



# POSTED WORKERS FROM AND TO SLOVAKIA

FACTS AND FIGURES

NINA HOLIČKOVÁ, MARTIN KAHANEC & MARTIN GUZI (CELSI)

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## Abstract

Slovakia ranks among the main sending countries of posted workers in the European Union. This report provides an overview of the scale, characteristics, and key challenges of the posting of workers to and from Slovakia, drawing on national administrative micro-data and expert interviews with employers' representatives.

The analysis maps the number of issued Portable Documents A1 (PD A1s) issued in the country in 2023 in their sectors of activity. The report also examines recent developments in the legislative and administrative framework, the impact of the COVID-19 pandemic and the subsequent recovery of cross-border mobility.

Special attention is devoted to the phenomenon of bogus self-employment, which is especially prevalent in Slovakia and poses heightened risks in the context of posting. In addition, the report explores practical challenges faced by employers and workers, including administrative bottlenecks, uneven enforcement, data limitations, and the difficulties of navigating fragmented national systems across Member States.

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**General contact:** frederic.dewispelaere@kuleuven.be  
p.a. POSTING.STAT 2.0  
HIVA - Research Institute for Work and Society  
Parkstraat 47 box 5300, 3000 LEUVEN, Belgium

**For more information** Nina Holičková [nina.holickova@celsi.sk](mailto:nina.holickova@celsi.sk)

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## Abbreviations

BR	Basic Regulation (EC) No. 883/2004 on the coordination of social security systems
ELA	European Labour Authority
MS	Member State
NLI	National Labour Inspectorate
PD A1	Portable Document A1
SAO SR	Supreme Audit Office of the Slovak Republic
SMEs	Small and Medium Enterprises
SR	Slovak Republic

# Executive summary

The report provides a comprehensive analysis of the posting of workers from and to Slovakia, highlighting key trends, patterns, and enforcement outcomes. Posting of workers is a specific form of intra-EU labour mobility that falls under the freedom to provide services as enshrined in Article 56 of the Treaty on the Functioning of the European Union. In this arrangement, an employer established in one Member State temporarily sends its employees to perform work in another Member State while maintaining the employment relationship in the home country.

The report begins with an overview of the main findings and key statistics, including both outgoing and incoming posted workers, ensuring accessibility of insights through a Slovak-language summary for local stakeholders.

## Posting of workers in 2023

In 2023, Slovakia ranked 11th among EU Member States in terms of the number of posted workers, with a total of 131,879 PDs A1<sup>1</sup> issued. The majority of these documents were issued under Article 12 of the Basic Regulation<sup>2</sup> (71%, 93,827 forms), while 29% (37,804 forms) were issued under Article 13<sup>3</sup> for workers active in two or more Member States. A very small share (0.19%, 248 forms) was issued under other articles, including 183 exceptions under Article 16.

The construction and industry sectors dominated the issuance of PDs A1, with construction alone accounting for 58,258 certificates (46,856 for activity in one state and 11,402 for multi-state activity), making it the largest sector for outgoing postings. Industry followed with 33,389 certificates, though only 9% of these involved postings in multiple MS. By contrast, road freight transport, with 14,494 certificates, was almost entirely multi-state (14,468 cases), reflecting the transnational nature of the sector. Other sectors, including professional, scientific, technical, administrative and support activities (15,851 certificates) and human health and social work (3,703 certificates), accounted for smaller shares with mixed patterns of one-state and multi-state activity. Agriculture and other residual categories remained marginal, each with fewer than 2,000 certificates. Overall, the data confirm that construction leads in volume, while road transport is distinguished by its high multi-cross-border orientation.

## Development of postings over time

Slovakia has experienced a strong upward trajectory in the issuance of PDs A1 over the past decade. Starting at around 50,000 in 2012, the total number of certificates increased rapidly, reaching a peak of nearly 140,000 in 2018, reflecting strong demand for workers from Slovakia in labour-intensive sectors such as

<sup>1</sup> The Portable Document A1 (PD A1) is an official certificate issued by the competent social security institution in an EU or EEA Member State. It confirms which country's social security legislation applies to the worker during a period of employment or self-employment that involves cross-border activity within the EU/EEA. The document ensures that a person is covered by the social security system of only one Member State at a time, thereby avoiding double contributions. For posted workers, the PD A1 certifies that they remain subject to the social security legislation of their home country for the duration of their temporary posting abroad. For multi-state workers, it identifies the country whose system they are affiliated with when they regularly work in two or more Member States.

<sup>2</sup> Article 12 of the Basic Regulation (EC) No 883/2004 applies when an employee is sent by their employer to work temporarily in another Member State for a period of up to 24 months, while continuing to be employed and insured in the sending country. To qualify, the worker must not be sent to replace another posted person, and there must remain a direct link between the worker and the sending employer. This provision facilitates the free movement of services by allowing companies to post workers abroad without changing their social security affiliation.

<sup>3</sup> Article 13 covers persons who normally pursue activities in two or more Member States, such as international transport workers, consultants, or cross-border service providers. The applicable social security legislation is determined based on several factors, including where the person resides, where a substantial part of their work is performed, and where their employer is established. This rule ensures continuity of coverage and legal clarity for individuals with regular multi-country work patterns.

construction, manufacturing, and transport. Following this peak, a decline occurred between 2018 and 2021. The initial drop in 2018 was linked to the introduction of the Transnational Provision of Services Act, which imposed stricter conditions for obtaining PDs A1, while the further reduction was largely caused by the COVID-19 pandemic and related restrictions, which limited mobility and temporarily reduced the capacity of Slovak firms to provide services abroad. A similar pattern is observed for PDs A1 issued under Article 12 of the Basic Regulation, which rose sharply from fewer than 50,000 in 2012 to over 90,000 by 2016, reaching 135,000 in 2018, an increase of almost 280%. Numbers then fell in 2019 back to 2016 levels before recovering from 2021 onward. By 2023, issuance had nearly returned to pre-pandemic levels, reflecting renewed demand from receiving Member States and the ability of Slovak companies and workers to adapt. Both employed and self-employed workers made extensive use of Article 12 provisions, with around 45,000 certificates issued to employees and 48,000 to self-employed persons, the latter representing a particularly notable feature of Slovak postings.

#### **Outgoing posted workers**

Data on Slovak posted workers between 2012 and 2023 reveal clear patterns in destination countries. Germany consistently emerges as the top receiving country, with the number of PDs A1 issued increasing sharply from over 40,000 in 2020, during the COVID-19-related drop, to more than 53,000 by 2024. Poland and Austria are also key destinations, each receiving several thousand workers annually, although their volumes fluctuate from year to year. Other countries such as Hungary, Portugal, and France host smaller numbers of Slovak posted workers. The impact of the COVID-19 pandemic is visible in 2020 and 2021, when mobility decreased, but postings surged from 2022 onward, surpassing pre-pandemic levels in several countries, particularly Germany. Overall, the data show a strong geographic concentration, with Germany, Poland, and Austria together accounting for the majority of Slovak postings, reflecting both the continued demand for Slovak labour in these countries and the capacity of Slovak companies and workers to adapt to changing cross-border conditions.

#### **Incoming posted workers**

The trends in posting workers to Slovakia show similar patterns to outgoing postings, though on a much smaller scale. The total number of PDs A1 issued for incoming workers increased steadily from 9,506 in 2020 to 13,176 in 2024. Neighbouring countries such as the Czech Republic and Poland consistently rank among the top sending states, while Germany shows the largest increase, with postings nearly sixfold over the period. Hungary experienced a temporary decline in 2021–2022 but recovered by 2024, and Austria, Spain, and Italy contribute smaller and more variable numbers. Sectoral data indicate a clear concentration of demand in a few key areas: manufacturing dominates by a wide margin, reflecting Slovakia's strong industrial base, followed by construction and administrative and support services, which also maintain consistently high levels. Other sectors, such as professional, scientific, and technical services, show moderate postings, indicating demand for specialized skills, whereas transportation and storage play only a marginal role in postings to Slovakia, in contrast to their importance in outward postings.

#### **Risks of bogus self-employment**

Slovakia stands out as the leading EU Member State in the share of self-employed persons, which is also reflected among posted workers. In 2023, over 50% of PDs A1 issued for Slovak workers were granted to self-employed persons, a sharp increase from around 27% in 2012. This growth has been driven in part by the prevalence of so-called “bogus self-employment,” where individuals formally operate as self-employed but are economically dependent on a single employer and work under conditions similar to employees.

The 2017 legislative change, which increased the limit for flat-rate expenses for self-employed persons, further incentivized this shift, particularly among new postings, as existing employees did not significantly reclassify themselves. Earlier studies, including the 2021 analysis by the Institute for Financial Policy, identified this effect in domestic employment, while posted workers, who remain insured and taxed in Slovakia, were later shown to contribute substantially to the same trend.

The misuse of self-employment also extends to third-country nationals, who often face administrative barriers in obtaining work permits and may be engaged as self-employed to work longer hours than allowed under the Labour Code. Interviews and official data indicate that this practice places strain on public institutions, distorts the labour market, and allows less scrupulous companies to operate with minimal oversight, while responsible employers face disproportionate burdens. These findings highlight the complex intersection of fiscal incentives, labour market regulation, and enforcement challenges in Slovakia's posting of workers.

#### **Enforcement and infringement**

The National Labour Inspectorate and its regional branches in Slovakia are responsible for enforcing rules related to the posting of workers, including the implementation of the Posting of Workers Directive (96/71/EC), the Enforcement Directive (2014/67/EU), and the Directive on the posting of drivers (EU 2020/1057). The Social Insurance Agency also plays a key role in ensuring compliance with social security coordination rules under the Basic Regulation. Labour inspectors are trained and professionally qualified to supervise a broad range of labour provisions, including posting, wages, working conditions, occupational health and safety, and the prohibition of illegal work. In 2023, Slovakia had 21 inspectors specialized in posting of workers and 32 inspectors conducting roadside checks in the transport sector, though all labour inspectors are empowered to enforce posting rules as part of general labour law inspections. It is not possible to estimate the exact number of inspections related to posting, as they are included under the broader category of labour law-related inspections (total of 16,069 in 2023). Enforcement efforts led to the detection of 29 infringements specifically related to posting, while 698 PDs A1 certificates were withdrawn due to fraudulent or improper practices. These included falsification of documents, misclassification of employment status (self-employed persons who should have been recognised as employees), attempts to circumvent posting conditions by claiming multi-state activity, and the use of “letterbox companies” to exploit more favourable social security schemes abroad. These findings underscore the importance of robust inspection capacity and specialized expertise to address the complex and cross-border nature of posting in Slovakia.

#### **Posting companies – expert interviews**

Due to the unavailable administrative data regarding the characteristics of companies posting workers, information about companies posting from and to Slovakia was obtained through expert interviews with employer representatives. The posting of workers from Slovakia occurs across a variety of industrial sectors, though practices differ by company size, international structure, and business needs. Medium-sized engineering companies, particularly those producing specialized machinery, frequently post personnel abroad to install, set up, and provide technical support for their products, requiring careful attention to legal and social security compliance. Multinational corporations operating in Slovakia also rely on postings, often transferring employees between branches for long-term assignments, such as one- to two-year placements in the automotive sector, with significant implications for employment contracts and social insurance coverage. Small firms, including niche service providers and product distributors, engage in postings on a more ad hoc basis to meet immediate operational needs, such as troubleshooting or equipment installation. In sectors like mechanical and electrical engineering, domestic companies typically arrange short-term postings focused on urgent tasks rather than strategic human resources planning. Overall, while no single posting pattern exists across all sectors, company size, international structure, and the nature of business relationships are the main factors shaping how postings are organised and implemented in Slovakia.

#### **The construction sector and posting of workers**

The Slovak construction sector holds a key position in the national economy and is highly internationalised, both in terms of outward and inward labour mobility. Despite growing demand linked to major infrastructure projects, foreign investment, and an ageing workforce, the sector faces persistent and acute labour shortages. These shortages are particularly severe among skilled blue-collar and technical

occupations, with up to 86% of companies reporting difficulties in recruitment. The sector is dominated by SMEs and self-employed contractors, who have limited capacity to independently manage foreign recruitment, which leads to a strong dependence on temporary work agencies and intermediaries. Administrative barriers further aggravate the situation, notably the chronic overload of the Foreign Police, where appointment scarcity and the use of intermediaries and automated systems for bookings have become widespread. Sectoral posting data show that while the Czech Republic remains the main sender of posted workers to Slovakia, other countries such as Germany play only a minor role in construction.

The sector is also marked by a disproportionately high share of self-employed persons—over 40% compared to an EU average of 24%, making it particularly vulnerable to bogus self-employment. This increase has been strongly influenced by the 2017 legislative change, after which construction became the main driver of growth in self-employment among posted workers.

#### **Challenges and issues related to the posting of workers**

Interviews with employers' representatives and recent research highlight a range of persistent challenges associated with the posting of workers from Slovakia. Administrative obstacles remain one of the most significant burdens. In the employers' experience, the issuance of PD A1 certificates often exceeds the EU's recommended 30-day period, with national rules allowing up to 40 days, and processing times vary considerably across regional branches of the Social Insurance Agency. While some progress has been made through stakeholder consultations, employers continue to face lengthy procedures, limited digital functionality, and inconsistent communication with authorities. Beyond national borders, the coexistence of parallel registration systems in receiving countries adds further complexity, especially for short-term and project-based postings. Employers emphasized that greater harmonization, simplification, and digitalization, ideally through a single electronic system recognized across Member States, would significantly improve efficiency and reduce administrative errors.

Access to information represents another key challenge. Although the National Labour Inspectorate is responsible for providing guidance through an official national web portal, information remains fragmented across multiple platforms and actors. Available materials tend to focus on general EU rules, while country-specific details are often missing, forcing companies to rely on private consultancy services that are frequently fee-based and inaccessible to smaller firms. Surveys show that most employers actively seek information on postings – particularly regarding PD A1 forms, wage requirements, allowances, and host country obligations – yet struggle to find clear and reliable sources. These gaps in both administrative coordination and access to information create uncertainty and disadvantage law-abiding companies, underlining the need for more coherent, transparent, and user-friendly systems to support cross-border service provision from Slovakia. Researchers and policymakers similarly face difficulties due to scarce administrative data and inconsistent reporting systems. This lack of transparency hampers the monitoring of trends, evaluation of policy effectiveness, and evidence-based policymaking, underscoring the need for more systematic data collection and improved access to information at both national and EU levels.

