



POSTED WORKERS FROM AND TO AUSTRIA

FACTS AND FIGURES

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Abstract

This report analyses the scope and characteristics of the posting of workers to and from Austria between 2020 and 2024, drawing on multiple data sources: PD A1 forms, prior notifications to Austrian authorities, the European Commission's Road Transport Posting Declaration (RTPD) portal, and a survey of temporary work agencies. It also reviews recent enforcement data related to the violation of posting rules in Austria.

Austria remains predominantly a receiving country for posted workers. Incoming postings continued to increase until 2023, extending trends observed since 2011. From 2023 to 2024, postings to Austria declined, particularly in construction, likely reflecting weaker economic conditions and rising unemployment. The average duration of non-transport postings also shortened, contributing to a reduction in the number of posted workers measured in full-time equivalents (FTE), from 1.7% of total employment in 2019 to 0.75% in 2024.

Construction and transport continue to be the primary receiving sectors. Most postings originate from neighbouring countries, including Germany, Slovenia, Hungary, Slovakia, the Czech Republic, and Poland. Lithuania was a major source of transport postings in 2021–2022. Third-country nationals (TCNs) represented a significant share of postings in 2022, especially Ukrainians and Belarusians posted from Lithuania and Poland in transport, and Bosnian workers posted from Slovenia. Reported postings involving TCNs fell by half from 2022 to 2023, largely due to the shift of road transport notifications from national systems to the RTPD portal, which currently provides only partial and highly aggregated data.

From a sending-country perspective, Austrian postings increased until 2023, with differing sectoral dynamics: Austria is primarily a receiving country in transport, but both a sending and a receiving country in construction. Enforcement activity remained stable, while suspected underpayment and administrative infringements declined, potentially indicating improved compliance, though further research is needed to confirm underlying causes.

Data limitations continue to challenge the measurement of posting flows. Furthermore, a comparison of prior notifications with survey data suggests overreporting of posting numbers during the COVID-19 pandemic and, in general, overreporting of posting periods.

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Abbreviations

AÜG – Temporary Employment Act (*Arbeitskräfteüberlassungsgesetz*)

BUAK – Construction workers’ annual leave and severance fund (*Bauarbeiter Urlaubs- und Abfertigungskasse*)

EU – European Union

EEA – European Economic Area

FTE – Full-time equivalent

LSD-BG - Law against Wage and Social Dumping (*Lohn- und Sozialdumping-Bekämpfungsgesetz*)

NACE - Statistical Classification of Economic Activities in the European Community (*Nomenclature statistique des Activités Économiques dans la Communauté européenne*)

PD A1 – Portable Document A1

RTPD – Road transport posting declaration

TCN – Third country national

TWA – Temporary work agency

ZKO – Central coordinating authority (*Zentrale Koordinierungsstelle*)

ZKO3 form – Form to notify posting to Austria in the non-transport sector

ZKO4 form – Form to notify posting through a temporary work agency to Austria

ZKO3T form – Form to notify posting in the transport sector (since February 2022, excluding the road transport sector)

Executive summary

This report describes the scope and characteristics of postings to and from Austria between 2020 and 2024 based on data from PD A1s, prior notifications to Austrian authorities, and the European Commission's Road Transport Posting Declaration (RTPD) portal as well as a survey among temporary work agencies in Austria. In addition, it presents recent data on infringements related to postings to Austria.

The data confirms that Austria remains predominantly a receiving country for postings. Incoming postings continued to grow from 2021 to 2023, extending the long-term upward trend observed since 2011. However, postings declined sharply from 2023 to 2024 – most notably in construction – likely due to a cooling economy and rising unemployment. At the same time, the average duration of non-transport postings decreased. Together, these developments reduced the share of posted workers in full-time equivalents (FTE) from 1.7% in 2019 (Geyer et al., 2022) to 0.75% in 2024.

Construction and transport remain the main receiving sectors, and most postings continue to originate from Austria's neighbouring countries – Germany, Slovenia, Hungary, Slovakia, the Czech Republic, and Poland – with Lithuania accounting for the majority of transport postings in 2021-2022. In 2022, third-country nationals accounted for 32.6% of postings and 27.4% of posted workers, mainly Ukrainians and Belarusians posted from Lithuania and Poland and working in transport, and Bosnian Herzegovinian citizens posted from Slovenia. From 2022 to 2023, the number of postings involving TCN workers reported to Austrian authorities declined by about half, most likely because, since February 2022, road transport postings are no longer notified to national authorities but through the European Commission's RTPD portal.

Measuring the scope and characteristics of postings to Austria remains challenging because none of the available data sources fully covers all posting activities. The requirement to notify road freight transport postings through the RTPD portal further complicated the analysis of postings to Austria because, so far, only partial and highly aggregated data on this industry is available. This makes it difficult to assess not only the number of incoming postings in the transport sector, but also the number of TCN posted workers who accounted for a large share of workers in this industry until 2022. Moreover, a comparison between data from the forward-looking prior notifications and the backwards-looking survey among TWAs suggests significant overreporting of posting numbers during the COVID-19 pandemic and, in general, overreporting of posting periods.

From a sending-country perspective, postings from Austria increased until 2023. Sectoral patterns differ: Austria remains a receiving country in transport services, while in construction, a significant number of incoming and outgoing postings are observed. This may reflect cross-border mobility not solely driven by overall labour demand in construction. Rather, it may be that services related to different skill sets are imported and exported.

Enforcement data shows that inspection activity has remained relatively constant from 2020 to 2024 and that inspections focus on companies from the main sending countries and on key sectors – construction, transport, and manufacturing. At the same time, the number of inspected workers suspected of being underpaid fell from 12.5% in 2020 to 6.0% in 2024, while the number of fines requested for other infringements – non-notification of postings, failure to present posting documents or payroll documentation – declined as well. While these findings may indicate increased compliance with Austria's posting rules, more research is required to be certain and to understand possible drivers of this trend.

1. Introduction

The posting of workers in Austria has been significantly growing since 2011, both in terms of incoming and outgoing postings. Results of the Posting.STAT 1.0 report on Austria (Geyer, Premrov and Danaj, 2022) showed that the volume of work provided by posted workers in 2019 represented about 1.7% of the work carried out by local workers, and in the case of construction, the number of construction workers posted to Austria was equivalent to 5.2% of total employment in the Austrian construction sector. During the pandemic, an expected drop in the number of postings was observed, followed by an increase once the restrictions on various economic activities were eased. Despite a recovery in numbers in the second year of the pandemic in 2021, the numbers remained below the 2019 level (by 1.8%), suggesting a possible plateau in the number of postings to Austria (Danaj and Geyer, 2022). On posting from Austria, the first Posting.STAT report results also showed that it was becoming increasingly significant, although Austria remained predominantly a receiving country (Geyer et al., 2022).

Austria transposed the Posting of Workers Directive 96/71/EC into national legislation in a way that effectively already ensured “equal pay for equal work at the same place”, which then became the main objective of the amended Directive (EU) 2018/957. The Law on Anti-Wage and Social Dumping (Lohn- und Sozialdumping-Bekämpfungsgesetz – LSDB-G) was originally passed in 2011 and amended in 2017 (LSD-BG) to incorporate the requirements of the Enforcement Directive (2014/67/EU). Another amendment in September 2021¹ aimed to both transpose the revised Posting of Workers Directive (EU) 2018/957 as well as reflect the recommendations of the European Court of Justice on the joined cases of ‘Maksimovic and others versus Bezirkshauptmannschaft Murtal and Finanzpolizei’ (C-64/18, C-140/18, C-146/18 and C-148/18) for national administrative and criminal sanction to be more proportional than what the Austrian Act of 2017 with its cumulative administrative fines originally prescribed (Danaj and Kahlert, 2021). As a result, the administrative fines on violations related to posting in Austria were recalibrated to a maximum of 400,000 EUR (Geyer et al., 2022). What the 2022 Austrian Posting.STAT report showed is that even when the cost differentials are reduced by applying the equal pay principle, they are not eliminated, especially when posted workers are sent from lower-income countries where social contributions are lower. It also showed that despite the existence of the law, the enforcement of posting regulatory framework revealed a segment of posting companies still tried to circumvent the rules especially in terms of underpayment with up to 10% of all persons posted to Austria being reportedly underpaid; while in the construction sector, official data showed that among the companies inspected 38% were suspected of underpayment (Geyer et al., 2022). These results underlined the need for continuous and cross-border monitoring and enforcement (Danaj et al., 2021; Geyer et al., 2022).

In this second Posting.STAT report on Austria, the focus is on the posting trends and characteristics in the subsequent period from 2021 to 2024. The report addresses questions such as:

- What are the main posting to Austria trends and characteristics for the period 2021-2024, in terms of numbers of postings and posted workers, sending countries and industries, seasonal patterns, duration of postings, and postings in full-time equivalents?
- What are the characteristics of temporary agency work postings to Austria?
- What is the scope and number of postings from Austria for the period 2021-2024?
- What do the enforcement data reveal on infringements related to postings to Austria?

The results of this report show a continuation of longer-term trends, particularly an increase in incoming postings between 2021-2023, followed by declines in posting numbers since 2023 and in posting duration since 2022, which is possibly linked to the economic slowdown that Austria has been experiencing. Postings

¹ Federal Law Gazette I No. 174/2021

in the non-transport sector accounted for a lower share of employment in the Austrian labour market from 1.7% in 2019 to 0.75% in 2024. The main sending countries remain mostly the neighbouring ones, and construction and transport continue to be the dominant sectors of posting activity.

Results on postings from Austria show a significant increase in outgoing postings from 2020 to 2023, but still below the 2019 peak numbers (Geyer et al., 2022), indicating that Austria continues to be a primarily receiving country. Sectorally, most outgoing postings are industry workers, including construction workers, followed by service sector workers. A comparison between incoming and outgoing postings shows that Austria is mainly a receiving country in transport, but both a receiving and sending country in construction, which indicates the multidirectional mobility of this industry.

Inspection results show that the construction industry and, to a lesser extent, transport have been the main focus of Austrian authorities. Among the inspection data, the share of workers suspected of being underpaid has recently declined but remains high in the construction sector (25.5%). Likewise, the number of penalties requested by the Financial Police for other violations, such as non-notification, failure to present posting documents or payroll documentation, has declined since 2020 despite a constant number of inspections.

The report is structured in six chapters. After the introduction and the methodology, Chapter 3 provides data on the scope and characteristics of postings *to* Austria, and Chapter 4 provides data on the scope and characteristics of postings *from* Austria. Chapter 5 details infringements related to postings to Austria, while conclusions are presented in Chapter 6.

2. Methodology

This report primarily uses quantitative data drawn from various administrative sources. The scope and characteristics of postings to and from Austria (Chapters 3 and 4) are assessed based on data from PD A1 forms and microdata from the Austrian national prior notification tool (ZKO3, ZKO3T, and ZKO4 forms). The data provided in this report covers the period 2020 to 2024. The PD A1 data were assembled by the Network Statistics on Free Movement of Workers, Social Security Coordination and Fraud and Error (FMSSFE), and the ZKO data were made available to the research team by the Austrian Financial Police. The analysis is complemented by additional aggregated data from prior notification tools and data on postings by temporary work agencies (TWAs) collected on behalf of the Austrian Ministry of Labour.

The analysis of violations related to posting to Austria (Chapter 5) uses administrative data on infringements by posting companies from the Competence Centre Wage and Social Dumping and information on enforcement activities by the Financial Police and the Construction Workers' Annual Leave and Severance Pay Fund (BUAK). More information on each dataset is provided in the relevant chapters. Where necessary, officials at the various institutions were consulted via telephone and email to help with data interpretation. Finally, a national webinar was held on the 10th of July 2025 with Austrian national experts and stakeholders, where the preliminary findings of this report were presented and discussed. Where relevant, stakeholders' insights on the interpretation of the data analysis have been included in the published version of this report.

3. Scope and characteristics of posting to Austria

This chapter analyses the scope and characteristics of posting to Austria from 2021 to 2024. Since there are different ways to measure the scope of postings, the first section (3.1) discusses *what* to measure when analysing posting flows and *how* to measure it. Following established practice (De Wispelaere, De Smedt, & Pacolet, 2025; De Wispelaere, De Smedt, & Pacolet, 2024), we use three different measures: the number of postings, the number of unique posted workers and the number of posted workers in full-time equivalents (FTE). In terms of the *how*, the section outlines the most common way of counting postings based on the number of PD A1 forms and prior notifications issued. Section 3.2 provides data on the scope and characteristics of postings to Austria. Section 3.3 shows the number of posted workers, section 3.4 estimates the number of postings in FTE, and section 3.5 covers the import of services to Austria. Lastly, section 3.6 focuses more narrowly on postings by temporary work agencies using additional data from Austrian authorities.

3.1. Estimating the scope of postings to Austria

As mentioned above, when discussing the scope of posting, it is important to first discuss *what* to measure and *how* to measure it.

3.1.1. Indicators to estimate posting flows

Regarding the *what*, we use three established measurements² summarised in Box 3.1. Firstly, the **number of postings**. This indicator reflects each instance in which a person is sent abroad by a posting undertaking to provide services during a reference period. Postings that continue from one year to the next are counted in both years. Secondly, the number of **posted workers**, which is the sum of persons posted to another EU country at least once during the reference period. Individuals posted several times during that year are only counted once. Thirdly, the number of **posted workers in FTE** reflects the amount of time posted workers provide services abroad, which can be used to assess the economic impact and contribution of postings. One posted worker in FTE represents one person from another Member State providing a service in Austria on a full-time basis for an entire year.

Box 3.1: Terminology

Posting: The period of time when a worker is sent by the posting undertaking to temporarily work abroad.

Posted workers: The number of individuals posted to another Member State at least once within a given year.

Posted workers in full-time equivalents (FTE): This indicator refers to the total duration of all postings and indicates how many persons were posted to Austria to work for a full year if all postings were added together (full-year equivalents).

