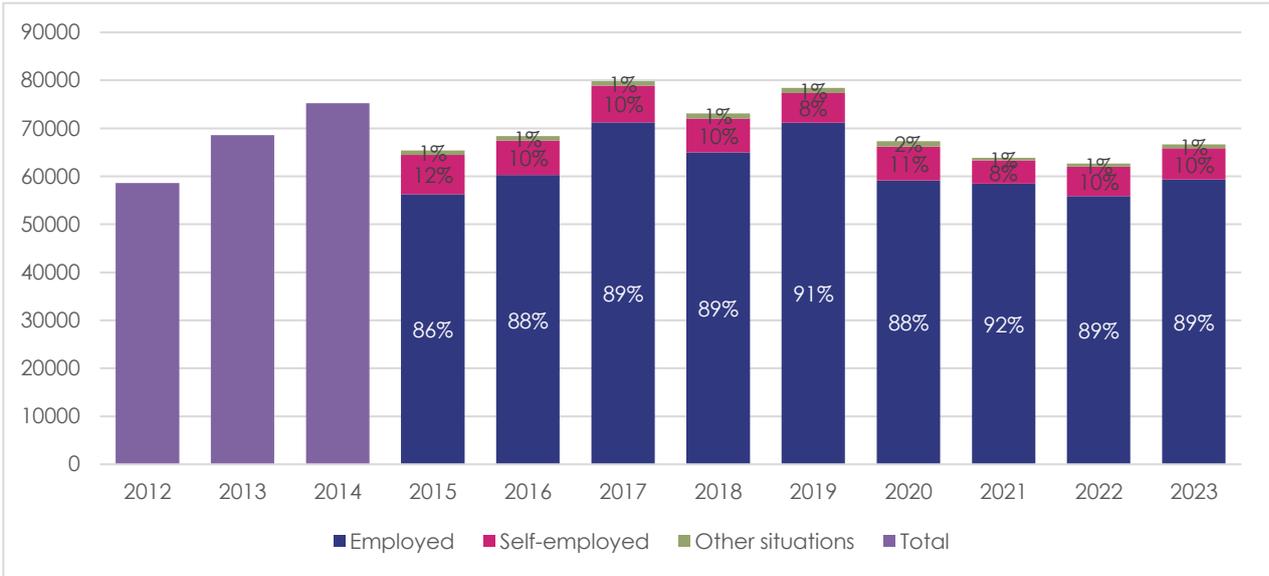
Figure 26. Total number of PDs A1 issued by the Netherlands by type of employment, 2010-2023



Source: PD A1 Statistical database 2012-2023

Figure 27 provides a disaggregated analysis of Article 13 BR data by employment type, distinguishing between employees, self-employed individuals, and other situations. Similar to the distribution observed for PDs A1 issued under Article 12, the majority of PDs A1 issued under Article 13 (86 to 92 percent) concern employees. By contrast, self-employed individuals represent a comparatively small proportion, accounting for 8 to 12 percent of the total.