## Zhrnutie

Správa poskytuje komplexnú analýzu vysielania pracovníkov zo Slovenska a na Slovensko, pričom zdôrazňuje kľúčové trendy, administratívne štatistiky, a presadzovania práva. Vysielanie pracovníkov je špecifická forma mobility pracovnej sily v rámci EÚ, ktorá patrí pod slobodu poskytovať služby zakotvenú v článku 56 Zmluvy o fungovaní Európskej únie. V rámci tejto dohody zamestnávateľ so sídlom v jednom členskom štáte dočasne vysielala svojich zamestnancov vykonávať prácu v inom členskom štáte, pričom tento si zachováva pracovný pomer v domovskej krajine.

Správa začína zhrnutím hlavných zistení a kľúčových štatistík pre poskytnutie prehľadného súhrnu v slovenskom jazyku pre relevantné zainteresované strany.

### Vysielanie pracovníkov v roku 2023

V roku 2023 sa Slovensko umiestnilo na 11. mieste medzi členskými štátmi EÚ podľa počtu vyslaných pracovníkov, pričom bolo vydaných celkom 131 879 formulárov PD A1. Väčšina týchto dokumentov bola vydaná podľa článku 12 základného nariadenia (71 %, 93 827 formulárov), zatiaľ čo 29 % (37 804 formulárov) bolo vydaných podľa článku 13 pre pracovníkov pôsobiacich v dvoch alebo viacerých členských štátoch. Veľmi malý podiel (0,19 %, 248 formulárov) bol vydaný podľa iných článkov, vrátane 183 výnimiek podľa článku 16.

Sektory stavebníctva a priemyslu dominovali pri vydávaní formulárov PD A1, pričom samotné stavebníctvo predstavovalo 58 258 certifikátov (46 856 pre činnosť v jednom štáte a 11 402 pre viacštátnu činnosť), čo z neho robí najväčší sektor v oblasti odchádzajúceho vysielania. Nasledoval priemysel s 33 389 certifikátmi, pričom len 9 % z nich sa týkalo viacštátnej činnosti. Naproti tomu cestná nákladná doprava s 14 494 certifikátmi bola takmer úplne viacštátna (14 468 prípadov), čo odráža jej nadnárodný charakter. Ostatné sektory, vrátane odborných, vedeckých, technických, administratívnych a podporných činností (15 851 certifikátov) a zdravotníctva a sociálnej práce (3 703 certifikátov), tvorili menšie podiely so zmiešaným vzorom činnosti v jednom a viacerých štátoch. Poľnohospodárstvo a ostatné zvyškové kategórie zostali okrajové, každá s menej ako 2 000 certifikátmi. Celkové údaje potvrdzujú, že stavebníctvo dominuje objemom, zatiaľ čo cestná doprava sa vyznačuje vysokou mierou viacnásobne cezhraničnej orientácie.

### Vývoj vysielania v priebehu času

Slovensko zaznamenalo výrazný nárast vydávania formulárov PD A1 počas poslednej dekády. Počnúc približne 50 000 v roku 2012, celkový počet certifikátov rýchlo vzrástol a dosiahol vrchol takmer 140 000 v roku 2018, čo odrážalo silný dopyt po slovenských pracovníkoch v pracovnej náročných sektoroch, ako sú stavebníctvo, výroba a doprava. Po tomto vrchole nastal pokles medzi rokmi 2018 a 2021. Počiatočný pokles v roku 2018 súvisel so zavedením zákona o cezhraničnom poskytovaní služieb, ktorý sprísnil podmienky pre získanie PD A1, zatiaľ čo ďalší pokles bol spôsobený pandemiou COVID-19 a súvisiacimi obmedzeniami, ktoré obmedzili mobilitu a dočasne znížili kapacitu slovenských firiem poskytovať služby v zahraničí. Podobný trend možno pozorovať pri PD A1 vydaných podľa článku 12 základného nariadenia, ktoré prudko stúpli z menej ako 50 000 v roku 2012 na viac ako 90 000 v roku 2016 a dosiahli 135 000 v roku 2018 — čo predstavuje nárast o takmer 280 %. Počet následne v roku 2019 klesol na úroveň z roku 2016, no od roku 2021 opäť rástol. V roku 2023 sa vydávanie takmer vrátilo na predpandemickú úroveň, čo odráža obnovený dopyt prijímajúcich členských štátov a schopnosť slovenských spoločností a pracovníkov prispôbiť sa. Opatrenia podľa článku 12 využívali vo veľkej miere zamestnanci aj samostatne

zárobkovo činné osoby, pričom približne 45 000 certifikátov bolo vydaných zamestnancom a 48 000 SZČO, čo predstavuje výrazný prvok slovenského modelu vysielania.

#### **Odchádzajúci vyslaní pracovníci**

Údaje o slovenských vyslaných pracovníkoch medzi rokmi 2012 a 2023 odhaľujú jasné vzorce v cieľových krajinách. Nemecko sa stabilne objavuje ako hlavná cieľová krajina, pričom počet vydaných PD A1 sa prudko zvýšil z viac ako 40 000 v roku 2020 (počas poklesu súvisiaceho s COVID-19) na viac ako 53 000 do roku 2024. Poľsko a Rakúsko sú tiež kľúčové destinácie, každoročne prijímajúce niekoľko tisíc pracovníkov, hoci ich objemy kolíšu. Ďalšie krajiny, ako Maďarsko, Portugalsko a Francúzsko, hostia menšie počty slovenských vyslaných pracovníkov. Dopad pandémie je viditeľný v rokoch 2020 a 2021, keď mobilita klesla, no od roku 2022 vysielanie prudko vzrástlo a v niektorých krajinách, najmä v Nemecku, presiahlo predpandemickú úroveň. Celkovo údaje ukazujú silnú geografickú koncentráciu, pričom Nemecko, Poľsko a Rakúsko spolu predstavujú väčšinu slovenských vyslaní, čo odráža trvalý dopyt po slovenskej pracovnej sile a schopnosť slovenských spoločností prispôbiť sa meniacim sa cezhraničným podmienkam.

#### **Prichádzajúci vyslaní pracovníci**

Trendy vo vysielaní pracovníkov na Slovensko vykazujú podobné vzorce ako pri odchádzajúcich, hoci v oveľa menšom rozsahu. Celkový počet PD A1 vydaných pre prichádzajúcich pracovníkov sa stabilne zvýšil z 9 506 v roku 2020 na 13 176 v roku 2024. Medzi hlavné krajiny odosielania patria susedné štáty, ako Česká republika a Poľsko, zatiaľ čo Nemecko zaznamenalo najväčší nárast – počet vyslaní sa počas obdobia zvýšil takmer šesťnásobne. Maďarsko zaznamenalo dočasný pokles v rokoch 2021–2022, no do roku 2024 sa zotavilo, zatiaľ čo Rakúsko, Španielsko a Taliansko prispievajú menším a premenlivým počtom. Sektorové údaje ukazujú jasnú koncentráciu dopytu v niekoľkých kľúčových oblastiach: výroba jednoznačne dominuje, čo odráža silnú priemyselnú základňu Slovenska, nasledovaná stavebníctvom a administratívnymi a podpornými službami, ktoré si udržiavajú stabilné objemy. Ďalšie sektory, ako odborné, vedecké a technické služby, vykazujú mierne vysielanie, zatiaľ čo doprava a skladovanie zohrávajú v prichádzajúcich vyslaníach len okrajovú úlohu – na rozdiel od ich významu pri odchádzajúcich vyslaníach.

#### **Falošné živnosti a vysielanie**

Slovensko vyniká medzi členskými štátmi EÚ najvyšším podielom samostatne zárobkovo činných osôb, čo sa odráža aj medzi vyslanými pracovníkmi. V roku 2023 bolo viac ako 50 % PD A1 vydaných pre SZČO, čo predstavuje výrazný nárast oproti približne 27 % v roku 2012. Tento rast bol čiastočne poháňaný rozšírením tzv. „falošných živností“, keď jednotlivci formálne pôsobia ako SZČO, ale sú ekonomicky závislí od jediného zamestnávateľa a pracujú za podmienok podobných zamestnaniu.

Legislatívna zmena z roku 2017, ktorá zvýšila limit paušálnych výdavkov pre SZČO, ďalej podporila tento trend, najmä medzi novými vysielaniami, zatiaľ čo existujúci zamestnanci sa vo väčšej miere neprekvalifikovali. Skoršie štúdie, vrátane analýzy Inštitútu finančnej politiky z roku 2021, identifikovali tento efekt u pracujúcich na Slovensku, pričom neskôr sa ukázalo, že vyslaní pracovníci, ktorí zostávajú poistení a zdaňovaní na Slovensku, k tomuto trendu významne prispievajú.

Zneužívanie živností sa týka aj štátnych príslušníkov tretích krajín, ktorí často čelia administratívnym bariéram pri získavaní pracovných povolení a môžu byť zapájaní ako SZČO, aby pracovali dlhšie, než povoľuje Zákonník práce. Rozhovory so zamestnávateľmi a oficiálne údaje ukazujú, že táto prax zatŕhuje verejné inštitúcie, deformuje trh práce a umožňuje menej zodpovedným firmám fungovať s minimálnym dohľadom, zatiaľ čo poctiví zamestnávatelia čelia neprímeraným prekážkam. Tieto zistenia poukazujú na zložitú sieť fiškálnych stimulov, regulácie trhu práce a výziev v oblasti presadzovania predpisov pri vysielaní pracovníkov zo Slovenska.

#### **Presadzovanie práva a porušovanie predpisov**

Inšpektoráty práce na Slovensku sú zodpovedné za presadzovanie pravidiel týkajúcich sa vysielania pracovníkov, vrátane implementácie Smernice o vysielaní pracovníkov (96/71/ES), Vykonávacej smernice

(2014/67/EÚ) a Smernice o vysielaní vodičov (EÚ 2020/1057). Sociálna poisťovňa zároveň zohráva kľúčovú úlohu pri zabezpečovaní súladu s pravidlami koordinácie sociálneho zabezpečenia podľa základného nariadenia. Inšpektori práce sú odborne vyškolení a kvalifikovaní na dohľad nad širokou škálou pracovnoprávných ustanovení vrátane vysielania, miezd, pracovných podmienok, bezpečnosti a ochrany zdravia pri práci a zákazu nelegálnej práce.

V roku 2023 pôsobilo na Slovensku 21 inšpektorov špecializovaných na vysielanie pracovníkov a 32 inšpektorov vykonávajúcich cestné kontroly v sektore dopravy, hoci všetci inšpektori práce sú oprávnení presadzovať pravidlá vysielania ako súčasť všeobecných kontrol pracovného práva. Vzhľadom na to, že inšpekcie týkajúce sa vysielania pracovníkov nie sú kategorizované samostatne, nie je možné určiť ich presný počet. Tieto inšpekcie spadajú do pracovnoprávného rámca, v ktorom bolo v roku 2023 vykonaných celkom 16 069 inšpekcií, z ktorých 154 bolo iniciovaných prostredníctvom systému vnútorného trhu (IMI) pre cezhraničnú spoluprácu.

Vynucovacie opatrenia viedli k odhaleniu 29 porušení konkrétne súvisiacich s vysielaním, pričom 698 certifikátov PD A1 bolo zrušených z dôvodu podvodných alebo nesprávnych postupov. Medzi tieto prípady patrili falšovanie dokumentov, nesprávna klasifikácia pracovného statusu (SZČO, ktoré mali byť uznané ako zamestnanci), pokusy obchádzať podmienky vysielania tvrdením o viacštátnej činnosti a používanie tzv. „schránkových spoločností“ na využívanie výhodnejších schém sociálneho poistenia v zahraničí. Tieto zistenia poukazujú na význam posilňovania kontrolných kapacít a špecializovanej expertízy pri riešení zložitých a cezhraničných aspektov vysielania pracovníkov na Slovensku.

#### **Firmy vysielajúce pracovníkov – expertné rozhovory**

Vzhľadom na nedostupné administratívne dáta týkajúce sa charakteristík podnikov vysielajúcich pracovníkov boli informácie o firmách vysielajúcich z a na Slovensko získané prostredníctvom expertných rozhovorov so zástupcami zamestnávateľov. Vysielanie pracovníkov zo Slovenska sa uskutočňuje naprieč rôznymi priemyselnými sektormi, pričom prax sa líši podľa veľkosti spoločnosti, jej medzinárodnej štruktúry a prevádzkových potrieb. Stredne veľké strojárne podniky, najmä tie, ktoré vyrábajú špecializované stroje, často vysielajú personál do zahraničia na inštaláciu, nastavenie a technickú podporu svojich produktov, čo si vyžaduje dôsledné dodržiavanie právnych a sociálnych predpisov.

Nadnárodné korporácie pôsobiace na Slovensku sa takisto spoliehajú na vysielanie pracovníkov, často v rámci presunov zamestnancov medzi pobočkami – napríklad na dlhodobé pridelenia v automobilovom sektore trvajúce jeden až dva roky, ktoré majú významný vplyv na pracovné zmluvy a sociálne poistenie. Menšie firmy, vrátane špecializovaných poskytovateľov služieb a distribútorov produktov, využívajú vysielanie pracovníkov skôr ad hoc, aby reagovali na okamžité prevádzkové potreby, ako napríklad riešenie technických problémov či montáž zariadení.

V sektoroch ako strojárstvo a elektrotechnika, kde väčšina spoločností pôsobí prevažne na domácom trhu, majú vysielania väčšinou krátkodobý charakter a slúžia na plnenie urgentných úloh, nie ako súčasť strategického riadenia ľudských zdrojov. Celkovo, hoci neexistuje jednotný model vysielania, kľúčovými faktormi, ktoré formujú jeho podobu, sú veľkosť spoločnosti, jej medzinárodná štruktúra a povaha obchodných vzťahov.

#### **Sektor stavebníctva a vysielanie pracovníkov**

Slovenské stavebníctvo má významné postavenie v národnom hospodárstve a je silne internacionalizované – tak z hľadiska odchádzajúcej, ako aj prichádzajúcej pracovnej mobility. Napriek rastúcemu dopytu súvisiacemu s veľkými infraštruktúrnymi projektmi, zahraničnými investíciami a starutím pracovnej sily sektor čelí pretrvávajúcemu a výraznému nedostatku pracovných síl.