We consider both postings by regular companies and cross-border hiring out of workers, often referred to as “temporary agency (TWA) posting”. The difference between the two in the Austrian context is that posted workers provide services under the direction and supervision of the sending undertaking in the receiving country. Cross-border hired-out workers, in contrast, are “made available” by a sending undertaking to an undertaking in Austria to perform work following the instructions and under the

² See (De Wispelaere, De Smedt, & Pacolet, 2025; De Wispelaere, De Smedt, & Pacolet, 2024) and their previous reports with information from PD A1 forms and prior declaration tools.

supervision of the Austrian undertaking.³ While the terms “cross-border hiring-out” and “TWA postings” are often used interchangeably (also in this report), it is important to note that foreign undertakings hiring out workers to Austria do not necessarily have to have the hiring out of workers as their main economic activity or be registered as TWAs in their home country.⁴ Non-TWA companies, for example, a construction company in Slovenia, can also hire out some of its workers to an Austrian undertaking.

3.1.2. Data for estimating posting flows

Regarding the *how*, two primary data sources are commonly used: PD A1 forms issued by the relevant authorities in the sending country and prior notifications forms for intended postings submitted by the posting undertakings to the authorities in the receiving country prior to posting their workers (De Wispelaere, De Smedt, & Pacolet, 2025; De Wispelaere, De Smedt, & Pacolet, 2024). In addition, Statistik Austria, the Austrian statistical office, annually publishes data on the use of hired-out workers, including those hired out from abroad, based on a survey of Austrian user undertakings. Lastly, since February 2022, the posting of mobile workers in the road freight transport sector, as defined in Directive 2020/1057, must be notified through the European Commission’s Road Transport Posting Declaration (RTPD) portal⁵, which may provide additional data.

PDs A1 (portable documents A1) must be carried by the posted workers to work in another country. PDs A1 are issued by social security providers in the sending country. The form provides evidence that the posted worker is covered by the social security system of the sending country and that this person, therefore, does not have to pay social security contributions in the receiving country. The use of PDs A1 is based on Regulation (EC) No 883/2004 on the coordination of social security systems (*Basic Regulation*) and further specified by Regulation (EC) No 987/2009 laying down the procedure for implementing Regulation (EC) No 883/2004 (*Implementing Regulation*). PD A1 forms can be issued in keeping with Article 12 and Article 13 of the Basic Regulation. The main difference between the two relates to the number of countries to which individuals are posted: A1 forms under Article 12 are issued to employed or self-employed individuals who normally work in one EU Member State and who are posted to another Member State. PDs A1, according to Article 13, are issued to individuals who work as employees or self-employed in two or more Member States. PD A1 forms can be counted to estimate the number of posted workers from a sending and receiving perspective. However, from a receiving perspective, only forms issued under Article 12 can be considered because forms issued under Article 13 do not indicate the countries of destination.

Prior notifications notify an undertaking’s intention to send posted workers to an EU Member State. In the Austrian case, the requirement to notify postings is based on the Directive 2014/67/EU (*Enforcement Directive*) and the Austrian Law against Wage and Social Dumping (LSD-BG)⁶. While PDs A1 are issued by the competent authorities in the sending countries, the prior notifications must be submitted by the posting undertaking to the Austrian Financial Police. There are three different types of prior notification forms from which data is available:

- **ZKO3** are used to notify the posting of workers to Austria, except for postings in the transport sector.
- **ZKO4** forms are used to notify the cross-border “hiring-out” of workers (TWA postings) in all industries (including transport).
- **ZKO3T** forms were used until February 2022 to notify all postings of ‘mobile employees in the transport sector’ (excluding individuals working exclusively in transit traffic). Thereby, mobile

³ For more information on how to distinguish postings from “hiring-out” see <https://www.entsendeplattform.at/en/quicklinks/specific-topics-and-definitions>

⁴ For more information on legal and conceptual issues regarding postings by temporary work agencies see (Danaj, Gillis, Geyer, De Wispelaere, & Bilitza, 2025)

⁵ <https://www.postingdeclaration.eu/landing>

⁶ Lohn- und Sozialdumping-Bekämpfungsgesetz – LSD-BG

employees were defined as individuals who work as drivers or accompanying personnel in the transport of passengers and goods.⁷ Postings via ZKO3T forms are always notified for 6 months, independent of their actual duration.

Since the launch of the RTPD portal in February 2022, ZKO3T forms continue to be used only for transport by train or ship, postings in the road transport by companies established in Switzerland, Norway, Iceland or Liechtenstein, and postings in the road transport using vehicles not required to use a tachograph in accordance with Regulation 165/2014, i.e. cars with a maximum permissible mass of 3.5 tons and not more than nine passengers seats.⁸

Cross-border hiring-out of transport workers must be notified through ZKO4 forms.

Comprehensive data from the European Commission's **RTPD portal** is not yet publicly available, but some information on road transport postings in 2023 and 2024 has been presented at a Posting.Stat 2 webinar in October 2025 (Magyar, 2025).

Lastly, the collection and publication of **data** on the cross-border hiring out of workers **by the Austrian Ministry of Labour** is mandated by law.⁹ Statistik Austria conducts an annual survey among companies that employed workers hired out by EEA-undertakings in the previous observation period -- July 1st of the previous year to June 30th of the current year. The companies are identified based on the prior notifications collected by the Financial Police. Survey participation is mandatory; the response rate is around 90%. The data are called the labour leasing statistic (*Statistik Arbeitskräfteüberlassung - AÜG*) and provide information on the hiring out of workers to Austria that complements the information included in ZKO4 forms.

3.1.3.Coverage and limitations

The scope of activities covered by the different types of data varies. As summarised in Table 1, the most important differences are that PDs A1 cover a wider range of people than prior notifications, as they are also used by the self-employed and people other than posted workers, like flight crew members. In addition, since February 2022, prior notifications no longer cover the road transport sector. Lastly, the AÜG statistic only covers cross-border hired-out workers (TWA postings), i.e. a subset of the ZKO data.

Table 1: Coverage and exemptions of forms and data

	PD A1 forms	Prior notifications (ZKO3, ZKO3T, ZKO4)	AÜG Statistic
Who is covered?	- Employed and self-employed individuals pursuing activities in another Member State based on Article 12, - Individuals pursuing activities in two or more Member States based on Article 13, - Individuals covered by special agreements between the competent authorities of two or more EU Members States ('Article 16 agreements'), - civil servants, - mariners, - flight or cabin crew members, - contract staff of the EU (De Wispelaere, De Smedt, & Pacolet, 2024)	- Workers posted to Austria (ZKO3) - Workers hired out to Austria (ZKO4) - Posted mobile employees in the transport sector (ZKO 3T). Since February 2022, only those <u>not</u> covered by Directive 2020/1057.	- Workers hired out to Austria

⁷ §1 (9) Lohn- und Sozialdumping-Bekämpfungsgesetz – LSD-BG

⁸ See Article 2 (1) REGULATION (EC) No 561/2006 on the harmonisation of certain social legislation relating to road transport

⁹ § 13 (7) Arbeitskräfteüberlassungsgesetz (AÜG)

Who is exempted?	- postings longer than two years.	- Exemptions from the duty to notify postings exist for work that is of "small-scale and short duration".¹⁰ - Postings of mobile workers in the sense of Directive 2020/1057 must be notified through the European Commission's "Road transport posting declaration portal".	
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PD A1 forms and prior notifications include different types of data and hence allow for different levels of disaggregation, such as by sector of activity or duration of the posting. Thus, different data can be used to answer different questions.

The principal limitation of PD A1 and prior notification data is that both only measure the intention to post workers, and not the posting as such (De Wispelaere, De Smedt, & Pacolet, 2025). This can lead to *undercounting* when postings are not notified, or workers are posted without PD A1 forms. However, it may also *overcount* postings, especially in times like during the COVID-19 pandemic in 2020 and 2021, when planned and notified postings were likely not followed through due to lockdowns and border closures (Geyer, Premrov, & Danaj, 2022). The Ministry of Labour Data, in contrast, is retrospective and counts actual TWA posting activity in the previous observation period. This means this data is not susceptible to overcounting. However, it may underestimate postings because it does not reflect undeclared postings, and the response rate is below 100%.

Lastly, data from ZKO3T forms used to notify postings in the transport sector likely overestimate the true number of postings and posted workers to a significant degree because of how the notifications are designed. ZKO3 and ZKO4 forms notify postings for a specified number of people for a specified period. ZKO3T forms, in contrast, always cover a period of six months, and companies likely include all workers they *might* post during that period, as evidenced by the fact that the average number of postings notified through this form is much higher than for other methods (Geyer, Premrov, & Danaj, 2022).

3.1.4. Technical methodology

Data on PDs A1, aggregated prior notification data, and TWA posting data by the Ministry of Labour are published in the form of summary tables and cited where relevant. Information on prior notifications was provided by the Financial Police in the form of microdata from ZKO forms submitted between January 1, 2020, and December 31, 2024.

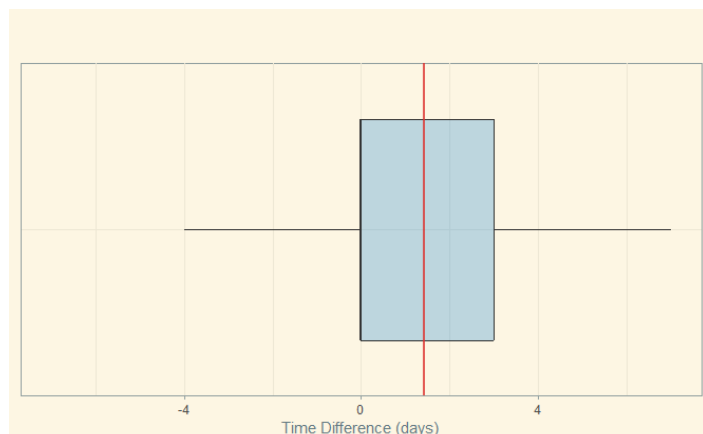
Regarding the ZKO data, it is important to note that the submission date is not the same as the start of the posting. Employers must notify postings in advance, i.e. prior to the start of work (§19 (2) LSD-BG). In the data provided by the Financial Police, 43.3% of all forms were submitted on the start day of the posting, and 48.3% before the posting was scheduled to commence. The remaining 8.4% of forms were submitted after the start of the posting. This distribution is illustrated in the box plot in Figure 1. This finding suggests that a small number of undertakings fail to notify postings on time. This group likely includes cases uncovered during inspections, where employers subsequently submitted notifications retroactively. In addition, some late notifications may be due to employers trying to change notifications erroneously using ZKO forms instead of the ZKO-A forms.¹¹

¹⁰ Specifically exempted are

- business meetings and participation in seminars or lectures without rendering a service,
- participating in trade fairs, conferences,
- participation in the organisation of cultural events in the areas of music, dance, theatre (if part of a tour in which the event in Austria is only of minor significance)
- participation in and organisation of international competitions (international championships), except preparatory and concluding activities for the event and providing food and beverages,
- mobile transport workers and crew members working exclusively in transit traffic,
- some activities in the field of international higher education and research,
- employees of Austrian stock companies and limited liability corporations that earn a certain minimum monthly income. See <https://www.bmf.gv.at/en/topics/combating-fraud/zko.html>

¹¹ We thank Andrea Stary at the Austrian Ministry of Finance for helping us make sense of the late submissions.

Figure 1: Time Difference (in Days) Between Receipt of ZKO Form and Work Start Date



Note: Positive values represent the number of days after form receipt, the start of work it was scheduled for, and an expected sequence. Negative values indicate that the scheduled work date occurred before the form was received, which is unexpected. The red line represents the mean.

Sources: ZKO microdata from the FP

We applied limited filtering to produce a clean, analyzable universe of postings to Austria. For transparency and reproducibility, we detail below the steps taken to prepare the data prior to analysis. First, we eliminated forms with data for postings outside the 2020-2024 period. Of all forms submitted for the 2020 to 2024 period, 4,447 (0.3 %) listed work start dates outside this range. About half of these (2,004) were submitted during the 2020-2024 period but referred to postings beginning in 2025 or later. The remainder (2,084) were submitted after January 1, 2020, for postings that began before 2020. Some of these data anomalies appear to result from input errors or from users misunderstanding the form entry field, while others may reflect retrospective or pre-emptive filings.

To ensure as complete coverage as possible of the relevant posting universe during the time period studied, we further restricted our analysis to postings that occurred between 2021 and 2024. While the ZKO dataset includes all forms submitted on or after January 1, 2020, it omits postings that began in 2019 or earlier but may have extended into 2020. Focusing on 2021–2024 postings eliminates the risk of missing such edge cases and obscuring the full universe of active postings during the studied time period. Finally, we excluded a further 796 forms missing start-of-work dates and a small number of forms that appeared to report domestic labour leasing (i.e., from an Austrian labour leaser to an Austrian firm).

3.2. Postings to Austria

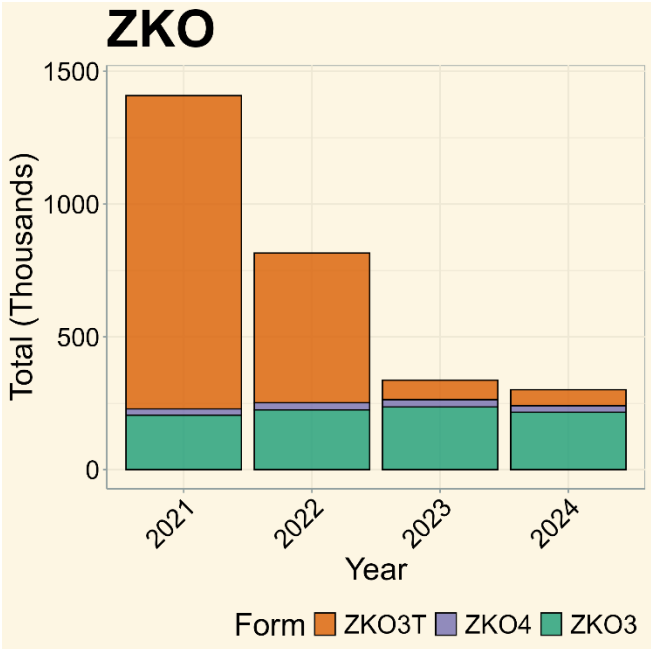
In this section, we examine the most recent PD A1 and prior notification data. We were able to undertake this analysis with the data assembled by the Network Statistics on Free Movement of Workers, Social Security Coordination and Fraud and Error on PDA1s (De Wispelaere, De Smedt, & Pacolet, 2024) and data on ZKO forms provided by the Austrian Financial Police for the period 2020 to 2024.