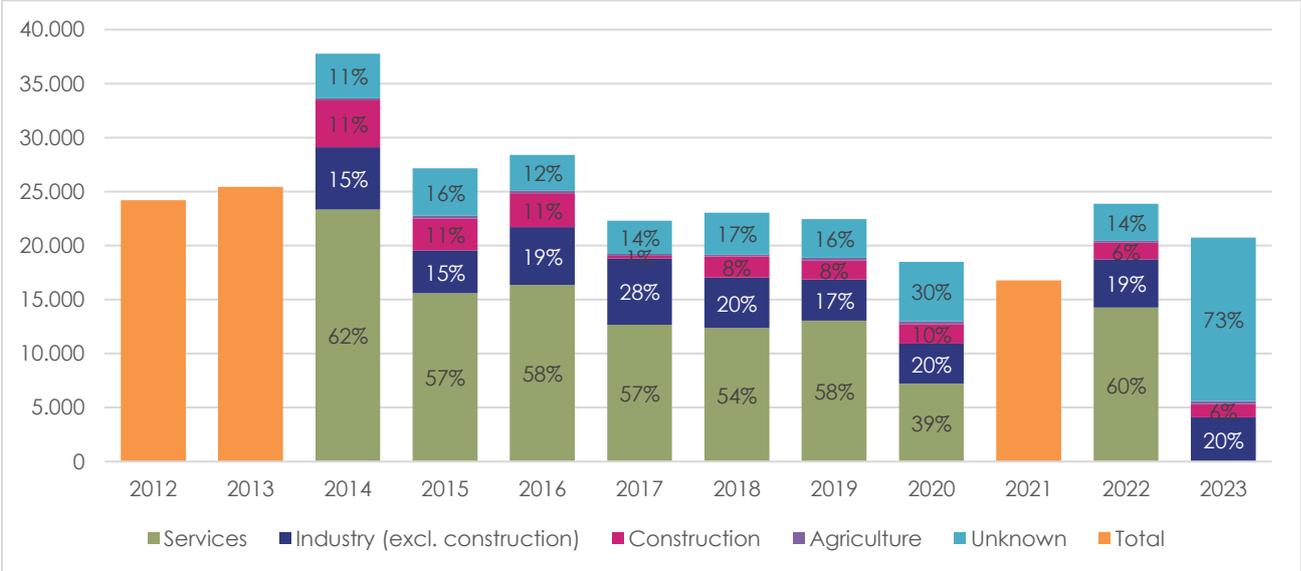
Figure 27. Total number of PDs A1 under Article 13 issued by the Netherlands by sector of activity, 2010-2023



Source: PD A1 Statistical database 2012-2023

Figure 28 examines the sectoral distribution of Article 12 PDs A1 between 2012 and 2023, reflecting the sectors in which the persons covered are currently employed. The services sector dominates, accounting for 39 to 62 percent of these documents. Industry, excluding construction, follows with 15 to 28 percent, while the construction sector represents 6 to 11 percent. Agriculture accounts for approximately 1 percent of the total. A residual category of 11 to 30 percent remains for cases where the sector of activity is unknown. In 2023, this ‘unknown’ category increased sharply to 73 percent, although a large part of this group is presumably active in the services sector, which limits the interpretability of sectoral trends for that year.

Figure 28. Total number of PDs A1 under Article 12 issued by the Netherlands by sector of activity, 2010-2023



Source: PD A1 Statistical database 2012-2023

3. The scale and characteristics of infringements related to intra-EU posting

This chapter reports on the scale and characteristics of infringements related to intra-EU posting to the Netherlands.

3.1 Introduction

This chapter examines the available administrative data on inspections conducted by Dutch enforcement bodies to monitor compliance with posting regulations in the Netherlands and their outcomes.⁵⁶ The data available for the Netherlands is notably limited, which significantly restricts the ability to quantify the scale and characteristics of infringements related to intra-EU posting. This lack of comprehensive data presents a major challenge in accurately assessing the overall situation.

The limitations of the data are further influenced by the selective nature of inspection practices. Inspections are typically risk-based, targeting high-risk sectors such as construction and road transport, or initiated in response to specific red flags. While this targeted approach increases the likelihood of identifying infringements, it inherently provides a partial and potentially skewed perspective, as it focuses disproportionately on areas with higher detected non-compliance rates. Consequently, the findings may not reflect the broader patterns of compliance and non-compliance across all sectors.

The analysis presented in this chapter relies on fragmented data primarily sourced from official reports by the **Netherlands Labour Authority** (*Nederlandse Arbeidsinspectie, NLA*), the **Social Insurance Bank** (*Sociale Verzekeringsbank, SVB*), the **Tax and Customs Administration** (*Belastingdienst*) and the **Immigration and Naturalisation Service** (*Immigratie- en Naturalisatiedienst, IND*), supplemented by additional information provided directly by these organizations. Despite these various sources, the current data remains insufficient for detailed quantitative assessments of compliance and non-compliance with posting regulations in the Netherlands. This underscores the need for more comprehensive and systematic data collection to provide a clearer and more accurate understanding of intra-EU posting and the challenges it poses.