Tieto nedostatky sú najzávažnejšie v kategóriách kvalifikovaných manuálnych a technických profesií, pričom až 86 % podnikov uvádza ťažkosti s nábormi. Štruktúra pracovnej sily je dominovaná malými a strednými podnikmi (SME) a SZČO, ktoré nemajú kapacitu samostatne si zabezpečiť zahraničný nábor, čo vedie k silnej závislosti od agentúr dočasného zamestnávania a sprostredkovateľov. Administratívne

bariéry situáciu ešte zhoršujú, najmä chronické preťaženie cudzineckej polície, kde je nedostatok termínov a rozšírené používanie sprostredkovateľov a automatizovaných systémov na rezerváciu termínov.

Údaje o vysielaní v sektore ukazujú, že Česká republika zostáva hlavným odosielateľom vyslaných pracovníkov na Slovensko, zatiaľ čo krajiny ako Nemecko zohrávajú v stavebníctve iba okrajovú úlohu.

Sektor sa vyznačuje aj neúmerne vysokým podielom SZČO – viac ako 40 % v porovnaní s priemerom EÚ (24 %), čo ho robí obzvlášť zraniteľným voči fenoménu fiktívnej samostatnej zárobkovej činnosti. Tento nárast bol výrazne ovplyvnený legislatívnou zmenou z roku 2017, po ktorej sa stavebníctvo stalo hlavným motorom rastu SZČO medzi vyslanými pracovníkmi.

Za štrukturálny problém sa považujú aj postupy verejného obstarávania. Nadmerné spoliehanie sa na kritérium najnižšej ceny (uplatňované v 76 % prípadov) podporuje neférovú konkurenciu, motivuje k znižovaniu nákladov na úkor kvality a dodržiavania predpisov a nepriamo udržiava prax fiktívneho samostatného podnikania. Situácia sa zhoršila počas nárastu cien stavebných materiálov v rokoch 2021–2022, keď zmluvy s pevnou cenou bez inflačných doložiek vystavili dodávateľov výrazným stratám. Hoci je dnes zahrnutie inflačných doložiek povinné, obstarávacie postupy zostávajú rigidné a administratívne náročné.

Z hľadiska presadzovania pravidiel stavebníctvo dlhodobo vykazuje najvyšší počet porušení pracovnoprávných predpisov, najmä v súvislosti s nelegálnou prácou štátnych príslušníkov tretích krajín. Medzi rokmi 2018 a 2023 síce počet kontrol aj zistených porušení klesol, no podiel nelegálne zamestnaných pracovníkov zostal stabilný na úrovni približne 6–7 %. Napokon, novela Zákonníka práce z roku 2024 zaviedla nové právo pre zamestnancov subdodávateľov uplatniť si nárok na nevyplatenú mzdu priamo voči zhotoviteľom, avšak zamestnávateľia tento krok považujú za zbytočný vzhľadom na súčasný nedostatok pracovnej sily a vnímajú ho skôr ako formálne naplnenie povinností vyplývajúcich z práva EÚ než ako praktickú potrebu.

#### Výzvy a problémy spojené s vysielaním pracovníkov

Rozhovory so zástupcami zamestnávateľov a nedávne výskumy poukazujú na celý rad pretrvávajúcich problémov spojených s vysielaním pracovníkov zo Slovenska. Administratívne prekážky zostávajú jednou z najvýznamnejších záťaží. Podľa skúseností zamestnávateľov vydanie certifikátu PD A1 často presahuje odporúčanú 30-dňovú lehotu stanovenú EÚ, pričom národná legislatíva umožňuje až 40 dní, a doby spracovania sa výrazne líšia medzi regionálnymi pobočkami Sociálnej poisťovne.

Napriek určitému pokroku v rámci konzultácií so zainteresovanými stranami zamestnávateľia naďalej čelia zdĺhavým procesom, obmedzenej digitalizácii a nekonzistentnej komunikácii s úradmi. Okrem toho existencia paralelných registračných systémov v prijímajúcich krajinách ďalej zvyšuje komplexnosť procesu, najmä pri krátkodobých a projektových vyslaniach. Zamestnávateľia zdôraznili, že väčšia harmonizácia, zjednodušenie a digitalizácia – ideálne prostredníctvom jednotného elektronického systému uznávaného vo všetkých členských štátoch – by výrazne zlepšila efektívnosť a znížila administratívne chyby.

Ďalšou významnou výzvou je prístup k informáciám. Hoci Národný inšpektorát práce je zodpovedný za poskytovanie usmernení prostredníctvom oficiálneho národného webového portálu, informácie zostávajú roztrieštené naprieč viacerými platformami a subjektmi. Dostupné materiály sa často sústreďujú na všeobecné pravidlá EÚ, pričom chýbajú konkrétne údaje o jednotlivých krajinách, čo núti firmy spoliehať sa na súkromné poradenské služby, ktoré sú často spoľatné a pre menšie podniky ťažko dostupné.

Prieskumy ukazujú, že väčšina zamestnávateľov aktívne vyhľadáva informácie o vysielaní – najmä o formulároch PD A1, mzdových požiadavkách, príspevkoch a povinnostiach v hostiteľských krajinách – no často má problém nájsť jasné a spoľahlivé zdroje. Tieto nedostatky v administratívnej koordinácii a prístupe k informáciám vytvárajú neistotu a znevýhodňujú poctivé spoločnosti, čo zdôrazňuje potrebu koherentnejších, transparentnejších a používateľsky prístupnejších systémov na podporu cezhraničného poskytovania služieb zo Slovenska.

# 1. Introduction

Slovakia holds a prominent yet complex position within the European landscape of posted work. As one of the EU's major sending countries, the posting of workers has become an important form of intra-EU labour mobility and a key mechanism through which Slovak companies provide services across borders. At the same time, the phenomenon is frequently associated with contentious issues such as bogus self-employment, administrative burdens, and challenges in enforcement. This ambivalence highlights the importance of a systematic mapping of the scale, characteristics, and impacts of posting from and to Slovakia. Empirical evidence can help clarify prevailing perceptions, identify structural weaknesses, and eventually support evidence-based policymaking at both national and EU levels.

This report has been prepared as part of the POSTING.STAT 2.0 project and poses these research questions:

- What is the current scope, sectoral distribution, and temporal evolution of worker postings to and from Slovakia? Which EU Member States are the main destinations and sources of posted workers involving Slovakia, and how have these patterns changed over time?
- What is the prevalence of self-employment among posted workers in Slovakia, and how does “bogus self-employment” affect the labour market and posting practices?
- How are infringements related to the posting of workers in Slovakia identified and addressed, and what are the main challenges faced by enforcement authorities?
- How does the construction sector in Slovakia shape posting practices, including the use of self-employed workers, and what are the sector-specific compliance risks and challenges?
- What administrative, informational, and regulatory obstacles do companies face when posting workers from or to Slovakia, and how do these affect cross-border labour mobility?

## 1.1 Brief overview of the legal framework

The legal framework for posting of workers in the Slovak republic is rooted in EU law, most notably the Directive 2018/957 (revision of Posting of Workers Directive 96/71/EC) and its subsequent amendments and enforcement measures (Directive 2014/67/EU), which Slovakia has transposed into its national Labour Code. These rules are complemented by EU regulations on the coordination of social security systems, administered through the issuance of PD A1 certificates by the Slovak Social Insurance Agency. Oversight is provided by national labour inspectorates, which monitor compliance with labour standards, and in specific sectors such as road transport, by targeted checks under Directive 2020/1057. Taken together, this framework aims to balance labour mobility and business needs with the protection of workers' rights, ensuring that posted workers benefit from equal treatment in terms of pay, working conditions, and health and safety, while also safeguarding fair competition within the internal market.

## 1.2 Data collection

The quantitative data were obtained from the database provided by the National Labour Inspectorate of the Slovak Republic, the Statistical Office of the Slovak Republic, and data indirectly provided by the Social Insurance Agency through the annual PD A1 reports. Additional resources include the Yearbook of Construction published by the Statistical Office of the Slovak Republic, the Eurostat Labour Force Survey

data on Employment and Self-Employment, and analyses conducted by the Supreme Audit Office of the Slovak Republic, the national Public Procurement Office, and the analytical unit of the Ministry of Finance. Quantitative data were complemented with two interviews with employers' associations for sectors for which posting is most relevant. The collected data cover the posting of workers from and to Slovakia in years 2020-2024.

### **1.3 Content of the report**

The report begins with a summary of the main findings, providing an overview of the most significant trends and patterns observed in the posting of workers, highlighting key statistics and enforcement outcomes. This is followed by a summary in Slovak, ensuring accessibility of the main insights for local stakeholders and practitioners.

The introduction presents the objectives and scope of the report, setting the context for the analysis. Section 1.1 offers a brief overview of the legal framework, outlining the EU and national regulations governing the posting of workers, while Section 1.2 describes the data collection methods, sources, and the methodology used to compile and interpret the figures presented throughout the report.

Section 2 provides a general overview of posting of workers from Slovakia, examining the overall scale of postings, the characteristics of outgoing workers, and the number of workers posted to Slovakia from other countries. Subsection 2.1 details the total number of PDs A1 issued in 2023, offering a quantitative foundation for the analysis, while subsection 2.2 analysis the development over time. Subsection 2.3 explores outgoing postings, and finally subsection 2.4 examines the number of incoming posted workers, giving insight into Slovakia as a destination for posted labour.

Section 3 addresses the phenomenon of bogus self-employment and posting of workers, discussing the risk of bogus self-employment, motivations behind misuse of posting regulations, and implications for both labour market integrity and social protection.

Section 4 presents enforcement statistics and infringements related to the posting of workers from Slovakia, with subsection 4.1 specifically focusing on the role of labour inspectors in monitoring compliance and detecting illegal practices.

Section 5 looks at the profiles of posting companies, detailing their characteristics, size, sectoral focus, and patterns of cross-border activity, providing context for understanding the main actors in posting.

Section 6 focuses on the construction sector, examining its central role in posted work, with a special focus on self-employment and the risk of bogus self-employment in the industry in subsection 6.1.

Finally, Section 7 explores challenges and issues related to the posting of workers, including administrative obstacles (subsection 7.1), gaps in access to information (subsection 7.2), and data limitations (subsection 7.3).

Together, these chapters provide a structured, narrative account of the key topics related to posting in Slovakia, combining statistical evidence, enforcement insights, and sectoral analyses to offer a comprehensive picture for policymakers, labour inspectors, employers, and other stakeholders.

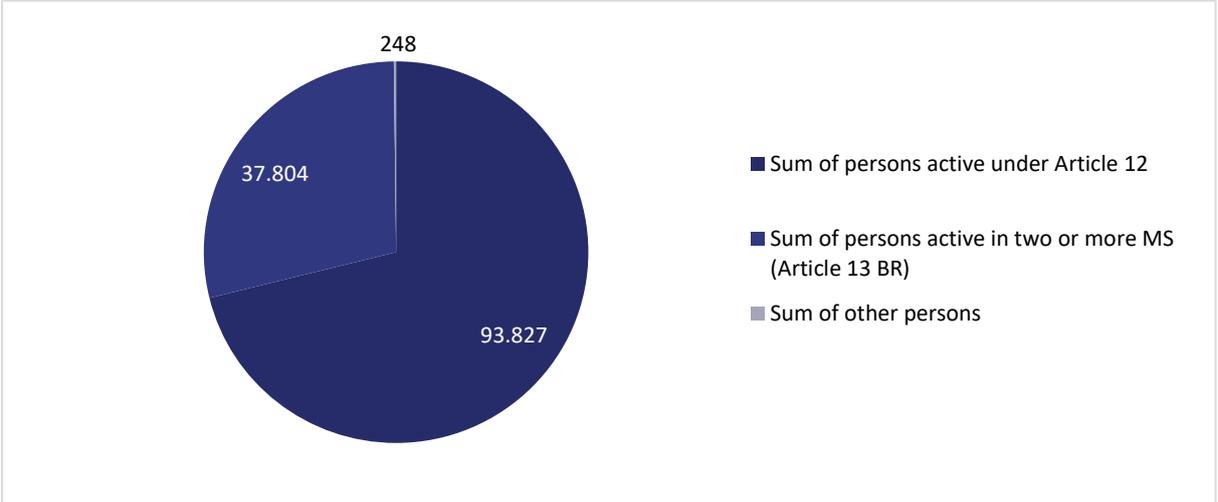
## 2. General overview of posting of workers from Slovakia

This chapter provides the general overview of posting of workers from and to Slovakia primarily based on the data from the Report on A1 Portable Documents issued in 2023 (De Wispelaere et al., 2024), the annual report of the administrative data provided by the competent authority responsible for issuing PDs A1 in Slovakia.

### 2.1 Total number of PDs A1 issued in 2023

In 2023, Slovakia ranked as the 11<sup>th</sup> measured by the number of posted workers in the EU with the total number of 131,879 issued PD A1 documents. The majority were forms issued under Article 12 of the Basic Regulation (BR) (71%, 93,827 forms). PDs A1 issued under Article 13 BR, i.e. for persons active in two or more Member States (MS) comprised 29% (37,804 forms) of the total number of forms and forms issued under other articles comprised 0.19% (248 forms, 183 of which were issued as Exception under Article 16). A total of 64,359 persons received a PD A1 from Slovakia under Article 12 BR, and 37,804 persons received PD A1 documents issued under Article 13 BR for persons pursuing activities in two or more Member States.