3.2.1. Total Number of Postings

The number of postings to Austria has increased in most years since 2011 (De Wispelaere, De Smedt, & Pacolet, 2024). Figure 2 shows postings notified through ZKO3, ZKO4 (TWA postings) and ZKO3T (transport sector) postings from 2021 to 2024. The data show a consistent increase in postings reported through ZKO3 and ZKO4 forms from 2021 to 2023 and a minor decrease from 2023 to 2024. The notable exception is postings in the transport sector notified through ZKO3T-forms, which accounted for the vast majority of notified postings in 2021 and 2022, and which saw a sharp decline after the introduction of the RTPD portal for notifying postings in road freight transport in February 2022 (see also Table 27 in the

appendix). However, according to the first available data 1,105,796 transport sector postings to Austria were notified through the RTPD portal for 2024 (Magyar, 2025).

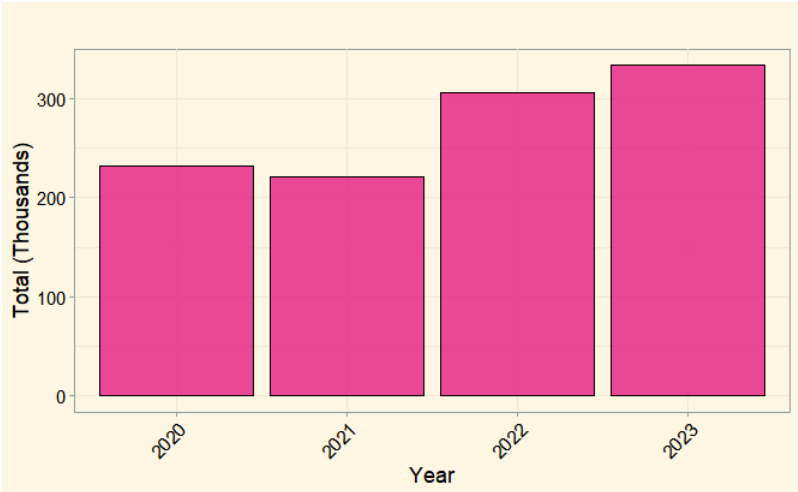
Figure 2: Postings reported through ZKO forms, 2021-2024



Sources: Own analysis based on ZKO data from the Financial Police

The number of PDs A1 issued under Article 12 for postings to Austria (Figure 3) broadly mirror the upward trends seen in ZKO3 and ZKO4, showing a 44% increase from 2020 to 2023.¹² PD A1 data for 2024 is not yet available.

Figure 3: PD A1 forms issued under Article 12 for postings to Austria, 2020-2023



As discussed above, both ZKO and PD A1 forms have limitations when it comes to estimating the actual extent of incoming posting. The PD A1 data does not cover postings to more than one country for which

¹² A similar picture emerges also when analysing the number when only counting postings that started during the reference period. See number of new postings in the appendix.

forms are issued under Article 13 of the Basic Regulation. According to the latest available data from 2023, around one-third of all A1 forms were issued under Article 13 (De Wispelaere, De Smedt, & Pacolet, 2024). This means that only counting PDs A1 issued under Article 12 – the only ones for which we know the destination – likely significantly underestimates the number of postings to Austria. Regarding prior notifications, the main problem is that in the transport sector, more postings are likely notified than carried out. Lastly, there can be undeclared postings not covered in the data. Together, these issues mean that the available data provide only a partial picture and likely underestimate the true number of postings to Austria.

3.2.2. By sending country and industry

ZKO forms cover information on the sending country – the country where the posting undertaking is located – and whether postings occur in the construction sector. Furthermore, because there is a separate form for postings in the transport sector, it is possible to distinguish between postings in construction, transport and all other industries.¹³ This data, presented in Table 2 for 2021-2024, shows the importance of the transport and construction industries and a clear geographic pattern with most postings originating from Austria's neighbours Germany, Hungary, Slovenia, Slovakia, Poland, Switzerland and Italy. The exceptions are Lithuania and, to a lesser extent, Romania and the Netherlands, which in 2022 accounted for substantial numbers of postings in the transport sector.

Overall, the transport sector accounted for most postings notified to Austrian authorities in 2021 and 2022 – 84% and 69%, respectively, of the total – but that share declined to 22% in 2023 and 20% in 2024 after the RTPD portal became operational in February 2022. This development also resulted in a significant decline in postings from Lithuania and Poland, which accounted for the highest numbers of transport sector postings in 2021 and 2022. However, the first data from the Commission's RTPD portal indicate that the number of transport sector postings remains very high. In 2024, 1,105,796 road transport postings to Austria were notified through the portal, which is the 5th highest in the EU after Germany, France, Belgium and the Netherlands (Magyar, 2025).

Construction, the second sector for which disaggregated data is available, accounted for around one-third of incoming non-transport postings across all four years. Here too, geographic patterns are visible with large numbers of construction workers being posted from Slovenia, Germany and Hungary. Overall, the data confirms the findings of other studies (e.g. De Wispelaere, De Smedt, & Pacolet, 2024) that companies in some countries specialise in providing specific types of services and economic activity, like transport in Lithuania and Poland and construction in Slovenia.

¹³ ZKO 3 and 4 forms also ask for information on the types of economic activities pursued by the posting and user undertaking and the activities to be pursued by the posted worker. However, this information is not collected in a standardised manner and often entered in the sending country's language which makes it impossible to use this data for further disaggregated postings by industry or economic activity.

Table 2: Postings to Austria by sending country and industry, 2021-2024

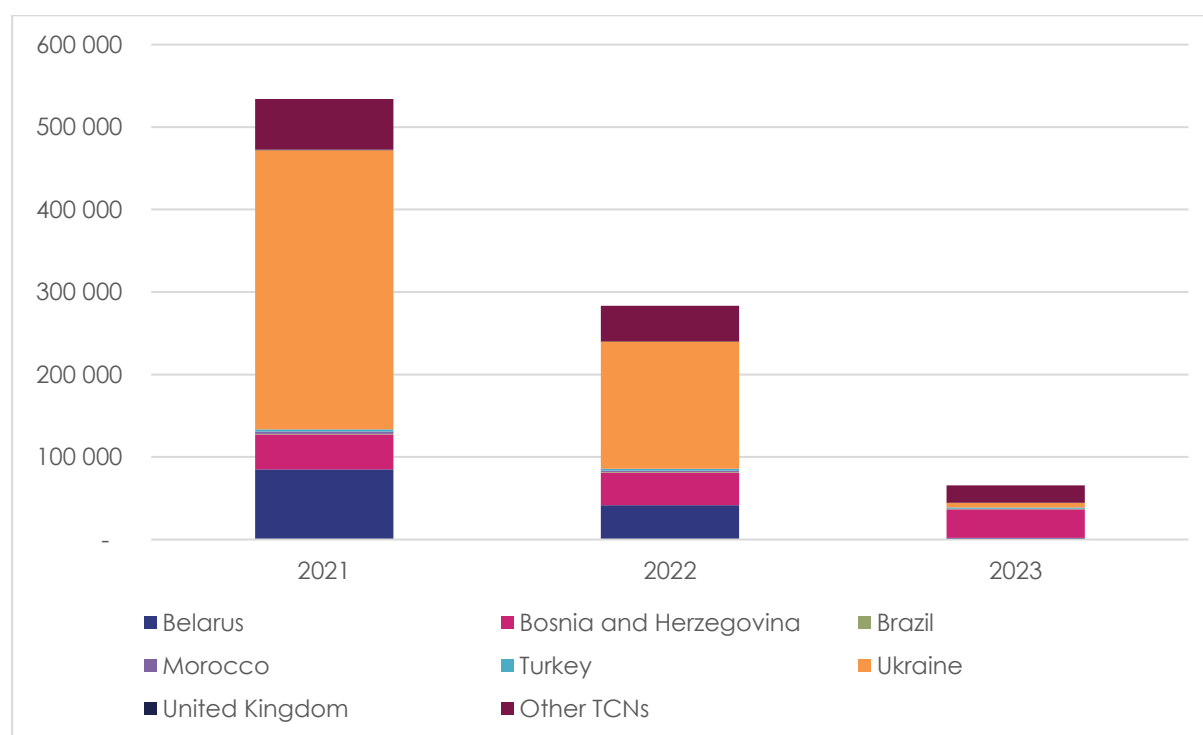
	2021				2022				2023				2024			
	Constr.	Transp.	Other	Total	Constr.	Transp.	Other	Total	Constr.	Transp.	Other	Total	Constr.	Transp.	Other	Total
Belgium	8	3045	53	3 106	41	1 975	66	2 082	3	458	119	580	84	447	111	642
Bulgaria	110	21065	302	21 477	327	10 569	711	11 607	1 021	1 675	431	3 127	881	1 365	503	2 749
Croatia	1 427	12775	2696	16 898	1 793	8 103	4 055	13 951	2 071	3 049	5 780	10 900	1 190	1 924	5 668	8 782
Cyprus	0	940	245	1 185	-	2 742	122	2 864	-	3 486	36	3 522	-	3 979	62	4 041
Czech Republic	2 556	44311	7992	54 859	1 855	23 100	6 937	31 892	2 835	7 195	6 497	16 527	1 918	5 328	8 208	15 454
Denmark	15	371	153	539	10	452	432	894	10	167	183	360	11	212	216	439
Estonia	5	423	19	447	34	218	-	252	87	25	8	120	26	9	11	46
Finland	3	12	67	82	3	7	106	116	7	-	248	255	5	-	212	217
France	12	93	241	346	34	44	130	208	2	10	218	230	30	7	234	271
Germany	19 828	73882	59538	153 248	18 981	47 584	65 568	132 133	18 717	21 073	68 584	108 374	18 270	17 115	67 518	102 903
Greece	6	0	15	21	-	-	26	26	1	-	62	63	-	-	16	16
Hungary	7 614	81767	21154	110 535	11 976	37 109	20 551	69 636	17 157	6 346	21 454	44 957	15 572	4 399	18 558	38 529
Iceland	0	15	0	15	-	-	-	-	-	-	2	2	4	-	1	5
Ireland	19	134	2	155	84	53	66	203	44	24	29	97	19	24	75	118
Italy	3 498	19087	5315	27 900	2 708	9 009	5 128	16 845	2 345	1 832	5 759	9 936	1 821	1 422	5 264	8 507
Latvia	26	7436	86	7 548	17	3 439	566	4 022	36	83	524	643	145	338	514	997
Liechtenstein	9	154	197	360	7	92	141	240	2	59	91	152	-	21	57	78
Lithuania	129	398898	305	399 332	171	176 581	290	177 042	316	1 644	299	2 259	64	1 769	523	2 356
Luxembourg	0	1396	47	1 443	-	487	91	578	7	99	56	162	-	3	146	149
Malta	0	274	1	275	-	191	5	196	-	-	14	14	-	-	8	8
Norway	0	16	14	30	6	24	5	35	2	32	10	44	-	33	6	39
Poland	8 760	298163	7132	314 055	9 721	131 054	9 354	150 129	9 516	5 098	10 876	25 490	8 580	3 083	9 891	21 554
Portugal	1 697	8259	124	10 080	1 946	6 490	207	8 643	2 038	1 915	198	4 151	1 656	248	266	2 170
Romania	934	60517	4979	66 430	1 254	28 005	5 826	35 085	1 145	1 646	2 107	4 898	492	1 055	1 806	3 353
Slovakia	7 927	33620	10757	52 304	10 656	18 471	13 062	42 189	8 606	4 307	15 465	28 378	6 539	2 559	14 021	23 119
Slovenia	18 669	35973	29808	84 450	20 042	18 329	31 080	69 451	21 742	4 558	30 929	57 229	17 381	3 304	26 204	46 889
Spain	124	20856	946	21 926	175	10 328	330	10 833	493	766	389	1 648	372	92	456	920
Sweden	20	2	129	151	18	2	168	188	12	-	184	196	72	-	171	243
Switzerland	595	2228	1129	3 952	1 116	2 130	1 335	4 581	785	4 209	1 288	6 282	735	8 667	1 524	10 926
The Netherlands	112	53645	1129	54 886	137	27 610	1 862	29 609	167	4 098	2 034	6 299	52	3 254	2 120	5 426
Total	74 103	1 179 626	154 604	1 408 333	83 112	564 198	168 220	815 530	89 167	73 854	173 874	336 895	75 919	60 657	164 370	300 946

Source: Own analysis of ZKO data provided by the FP; Note: 298 postings from the UK in 2021, 6 in 2022 and 1 in 2023 are not displayed but included in the totals.

3.2.3. By citizenship

Most workers posted to Austria are EU citizens, but a significant share are also third-country nationals. In 2023, 16.6% of postings and 15.6% of postings notified to Austrian authorities were by third-country nationals (TCN) (De Wispelaere, De Smedt, & Pacolet, 2025). This is a significant decline from 2022, when 32.6% of postings and 27.4% of posted workers notified were TCNs (De Wispelaere, Smedt, & Pacolet, 2024). This decrease in the number of notified TCN postings, as shown in Figure 4, started already in 2021 and continued through 2022, driven primarily by a collapse in the number of postings of Ukrainians and Belarusians. In contrast, the number of postings of citizens of Bosnia and Herzegovina (BiH), the third-largest TCN group, declined only slightly from 42,450 in 2021 to 34,547 in 2023.

Figure 4: Number of postings of third-country nationals to Austria, 2021-2023 by citizenship



Source: (De Wispelaere, De Smedt, & Pacolet, 2025; De Wispelaere, De Smedt, & Pacolet, 2023; De Wispelaere, Smedt, & Pacolet, 2024)

While we do not have data on postings by worker citizenship and industry, it is likely that most postings of Ukrainians and Belarusians were transport sector postings notified through ZKO3T until early 2022. Thus, the decline in postings by Ukrainians and Belarusians and the overall number of TCN postings is likely due to a change in notification rules rather than a decrease in actual posting numbers.