This chapter is structured as follows. *Section 3.2* describes the Dutch enforcement bodies responsible for monitoring compliance with labour and social security regulations related to the posting of workers. *Sections 3.3* and *3.4* aim to examine the number of inspectors and how many inspections they conduct within the Dutch context. *Section 3.5* discusses the types and scale of infringements identified through these inspections. The statistics presented in this chapter focus solely on incoming postings to the Netherlands. While the chapter provides a preliminary understanding of compliance and enforcement challenges in the context of intra-EU posting, the scarcity of data significantly limits the depth and scope of the findings.

3.2 Enforcement bodies involved in the enforcement of the posting rules

Inspections concerning labour law, social security, migration, and fiscal aspects of posting are, in principle, carried out - either independently or jointly - by the Netherlands Labour Authority (NLA), the Social Insurance Bank (SVB), the Tax and Customs Administration, and the Immigration and Naturalisation Service (IND). The NLA, SVB, and Tax and Customs Administration have direct access to all notifications submitted via the Dutch notification portal, whereas the IND can request notification data to support the execution of its statutory responsibilities. Additionally, trade unions and sectoral enforcement bodies play a role in monitoring compliance with collective labour agreement (CLA) provisions and may request access to notification data under specific legal conditions. If it is established that a posting was not notified in

⁵⁶ A thematic paper in the context of the POSTING.STAT 2.0 project brings together data collected on enforcement from the 11 Member States involved in the project. See De Wispelaere et al. (2024c).

advance or was verified incorrectly, both the service provider and the service recipient may be subject to fines for non-compliance with the notification and verification obligations, respectively.

3.2.1 Netherlands Labour Authority

The **Netherlands Labour Authority** (NLA), part of the Ministry of Social Affairs and Employment (*Ministerie van Sociale Zaken en Werkgelegenheid, SZW*), is tasked with overseeing compliance with labour laws and regulations to promote fair, safe, and legally compliant working conditions in the Netherlands.⁵⁷ As the national labour authority, the NLA supervises employers and employees to ensure adherence to labour laws, decrees, and regulations. It also investigates potential violations, such as fraud, exploitation, and irregularities within the labour market, while monitoring developments and risks to inform stakeholders about key trends and issues.

The NLA employs a risk-based, programme-driven approach informed by risk and environmental analyses to execute its supervision and enforcement activities effectively. Data from the notification portal plays a key role in this process, offering insight into who is working in the Netherlands under posting arrangements, for which service recipient, at which location, and for how long. Based on this information, the NLA identifies high-risk sectors and companies and carries out targeted inspections. The notification data also supports the development of risk models that help prioritise companies that will be targeted for inspections and detect potential non-compliance more efficiently.

In the initial phase of the implementation of the Dutch Employment Conditions (Posted Workers in the EU) Act (*WagwEU*) (2020-2021)⁵⁸, the NLA prioritised raising awareness of the notification requirement and improving compliance.⁵⁹ From 2022 onward, its enforcement efforts expanded to include the broader obligations under the *WagwEU*, including Articles 6 and 9, which require service providers to provide information and keep relevant documents available. The NLA states that access to notification data improves its information position and enables more timely and focused inspections – both planned and unannounced – especially in cases involving suspected underpayment or substandard working conditions.

During inspections, the NLA monitors compliance with core employment conditions such as minimum wage⁶⁰, working hours⁶¹, and workplace safety⁶². The notification system also supports the NLA in the development of sectoral risk assessments and data models, helping the authority to more effectively detect companies that may be violating labour legislation. To carry out its enforcement mandate, the NLA collaborates nationally with institutions such as the SVB, the Tax and Customs Administration, and the Employee Insurance Agency (UWV), and internationally with the European Labour Authority (ELA) and labour inspectorates in other Member States. These partnerships help detect cases of social contribution avoidance and cross-border irregularities, and also support investigations into issues such as illegal employment and human trafficking in collaboration with the IND and the Immigration Police (AVIM).