Figure 1. Total number of PDs A1 issued in Slovakia, breakdown by applicable article, 2023

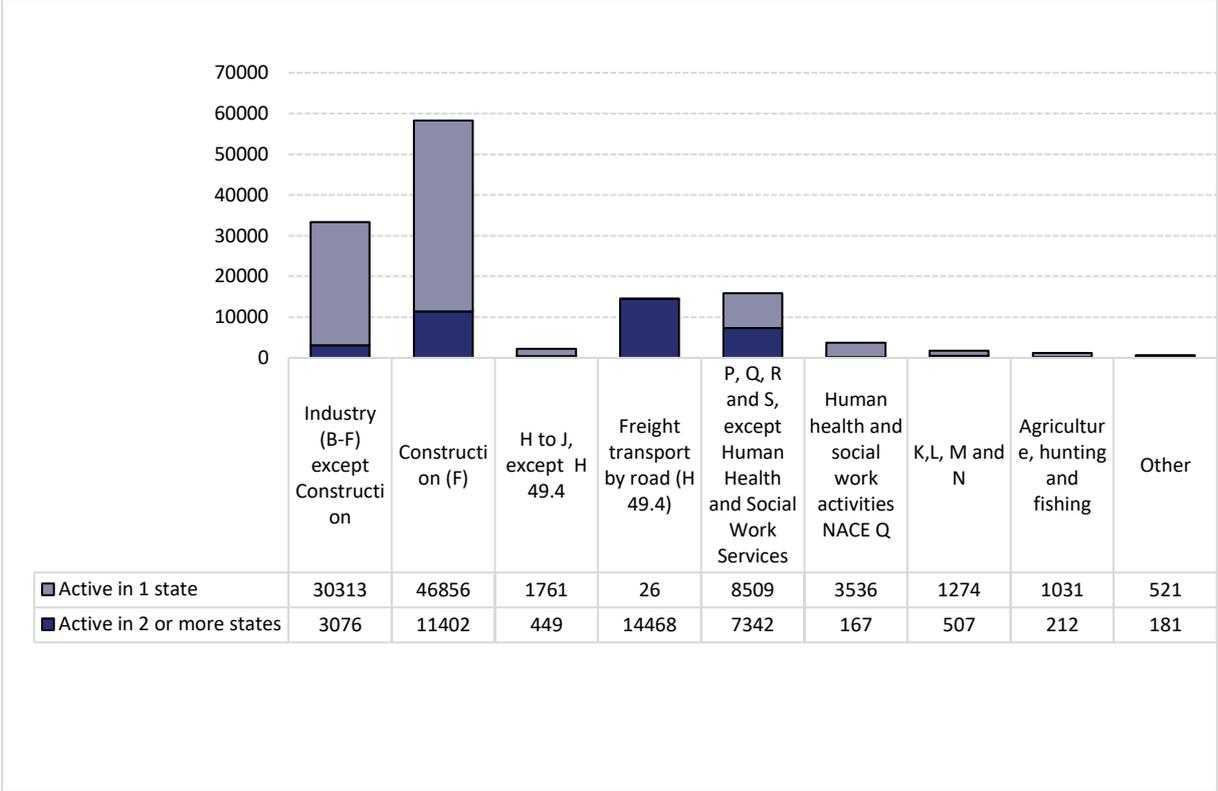


Source De Wispelaere et al., 2024

Construction and industry were the dominant sectors in the issuance of PDs A1 in Slovakia in 2023 (Figure 2), with clear differences in their cross-border dynamics. Construction alone accounted for 58,258 certificates (46,856 for activity in one state and 11,402 for activity in two or more states), making it the single largest outgoing posting sector. Industry (excluding construction) followed with a total of 33,389 certificates, though a much smaller proportion involved workers posted across multiple states (3,076 cases, 9%). By contrast, freight transport by road displayed a reverse pattern: while the total number of certificates (14,494) was lower than in construction or industry, the vast majority (14,468, or nearly 100%) were issued for activities in two or more states, reflecting the inherently mobile and transnational nature of the sector. Other areas, such as professional, scientific, technical, administrative, and support activities (15,851 in total), as well as human health and social work (3,703 in total), contributed smaller shares, with a more mixed distribution between one-state and multi-state activity. Agriculture and other residual categories together

remained marginal, accounting for fewer than 2,000 certificates each. Overall, the data confirm that while construction dominates in volume, road transport is exceptional in its cross-border orientation.

**Figure 2. Total number of PDs A1 issued in Slovakia in 2023, by applicable article and sector of activity (NACE SK)**



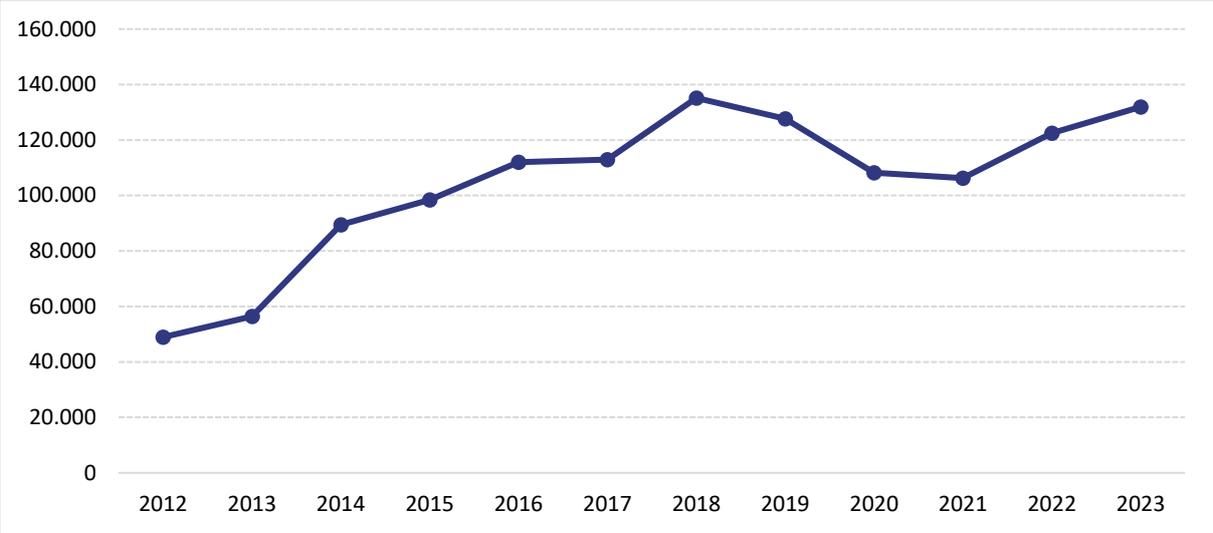
Note:  
 NACE H to J - Transport and storage; Information and communication, except H 49.4 (Freight transport)  
 NACE P, Q, R and S - Education, health and social work, arts and other services, except Human Health and Social Work Services  
 NACE K, L, M and N - Financial and insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities  
 Source De Wispelaere et al., 2024

**2.2 Development over time**

A strong upward trajectory can be observed in the early years of the in total PD A1 issuances (Figure 3<sup>4</sup>). Starting at around 50,000 in 2012, Slovakia rapidly increased its role as a sending state, reaching a peak of nearly 140,000 certificates in 2018. This expansion reflects heightened demand for workers from Slovakia in EU partner countries, particularly in labour-intensive sectors such as construction, manufacturing, and transport. However, the peak was followed by a decline from 2018 to 2021. Further drop in the postings occurred largely due to the COVID-19 pandemic and related restrictions, which disrupted mobility and temporarily reduced the capacity of Slovak firms to provide services abroad.

<sup>4</sup> The number of PDs A1 is higher than the number of posted workers because some workers are posted repeatedly in the same year.

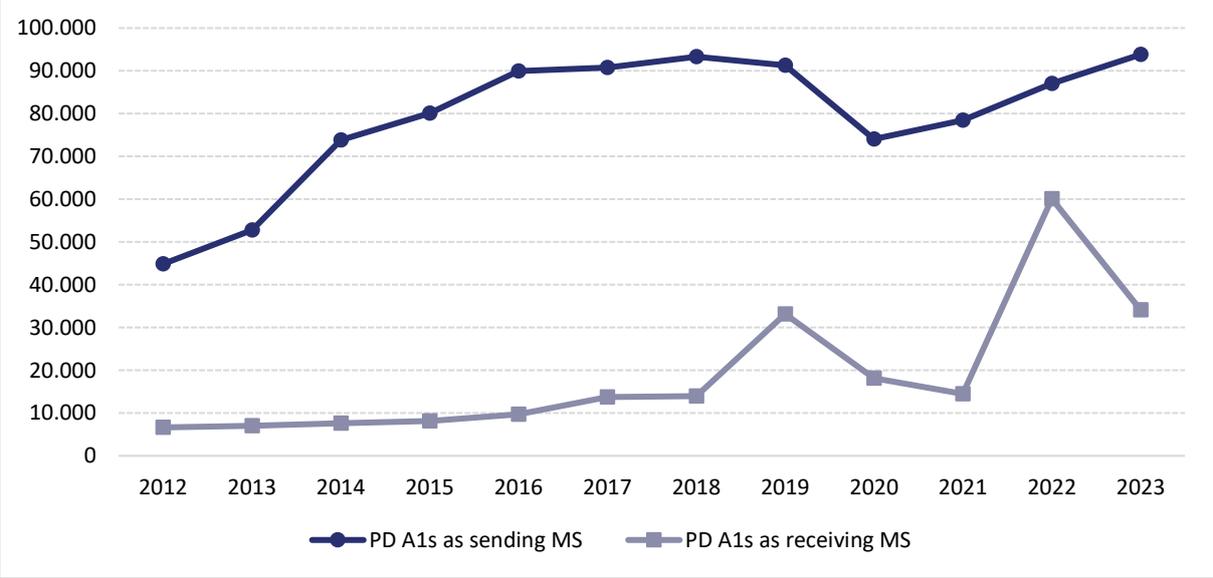
**Figure 3. Total number of PDs A1 issued in Slovakia as a sending MS, 2012 – 2023**



Source De Wispelaere et al., 2024

A similar pattern is visible in the issuance of PD A1 certificates specifically under Article 12 BR. Numbers rose sharply from fewer than 50,000 in 2012 to over 90,000 by 2016 and reaching peak in 2018 with 135 000, reflecting a substantial growth of almost 280%. The number of PD A1s started declining in 2019 as a reaction to the incoming crisis caused by COVID-19, falling back to figures from 2016. The intensity of both Article 12 and Article 12 BR outward postings recovered from 2021 onward. By 2023, issuances had nearly returned to their pre-pandemic levels, highlighting renewed demand from receiving Member States and the adaptability of Slovak companies and workers in adjusting to new conditions of post-pandemic recovery including labour shortages.

**Figure 4. Total number of PDs A1 issued to and from Slovakia according to article 12 BR, 2012 - 2023**

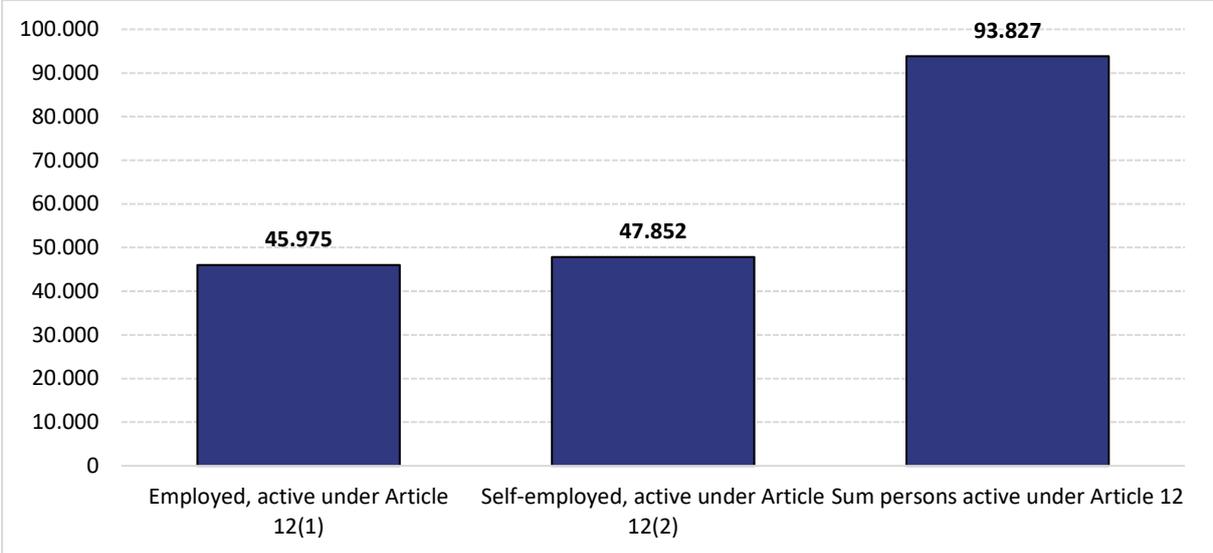


Source De Wispelaere et al., 2024

Both employed and self-employed workers actively relied on Article 12 provisions to deliver services abroad. Specifically, around 45,000 documents were issued to employed persons under Article 12(1), while 48,000

documents were issued to self-employed persons under Article 12(2). The major share of self-employed persons in posting is a phenomenon unique to Slovakia<sup>5</sup>.

**Figure 5. Total number of PDs A1 issued under Article 12, breakdown by type, 2023**



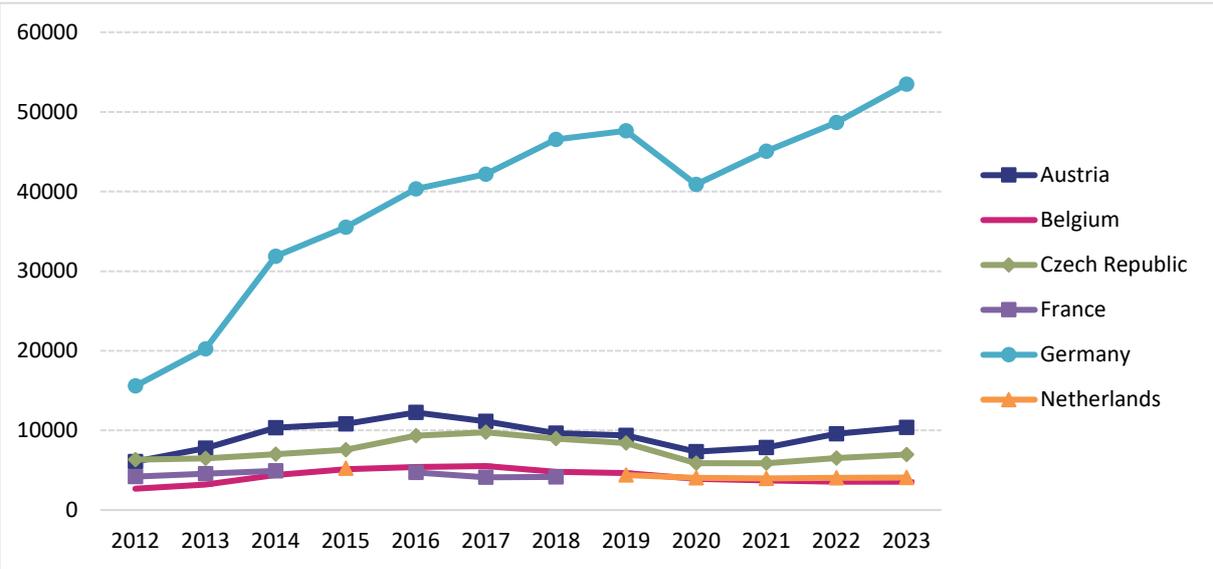
Source De Wispelaere et al., 2024

**2.3 Outgoing posted workers**

The data on posted workers from Slovakia between 2012 and 2023 shows clear patterns in the main destination countries. Germany consistently stands out as the top receiving country, with the number of issued PD A1s rising sharply from over 40 000 in 2020 (the COVID-related drop) to well over 53 000 in 2024. Poland and Austria also represent major destinations, each receiving several thousand workers annually, although their volumes fluctuate year to year. Other important destinations include Hungary, Portugal, and France, though at lower levels compared to the three leading countries. The impact of the COVID-19 pandemic is evident in 2020 and 2021, when mobility to most countries was reduced, especially in comparison to the sharp increases observed from 2022 onward. By 2023 and 2024, the number of postings surged again, surpassing pre-pandemic levels in several destinations, particularly Germany. This recovery reflects both the renewed demand for Slovak labour in partner countries and the adaptability of Slovak workers and companies in re-establishing cross-border activities. Overall, the structure of postings highlights a strong geographic concentration, with Germany, Poland, and Austria together absorbing the majority of Slovak posted workers.