The assumption that most Ukrainians and Belarusians posted to Austria have been transport sector workers is further supported by the data in Table 3, which summarises all notified postings related to third-country nationals from 2021 to 2023 by sending country. Specifically, the data shows that most of those workers were posted from Lithuania and Poland – two countries that in 2021 and 2022 also accounted for the highest number of transport sector postings. More generally, Table 3 shows that the majority of TCN nationals from one country are usually posted from only one or two EU countries, often in their geographical proximity or with historical or linguistic ties: most Bosnian and Herzegovinian workers are posted from Slovenia (Danaj, Vah Jevšnik, Kielbasa, & Szaraniec, 2023) and, to a lesser extent Croatia;

Brazilians are mainly posted from Portugal; Moroccans from Spain and Turks from Germany, which has a significant Turkish community (see also Danaj et al., 2023a&b; ELA, 2025).

Table 3: Postings of third-country nationals, 2021-2023

Sending country	Citizenship								Total
	Belarus	BiH	Brazil	Morocco	Turkey	Ukraine	UK	Other TCNs	
Lithuania	91 682	0	0	0	357	304 590	0	30 081	426 710
Poland	33 643	46	2	4	557	161 375	26	13 822	209 475
Slovenia	249	102 888	6	0	13	367	4	33 122	136 649
Germany	165	2 573	77	100	4 915	913	261	10 602	19 606
Slovakia	77	1 083	0	0	29	9 772	2	5 569	16 532
Croatia	0	8 004	0	0	51	92	0	6 527	14 674
Czech Republic	825	343	0	0	88	9761	1	2 987	14 005
Hungary	37	680	2	4	63	4 941	1	5 165	10 893
Latvia	1 884	0	0	0	0	4 806	1	2 197	8 888
Spain	14	3	51	3 967	1	549	9	2 969	7 563
Italy	4	377	15	290	12	352	3	4 370	5 423
Cyprus	0	221	0	0	59	250	19	4 227	4 776
Portugal	1	0	2096	16	0	446	8	650	3 217
Switzerland	1	61	4	1	126	191	252	1 717	2 353
Other EEA Countries	17	72	34	118	312	264	430	937	2 184
Total	128 599	116 351	2287	4 500	6 583	498 669	1017	124 942	882 948

Source: ZKO data provided by Frederic De Wispelaere and the Network Statistics on Free Movement of Workers, Social Security Coordination and Fraud and Error (FMSSFE)

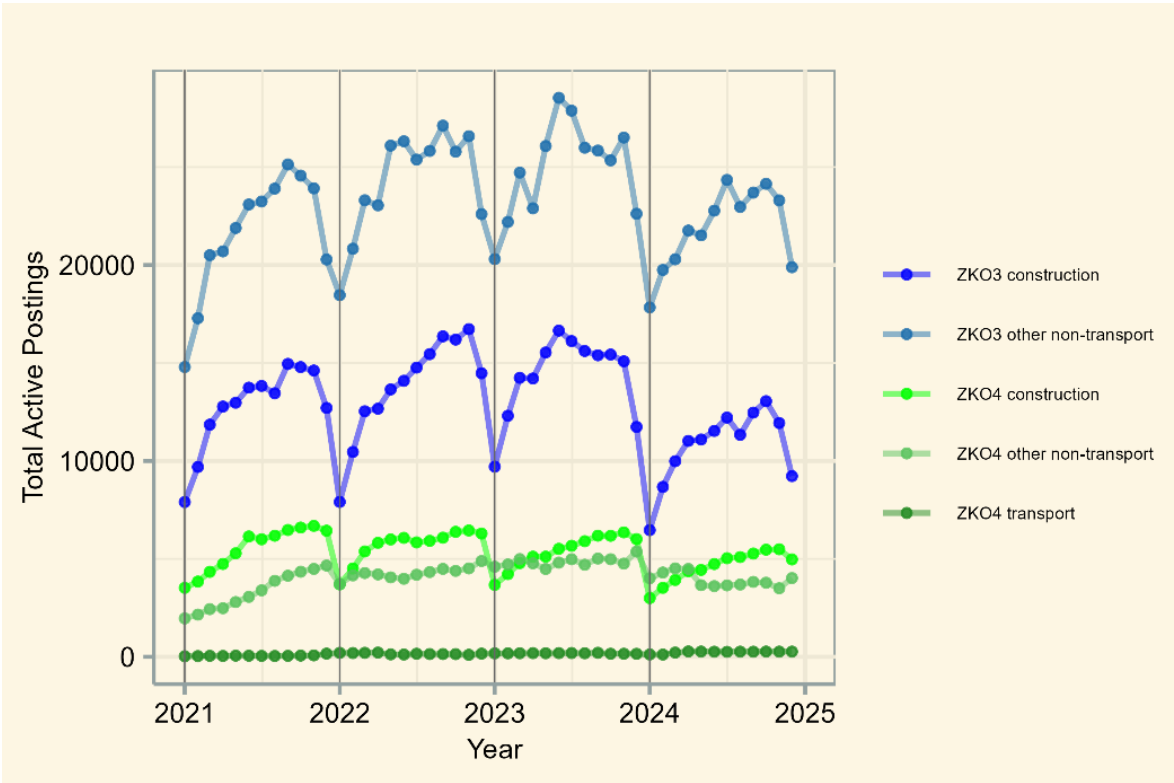
3.2.4. Seasonal patterns

For a better understanding of seasonal posting patterns, we conducted a monthly analysis of postings from January 2021 to December 2024 based on ZKO3 and ZKO4 data. The analysis covers all postings that were ongoing for at least one day during the reference period.¹⁴ Postings in the transport industry notified through ZKO3T forms were excluded because, as described earlier, transport sector postings are always notified for six-month periods, and it is unclear when the actual work is carried out.

The results are displayed in Figure 5, by form type (ZKO3, ZKO4) and sector (construction, other non-transport), which shows a strong seasonal pattern for both types of notifications and sectors over the covered period. Active postings typically peaked in the summer months from July through November. This seasonal trend was particularly evident in the construction sector and more pronounced among regular postings (ZKO3) than TWA postings (ZKO4).

¹⁴ Technically, postings are considered active in a month if they start on or before the last day of a month and end on or after the month's start.

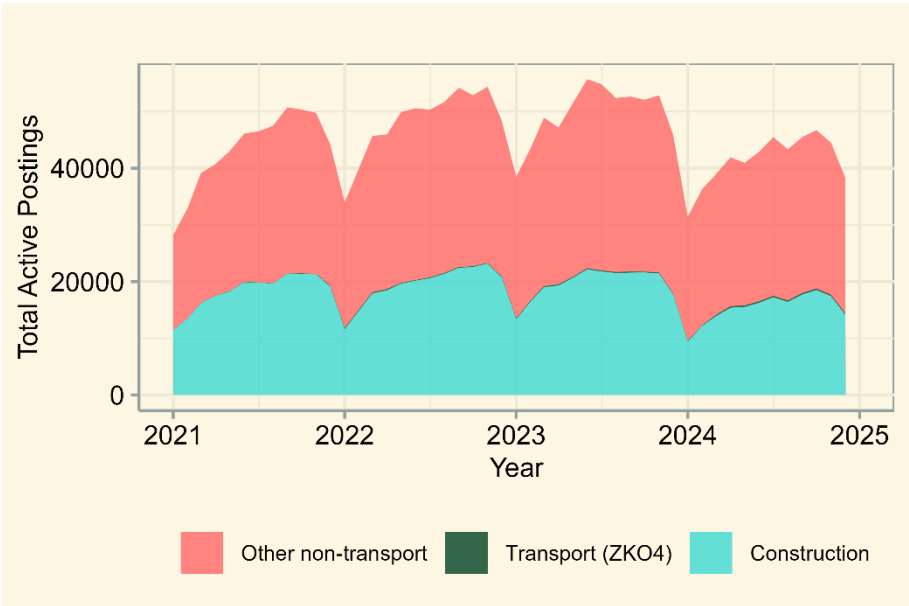
Figure 5: Monthly postings by form type excluding ZKO3T, 2021-2024



Sources: Own analysis based on ZKO microdata from the FP

For better visibility, the sectoral distribution of monthly postings is displayed as a stacked (cumulative) area chart in Figure 6. It shows that construction accounted for roughly 40–42% of average monthly, non-transport postings in most years. However, in 2024, the share declined slightly to an average of 37% of monthly totals.

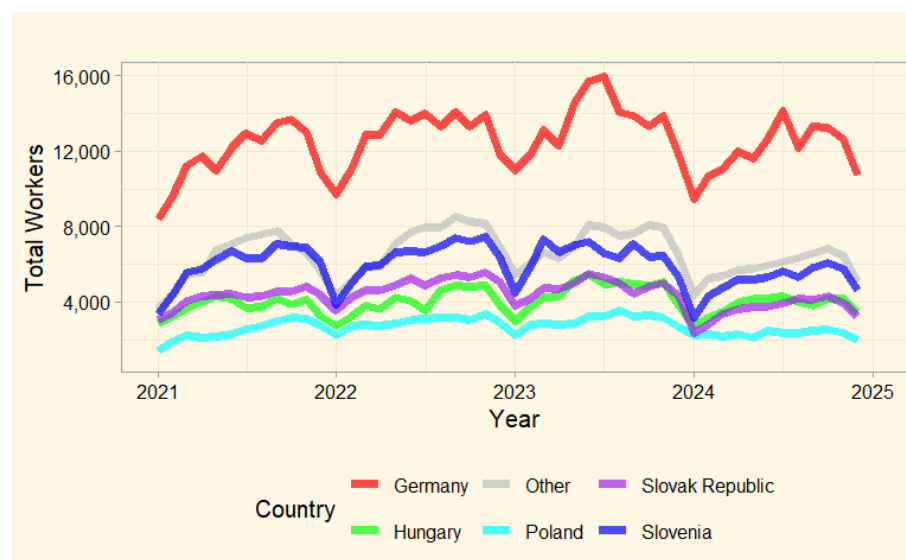
Figure 6: Monthly postings excluding ZKO3T, 2021-2024



Sources: Own analysis based on ZKO microdata from the FP

Lastly, we turn to monthly postings by the top five sending countries from 2021 to 2024 by form type, visualized in Figure 7, Figure 8 and Figure 9. The principal countries posting workers through ZKO3 forms were Germany, Slovenia, Slovakia, Hungary and Poland. Postings from all countries show varying degrees of seasonal patterns, but the relative ranking among them barely changes.

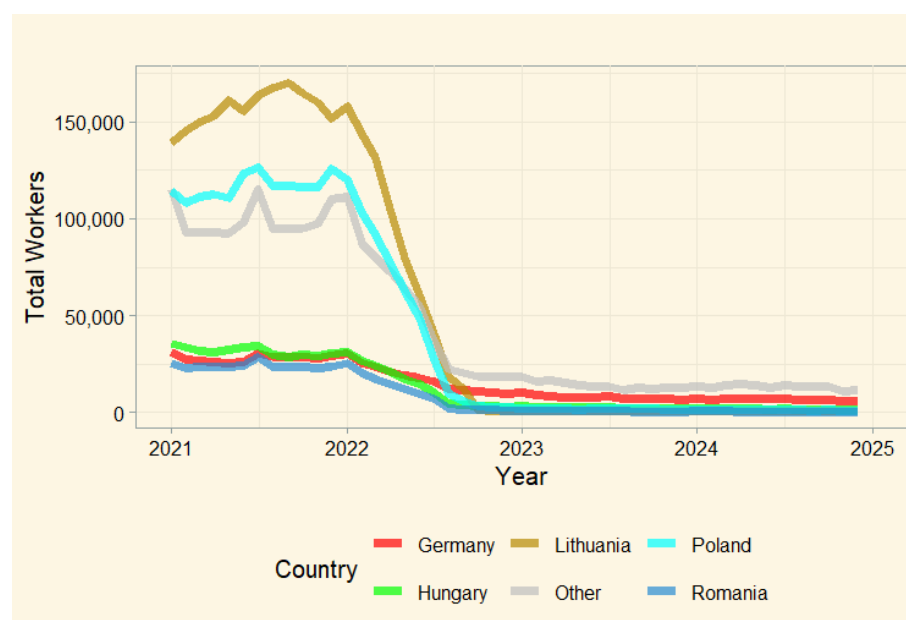
Figure 7: Monthly postings through ZKO3 forms from top 5 sending countries, 2021-2024



Sources: Own analysis based on ZKO microdata from the FP

Looking at the transport sector, monthly postings were dominated by Lithuania and Poland until mid-2022, followed by Hungary, Germany and Romania with similar numbers. After the change in notification rules in February 2022, monthly ZKO3T postings dropped, and the ordering of countries changed.

Figure 8: Monthly postings through ZKO3T forms from top 5 sending countries, 2021-2024

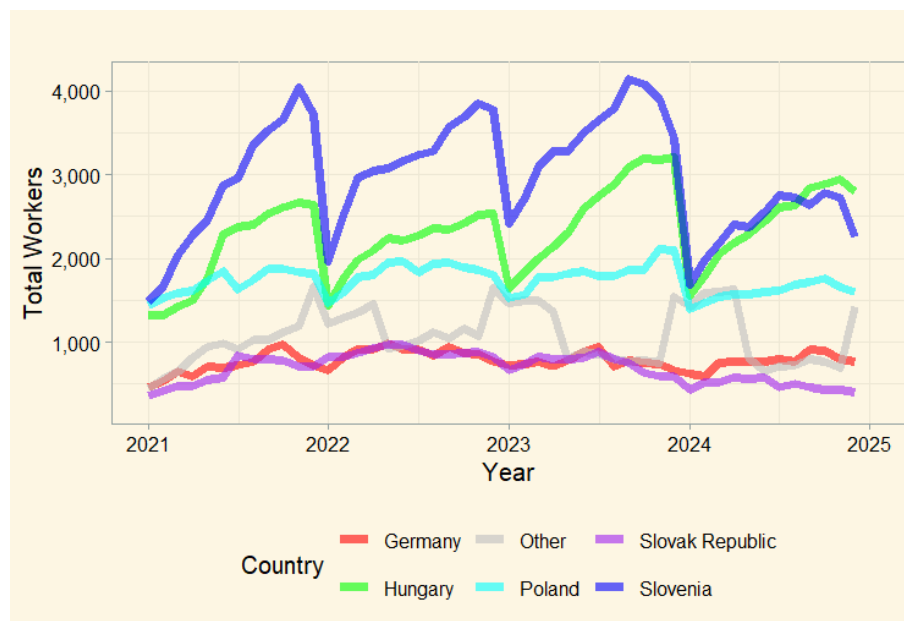


Sources: Own analysis based on ZKO microdata from the FP

Lastly, postings notified through ZKO4 forms primarily originated in Slovenia, Hungary and Poland, followed by Germany and Slovakia with about equal numbers. The numbers for Slovenia and Hungary, in

particular, show a strong seasonal pattern with numbers climbing throughout the year and peaking in late summer before dropping in December. This pattern is likely driven by the high share of construction sector postings from both countries. The country ranking hardly changed, except for a notable decline in monthly postings from Slovenia during 2024.