At the same time, the NLA identifies several limitations in the practical use of notification data. Inconsistencies in how companies submit notifications – for example, whether one notification covers multiple workers or each worker is reported separately – can hinder the comparability and usability of the data. Although improvements such as mandatory fields and automated checks against Chamber of Commerce numbers have been introduced, there are still concerns regarding the completeness and reliability of the data. The risk model for detecting companies that fail to notify is still under development, meaning that some non-compliant service providers may go unnoticed. Moreover, unfamiliarity with the notification

⁵⁷ See [What does the Netherlands Labour Authority do | Publication | Netherlands Labour Authority](#).

⁵⁸ The Employment Conditions (Posted Workers in the EU) Act (*Wet arbeidsvoorwaarden gedetacheerde werknemers in de Europese Unie, WagwEU*) sets out the employment conditions for temporarily posted foreign workers employed by a foreign employer.

⁵⁹ See [Rapportage WagwEU | Rapport | Nederlandse Arbeidsinspectie](#).

⁶⁰ The Minimum Wage and Minimum Holiday Allowance Act (*Wet minimumloon en minimumvakantiebijslag, WML*) regulates the minimum remuneration for work that is carried out in employment in the Netherlands

⁶¹ The Working Hours Act (*Arbeidstijdenwet, ATW*) and the Working Hours Decree (*Arbeidstijdenbesluit, ATB*) regulate the hours that employees are permitted to work within a given period of time and their rights to take a break or a period of rest.

⁶² Set out in the Working Conditions Act (*Arbeidsomstandighedenwet, Arbowet*), the Working Conditions Decree (*Arbobesluit*) and the Working Conditions Regulations (*Arboregeling*) set out the rights and obligations for employers and employees regarding health and safety at work.

obligation and administrative burden – particularly for smaller companies and sectors with short-term postings like construction, agriculture, and hospitality – continue to contribute to underreporting.

The NLA therefore advocates continued investment in data quality, standardisation of notification practices, and improved integration of notification data with external sources. It also underscores the importance of stronger collaboration with social partners and CLA parties to improve enforcement of collective labour standards. According to the NLA, these steps are essential for addressing persistent issues in high-risk sectors and ensuring more effective oversight of posting practices in the Netherlands.

3.2.2 Social Insurance Bank

The **Social Insurance Bank** (SVB) is responsible for managing the Dutch notification portal *meldloket.postedworkers.nl*, which facilitates the submission of notifications related to the posting of workers in the Netherlands. The Ministry of SZW acts as the commissioning authority for the portal, while the SVB oversees its operational management and has engaged a third party to develop and maintain the system. Data collected through the portal is shared with key stakeholders, including the NLA, the Tax and Customs Administration, and the IND. The SVB also compares PDs A1 and notification data to identify potential discrepancies. Within the SVB, these tasks are carried out by different departments.

Notification data serve as an important source for the SVB’s risk analyses and inspection activities. The SVB verifies whether posted workers meet the conditions of their PDs A1, which confirm the country of social insurance coverage. If the conditions are not met, the SVB may contact its counterpart in the sending Member State to request withdrawal of the PDs A1. This may lead to Dutch authorities levying social security contributions. Although the SVB does not impose fines or collect contributions itself, it carries out on-site inspections – sometimes jointly with the NLA – and provides information and advice to employers.

The SVB considers notification data essential for detecting irregularities, such as undeclared postings or bogus arrangements. For example, a targeted inspection by the SVB of the construction sector found that in 500 out of 600 cases there were discrepancies between the notification and the PDs A1. They included incorrect work locations, inaccurate time periods, and cases where the worker was never actually employed in the Netherlands. Missing or delayed uploads of PDs A1 further complicated the verification process.

The SVB notes gradual improvements in data quality but highlights ongoing challenges, such as incorrect entries and missing deregistrations. It advocates the mandatory upload of PDs A1 to improve oversight efficiency and data reliability. Enhanced data sharing and coordination with the NLA, Tax and Customs Administration, and IND are also considered important for identifying fraudulent arrangements. According to the SVB, better data quality and stricter reporting obligations – particularly timely deregistrations – would significantly contribute to more effective monitoring of posted workers and the protection of social security rights.