<sup>5</sup> The topic of self-employment in the Slovakia and its role in posting is further addressed in Chapter 3.

**Figure 6. Total number of PDs A1 issued in Slovakia according to article 12 BR, by receiving MS (selected countries) (2012 - 2023)**

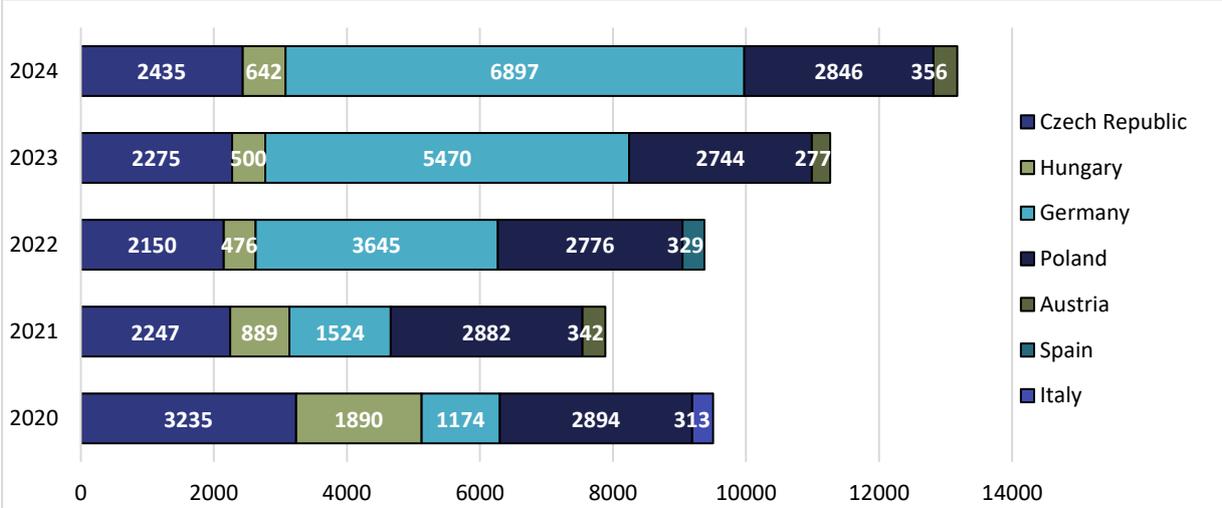


Source De Wispeleere et al., 2024

**2.4 Incoming posted workers**

The country trends in posting workers to Slovakia are largely similar to those observed in outward posting, although on a much smaller scale in terms of the number of postings. Overall, the total volume of postings to Slovakia increases steadily from 9,506 PD A1s in 2020 to 13,176 in 2024. The neighbouring Member States consistently rank among the top posting countries, with the Czech Republic and Poland maintaining steady levels of postings over the period from 2020 to 2024. Germany, Slovakia’s most important economic partner, records the greatest increase with the number of posting increasing nearly sixfold in the span of the time period. Hungary experienced a temporary decline in 2021 and 2022 but gradually recovered by 2024, while Austria, Spain, and Italy contribute smaller and more variable numbers.

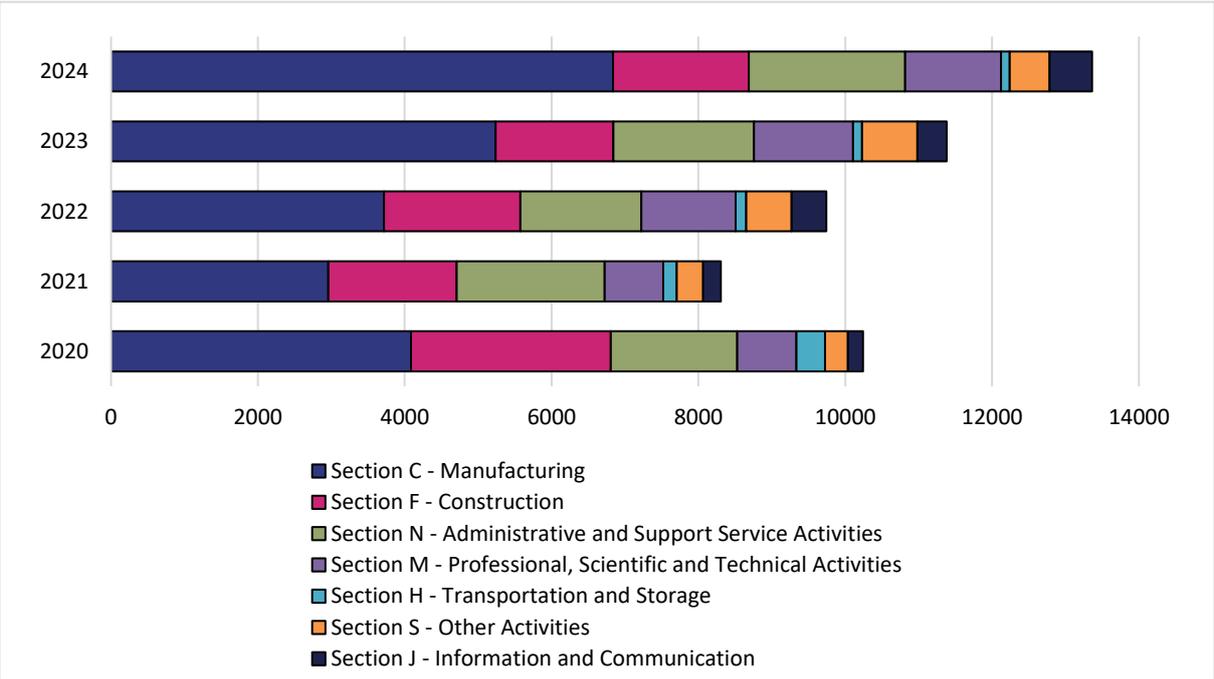
**Figure 7. Countries with most postings\* to Slovakia (top 5 countries for each year), 2020-2024**



\*Note: The data capture the total number of postings from each country. Since each worker can be posted multiple times in a span of a year, it is possible for one worker to be included several times each year.  
Source Data provided by the National Labour Inspectorate of the Slovak Republic

The sectoral data on posting to Slovakia shows a clear concentration of demand in a few key sectors (Figure 8). Manufacturing has dominated postings throughout the years, with the highest number of opportunities by a wide margin, reflecting the country’s strong industrial base. Construction and Administrative and Support Services also show consistently high levels of postings, although the numbers of postings in construction have not yet recovered to the pre-pandemic numbers. Other areas such as Professional, Scientific, and Technical Services (NACE M) hold moderate levels of postings, suggesting a need for skilled and specialized roles, though at a smaller scale compared to the top three sectors. Transportation and Storage (NACE H) rates are at a stark contrast to posting from Slovakia, since they only play a marginal role in posting to the country.

**Figure 8. Sectors with most postings\* in Slovakia, by SK NACE, 2020-2024**

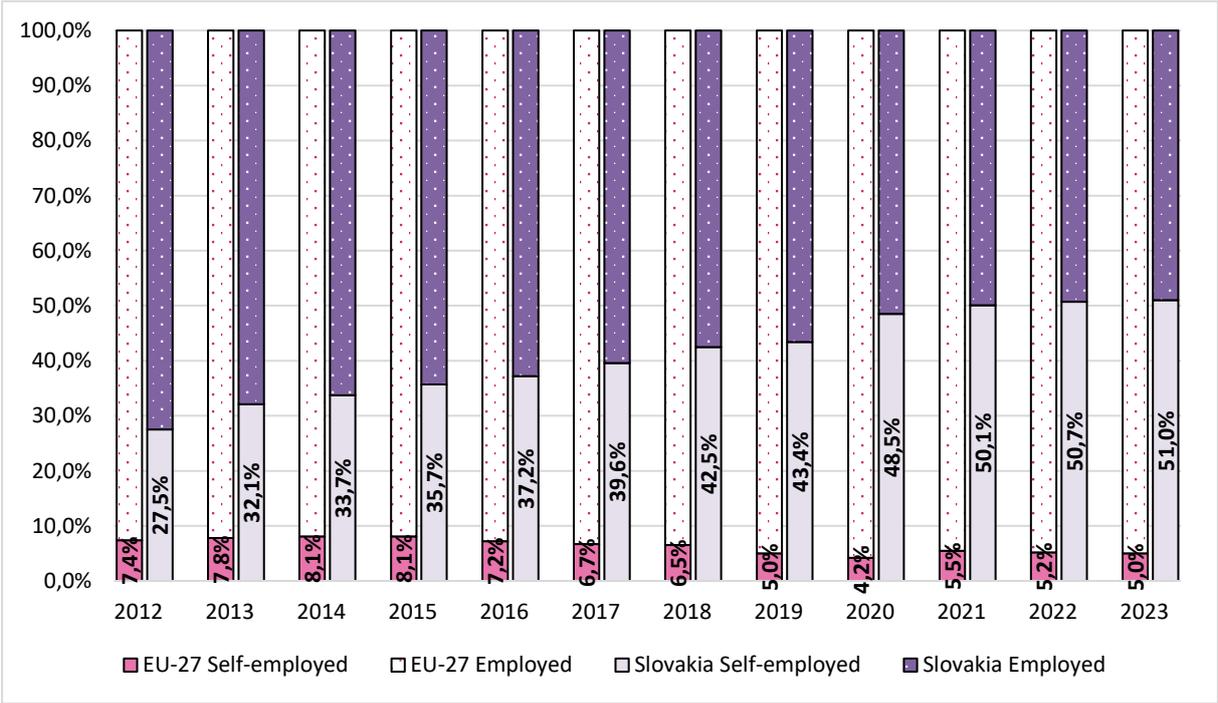


\*Note: The data capture the total number of postings from each country. Since each worker can be posted multiple times in a span of a year, it is possible for one worker to be included several times each year.  
 Source Data provided by the National Labour Inspectorate of the Slovak Republic

### 3. Risks of bogus self-employment and posting of workers

Slovakia stands out as the leading Member State in the share of self-employed workers, which is also reflected in the share of self-employed persons among the posted workers. It has the highest proportion of self-employed persons among all issued PD A1 forms and ranking second in terms of the absolute number of PD A1s granted to the self-employed<sup>6</sup> (De Wispelaere et al., 2024). While at the EU-27 level the share of self-employed among all issued PD A1 forms remains relatively marginal – between 4% and 8.5% between 2012 and 2023, with a slightly decreasing tendency - the Slovak figures show a different pattern (Figure 9). In Slovakia, the share of self-employed in the total number of issued PD A1s has steadily increased over the past decade, rising from around 27% in 2012 to more than 50% in 2023. This is due to the fact that the number of self-employed persons in Slovakia is among the highest in the EU and it is steadily increasing. As of 2024, Slovakia had the highest number of self-employed persons with only one customer and the fifth highest number of self-employed persons per 1,000 inhabitants in the EU (ÚHP, 2024).

**Figure 9. Share of employed and self-employed posted workers in the total number of PDs A1 issued according to article 12 BR, EU-27 versus Slovakia, 2012 – 2023**



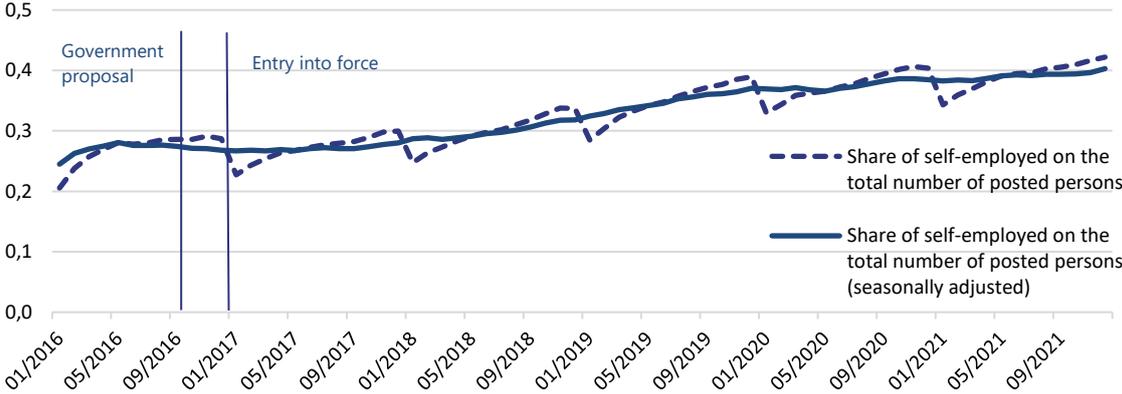
Source De Wispelaere et al. (2024)

The reason for the disproportionately high number of self-employed postings and self-employed persons in general might partially stem from the popularity of the so-called “bogus self-employment”. The Statistical Office of the Slovak Republic (2024) estimates that 30% of the total self-employed population is falsely self-employed, meaning that the proportion has doubled in the last ten years in Slovakia (ÚHP, 2024). Although there is no direct definition of a fictitious sole trader in Slovak legislation, this does not mean that

<sup>6</sup> The issue was also addressed at a conference held by ELA in June 2025, focusing on the issue of fraudulent self-employment in the context of worker posting and explores potential solutions. Slovakia also ranks high in the economic dependency and organisational dependency of self-employed persons (Eurostat, 2021).

such a practice is legal. According to the Labor Code, workers performing dependent work must be in an employment relationship and replacement by other commercial or civil law relationships is prohibited. Therefore, bogus or fictitious self-employed persons perform economic activities for an employer, in which they formally act as self-employed persons, but their work conditions meet the criteria of dependent work. Unlike genuinely self-employed persons (e.g., entrepreneurs or freelancers) they do not work in their own name and on their own responsibility but are de facto subordinated to the organisation they work for. Fictitious self-employed persons meet some of the main characteristics of dependent work, including a relationship of subordination to a certain organization, working under the name of the organization and not under their own name, performing work according to the instructions of the client and under his control, for a wage, salary or regular remuneration, at the expense and responsibility of the employer, with work aids provided by the employer and during predetermined working hours, at the employer's or other predetermined place or places. At the same time, these employees lack the main features that define self-employment including working for more than one client, having the possibility to employ other employees or subcontract part of their tasks, and having the decision-making power over the business. The absence of these features was defined by the European Foundation for the Improvement of Living and Working Conditions (EWCS, 2013) as economically dependent persons, in Slovakia these are mainly economically dependent self-employed persons (“SZČO”). They are not directly fictitious, but they are significantly closer to them.