Figure 9: Monthly postings through ZKO4 forms by top 5 sending countries, 2021-2024



Sources: Own analysis based on ZKO microdata from the FP

3.2.5. Duration of postings

Table 4 and Table 5 summarise the duration of postings notified through ZKO3 and ZKO4 forms, respectively, for the period 2021-2024. Table 6 shows the mean and median duration of both types of postings. Postings in the transport sector notified through ZKO3T forms are not considered because they must always be notified for six-month periods. The data shows clear differences between forms. Regular postings notified through ZKO3 forms are mostly short-term, with around 60% of postings between 2021 and 2024 lasting less than eight days, another 15% between eight days and one month, and around 15-20% between one and six months. Only around 7% lasted more than six months. Between 2021 and 2024, there was a notable shift from 1 to 6-month postings towards very short-term postings.

Table 4: ZKO3 postings by duration, 2021-2024

Duration category	2021		2022		2023		2024	
	Total	%	Total	%	Total	%	Total	%
Less than 8 days	117 642	57.3	132 265	58.7	140 778	59.6	135 434	62.6
8 days to 1 month	31 617	15.4	34 710	15.4	37 293	15.8	34 409	15.9
1 to 6 months	41 847	20.4	42 546	18.9	40 635	17.2	33 402	15.4
6 to 12 months	9 265	4.5	9 733	4.3	11 877	5	9 081	4.2
12 to 18 months	1 827	0.9	2 188	1	2 377	1	1 864	0.9
18 to 24 months	1 255	0.6	1 278	0.6	836	0.4	780	0.4
Longer than 24 months	1 981	1	2 471	1.1	2 338	1	1 384	0.6
Total	205 434	100	225 191	100	236 134	100	216 354	100

Source: Own analysis based on ZKO microdata from the FP

Around 1% of postings were notified for periods exceeding 24 months, which is curious considering that the maximum duration for postings laid down in the Basic Regulation is 24 months. We are unsure whether the data represents actual postings exceeding the maximum legal duration or erroneous data entries, and therefore did not include them in the calculation of mean and median values in Table 6. Excluding those outliers, the median duration remained stable at four days across all four years, while the mean duration decreased steadily from 41.8 days in 2021 to 34.3 days in 2024. The decreasing average duration of non-transport postings, driven by an increasing share of short-term postings, seems to be a longer-term trend. In 2019, the mean duration of ZKO3 postings was 54 days (Geyer, Premrov, & Danaj, 2022) or 1.57 times longer than in 2024.

Table 5: ZKO4 postings by duration, 2021-2024

Duration category	2021		2022		2023		2024	
	total	%	Total	%	Total	%	total	%
Less than 8 days	4 405	18.7	3 760	14.1	4 280	15.6	5 024	20.6
8 days to 1 month	3 389	14.4	4 047	15.2	4 336	15.9	4 109	16.8
1 to 6 months	7 812	33.1	9 994	37.5	10 401	38	8 298	34.0
6 to 12 months	5 109	21.6	5 286	19.8	5 268	19.3	4 324	17.7
12 to 18 months	909	3.9	1 014	3.8	1 249	4.6	1 123	4.6
18 to 24 months	869	3.7	1 060	4	636	2.3	489	2
Longer than 24 months	1 112	4.7	1 499	5.6	1 179	4.3	1 035	4.2
Total	23 605	100	26 660	100	27 349	100	24 402	100

Source: Own analysis based on ZKO microdata from the Financial Police

The period 2021-2024 also includes the transposition of the amended 2018 Posting of Workers Directive, which defined the period of postings up to 12 months with the possibility of an additional six months. Table 4 shows that the number of postings notified for a period of 12-18 months increased between 2021 and 2023, whereas those for 18-24 months decreased after 2022. Nonetheless, the overall share of postings above 12 months remains rather consistent, which suggests that the amended Directive did not significantly affect long-term postings.

Table 6: Mean and median duration of postings in days by form type, excl. postings longer than 24 months, 2021-2024

	2021		2022		2023		2024	
	Mean	Median	Mean	Median	Mean	Median	Mean	Median
ZKO3	41,8	4,0	40,9	4,0	39,6	4,0	34,3	4,0
ZKO4	145,4	40,0	149,5	41,0	141,4	39,0	127,7	33,0

Source: Own analysis based on ZKO microdata from the Financial Police, excluding postings notified for more than 24 months.

The ZKO4 data shows that hiring out periods (TWA postings) usually lasted longer than regular postings, with around one-third having lasted between one and six months, and between 21.6% and 17.7% six to twelve months. Around 5% were notified for more than the permissible 24 months. The average duration of ZKO4-postings was around 3.5 times longer than that of ZKO3-postings, and the median duration was up to 10 times longer. Like ZKO3-postings, the duration of hiring-out periods decreased in recent years, most significantly from 2023 to 2024.

3.3. Posted workers

The data made available to us by the Austrian Financial Police is not sufficiently detailed to identify the number of posted workers, i.e. the number of individuals posted to Austria at least once during the reference year. The most recent EU-level report with data from prior notification tools puts this number at 121,705 in 2023, including 41,460 workers in the transport sector (excluding road freight transport) and 19,965 construction workers (De Wispelaere, De Smedt, & Pacolet, 2025).

3.4. Postings in full-time equivalents

The average duration of postings allows us to estimate the posting of workers in FTE for all postings notified through ZKO3 and ZKO4 forms, i.e. for regular postings in the non-transport sector and all postings through TWAs, including in the transport sector. Regular postings in the transport sector notified through ZKO3T forms or the RTPD portal are excluded because they are always notified for six months. Given the varying durations of postings, the number of posted workers in FTE is a useful indicator for assessing the contribution of postings to the receiving country's economy (De Wispelaere, De Smedt, & Pacolet, 2025).

Table 7: Postings in FTE by industry, 2021-2024

	2021	2022		2023		2024	
	Total	Total	Change prev. year	Total	Change prev. year	Total	Change prev. year
Transport (only ZKO4)	71.4	154.8	+116.8%	113.3	-26.8%	205	+80.9%
<i>As share of total</i>	<i>0,2%</i>	<i>0,4%</i>		<i>0,3%</i>		<i>0,7%</i>	
Construction	14 523	15 188	+4.6%	14 604	-3.8%	10 853	-25.7%
<i>As share of total</i>	<i>45,0%</i>	<i>43,1%</i>		<i>41,2%</i>		<i>38,3%</i>	
Other	17 647	19 905	+12.8%	20 773	+4.4%	17 317	-16.6%
<i>As share of total</i>	<i>54,7%</i>	<i>56,5%</i>		<i>58,5%</i>		<i>61,0%</i>	
Total	32 242	35 248	+9.3%	35 490	+0.7%	28 375	-20.0%
Postings as share of total employment	0.88%	0.94%	+6.3%	0.94%	0.0%	0.75%	-19.9%

Source: Own calculation based on ZKO microdata from the FP. FTEs are calculated by multiplying the annual number of postings by the average posting duration divided by 365 (De Wispelaere, De Smedt, & Pacolet, 2025). Total employment in FTE based on Eurostat employment data (lfsa_epgaed).

As shown in Table 7, posting to the construction sector was equivalent to 14,523 full-time equivalents in 2021, which was nearly half (45%) of all non-transport sector postings. Construction sector postings in FTE increased the following year but declined from 2022 to 2023 and dropped by about one quarter (25.7%) from 2023 to 2024. The development in total postings in FTE increased from 2021 to 2023 but decreased strongly from 2023 to 2024. Postings in FTE, excluding regular transport sector postings, as a share of total employment in Austria increased from 0.88% in 2021 to 0.94% in 2022 and 2023, before dropping to 0.75% in 2024.

This recent decline in the estimated FTE is due to a decrease in the number of postings and a simultaneous decrease in the average posting duration. While it is beyond the scope of this report to comprehensively research the reasons for this decline, it is likely related to the slowing down of the Austrian economy and of the construction sector activity in particular (Statistik Austria, 2025a).

3.5. Import of services to Austria

We also explore the value of services imported by Austria, which should at least somewhat correlate with the volume of incoming postings. As shown in Table 8, the earlier reported high number of incoming posted workers in transport is mirrored in Austria's trade in services with EEA countries and Switzerland. The value of imported road transport services increased from EUR 7,751 million in 2020 to EUR 10,223 million in 2023. Overall, the value of road transport services accounted for around one-fifth of total services imported from EEA countries and Switzerland over this period. The observed increase in the value of transport services further suggests that there has been no decline in incoming transport sector postings, and the observed drop in notified postings is purely due to changes in the notification procedure. In contrast, even though construction workers account for a substantial share of posted workers, the construction sector accounts for less than 2% of the value of imported services.

Table 8: Import of services to Austria from EEA countries and Switzerland in Mio. Euro

	Total (S)	Transport (SC)		Road transport (SC3C)		Construction (SE)		Construction in the reporting economy (SE2)	
	Value	Value	Share	Value	Share	Value	Share	Value	Share
2020	36 321,0	10 812,0	30%	7 751,0	21%	623,0	1,7%	365,0	1,0%
2021	42 738,0	12 471,0	29%	8 920,0	21%	621,0	1,5%	367,0	0,9%
2022	54 325,0	15 744,0	29%	10 602,0	20%	774,0	1,4%	479,0	0,9%
2023	58 185,0	14 543,0	25%	10 223,0	18%	860,0	1,5%	513,0	0,9%

Source: Eurostat [*bop_its6_det*]

3.6. Additional data on TWA postings to Austria

Lastly, we turn to the posting of workers by temporary work agencies (TWA) which has attracted particular attention in academic and political circles due to the ambiguities related to the extension of the subcontracting chain to shift risks from main contractors down the chain and the possible fraudulent use of TWAs as well as the weakening of the employment relation between posted workers and their employers making them more vulnerable to fall out of the purview of protection mechanisms (Andrijasevic & Novitz, 2022; Meszmann & Fedyuk, 2025; European Labour Authority, 2025). Another problem with TWA postings is that they are often even more difficult to measure than regular posting flows (Danaj, Gillis, Geyer, De Wispelaere, & Bilitza, 2025). As mentioned above, in the Austrian case TWA, postings can be estimated based on ZKO4 notifications, which must be submitted for cross-border hiring out of workers, and based on AÜG statistics, which report data from an annual survey among companies in Austria working with hired-out workers.

The previous sections already presented ZKO4 data showing that TWA postings increased from 2021 to 2023 but declined slightly from 2023 to 2024. They also showed that TWA postings originated primarily from Austria's neighbours Slovenia, Hungary and Poland and that the construction sector accounts for around half of all ZKO4 postings. In the following section, we present additional results from the BMAW data and compare them with the insights from the ZKO4 data.

3.6.1. Number of TWA Postings

As stipulated in the Temporary Employment Act (AÜG), Austrian companies that employ leased labour from firms based in other EEA member states during the period from July 1 of the previous year to June 30 of the reporting year are required to report this activity to Statistik Austria (Statistik Austria, 2025). This data is publicly available online and provides an additional source of information on the hiring out of workers to Austria.

Table 9: Workers hired out to Austria AÜG statistics, 2018-2024

	2018	2019	2020	2021	2022	2023	2024
Hiring out periods (postings)	17 725	16 464	14 609	9 033	16 621	24 482	25 169
Hired out workers	11 001	10 167	8 929	5 907	7 829	9 288	8 730
Average end-of-month number of hired-out workers	3,996	3,699	3,161	2,290	3,013	3,374	3,187
Of which blue-collar workers (<i>Arbeiter</i>)	3,300	2,897	2,415	1,888	2,573	2,945	2,700
Of which white collar workers (<i>Angestellte</i>)	696	821	746	417	441	430	491
Of which women	412	390	301	102	184	215	249
User undertakings reporting	843	737	667	512	582	630	605

Notes: Reporting periods cover July 1 of the previous year to June 30 of the reporting year.

The white- and blue-collar count can contain multiple counts for the same worker as workers can be leased for both purposes.

Source: Statistik Arbeitskräfteüberlassung (AÜG)

Table 9 presents historical trends in the employment of workers hired out by companies in EEA states from 2018 to 2024. The number of hiring-out periods (TWA postings) and workers declined from 2018 to 2021, but since then it has increased again. The number of hiring out periods in 2024 is at an all-time high, but the number of hired workers is still below earlier levels. The number of hiring out periods recorded in 2020 (9,033) and 2021 (16,621) is notably lower than the number of posting notifications through ZKO4 forms – 23,605 in 2021 and 26,600 in 2022 – during the same period, while the numbers are very similar for 2023 (27,349) and 2024 (24,402). These differences may partially be explained by slightly different reporting periods, with the AÜG statistics covering July to June and ZKO4 data referring to the calendar year. In addition, it seems likely that several companies during the COVID-19 pandemic in 2020 and 2021 submitted prior notifications for postings but eventually did not follow through as cross-border hiring-out of workers was impeded by border closures, lockdowns, health concerns and the overall uncertainty during this period.

The number of companies reporting the leasing of workers from the EEA has varied over time, peaking at 843 in the 2017–2018 period before declining to 605 in the most recent reporting period. The average end-of-month number of temporary agency workers closely mirrors this trend, reaching a high of nearly 4,000 also in 2017–2018. In the most recent period, that total was 3,187 TWA postings. Throughout the years, the majority of hired-out workers were blue-collar workers falling under the Austrian term ‘*Arbeiter*’ (worker) rather than ‘*Angestellte*’ (employee). Furthermore, most hired out workers were men.