3.2.3 Tax and Customs Administration

The **Tax and Customs Administration** is responsible for supervising tax compliance when it comes to posting workers to the Netherlands. To execute this task, it uses data from the Dutch notification portal to monitor the income tax liability of foreign employees and the payroll tax withholding obligations of foreign employers. Through an internally developed system, authorized staff access and process notification data to identify potential violations of tax and social security obligations, such as cases where posted workers are misclassified as self-employed while acting as regular employees.

Notification data enhance the Tax and Customs Administration’s ability to identify avoidance structures, assess whether taxes and contributions are correctly declared, and detect non-compliance by foreign employers. While not used as a primary basis for fiscal audits, the data serve as a valuable supplementary source for identifying risk and determining if further investigation is warranted. The information provides insight into the scope, duration, and nature of services provided in the Netherlands, allowing for more targeted and effective oversight.

Although the Tax and Customs Administration carries out its supervisory tasks independently, it collaborates with the SVB and the Netherlands Labour Authority (NLA) to address fraudulent practices, particularly in cross-border contexts where differences in national regulations are exploited. This collaboration is supported through periodic consultations with the Ministry of Social Affairs and Employment (SZW), ensuring alignment in the use of notification data and the implementation of the WagwEU.

Despite the usefulness of the notification system, the Tax and Customs Administration notes several limitations. Data from the portal must be converted before they can be used, which previously caused delays, although this issue has now been largely resolved. The reliability and completeness of the data are still a concern, though, limiting their suitability as a primary source for fiscal control. For this reason, the notification data are used primarily in a supporting role. To enhance the effectiveness of tax oversight, the Tax and Customs Administration advocates improvements in data quality and accuracy, as well as continued collaboration with other enforcement bodies to detect and address high-risk situations more efficiently.

3.2.4 Immigration and Naturalisation Service

The **Immigration and Naturalisation Service** (IND) plays a role in monitoring compliance with migration regulations for third-country nationals (TCNs) posted to the Netherlands. In cases where TCNs apply for a residence permit to stay longer than three months, the IND verifies if the TCN has an employment contract and valid work permit in the sending Member State. IND consults notification data via the Social Insurance Bank (SVB) to verify whether the details submitted in the application – such as the identity of the foreign service provider and Dutch client, the place of work, and the duration of the assignment – correspond with the information recorded in the notification portal.

Although the number of applications is relatively small, the notification data serve as a supplementary tool to detect discrepancies, including incorrect or incomplete information on work location or activities. The IND notes that inaccuracies in the notification data, combined with the lack of a formal link between the notification and residence permit systems, can complicate and delay the verification process. In some cases, residence permits are requested months after work has commenced, increasing legal uncertainty for workers and complicating enforcement.

The IND collaborates with the SVB and the NLA to strengthen oversight. While no structural misuse of the notification obligation has been observed to date, underreporting occurs. The IND therefore sees potential for better coordination between the notification portal, residence permit procedures, and enforcement bodies. This could include an automatic signal to the IND if a posting with a duration of more than three months is reported, enabling timely checks on whether a permit application has been submitted. In the absence of such an application, the NLA or Immigration Police (AVIM) could be alerted. The IND also suggests making notifications definitive only after the Dutch client has confirmed that the declared work details correspond with the actual situation, thus strengthening the reliability of the notification process and ensuring a more robust link between posting and migration oversight.

3.2.5 Trade unions and sectoral enforcement bodies

Trade unions and **sectoral enforcement bodies** play an important role in monitoring compliance with collective labour agreement (CLA) provisions and addressing issues such as underpayment, poor working conditions, and fraudulent labour practices. Organisations such as the **Federation of Dutch Trade Unions** (*Federatie Nederlandse Vakbeweging, FNV*) focus particularly on high-risk sectors like construction and agriculture, while the **Foundation for Compliance with the CLA for Temporary Agency Workers** (*Stichting Naleving CAO voor Uitzendkrachten, SNCU*) oversees compliance with the temporary agency work CLA, paying specific attention to foreign agencies and the accuracy of wages and employment conditions. Both organisations collaborate regularly with public enforcement bodies such as the Netherlands Labour

Authority (NLA), the Social Insurance Bank (SVB), and the Ministry of Social Affairs and Employment (SZW) to help reduce unfair competition and abuse in the labour market.