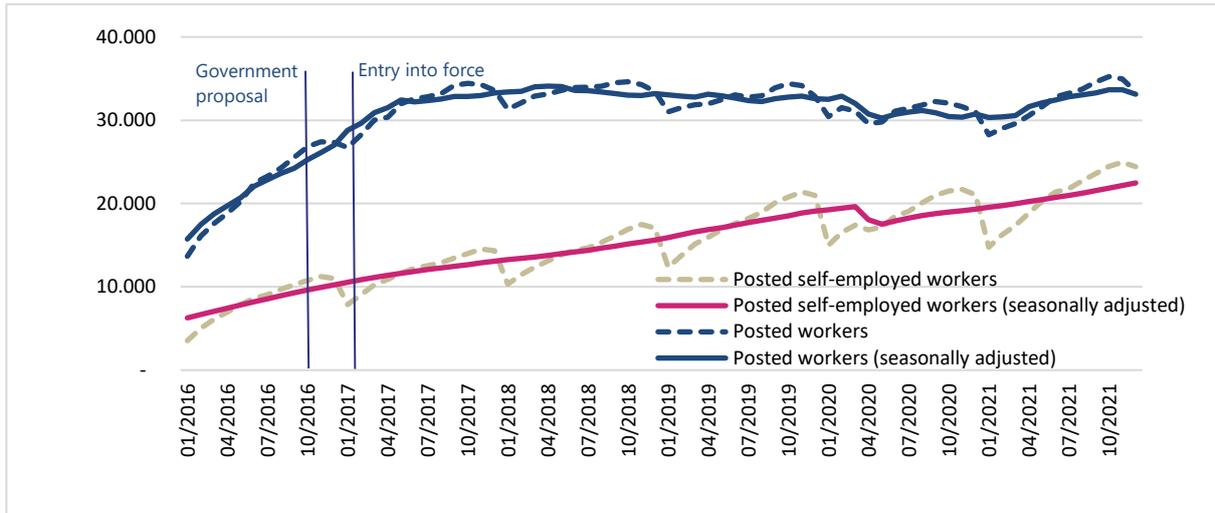
**Figure 10. Share of the self-employed in the total number of posted workers (2016-2021)**



Source Social Insurance Agency; calculations and processing by the Supreme Audit Office of the Slovak Republic (2023)

According to the Supreme Audit Office of the Slovak Republic (SAO SR), the share of the self-employed persons in the total number of posted workers began to grow after the legislative change reducing the tax burden on self-employed persons in 2017 (SAO SR, 2023). The legislative change increased the limit of flat-rate expenses for self-employed people from 40 to 60 percent of their income, motivating more employees to enter a fictitious self-employed relationship with their employer. Earlier studies, particularly the 2021 analysis by the Institute for Financial Policy (IFP), identified this effect in domestic employment. Posted workers, who are temporarily employed in another EU country while remaining insured and taxed in Slovakia, were not included in earlier analyses. However, they are a fiscally significant group because they also contribute to Slovak public revenues. After the 2017 reform, the share of self-employed among these posted workers began to increase, although the effect of the legislation was delayed due to the stagnation of the number of posted employees, which until then had grown faster than the number of posted self-employed workers (Figure 11). This would suggest that over time, more workers were being posted as SZČO rather than as employees – a sign of changing incentives in response to the new tax rules.

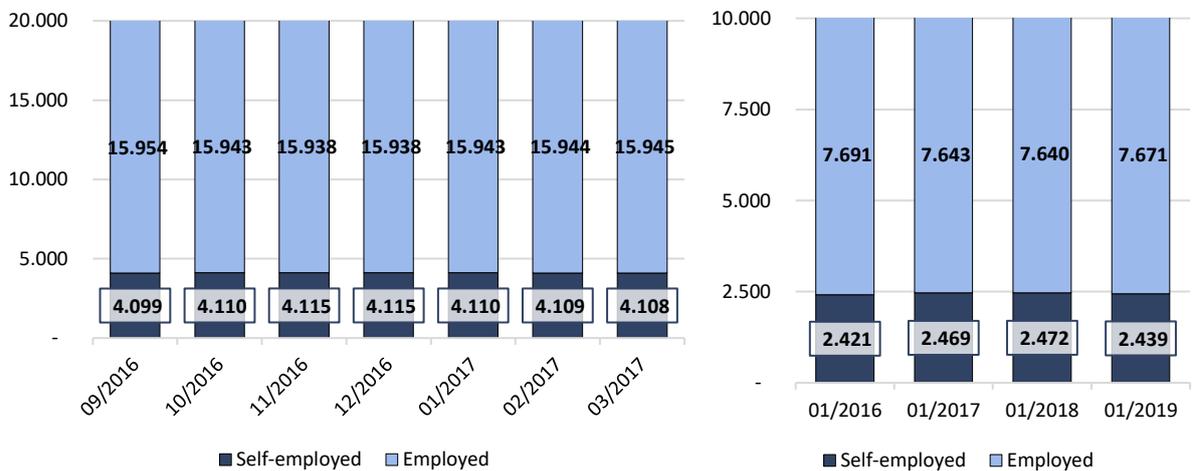
**Figure 11. Number of posted workers, 2016-2021 (quarterly data)**



Source Social Insurance Agency; calculations and processing by the Supreme Audit Office of the Slovak Republic (2023)

A closer look at the data, however, clarifies the nature of this shift. When examining the same group of workers who were posted continuously from September 2016 to March 2017 (Figure 12), researchers found no sudden rise in the number of self-employed individuals in the months immediately following the reform. This indicates that existing posted employees did not simply reclassify themselves as self-employed to take advantage of lower taxes. Instead, the increase in postings of self-employed persons came from new postings being arranged under self-employment contracts from the outset.

**Figure 12. Type of insurance relationship of workers posted before the legislative change, 2016 – 2017, 2016- 2019**



Source Social Insurance Agency; calculations and processing by the Supreme Audit Office of the Slovak Republic (2023)

According to the study by ÚHP (2024), another issue is the potential misuse of self-employment among third-country nationals (TCNs). There has been a notable rise in the number of third-country nationals (TCNs) granted temporary residence permits for conducting business since 2018 (ÚHP, 2024). This increase appears to reflect both the challenges TCNs face in obtaining residence for employment and their vulnerable position in the labour market. While many of these self-employed TCNs are formally registered as

independent entrepreneurs, the Commission's *Fitness Check on EU Legislation on Legal Migration* (SWD(2019) 1055 final) highlights a key restriction: self-employed TCNs legally residing in a Member State are not allowed to provide cross-border services, as no EU rules under Article 56(2) TFEU have been adopted, leaving them debarred from lawful cross-border activities throughout the internal market. In practice, however, many TCNs formally registered as self-employed in Slovakia work as fictitious entrepreneurs, performing tasks similar to regular employees in sectors such as construction or manufacturing, and are sometimes sent to work in other EU countries under quasi-posting arrangements. According to the UHP report, this occurs because obtaining a residence permit for business is easier than obtaining a work permit, and workers with limited knowledge of the language are particularly vulnerable. One illustrative example shows that TCNs are often recruited in one country, formally contracted as self-employed in Slovakia, and sent to work in another Member State without proper contracts, social security registration, or health coverage. Similar patterns are observed with companies formally registered in Slovakia posting workers abroad, even though the workers never actually work in Slovakia. Under the guise of cost reduction, TCNs are persuaded to sign Slovak contracts that are often unregistered with the social security system, leaving them without basic protections. These practices highlight how Slovakia has increasingly functioned as a gateway for TCNs entering the EU under irregular and legally ambiguous conditions (Danaj et al., 2025).

These findings have been confirmed by both interviews, in which respondents explained that the resulting strain on public institutions, combined with a blurred line between legal and illegal employment practices, has deeply distorted the market. Additionally, the respondents commented that responsible companies face disproportionate burdens, while unscrupulous actors exploit the system with minimal consequences, since they are “out of the radar” of the labour inspectorates.

## 4. Enforcement statistics & infringements related to the posting of workers from Slovakia

Labour Inspectorates are the competent authorities in the Slovak Republic responsible for enforcing labour rules related to the posting of workers. Their mandate covers the implementation of Directive 96/71/EC (the Posting of Workers Directive), Directive 2014/67/EU (the Enforcement Directive), and Directive (EU) 2020/1057 (the Directive on the posting of drivers in the road transport sector), as well as Regulation (EC) No 883/2004 on the coordination of social security systems, including responsibilities related to the verification, issuance, and withdrawal of PD A1 certificates.

In parallel, the Social Insurance Agency and its regional branches play a key role in enforcing social security rules laid down in Regulation (EC) No 883/2004 (the Basic Regulation) and Regulation (EC) No 987/2009 (the Implementing Regulation), which govern the coordination of social security systems across the EU.

### 4.1 The statistic on the number of inspectors involved in the enforcement of posting rules

The responsibilities of a Labour inspector are defined in the Section 10 par. 1 of the Act No. 125/2006 Coll. on labour inspection and on amendment of the Act. No. 82/2005 Coll. on illegal work and illegal employment and on amendment of certain acts. According to the aforementioned, labour inspector is a civil servant performing a civil service in the Labour Inspectorate if, after undergoing specialised theoretical and practical training, they have obtained special qualifications by passing a professional examination. This training is coordinated by the National Labour Inspectorate (NLI) and is designed to ensure inspectors acquire the professional qualifications necessary for the broad responsibilities they hold. Once appointed, labour inspectors are entrusted with supervising compliance with a wide range of labour provisions. These include the establishment, amendment, and termination of employment relationships; wages and working conditions, including those for vulnerable groups such as women, adolescents, persons with disabilities, and domestic employees; compliance with civil service rules; occupational health and safety obligations; the prohibition of illegal work and employment; and employer responsibilities related to supplementary pension contributions for employees in high-risk categories or specific professions such as performing artists. Crucially, labour inspectors are also mandated to supervise compliance with rules on the posting of workers.

Although some inspectors receive specialized training in the field of posting of workers, the authority to conduct inspections in this area is not limited to them. All labour inspectors are empowered to supervise posting-related rules, meaning that it is not possible to provide a precise breakdown of how many inspectors specifically focused on posting. This also applies to inspectors responsible for occupational safety and health (OSH), general labour law inspections, as well as those conducting roadside checks, all of whom may carry out inspections concerning the posting of workers. In relation to the enforcement of Directive (EU) 2020/1057, labour inspectors carrying out roadside checks are explicitly authorized to verify compliance with posting rules in the transport sector.

In 2023, there were 21 inspectors with specific specialization in the posting of workers, alongside 32 inspectors who conducted roadside checks related to the posting of drivers. However, it is not possible to provide the exact number of inspections dedicated solely to posting, since the NLI information system does not categorize inspections by this criterion. Instead, posting-related inspections are included under the broader category of labour law relation inspections, which in 2023 amounted to a total of 16,069. Within this total, only some inspections concerned cases of cross-border service provision.

In addition to inspections initiated domestically, labour inspectorates also act on the basis of information requests received through the Internal Market Information System (IMI). In 2023, around 154 inspections were carried out in Slovakia in response to such requests, underscoring the importance of cross-border administrative cooperation in enforcing posting rules.

The overall enforcement effort resulted in the detection of 29 infringements specifically related to the posting of workers in 2023. While this represents a relatively small share of the overall inspection activity, it highlights the continued presence of non-compliance issues in this field. These findings confirm the necessity of maintaining robust inspection capacity and further developing the expertise of inspectors, particularly given the complex and cross-border nature of posting cases.

Regarding enforcement of rules on PD A1s, there were 698 certificates withdrawn in 2023 (Table 1). The reasons for withdrawal varied, but most cases related to fraudulent or improper practices. These included falsification of documents, manipulation of PD A1 forms, and the misclassification of employment status, where individuals formally registered as self-employed should in fact have been recognised as employees. Other common practices involved attempts to circumvent posting conditions by submitting false or misleading evidence of activities being pursued in more than one Member State, as well as the use of “letterbox companies” to take advantage of more favourable social security schemes abroad.

In Slovakia, the contestation and withdrawal of a PD A1 follows a formal, multi-step process (ELA, 2025). It typically begins with an initial contestation, either by a foreign institution or the Slovak Social Insurance Agency, when discrepancies in social security contributions or employment records are detected. Once a contestation is received, the Social Insurance Agency initiates a verification procedure, examining employment contracts, wage records, and other relevant documentation to assess whether the certificate was issued correctly. In cross-border disputes, this process requires close cooperation between the Slovak authority and the foreign social security institution, often through the Internal Market Information System (IMI) or bilateral communication channels, where both sides exchange data to determine the validity of the PD A1.

**Table 1. Number of cases of inappropriate use of applicable legislation (PD A1) (as competent Member State) (2023)**

Fraud	PDs A1 withdrawn	Error
<p>Cases of falsification of documents</p> <p>Avoidance the application of the posting conditions by indicating incorrect or false evidence indicating that it concerns a simultaneous pursuing of activities in two or more Member States</p> <p>Avoidance the legislation through the "letterbox" companies - payment of the social insurance contributions in a more convenient social security scheme</p> <p>Cases of manipulation of PD A1.</p>	<p>698</p>	<p>Improperly defined position of the person concerned - e.g. self-employment should be properly defined as an employee's activity.</p>

Source De Wispelaere et al. (2024)

## 5. Profile of posting companies (employers' views)

This chapter builds on the expert interviews conducted with the employers' representatives in the industry and transportation sectors. It was not possible to obtain the administrative data on the characteristics of posting companies from the national authorities nor from other sources.