3.6.2. TWA Postings by sending country, citizenship, gender and industry

The AÜG statistic provides information on the average, end-of-month number of workers hired out to Austria by sending country, worker’s citizenship, sector of economic activity and gender. Table 7 presents the annual end-of-month average number of workers leased to Austria from other EEA countries in the most recent reporting period by sending country. Like in the ZKO4 data, Slovenia was by far the largest national origin for firms posting TWA workers to Austria, accounting for 1,000 leased workers, followed

by Poland (497), Germany (458), and Hungary (382). Overall, most workers posted to Austria are men, but the share of female workers ranges widely from close to zero (Liechtenstein, Poland, Slovenia) to nearly half (Netherlands).

Table 10: Workers hired out to Austria by sending country and gender, July 1, 2023 - June 30, 2024

Sending country	Average end-of-month number of hired-out workers	Share Women
Slovenia	1 000	0.7%
Poland	497	0.2%
Germany	458	14.2%
Hungary	382	3.4%
Slovakia	241	8.2%
Netherlands	139	48.8%
Switzerland	82	6.2%
Croatia	70	17.3%
Romania	49	37.7%
Liechtenstein	44	0%
Czech Republic	43	10.1%
Other	181	19.5%
Total	3 187	7.8%

Source: Statistik Arbeitskräfteüberlassung (AÜG)

Table 11 reports the citizenship of posted workers, which only partially aligns with sending countries. Bosnia and Herzegovina (BiH), a non-EEA country, accounts for the largest group of posted TWA workers by nationality. As discussed earlier in this chapter, most of these workers were likely posted by Slovenian companies. Germany exhibits a similar pattern of TWA postings by domestic firms to Austria, exceeding domestic TWA postings but on a smaller scale. In contrast, countries such as Poland, Hungary, Slovakia, Croatia, and Romania occupy similar positions in both citizenship and firm-origin rankings, suggesting that in these national contexts, a majority of posted TWA workers are domestic nationals.

Table 11: Workers hired out to Austria by citizenship and gender, July 1, 2023 - June 30, 2024

Citizenship	Average end-of-month number of hired-out workers	Share Women
Bosnia and Herzegovina	720	0.7%
Poland	523	1.0%
Hungary	447	3.3%
Slovakia	281	5.9%
Germany	233	17.1%
Slovenia	146	3.4%
Netherlands	141	48.1%
Croatia	122	4.8%
Romania	77	26.3%
Other	498	13.8%
Total	3 187	7.8%

Source: Statistik Arbeitskräfteüberlassung (AÜG)

Lastly, Table 12 provides sector-specific insights into workers hired out to Austria. The data shows that construction and manufacturing employed the largest number of posted TWA workers, with 1,591 and 847 workers, respectively. These sectors also had the lowest shares of female workers, with only 0.2% in construction and 5.2% in manufacturing, reflecting their male-dominated workforce. In contrast, some service sectors with fewer posted workers often had a much higher proportion of women, such as in education, and accommodation and food service activities.

Table 12: Workers hired out to Austria by industry and gender, July 1, 2023 - June 2024

Economic activity according to ÖNACE 2008	Average end-of-month number of hired out workers	Share Women
F) Construction	1591	0.2%
C) Manufacturing	847	5.2%
M) Professional, scientific, and technical activities	224	24.7%
G) Trade; maintenance and repair of motor vehicles and motorcycles	208	18.5%
J) Information and communication	58	30.4%
H) Transport and storage	56	5.7%
I) Accommodation and food service activities	54	52.6%
N) Support services	44	23.1%
P) Education	39	50.0%
K) Financial and insurance activities	32	43.6%
Total	3 187	7.8%

Source: Statistik Arbeitskräfteüberlassung (AÜG)

3.6.3. TWA Postings by duration

Table 13 shows the duration of TWA postings reported by user undertakings in the AÜG statistics. There is a clear trend over time away from significantly longer durations in the 2018-2021 reporting period toward shorter ones – the most recent data has a median of just four days. In the final reporting period, almost three-quarters of TWA postings were for less than one month. The declining duration of postings in the AÜG data matches the earlier observed trend in the ZKO data. However, the average hiring-out durations reported by companies answering the AÜG survey are significantly shorter than the average posting periods indicated in the ZKO4 notifications, which showed mean and median durations of 141.4 days and 39 days in 2023 and 127.7 days and 33 days in 2024.

Table 13: Hiring out by duration

	Reporting period*						
	2018	2019	2020	2021	2022	2023	2024
Average duration in days	86.8	90.0	98.1	99.6	57.4	44.4	47.2
Median duration in days	23	26	30	36	8	4	4
Length of assignment							
Up to 1 month	56.4%	52.5%	50.7%	46.6%	67.4%	76.2%	74.1%
1 to less than 3 months	18.9%	20.5%	22.3%	20.8%	14.2%	10.5%	10.8%
3 to less than 6 months	11.0%	13.2%	11.6%	15.8%	9.5%	7.1%	8.3%
6 to less than 12 months	8.3%	8.0%	10.0%	11.2%	6.4%	3.5%	4.3%
12 to less than 36 months	4.9%	5.4%	4.6%	5.2%	2.2%	2.4%	2.2%
36 months or more	0.4%	0.5%	0.8%	0.4%	0.4%	0.3%	0.3%

Notes: Reporting periods cover July 1 of the previous year to June 30 of the current year.

Source: Statistik Arbeitskräfteüberlassung (AÜG)

3.6.4. TWA Postings by receiving federal state

Table 14 provides a geographic overview of workers hired out to Austria, highlighting their distribution across states and their relative significance within local labour markets measured by the share of cross-border hired-out workers in total employment.

Cross-border hiring out of workers in Austrian federal states varied in numbers and duration, with the highest numbers of postings registered in Upper Austria, Styria, Tyrol and Vienna. However, in no federal state did workers hired out by foreign companies represent a large share of the labour force. The highest relative numbers were reported in Vorarlberg and Carinthia, and in both cases, hired-out workers accounted for only 0.27% of the total workforce. Since 2018, Salzburg has seen a steady increase in the total and relative numbers of workers hired out from abroad, while Vorarlberg has experienced a visible decline. The numbers in the other states fluctuated over time but did not follow clear trends.

Table 14: Hired out workers as share of salaried employment by federal state, 2018-2024

	Reporting period*						
	2018	2019	2020	2021	2022	2023	2024
Annual average end-of-month number of workers hired out from EEA countries							
Burgenland	<i>n.d.</i>	82,9	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>
Carinthia	<i>n.d.</i>	547,0	377,9	<i>n.d.</i>	256,2	280,5	221,4
Lower Austria	364,1	379,6	449,0	326,6	253,9	456,5	322,9
Upper Austria	582,6	592,6	580,0	545,9	619,4	750,7	685,8
Salzburg	93,1	107,9	103,9	129,0	248,8	204,3	256,1
Styria	425,7	353,8	261,6	306,4	445,2	470,0	553,3
Tyrol	523,0	519,0	484,2	296,2	390,1	457,8	503,2
Vorarlberg	667,6	440,8	165,8	51,0	111,8	175,2	<i>n.d.</i>
Vienna	626,5	794,8	714,9	466,8	693,3	609,4	545,9
Hired-out workers as percentage share of salaried employees ¹⁵							
Burgenland	<i>n.d.</i>	0,08%	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>
Carinthia	<i>n.d.</i>	0,27%	0,19%	<i>n.d.</i>	0,12%	0,13%	0,10%
Lower Austria	0,06%	0,07%	0,08%	0,06%	0,04%	0,07%	0,05%
Upper Austria	0,09%	0,09%	0,09%	0,08%	0,09%	0,11%	0,10%
Salzburg	0,04%	0,04%	0,04%	0,05%	0,10%	0,08%	0,10%
Styria	0,09%	0,07%	0,05%	0,06%	0,09%	0,09%	0,10%
Tyrol	0,16%	0,16%	0,15%	0,09%	0,12%	0,13%	0,15%
Vorarlberg	0,42%	0,27%	0,10%	0,03%	0,07%	0,10%	<i>n.d.</i>
Vienna	0,08%	0,10%	0,09%	0,06%	0,08%	0,07%	0,06%

Notes: Reporting periods cover July 1 of the previous year to June 30 of the current year. *n.d.* – Data not shown to protect respondents' privacy in case of a small number of respondents.

Source: Statistik Arbeitskräfteüberlassung (AÜG)

Table 15 shows gender-based patterns in the composition of the TWA workforce. Vienna, Vorarlberg, and occasionally Salzburg have the highest proportions of female hired-out workers. In contrast, most other states continue to have a predominantly male TWA workforce. This may suggest that the more urban states (Salzburg and Vienna) with a higher share of female workers have been receiving more service-sector-related

¹⁵ All employees except apprentices and domestic workers.

postings, while regions such as Upper Austria, with a more male-dominated workforce, may be linked to traditionally male-heavy industries like construction or manufacturing.

Table 15: Share of women among hired-out workers by state, 2018-2024

	Reporting period*						
	2018	2019	2020	2021	2022	2023	2024
Burgenland	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>	<i>n.d.</i>
Carinthia	<i>n.d.</i>	0,07	0,13	<i>n.d.</i>	0,18	0,06	<i>n.d.</i>
Lower Austria	0,04	<i>n.d.</i>	0,06	0,03	0,05	0,04	0,02
Upper Austria	0,03	0,03	0,01	0,05	0,04	0,03	0,02
Salzburg	0,04	0,05	0,12	0,15	0,10	0,11	0,01
Styria	0,03	0,03	0,16	0,11	0,02	0,02	0,01
Tyrol	0,04	0,04	0,06	0,10	0,08	0,09	0,00
Vorarlberg	0,21	0,37	0,89	2,13	0,69	0,14	<i>n.d.</i>
Vienna	0,09	0,08	0,15	0,29	0,24	0,25	0,11

Notes: Reporting periods cover July 1 of the previous year to June 30 of reporting year. *n.d.* – Data not shown to protect respondents' privacy in case of a small number of respondents.

Source: Statistik Arbeitskräfteüberlassung (AÜG)

3.6.5. Cross-Dataset Analysis

Although the reporting periods differ between the ZKO4 and BMAW datasets, both reveal three consistent patterns in TWA postings to Austria. First, TWA postings increased in the aftermath of the pandemic but have shown a slight decline in 2024. Despite these fluctuations, both sources consistently identify construction as the dominant sector for TWA labour in Austria. Finally, both data sets show that a core group of neighbouring countries, including Slovenia, Hungary, Poland, Germany, and the Slovak Republic, plays a prominent role in supplying TWA labour to Austria.

The main differences between the datasets are related to the reported number of postings in 2021 and 2022, as well as the duration of posting periods. As mentioned above, these differences may be due to different observation periods – calendar years in the ZKO4 data, but July 1 to June 30 in the BMAW data. However, the diverging results may also point to the mis- or overreporting of postings by companies. During the COVID-19 pandemic, companies often cancelled previously notified postings due to rapidly changing conditions, including lockdowns and border closures. Regarding differences in posting durations, it is possible – and arguably likely – that companies notified postings for longer periods than they ended up needing and did not change the posting notification once this became clear. After all, the non-notification of postings is illegal (see Chapter 5), but overreporting posting periods is not. In such a case, the ZKO data, which is forward-looking, would record the planned duration, whereas the AÜG data, which records hiring-out activities in the previous 12 months, would record the real, shorter period. Further research is needed to clarify if this is indeed the case and if the possible overreporting of postings extends to ZKO3 forms as well.

3.7. Conclusions

The data presented in this chapter show that postings to Austria since 2020 largely mirror past trends. The number of incoming postings increased from 2021 to 2023, following the steady increase of incoming

postings observed since 2011 (Geyer, Premrov, & Danaj, 2022). Most postings originate from Austria's neighbouring countries – Germany, Slovenia, Hungary, Poland, Slovakia, and the Czech Republic – with the notable exception of Lithuania, which was the source of most transport sector postings in 2021 and 2022. In terms of citizenship, we find that in addition to EU citizens, a significant number of third-country nationals are posted to Austria, primarily Ukrainians and Belarusians posted from Lithuania and Poland and BiH citizens posted from Slovenia. Despite the growing number of incoming postings until 2023, posted workers in FTE still account for less than 1% of employment in Austria. In terms of sectors, construction and transport continue to dominate.

Lastly, a comparison between data from the forward-looking prior notifications and the backwards-looking AÜG statistics suggests a significant overreporting of posting numbers during the COVID-19 pandemic and, in general, an overreporting of posting periods. We recommend further research on whether and to what extent prior notifications overstated the actual number and duration of postings and on the effect this has had on estimating the number of postings in FTE and the impact of postings on the receiving country's labour market.

4. Scope and characteristics of posting from Austria

4.1. Estimating the scope of postings from Austria

To estimate the scope of outgoing postings, we lack comparable prior notification data and therefore rely exclusively on data on PDs A1 issued by Austrian authorities under Articles 12 and 13 compiled via the Network Statistics on Free Movement of Workers, Social Security Coordination and Fraud and Error. Therefore, it is important to note that, unlike postings counted through prior notifications, PDs A1 only allow us to count postings in the year they are started, not in all the years they are ongoing.

4.2. Postings from Austria

Table 16 presents the number of PD A1 forms issued by Austrian authorities between 2020 and 2023. The data shows continued growth, consistent with the findings of the previous report on Austrian postings, though this growth is now primarily driven by Article 12 postings (Geyer, Premrov, and Danaj, 2022). While the earlier report highlighted significant increases in Article 13 postings, that trend appears to have reversed as Article 13 postings seem to have decreased in 2022 and 2023.

In 2023, Austria recorded a total of 157,508 workers posted abroad under Articles 12 and 13; in comparison, 333,096 workers were posted to Austria under Article 12 alone, nearly twice the number sent abroad. This net difference of 175,588 underscores Austria's enduring role as a net recipient for posted workers.

Table 16: PDs A1 issued by Austrian authorities 2020-2023

	2020	2021	2022	2023
Art. 12	53,602	41,095	78,313	102,777
% change prev. year		-23%	91%	31%
Art. 13	50,164	64,723	60,600	54,731
% change prev. year		29%	-6%	-10%
Total	103,766	105,818	138,913	157,508
% change prev. year		2%	31%	13%

Source: (De Wispelaere, De Smedt, & Pacolet, 2024)

As shown in Table 17, in 2023, the majority of PD A1 forms issued in Austria under Article 12 were concentrated in the industrial sector, which accounted for 69.4% of all postings. Within this category, the construction industry alone made up a significant 40.8%. The services sector followed as a distant second, comprising 30% of postings, led by wholesale and retail trade (15.7%).