However, social partners face practical and legal limitations in accessing data from the notification portal, which can hamper their oversight capacity. While the law allows data access under certain conditions, the procedure – based on Article 10 of the Act on General Application of CLA Provisions – is often lengthy and administratively complex. Responses to formal requests can take months, and the data provided is sometimes anonymized or inaccurate, particularly regarding work location and duration. As a result, organisations such as the FNV report difficulties in responding promptly and effectively to suspected violations. The SNCU has had somewhat more positive experiences, noting that the data, when available and complete, can be useful in checking compliance with CLA provisions.

Both organisations highlight the need to improve the quality and accessibility of notification data. The FNV also calls for better structural collaboration with enforcement authorities and advocates a mandatory link between CLA provisions and notifications to enable more targeted oversight. The SNCU supports streamlining the data request process and proposes granting social partners a more formal role in the governance of the notification system to help shape how data is collected and shared. Initiatives such as the ‘Construction Site ID’, which aims to provide real-time insight into the presence and working conditions of workers on-site, are seen by the FNV as potential tools to enhance effective CLA monitoring, particularly in sectors with high numbers of temporary and posted workers.

3.3 Number of social inspectors involved in the enforcement of the posting rules

An NLA **inspector** is responsible for ensuring compliance with labour laws, decrees, and regulations, such as the Minimum Wage Act (*WML*), the Working Conditions Act (*Arbowet*), and the Working Hours Act (*ATW*). The NLA does not maintain detailed statistics on the allocation of full-time equivalents (FTEs) to specific labour laws. This is due to the nature of inspections, which often address multiple legal provisions simultaneously. Consequently, it is not feasible to disaggregate the deployment of FTEs by individual legal frameworks. Instead, the NLA reports only the total number of inspectors, which currently amounts to 1,753 FTEs. This figure reflects the NLA’s integrated approach, wherein the enforcement of posting rules is combined with oversight of broader labour law compliance.

Within the SVB, a dedicated Prevention and Enforcement team was established in September 2018 to enhance both preventive and repressive enforcement of the provisions of applicable legislation under the EU Coordination Regulation. This team currently comprises 19.2 FTEs (see *Table 5*). In terms of coverage, one SVB inspector oversees 5,015 incoming posted workers on average. This staffing ratio aligns with the benchmark set by the International Labour Organization (ILO), which recommends a minimum of one inspector per 10,000 workers.

Table 5. Share of FTE involved in the enforcement of the posting rules

Enforcement body	FTE involved in the enforcement of the posting rules (A)	Total number of FTE (B)	Share in total (A/B)
NLA	N/A	1,753	N/A
SVB (Prevention and Enforcement Team)	19.2	n/a	N/A

Source Netherlands Labour Authority (NLA) and Social Insurance Bank (SVB)

3.4 Number of inspections related to the enforcement of the posting rules

Table 6 reports data on the number of **inspections** carried out by the relevant enforcement bodies regarding the enforcement of the posting rules.

The NLA is unable to provide recent statistics on the number of inspections specifically related to the enforcement of posting rules in the Netherlands. As outlined in *Section 3.2.1*, the enforcement of posting rules focuses on protecting the core labour conditions for posted workers, including compliance with minimum wage standards, adequate rest periods, safe working conditions, and minimum holiday allowances. However, enforcement activities related to posting are integrated within broader inspections addressing all labour laws.