### 5.1 Characteristics of the posting companies according to the employers

The practice of posting workers abroad is relevant across various industrial sectors, although the intensity and character vary by company size and industry. One of the most active groups in this area are medium-sized engineering companies, particularly those that manufacture specialized machinery and export it to foreign markets. These firms are typically involved not only in the delivery of equipment, but also in its installation, setup, and technical support abroad, often requiring the posting of their own personnel to complete these tasks directly with clients. As such, these companies are especially interested in understanding and complying with legal requirements surrounding cross-border postings.

Multinational corporations represent another key group of posting companies, especially those operating in Slovakia with a parent company in another EU Member State. These firms often transfer employees between different branches – between "mothers" and "daughters" – for longer-term assignments. In sectors such as the automotive industry, postings frequently last one to two years. For these companies, the legal and social security implications of long-term assignments are a significant concern, particularly in terms of maintaining continuity in social insurance coverage and employment contracts in Slovakia while operating abroad.

At the other end of the spectrum, small companies – including niche service providers or product distributors – also engage in worker postings, albeit often on a more ad hoc and short-term basis. These businesses typically react to immediate needs in the supply chain, such as servicing equipment, troubleshooting, or delivering customized installations. Despite not being large-scale exporters in the traditional sense, such companies are deeply integrated into international operations and require flexible posting solutions.

Sectors such as mechanical engineering and electrical engineering, where most companies are domestically rooted and do not belong to multinational structures, display a distinct pattern of short-term postings. These firms typically do not face the complex questions of contract continuity or long-term benefits coordination. Instead, their main concern is how to quickly and legally send a worker abroad to fulfil urgent operational needs. For them, navigating the formalities of posting – such as obtaining the A1 form or meeting compliance standards – is a practical necessity rather than a strategic HR decision.

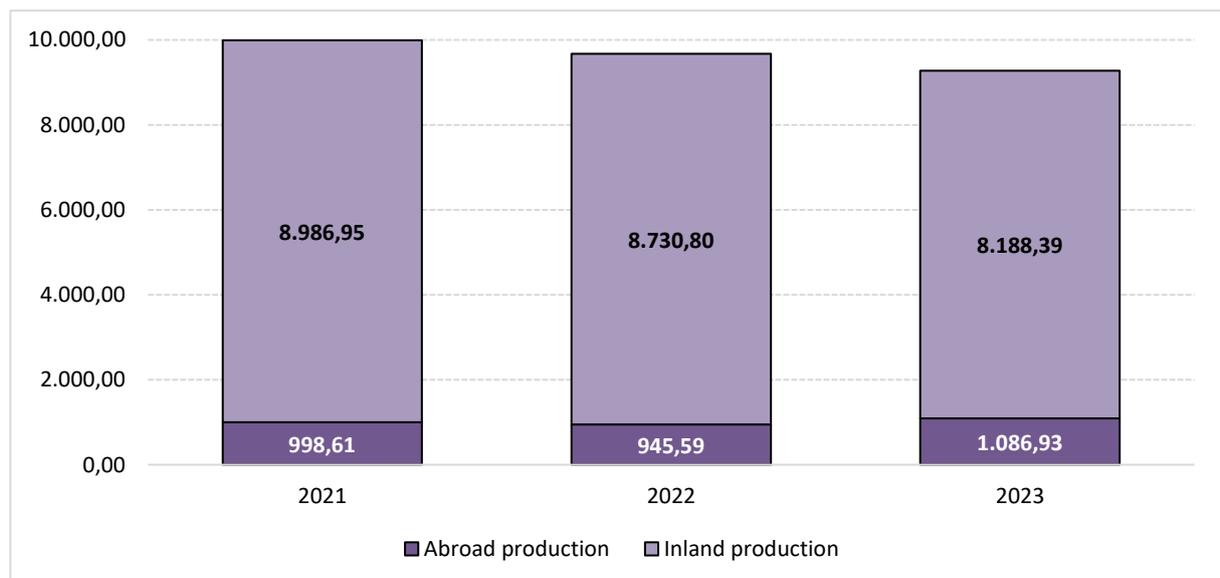
According to the expert interviews, no single universal model of posting applies across all sectors. Instead, the way postings are organised is largely shaped by company size, international corporate structure, and the nature of the company's business relationships.

## 6. Construction sector

The Slovak construction sector plays a central role in the national economy and is strongly internationalised (Kureková et al., 2023). Construction is also the sector that absorbs most of the country's posted workers (De Wispelaere et al., 2023). Looking forward, the demand for labour is expected to grow further due to large-scale infrastructure projects, increasing inflows of foreign direct investment, and the rapid ageing of the workforce (Machlica et al., 2017). Consequently, labour mobility – and especially posting of workers – will likely continue to expand. Over the past three years, the value of construction production abroad has increased both in absolute terms and as a share of overall industry output (Figure 13, at 2021 index prices). Abroad production rose from 998.61 million EUR in 2021 to 945.59 million EUR in 2022, and further to 1,086.93 million EUR in 2023. Its share of total construction production followed the same upward trend, fluctuating between 10.0% in 2021 and 9.8% in 2022, and reaching 11.7% in 2023.

Despite this long-term demand, labour shortages remain a persistent challenge. Between 2010 and 2020, job vacancies in the narrow construction sub-sector fell by 57.4% - from 628 to 267 – after a steep 79.7% drop in 2020 alone, largely due to the COVID-19 pandemic, which restricted activity and reduced labour demand (EC, 2021). Real estate activities experienced a similar trend, with an overall decline of 83.2% over the decade. To ease shortages, employers' associations called for greater access to foreign workers. As a partial response, the Slovak government amended the Employment Services Act in 2018 (Act No. 108/2018 Coll.) and introduced simplified procedures for hiring foreign nationals in shortage occupations, identified annually in regions with unemployment below 5% (ibid). The changes were made to simplify the hiring process for employers, especially the obligation of providing proof of residence and introduced the so-called "simplified regime", which made employment easier, although the confirmation of the possibility of filling a vacant position from the Labor Office still remained valid (IOM, 2018). Moreover, the reform expanded the possibilities for labour market entry, most notably by allowing pre-employment training in sectors experiencing labour shortages even before a foreign national obtains temporary residence for employment (ibid.).

**Figure 13. Contractually agreed construction production (at constant prices of 2021, in million EUR)**

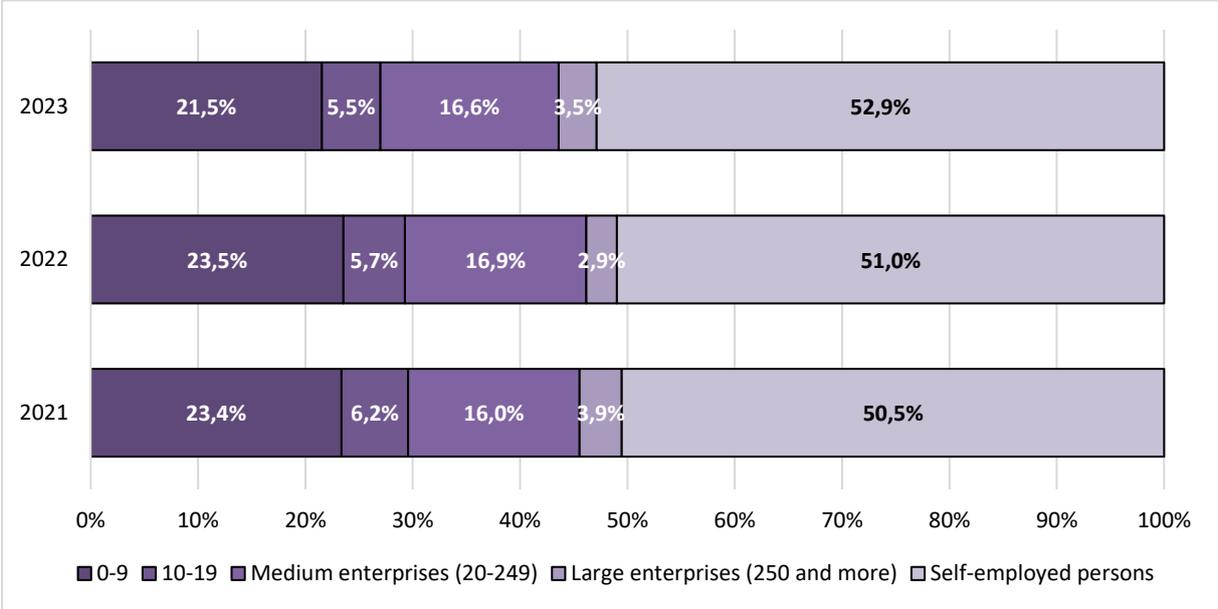


Source Yearbook of Construction in SR 2024, Statistical Office of the Slovak Republic

The construction sector in Slovakia is characterized by individual contractors and small- to medium-size firms, with the majority of workers operating as self-employed (Figure 14). Their share has steadily increased from 50.5% in 2021 to 52.9% in 2023. In addition, nearly one-quarter of construction workers are employed in micro-enterprises with fewer than nine employees. This employment structure limits the capacity of firms to independently recruit and manage foreign labour due to financial, time and personnel constraints. As a result, there is a strong dependence on temporary work agencies to secure a workforce from abroad, particularly from more distant regions such as Central Asia or India (Interview 2). This reliance is compounded by the sector’s pressing demand for qualified rather than unskilled labour, which is largely lacking, making recruitment more complex and resource intensive. According to the semi-annual study of the Slovak construction industry in the first half of 2025, up to 86% of companies report that they are facing a labour shortage, especially in blue-collar and technical professions (CEEC Research, 2025, as cited in Stavebnictvo a byvanie, 2025). Although simplified procedures have been introduced in recent years to facilitate the employment of foreign workers in shortage occupations, the demand for skilled tradespeople and technicians remains acute. Smaller firms, which dominate the industry, are therefore heavily dependent on intermediaries to address their labour shortages and remain competitive in a challenging labour market (Interview 2).

Moreover, even securing a sufficiently qualified and skilled workforce does not fully resolve the problem, as a major administrative bottleneck persists due to the overload of the Foreign Police. For over a year, there have been reports of appointment unavailability and the trading of time slots (SME, 2025). This issue arises at a time when the number of foreign workers is increasing in a country already facing labour shortages and an overburdened reservation system. Some foreigners resort to booking appointments illegally through intermediaries – often paying hundreds of euros – or using automated “bots” that repeatedly check for available slots, further straining the system (ibid.). This issue was also voiced in Interview 2, with the respondent stating that the unavailability of good quality services at Foreign Police is one of the major bottlenecks for the domestic employers.

**Figure 14. Share of employed persons by size structure of enterprises in construction (2021-2023)**

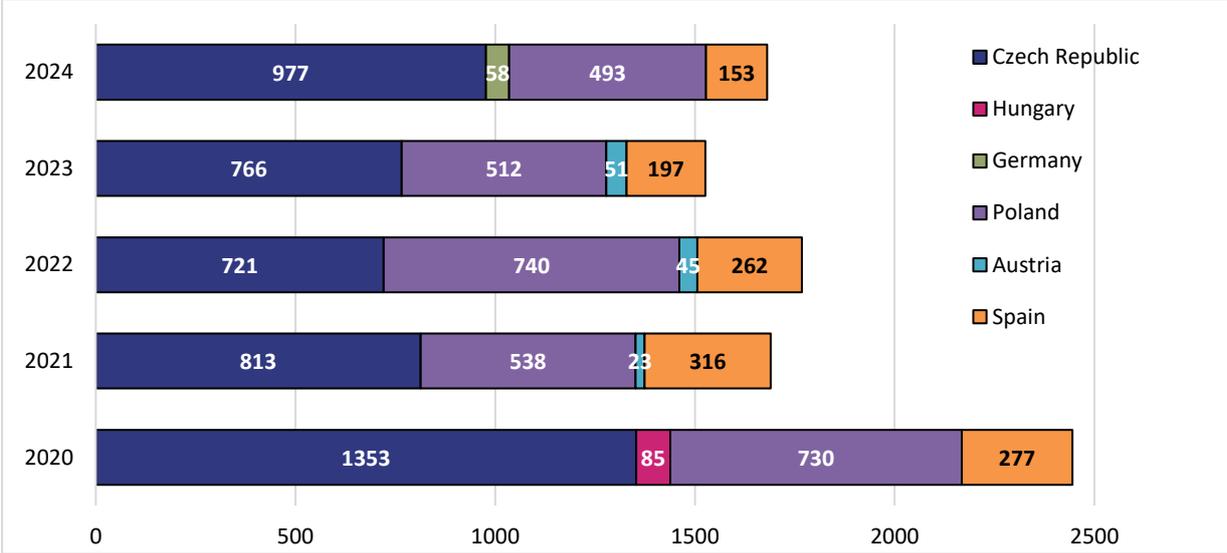


Source Yearbook of Construction in SR 2024, Statistical Office of the Slovak Republic

The country statistics on posting to Slovakia (Figure 15) show that the sectoral development largely copies that of national posting. The Czech Republic is steadily the leading country in the number of persons posted to Slovakia, although the absolute number of posted workers dropped in the covid years and it is slowly

making a recovery. Interestingly, although Germany is both the leading receiver of posted workers from Slovakia and leading sender of posted workers in total numbers, a different trend is present in the construction sector, with only 58 posted workers in 2024 and even fewer up to that.