Under Article 13, the distribution pattern was broadly similar, with 61.9% of postings falling within the industrial sector. However, construction's share dropped markedly to just 7.4%. The services sector has a slightly larger share of Article 13 postings, accounting for 37.8%, driven mainly by wholesale and retail trade (26.4%). TWA postings made up only a small fraction of postings: 1.9% under Article 12 and less than 1% under Article 13. Overall, the data underscores the continued dominance of the industrial sector in Austria's outbound postings under both Articles 12 and 13, and the relative insignificance of outbound TWA postings.

Table 17: Share of PDs A1 issued by Austrian authorities in 2023 by Sector and Article

Sector of Activity (NACE)	Art. 12	Art. 13	Total
<u>Agriculture, hunting and fishing (NACE A)</u>	<u>0,6%</u>	<u>0,3%</u>	<u>0,5%</u>
<u>Industry (NACE B to F)</u>	<u>69,4%</u>	<u>61,9%</u>	<u>66,8%</u>
Construction (NACE F)	40,7%	7,4%	29,1%
<u>Services (NACE G to T)</u>	<u>30,0%</u>	<u>37,8%</u>	<u>32,7%</u>
Wholesale and retail trade (NACE G)	15,7%	26,4%	19,4%
Accommodation and food service activities (NACE I)	2,0%	0,5%	1,5%
Transportation and storage; information and communication (NACE H and J)	2,5%	5,1%	3,4%
<i>Freight transport by road (NACE H - Group 49.4)</i>	1,4%	2,9%	1,9%
Financial and insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities NACE K, L, M and N	5,6%	5,0%	5,4%
<i>Temporary employment agency (NACE N - Group 78.2)</i>	1,9%	0,3%	1,3%
Education, health and social work, arts and other services (NACE P, Q, R, S)	4,2%	0,9%	3,1%
Human health and social work activities (NACE Q)	2,9%	0,8%	2,2%
Total (NACE A+B to F + G to T)	100%	100%	100,0%

Source: Network Statistics on Free Movement of Workers, Social Security Coordination and Fraud and Error

4.3. Conclusions

Despite the increase in postings from Austria until 2023, the country remains a predominantly receiving country, i.e., more workers are posted to Austria than from it. Furthermore, the comparison of incoming and outgoing postings by sector shows that Austria is a receiving country with respect to transport services, but it is both a receiving and sending country with respect to postings in the construction sector.

5. Infringements related to postings to Austria

5.1. Regulatory framework, institutions and data

In 2011, Austria passed the Law Against Wage and Social Dumping (LSD-BG),¹⁶ which set up a regulatory framework to detect and prevent wage and social dumping. Three organisations are involved in enforcing the law (Haidinger, 2018; Geyer, Premrov, & Danaj, 2022):

- The **Financial Police**, which receive Prior Notification forms and carry out inspections to verify posted workers' documents, wages, and social insurance status. The Financial Police conduct inspections in all industries, including construction.
- The Construction Workers Annual Leave and Severance Pay Fund (**BUAK**), which inspects companies in the construction sector. The BUAK inspectors verify whether posted workers and their employers have the required documentation and are paid the correct wages.
- The Competence Centre for Combating Wage and Social Dumping (**LSDB Competence Centre**) validates charges against posting companies brought by BUAK and the Financial Police. Based on the inspection results by the Financial Police, the Competence Centre brings charges against companies suspected of underpaying workers. The Competence Centre can also request the Financial Police to conduct further investigations if additional information is required or if they are alerted to possible cases of underpayment by third parties.

The Financial Police publishes an annual report on its enforcement activities and results in the previous year.¹⁷ In addition, the Competence Centre maintains a database (*Zentrale Strafervidenz*) on charges filed and decisions passed under the Law Against Wage and Social Dumping (see Box 2). The Competence Centre is situated at the Austrian public health insurance providers.

Furthermore, the Labour Inspectorate controls compliance with occupational health and safety (OSH) standards and working time regulations (Haidinger, 2018). The data collected by the Financial Police, BUAK and the LSDB Competence Centre only provide insights into fraudulent postings to Austria (receiving country perspective). Additional insights into fraud related to posting to Austria and posting from Austria (sending country perspective) can be gained from the use of the IMI system.

Box 2. Data collected by the LSDB Competence Centre

The LSDB Competence Centre collects data on **complaints** (*Anzeigen*), i.e., the formal charging of a company for **committing infringements**, brought by individuals and public authorities against companies for a violation of the Law Against Wage and Social Dumping, as well as on **decisions** (*Bescheide*) and **final decisions** (*rechtskräftige Bescheide*) issued against companies for violations of this law. Complaints can be brought by the Competence Centre, the BUAK, the *Gesundheitskassen* [public health insurance companies], and private parties. Decisions on violations are issued by local authorities (*Bezirksverwaltungsbehörde*). Decisions become final when they are not appealed within a given period. The data on complaints, decisions and final decisions recorded by the LSDB Competence Centre include information on

- the type of infringement (the paragraph of the LSD-BG that was violated),
- the involved authority (e.g., BUAK, Health Insurance),
- location (federal province),
- economic sector of the involved company,
- country of origin of the involved company,
- the number of employees involved,
- the amount of the fine demanded by the prosecution and
- the amount of the fine imposed.

The **types of infringements** covered are underpayment of employees, failure to provide required documents, failure to disclose required documents, and obstruction of an inspection by the Financial Police. In addition, companies that

¹⁶ Lohn- und Sozialdumping-Bekämpfungsgesetz (LSD-BG)

¹⁷ The reporting obligation is laid down in § 69 LSD-BG. The reports must be published until June 30 and are titled "Bericht über die Durchführung des Kontrollplans" (Report on the implementation of the inspection plan).

violate the Law Against Wage and Social Dumping can be banned from providing services in Austria for a specific period. The database maintained by the LSDB Competence Centre includes information on cases in which companies were banned, as well as on cases in which companies violated the ban to provide services. The LSDB database is **not fully exhaustive**; it does not cover all proceedings following infringements of the Law Against Wage and Social Dumping. Most importantly, the database does not include complaints filed by the Financial Police. Data on decisions and final decisions are also missing in some instances. Data on decisions and final decisions must be provided to the LSDB Competence Centre by the involved local authorities (*Bezirksverwaltungsbehörden*). However, some decisions are communicated to the Competence Centre only after significant delays or not at all. Data on complaints and decisions are **not linked** and **may not match**: one complaint can result in several decisions (e.g., several people on one construction site are charged in a single complaint but sentenced individually) and several complaints can lead to a single decision (e.g., several inspections of the same company lead to four complaints which are decided in a single decision).

5.2. Enforcement activity by sector and sending country

The data on the Financial Police's enforcement activity presented here cover the period 2020-2024. The data in Table 19 show that the number of inspections was significantly lower in 2021, which could partially be explained by the COVID-19 pandemic, which might have affected both inspection and posting activity. The data also shows that inspection activity focused on the two main posting sectors, construction and transport, which had by far the highest number of posting companies inspected for the whole period 2020-2024. Whereas the number of inspected posting companies in the construction sector steadily increased for the most part, the number of inspected posting companies in the transport sector fluctuated throughout the studied period. A third sector, where a significant number of companies were inspected, although much fewer than in the other two, is manufacturing.

Table 18: Number of inspected posting companies by sector, 2020-2024

Sector of economic activity	2020	2021	2022	2023	2024	Total
A - Agriculture and forestry	6	13	7	12	10	48
B – Mining	1	0	0	4	0	5
C – Manufacturing	95	109	72	112	85	473
D - Electricity, gas, steam and air conditioning supply	1	7	6	10	6	30
E - Water supply and waste management	3	0	3	3	1	10
F – Construction	552	570	541	656	627	2 946
G – Trade	31	37	31	42	24	165
H – Transportation	599	521	223	346	250	1 939
I - Accommodation and food service activities	1	0	8	15	18	42
J - Information and communication	3	1	1	11	11	27
K - Financial and insurance activities	0	0	3	0	0	3
L - Real estate activities	3	2	1	1	0	7
M - Professional and technical activities	16	4	13	17	7	57
N - Other business activities	48	73	74	93	86	374
Q - Health and social work activities	0	0	0	2	1	3
R - Arts, entertainment and recreation	1	1	0	3	1	6

S - Other services	14	18	7	21	23	83
T - Private households	2	2	1	5	3	13
Total	1 376	1 358	991	1 353	1 153	6 231

Source: Data provided by the Austrian Financial Police

Table 20 shows that the number of inspected posting companies between 2020 and 2024 by sending country was highest for companies from the main sending countries to Austria, notably Slovenia (1371) and Germany (1145), followed by companies from Poland (726), Slovakia (714) and Hungary (556).

Table 19: Number of inspected posting companies by sending country, 2020-2024

Country	2020	2021	2022	2023	2024	Total
Belgium	0	1	0	1	2	4
Bulgaria	13	18	19	29	14	93
Denmark	2	0	2	0	1	5
Germany	314	245	171	220	195	1 145
Estonia	0	1	1	2	0	4
Finland	0	1	2	1	0	4
France	1	0	0	3	4	8
Greece	1	0	0	3	1	5
Italy	79	71	35	53	44	282
Croatia	47	56	56	89	54	302
Latvia	3	3	2	2	5	15
Liechtenstein	0	0	0	1	0	1
Lithuania	21	20	4	11	19	75
Luxembourg	1	0	0	1	0	2
Malta	0	1	0	0	0	1
Netherlands	9	3	10	5	6	33
Poland	163	129	94	170	170	726
Portugal	10	10	5	5	8	38
Romania	73	97	50	63	41	324
Sweden	0	0	0	4	1	5
Switzerland	9	3	7	13	7	39
Slovak Republic	124	150	120	158	162	714
Slovenia	298	298	254	285	236	1 371
Spain	3	3	7	14	15	42
Czech Republic	97	133	54	78	66	428
Hungary	107	115	96	137	101	556
Cyprus	1	0	2	5	1	9
Total	1 376	1 358	991	1 353	1 153	6 231

Source: Data provided by the Austrian Financial Police

A closer look at the construction sector in Table 20 shows that the highest number of inspected posting companies was from Slovenia, followed by Slovakia, Germany, Poland, and Hungary.

Table 20: Number of inspected construction companies by country, 2020-2024

Country	2020	2021	2022	2023	2024	Total
Slovenia	163	175	168	182	147	835
Germany	159	105	77	92	94	527
Slovakia	49	70	81	95	105	400
Poland	36	39	36	83	87	281
Hungary	42	49	49	59	52	251
Croatia	17	29	42	50	31	169
Italy	31	36	27	28	27	149
Czech Republic	24	32	26	29	34	145
Romania	16	17	12	12	15	72
Portugal	8	10	4	5	5	32
Other	7	8	19	21	30	85
Total	552	570	541	656	627	2 946

Source: Data provided by the Austrian Financial Police

Whereas in the transport sector, the highest number of inspected posting companies were from Poland, Slovenia, Romania and the Czech Republic (Table 22). Interestingly, Lithuanian companies, which accounted for most transport sector postings notified in 2021, were rarely inspected. Another visible trend is that the number of inspected companies among the main sending countries generally declined from 2020 to 2024.

Table 21: Number of inspected transport companies by country, 2020-2024

Country	2020	2021	2022	2023	2024	Total
Poland	115	80	45	59	62	361
Slovenia	87	65	37	46	34	269
Romania	57	72	32	45	22	228
Czech Republic	66	79	16	33	18	212
Slovakia	56	57	18	32	30	193
Germany	71	57	18	22	18	186
Hungary	51	42	24	44	21	182
Croatia	23	16	5	16	12	72
Italy	31	16	4	7	8	66
Lithuania	21	18	3	10	13	65
Bulgaria	7	14	10	15	7	53
Other	14	5	11	17	5	52
Total	599	521	223	346	250	1 939

Source: Data provided by the Austrian Financial Police

5.3. Types of infringements related to postings and hired-out workers to Austria

5.3.1. Underpayment

The issue of wage dumping in the posting of workers driven by cost differentials and certain undertakings' efforts to take advantage of the cross-border nature of posting to evade their obligations has been flagged early on in the literature (Cremers, 2011; Berntsen & Lilie, 2015). Despite the enforcement of the Law on Anti-Wage and Social Dumping in Austria since 2011, where Austrian wage rates were required of companies posting their workers to the country, reports of underpayment have been made in this country

context as well (Haidinger, 2018; Danaj, Geyer, Cukut Krilić, Toplak, & Vah Jevšnik, 2020; Krings, 2019; Schmatz & Wetzel, 2014). Underpayment was evidenced even in the first Posting.STAT report on Austria, where on average between 0.9% and 10% of posted workers were paid less than what they were entitled to for the period 2015-2020, a share that was estimated to be the highest in the construction sector at possibly 38% of the inspected foreign companies (Geyer et al., 2022). However, the available data could not reveal the extent of the underpayment, i.e. whether it was 10 or 50% of Austrian wages.

Inspection data for the period 2020-2024 indicate that the Financial Police consistently found workers suspected of being underpaid. However, this share seems to have steadily declined from 2020 to 2023. In the case of BUAKE inspections, we have data on 2023, and for that year, the share of suspected underpaid workers in BUAKE inspections in the construction sector (for which BUAKE is mandated) was significantly higher than the share of workers in inspections carried out by the Financial Police (25.5% vs 6.8%) (Table 23).

Table 22: Inspections and underpayment of workers

	2020	2021	2022	2023		2024
Enforcement agency	FP	FP	FP	FP	BUAK	FP
Companies inspected	1439	1395	1019	1402	2250	1236
Posted workers controlled	3481	n.d.	3212	3443	8309	4037
Controlled workers suspected of being underpaid	435	377	266	233	2120	241
Share of controlled workers suspected of being underpaid	12.5%	n.d.	8.3%	6.8%	25.5%	6.0%

Sources: Financial Police data from the annual reports on the implementation of the control plan 2020-2024¹⁸; BUAKE data provided by BUAKE

Table 23 presents data on final decisions in cases involving the underpayment of workers for Austrian and foreign companies – i.e. posting undertakings – collected by the LSDB Competence Centre. It covers the number of decisions reached each year, the number of workers involved, and the total amount of implemented fines.