Within the NLA, the Notifications and Prevention of Unfair Work (*Meldingen en preventie oneerlijke werk*, MPO) programme focuses on risks such as underpayment, violations of working hours regulations, and illegal employment, including those related to the Posting of Workers Directive. Some data are available from this programme. For instance, during the previous POSTING.STAT project it was reported that the NLA conducted 107 inspections related to the Posting of Workers Directive as part of the MPO programme in 2020.⁶³

Table 6. Share of investigations regarding compliance with the posting rules

Enforcement body	Number of investigations regarding compliance with the posting rules (A)	Total number of investigations (B)	Share in total (A/B)
NLA – MPO (2020)	107	N/A	N/A
SVB (2019-2023)	35-70	N/A	N/A

Source Netherlands Labour Authority (NLA) and Social Insurance Bank (SVB)

The Tax and Customs Administration is also unable to provide statistics on inspections that are specifically related to fiscal rules and laws for posted workers and posting companies in the Netherlands. Similarly, the IND does not conduct inspections related to posting rules. Instead, the IND uses data from the notification portal to verify information provided in residence permit applications for posted third-country nationals intending to stay longer than three months.

The SVB is the only enforcement body able to provide recent data on inspections. According to available records, the SVB conducted 70 inspections in 2019 (covering 5,589 posted workers), 35 inspections in 2020, 55 inspections in 2021, 42 inspections in 2022, and 45 inspections in 2023. These inspections primarily focused on verifying compliance with social security provisions related to cross-border postings.

3.5 Infringements, sanctions and recovery

Infringements identified during inspections typically fall into two categories: labour law violations and social security violations. Under the Posting of Workers Directive, common labour law issues include bogus self-employment, non-compliance with employment terms and conditions, and administrative failures such as not reporting activities in notification systems. Social security violations often involve non-compliance with posting conditions or errors in social security contributions, with additional infringements potentially extending to areas like migration law or occupational safety. **Sanctions**, including fines, warnings, or work stoppages, are essential for addressing these infringements, as is the **recovery** of financial penalties, unpaid wages, or uncollected social security contributions.

⁶³ See Heyma et al. (2022).

Table 7 reports data on the number of infringements found in inspections related to the enforcement of the posting rules. In 2020, the NLA conducted 107 inspections related to the Posting of Workers Directive, identifying infringements in 27 cases (25 percent). In 2019, the SVB conducted 70 inspections covering 5,589 posted workers, detecting fraud-related infringements in 19 cases (27.1 percent), affecting 802 workers (14.3 percent).

Table 7. Share of infringements found in inspections related to the enforcement of the posting rules

Enforcement body	Number of infringements found in inspections related to the enforcement of the posting rules (A)	Number of inspections involving the enforcement of the posting rules (B)	Infringement rate (A/B)
NLA – MPO (2020)	27	107	25.2%
SVB (2019)	19 inspections (covering 802 posted workers)	70 inspections (covering 5,589 posted workers)	27.1% (14.3% of posted workers)

Source Netherlands Labour Authority (NLA) and Social Insurance Bank (SVB)

Efforts to ensure compliance also include the withdrawal of PDs A1. In 2019, 445 PDs A1 issued to the Netherlands were withdrawn by issuing Member States at the request of the SVB, while 2,153 withdrawal requests remained unresolved by year-end. These enforcement activities enabled the Dutch tax authorities to potentially levy €9,681,288 in social security premiums. In 2020, 539 PDs A1 were withdrawn following SVB requests, and an additional 1,653 PDs A1 were recommended for withdrawal, with pending decisions on these cases representing a potential premium collection of €9,920,953. In 2021, the SVB submitted 2,465 requests for PD A1 withdrawals to competent authorities in other Member States. This figure dropped to 66 requests in 2022 and 32 in 2023, respectively.

Neither the NLA nor the Dutch Tax and Customs Administration provides detailed statistics on the recovery of financial sanctions, such as fines or un(der)paid remunerations resulting from infringements. However, in 2020 the Tax and Customs Administration collected €1.8 million in social security premiums as a direct result of PD A1 enforcement actions undertaken by the SVB. These efforts illustrate the importance of enforcement activities, even as a broader understanding of compliance and enforcement outcomes remains limited due to data constraints.

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