**Figure 15. Yearly statistics on countries with most postings to Slovakia in construction (2020-2024)**

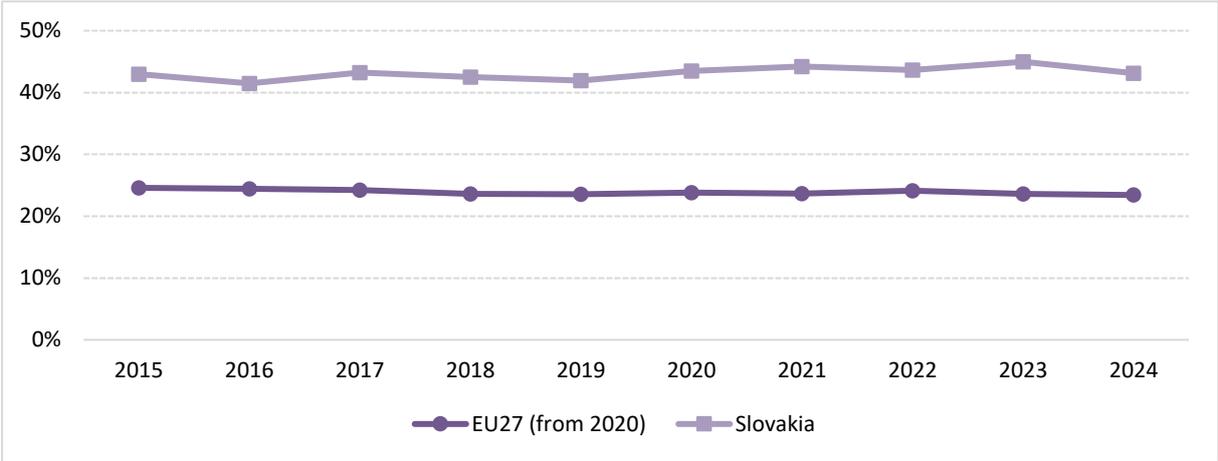


Note: The data capture the total number of postings from each country. Since each worker can be posted multiple times in a span of a year, it is possible for one worker to be included several times each year.  
 Source Data provided by the National Labour Inspectorate of the Slovak Republic

**6.1 Self-employment in the construction sector**

Given the high share of self-employed persons in construction, it is unsurprising that the sector is particularly vulnerable to bogus self-employment (Moran, 2024). According to the LFS data, from 2021 onwards a quarter of Slovakia’s self-employed population has worked in construction and over 50% workers in construction as self-employed, while in the EU-27 the share of self-employed persons in construction employment has remained stable at around 24% (Eurostat, 2025a), making the prevalence of self-employment in Slovak construction is almost twice as high as the EU average. This trend is confirmed by the PD A1s statistics, which show that half of the PD A1s issued according to Article 12 BR by Slovakia in 2023 were issued in construction (De Wispelaere et al., 2024).

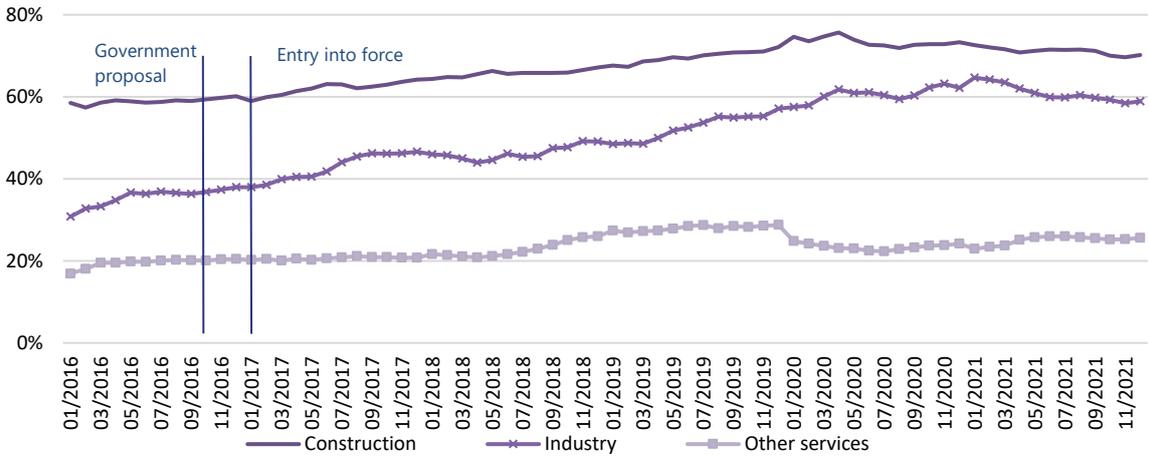
**Figure 16. Share of self-employed persons in the total number of employed persons in the construction sector**



Source: The Labour Force Survey (Eurostat 2025a, 2025b)

The change in legislation on self-employed workers (discussed in more detail in section 3) also influenced construction. Sectoral data in the analysis by the Supreme Audit Office (2023) show that the rise in the share of self-employed among posted workers during the first three years after the 2017 legislative change was driven mainly by developments in construction, industry, and other services (Figure 17).

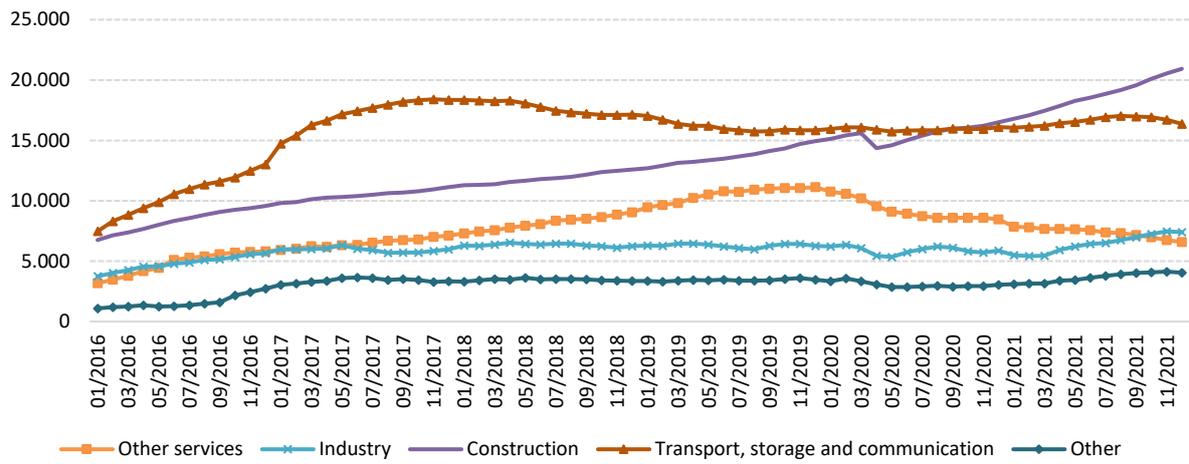
**Figure 17. Share of self-employed persons in the total number of posted persons, by main sectors of activity (2016-2021)**



Source: Social Insurance Agency; calculations and processing by the Supreme Audit Office of the Slovak Republic (2023)

While all three sectors contributed to this overall growth, a noticeable shift right when the law took effect in January 2017 occurred only in the construction sector (Figure 18). Here, after remaining stable at about 59% throughout 2016, the share of self-employed in construction began a steady, long-term rise. In contrast, the share in industry had already been growing before the reform, and in other services, it did not start increasing until mid-2018. These trends suggest that in those two sectors, the rise likely reflected normal market developments or other unrelated factors. The SAO analysis estimates that, assuming the 2016 distribution of posted workers (the share of self-employed among them) was typical, around 2,000 additional fictitious tradespeople were present in construction by 2021 – beyond those already existing before the legislative change. This could have resulted in a potential loss of tax and social contribution revenues ranging from approximately 9.8 to 14.3 million euros for that year.

**Figure 18. Number of posted persons in selected sectors (2016-2021)**



Source Social Insurance Agency; calculations and processing by the Supreme Audit Office of the Slovak Republic (2023)

## 7. Challenges and issues related to posting of workers

This chapter maps the various challenges and issues related to posting of workers that were reported in the research interviews in the project, as well as in the literature.

### 7.1 Administrative challenges

Administrative bottlenecks remain a major barrier for employers and posted workers in Slovakia. The issuance of the PD A1 form frequently exceeds the EU-recommended 30-day deadline, with national legislation allowing for a 40-day statutory period (Interview 1, Interview 2). In practice, companies report significant inconsistencies across regional branches of the Social Insurance Agency, which process applications based on the registered seat of the company. In some regions, certificates can be issued within just a few days, while in others the procedure may take weeks, often with limited means of communicating with the office in question. This lack of harmonization creates uncertainty and undermines planning for businesses that rely on cross-border service provision.

Although some progress has been made through roundtable discussions between stakeholders and the Social Insurance Agency, particularly with regard to outbound postings, many of the improvements remain partial. Companies have long requested digital upgrades, such as the option to upload applications for multiple employees at once, which is still unavailable. Minor advances have been noted, for instance the possibility to re-use data for recurring postings of the same worker, but overall employers still face slow and vague communication from authorities, even when using official channels such as FOIA requests (Interview 1, Interview 2).

Beyond the domestic level, companies encounter further difficulties in navigating different national systems across the EU. While the A1 form is intended as a universal document, many receiving countries impose additional national registration requirements, each with its own forms, platforms, and deadlines. This duplication of obligations creates unnecessary complexity, especially for industries such as construction where postings are often short-term and project based. Companies are forced to repeatedly adapt to new systems designed more for permanent or recurring postings rather than one-off assignments, which significantly increases administrative burden. The employer representatives reported in the interviews that the complexity of the system, together with the lack of standardization, lead to an unnecessarily high incidence of unintentional errors made by employers.

It was emphasized throughout the interviews that the situation could be substantially improved through greater harmonization, simplification, and digitalization. In the employers' view, the ideal scenario would be one in which a singular electronic issuance of PD A1 is sufficient for the involved authorities in both sending and receiving Member States to exchange all the information. This would eliminate the need for duplicate national registrations and ensure clarity for all parties involved. Employers' representatives in the interviews also highlighted that the use of a common administrative language, such as English, could further streamline processes across borders. Without such improvements, companies often feel disadvantaged when they attempt to comply fully with the rules, as the system itself creates unnecessary obstacles.

### 7.2 Access to information

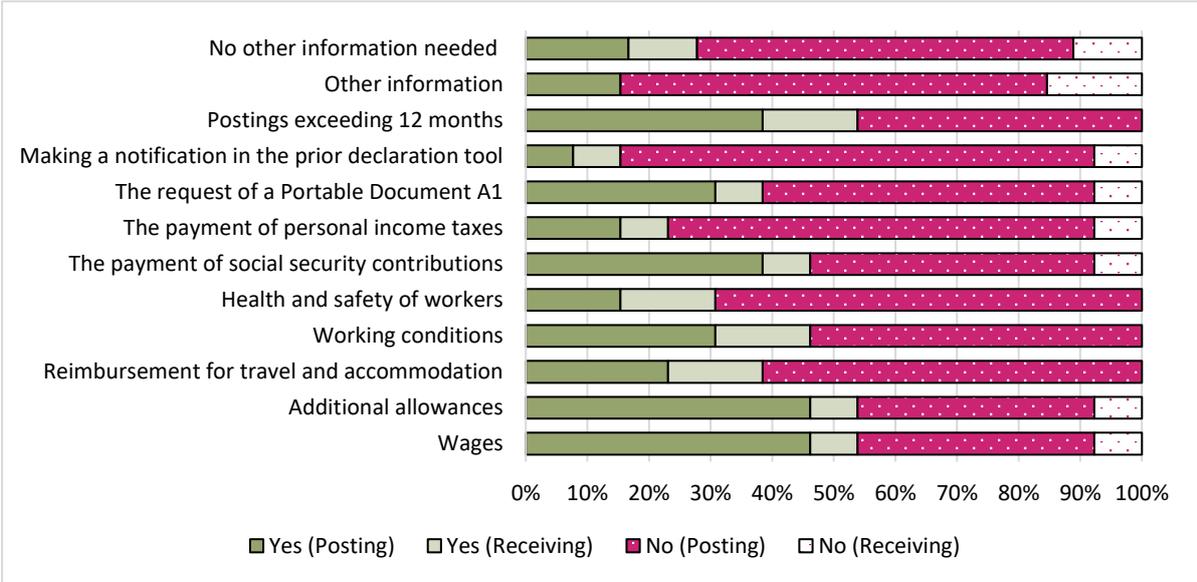
Recent research highlighted limited access to information as a major obstacle to the correct implementation of the complex EU and national legislation governing the posting of workers in Slovakia (Moran and Mýtna Kureková, 2024; Danaj et al., 2022; Kováčová et al., 2021). To address this, the Revised Posting of Workers Directive (2018/957) and the Enforcement Directive (Directive 2014/67/EU) require Member States to provide clear, up-to-date, and easily accessible information through a single official national website. Such

websites must be user-friendly, available in multiple languages, free of charge, and include details on collective agreements, terms and conditions of employment, and contact points, including liaison offices. In Slovakia, the National Labour Inspectorate (NLI) is responsible for managing this platform, with obligations enshrined in the Labour Inspection Act (No. 125/2006), the Labour Code (No. 311/2001), and the Act on Cross-Border Cooperation in Posting (No. 351/2015). The NLI is further tasked with providing information not only to employers and posted workers in Slovakia but also to citizens of other Member States about working conditions at home and abroad.

The findings of the publication “Get informed twice, post once”<sup>7</sup> (Kováčová et al., 2024) show that although information on the posting of workers is available, it is fragmented across multiple channels and actors, which makes it difficult to navigate. For companies, this creates challenges in identifying relevant sources and assessing their reliability. Moreover, the information is typically provided at a rather general level and most often concerns EU-wide rules on posting, while concrete country-specific details are largely missing. Employers then often lack specific information on the destination country’s legislation. Public institutions face the additional challenge of striking a balance between the level of detail provided and ensuring accessibility for a broad range of users. The complexity of the posting legislation and the lack of information provided by official authorities opened up an information vacuum which has been filled by private actors, most notably consultancy and law firms. Much of the information offered by these private providers is fee-based, which creates inequalities and barriers to access, especially for smaller companies and self-employed persons.

In a survey carried out among employers, the majority of respondents stated that they had searched for information on the posting of workers, and three out of four user companies reported that such information had been requested from them by their contractual partners or subcontractors (Kováčová et al., 2024: 116). The most frequently sought or requested information concerned the PD A1 form, wage levels, various allowances, and notification obligations in the host country (Figure 19). User companies also reported that subcontractors most often requested information related to the payment of social security contributions and personal income taxes. Overall, this indicates that companies actively seek information on a wide range of aspects related to worker posting.

**Figure 19. Types of information searched for or requested from Slovak employers regarding posting of workers**



Source Kováčová et al. (2024)

<sup>7</sup> Based on the projects INFO-POW and POW-BRIDGE.

### **7.3 Data on posting**

The difficulty of accessing reliable information about the posting of workers poses a challenge not only for employers and workers, who need clear and up-to-date guidance to comply with regulations and make informed decisions, but also for researchers and policymakers. From the research perspective, the scarcity of administrative data and the fragmented nature of reporting systems make it hard to track trends, evaluate the effectiveness of policies, or understand the broader social and economic impacts of posting. This lack of transparency limits evidence-based policymaking and contributes to uncertainty among stakeholders, reinforcing the need for more systematic data collection and easier access to information at both national and European levels.

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## COORDINATOR

HIVA - Research Institute for Work and Society, KU Leuven (BE)

## PARTNERS

CELSI - Central European Labour Studies Institute (SK)  
COMILLAS - Comillas Pontifical University (ES)  
CUE - Cracow University of Economics (PL)  
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