Table 23: Final decisions on underpayment, 2020-2023

	2020	2021	2022	2023
Austrian companies				
<i>Decisions</i>	146	68	77	45
<i>Number of workers involved</i>	362	195	268	226
<i>Implemented fines</i>	€ 613 000	€ 282 300	€ 475 000	€ 210 400
Foreign companies				
<i>Decisions</i>	344	326	393	248
<i>Number of workers involved</i>	1 058	1 000	1 120	716
<i>Implemented fines</i>	€ 2 463 950	€ 2 190 850	€ 1 947 950	€ 1 188 565

Source: LSDB Competence Centre, sum of final decisions to impose penalties for underpayment¹⁹

¹⁸ Bericht über die Durchführung des Kontrollplanes 2020, 2021, 2022 and 2023

¹⁹ The data covers violations of § 7i para. 3 of the Act on the Adjustment of Employment Conditions (AVRAG) as amended by Federal Law Gazette I No. 24/2011, § 7i para. 5 AVRAG as amended by Federal Law Gazette I No. 94/2014, § 29 para. 1 of the Wage and Social Dumping Control Act (LSD-BG) as amended by Federal Law Gazette I No. 44/2016, § 29 para. 3 LSD-BG as amended by Federal Law Gazette I No. 44/2016, § 29 para. 1 LSD-BG as amended by Federal Law Gazette I No. 174/2021, and § 29 para. 3 LSD-BG as amended by Federal Law Gazette I No. 174/2021.

The comparison between Austrian and foreign companies shows that in 70-85% of decisions, fines and workers throughout the observation period were linked to the latter. From 2020 to 2022, the number of decisions and workers linked to foreign companies fluctuated, while the total of fines declined by around 20%. From 2022 to 2023, all indicators show a significant decline. As such, the data on final decisions mirrors the decline in the number and share of inspected workers suspected of being underpaid.

5.3.2. Non-notification and failure to provide documentation

As described in Chapter 3, posting companies have an obligation to notify postings to Austria through prior notification tools, i.e. by submitting a ZKO form in advance and posted workers must request PDs A1 forms from the competent authorities in the sending country as proof that they are covered by the sending country's social insurance system. The failure to notify a posting in advance is a violation of the LSD-BG (§19 and 19a). In Austria, user undertakings must have these documents at the workplace and present them to inspectors upon request (§21 and 21a LSD-BG), together with, if required, an official authorisation testifying that the company is authorised to provide the service in question in the sending country. In addition, posting companies must retain payroll documentation and make it available to inspectors upon request (§22 LSD-BG). Furthermore, the Financial Police is empowered to request necessary documents from the posting undertaking and the user undertaking; failure to do so is an LSD-BG violation (§12). Data provided by the Financial Police on the requested penalties for these types of violations for the period 2021-2024 are presented in Table 24. The number of requests for penalties for failure to notify postings is the highest among the various types of violations, followed by failure to retain/provide payroll documents, although a decrease in both numbers was observed from 2020 to 2024. This seems to continue a trend since 2019, when the highest number of complaints by the FP for not keeping reporting documents (861) and payroll documentation (1066) available was reported (Geyer, Premrov, & Danaj, 2022).

Table 24: Number of requested penalties for the most common types of violations, 2021-2024

Type of violation	2020	2021	2022	2023	2024	Total
Failure to keep reporting documents available according to § 21 and §21a LSD-BG	659	412	357	401	385	2214
Failure to notify posting in accordance with §19 and §19a LSD-BG	754	524	596	749	527	3150
Failure to provide documents requested by the Financial Police according to §12 LSD-BG	514	359	319	229	228	1649
Failure to retain/provide payroll documents according to § 22 LSD-BG	840	517	481	399	446	2683
Total	2767	1812	1753	1778	1586	9696

Source: Data provided by the Austrian Financial Police

Table 25 shows the fines levied by the Financial Police for those violations for 2020 and 2022 to 2024 (2021 data is missing). The highest fines were levied for failure to notify postings, failure to retain/provide payroll documents, failure to provide documents requested by the Financial Police and failure to keep reporting documents, and they amounted to anywhere between € 800 000 and € 1 400 000 annually from 2022 to 2024. The total amount of fines changed little between 2022 and 2024, at around € 4.4 million, in contrast to only € 891 400 in 2020. This lower amount, along with the missing data for 2021, is likely due to reduced posting and enforcement activity during the COVID-19 pandemic.

Table 25: Fines requested by the Financial Police in EUR, 2020-2024

Type of violation	2020	2021	2022	2023	2024
Failure to keep reporting documents available according to § 21 and §21a LSD-BG (including transport and 48-hour posting)	€ 891 400	<i>n.d.</i>	€ 844 150	€ 847 050	€ 897 387
Failure to notify posting in accordance with §19 and §19a LSD-BG	0	<i>n.d.</i>	€ 1 414 750	€ 1 540 350	€ 1 176 600
Failure to provide documents requested by the Financial Police according to § 12 LSD-BG	0	<i>n.d.</i>	€ 980 200	€ 771 000	€ 839 850
Failure to retain/provide payroll documents according to § 22 LSD-BG	0	<i>n.d.</i>	€ 1 215 550	€ 1 141 900	€ 1 443 350
Total	€ 891 400	<i>n.d.</i>	€ 4 454 650	€ 4 300 300	€ 4 357 187

Source: Financial Police data from the annual reports on the implementation of the control plan 2020-2024²⁰

The data on the number of requested penalties by industry in Table 26 show that construction had the highest total number of requested penalties consistently from 2022 to 2024. The picture is markedly different in the transport sector, where the requested penalties in 2020 were even higher than in construction but then declined substantially to nearly one-tenth of their 2020 level in 2024.

Table 26: Number of requested penalties by industry, 2020-2024

Sector of economic activity	2020	2021	2022	2023	2024	Total
A - Agriculture and Forestry	11	6	24	17	24	82
B – Mining	2	0	0	4	0	6
C – Manufacturing	197	103	145	151	120	716
D - Energy Supply	2	9	22	21	22	76
E - Water Supply and Waste Management	7	0	0	5	0	12
F – Construction	990	744	1 013	1 003	994	4 744
G – Trade	92	45	56	101	34	328
H – Transportation	1 285	814	309	297	163	2 868
I - Accommodation and Food Services	3	0	11	24	19	57
J - Information and Communication	6	3	2	15	2	28
K - Financial and Insurance Services	0	0	2	2	0	4
L - Real Estate Activities	9	7	9	5	0	30
M - Professional/Technical Services	33	15	32	18	27	125
N - Other Economic Services	70	50	125	73	145	463
Q - Health and Social Work	0	0	0	2	0	2
R - Arts, Entertainment and Recreation	4	1	1	3	0	9
S - Other Services	52	15	3	27	31	128
T - Private Households	4	0	0	10	5	19
Total	2 767	1 812	1 754	1 778	1 586	9 697

Source: Data provided by the Austrian Financial Police

²⁰ Bericht über die Durchführung des Kontrollplanes 2020, 2021, 2022 and 2023

5.3.3. Conclusions

Enforcement data for the last years indicate that inspection activities focused on companies from the main sending countries and the main sectors of posting activity, namely construction, transport, and manufacturing. While the number of inspections remained constant, the share of workers suspected of being underpaid and the number of fines levied by the Financial Police for other violations of the LSD-BG, notably non-notification of postings and failure to present posting documents and payroll documentation, declined from 2020 to 2024. It is yet unclear what caused this trend. One explanation could be that posting undertakings became more familiar with the applicable rules and thus less likely to violate them. Relatedly, it is possible that more posting undertakings began using specialised legal and consulting services, helping them to comply with Austria's posting rules.

While these findings may suggest increased compliance, more research is required to confirm them and identify their drivers. Furthermore, it is important to note that the underpayment of posted workers continues to be a concern, at least in the construction sector, where one quarter of inspected workers were suspected of being underpaid.

6. Conclusions

The Posting.STAT 2.0 study on posting trends and characteristics for Austria between 2020 and 2024 shows that past trends have persisted, confirming Austria as a predominantly receiving country. The data on posting to Austria indicate that the number of incoming postings increased from 2021 to 2023, following a steady rise in incoming postings observed since 2011 (Geyer, Premrov, & Danaj, 2022). From 2023 to 2024, the number of postings declined significantly, especially in the construction sector, presumably due to a cooling of the Austrian economy and rising unemployment. In addition, we observed a decline in the average duration of non-transport postings, which, together with declining posting numbers, reduced the share of posted workers in FTE from a peak of 1.7% of total employment in Austria in 2019 (Geyer et al., 2022) to 0.75% in 2024.

Most postings continue to originate from Austria's neighbouring countries, i.e., Germany, Slovenia, Hungary, Slovakia, the Czech Republic, and Poland. Lithuania was also the source of most transport sector postings in 2021 and 2022. In terms of citizenship, we find that 32.6% of postings and 27.4% of workers posted to Austria in 2022 were third-country nationals, primarily Ukrainians and Belarusians posted from Lithuania and Poland and Bosnian-Herzegovinian citizens posted from Slovenia. The overall number of TCN postings reported to Austrian authorities fell by about half from 2022 to 2023 after the notification rules changed and postings in road freight transport were no longer reported to Austrian authorities, but through the European Commission's RTPD portal. Information from Austrian authorities and initial data from the RTPD portal confirm that the two dominant industries in terms of incoming postings remain construction and transport.

Postings to Austria were analysed using different data sources – PD A1 forms issued under Article 12 of the *Basic Regulation* by authorities in the sending countries, prior notifications to Austrian authorities (ZKO forms) and through the European Commission's new RTPD portal, as well as from a survey among TWA agencies working in Austria – because no single data source fully covered all posting activities. The requirement to notify road freight transport postings through the RTPD portal further complicated the analysis of postings to Austria, as only partial, highly aggregated data on this industry have been available so far. This made it difficult to assess not only the number of incoming postings in the transport sector, but also the number of TCN posted workers who accounted for a large share of workers in this industry until 2022. Moreover, a comparison between data from a forward-looking survey of prior notifications and a backwards-looking survey among TWAs suggests significant overreporting of posting numbers during the COVID-19 pandemic and, in general, overreporting of posting periods. Further research is recommended on whether and to what extent prior notifications overstate the actual number and duration of postings, and on the effect this has had on estimating the number of postings in FTE and on the impact of postings on the receiving country's labour market.

From a sending country perspective, the data shows an increase in postings from Austria until 2023; however, this does not change the country's profile as a predominantly receiving country. Sectoral dynamics show different patterns: Austria is confirmed as a receiving country for transport services, but it is both a receiving and a sending country for postings in the construction industry, which can be interpreted as cross-border mobility in the sector not strictly driven by labour demand. Rather, it could mean that services related to different skill sets are imported and exported between Austria and other EU Member States in this industry. Further research could clarify these developments.

Regarding infringements related to postings to Austria, the most recent data show that the number of inspections remained more or less constant between 2020 and 2024, with inspections focusing on companies from the main sending countries and the main sectors of posting activity, namely construction, transport, and manufacturing. Over the same period, the share of workers suspected of being underpaid fell from 12.5% (2020) to 6.0% (2024), and the number of fines levied by the Financial Police for other violations of

the LSD-BG, namely non-notification of postings, failure to present posting documents and payroll documentation, declined as well. It is yet unclear what the reasons for this trend are. One explanation could be that posting undertakings have become more familiar with the applicable rules and are thus less likely to violate them. Another explanation could be the more structured use of external support services by firms specialising in posting. In the national webinar, stakeholders cautioned against a strong interpretation of this trend, which suggests that further research would be required to better understand this development.

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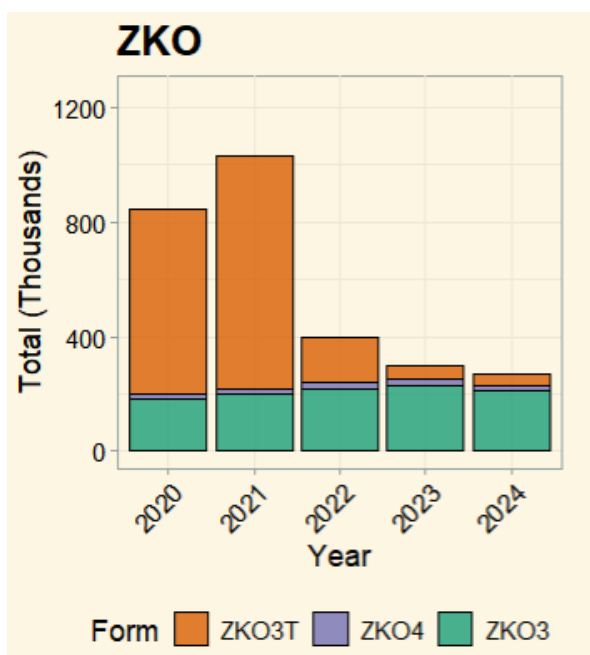
8. Appendix

Table 27: Annual number of postings by type of notification

	2021	2022	2023	2024
ZKO (total)	1408333	815536	336896	300946
% change prev. year		-42%	-59%	-11%
ZKO3	205434	225191	236134	216354
% change prev. year		10%	5%	-8%
ZKO3T	1179294	563685	73413	60190
% change prev. year		-52%	-87%	-18%
ZKO4	23605	26660	27349	24402
% change prev. year		13%	3%	-11%

Source: ZKO microdata from the FP

Figure 10: Annual number of new postings notified through ZKO forms, 2020-2024



Sources: ZKO data from the Financial Police

Table 28: Number of new postings to Austria by start date and type of notification

	2020	2021	2022	2023	2024
ZKO (total)	842,763	1,032,630	399,225	295,775	269,663
% change prev. year		23%	-61%	-26%	-9%
ZKO3	182,240	197,096	217,386	228,159	209,028
% change prev. year		8%	10%	5%	-8%
ZKO3T	643,438	814,115	158,979	43,828	39,541
% change prev. year		27%	-80%	-72%	-10%
ZKO4	17,085	21,419	22,860	23,788	21,094
% change prev. year		25%	7%	4%	-11%
PD A1 (Art. 12)	232,003	220,629	305,478	333,096	<i>n.d.</i>
% change prev. year		-5%	38%	9%	<i>n.d.</i>

Sources: ZKO microdata from the FP, aggregated ZKO data from the FP, EU-level ZKO and PD A1 reports

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