

Posting of workers

Report on A1 Portable Documents issued in 2023

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Glossary

Basic Regulation: Regulation (EC) No 883/2004 of the European Parliament and of the Council of 29 April 2004 on the coordination of social security systems.

Implementing Regulation: Regulation (EC) No 987/2009 of the European Parliament and of the Council of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems.

Competent Member State: The Member State in which the institution with which the person concerned is insured or from which the person is entitled to benefits is situated.

EU-28: Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), Sweden (SE), and the United Kingdom (UK).

EU-27: Belgium (BE), Bulgaria (BG), Czechia (CZ), Denmark (DK), Germany (DE), Estonia (EE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Croatia (HR), Italy (IT), Cyprus (CY), Latvia (LV), Lithuania (LT), Luxembourg (LU), Hungary (HU), Malta (MT), the Netherlands (NL), Austria (AT), Poland (PL), Portugal (PT), Romania (RO), Slovenia (SI), Slovakia (SK), Finland (FI), and Sweden (SE).

EU-15: Belgium (BE), Denmark (DK), Germany (DE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Luxembourg (LU), the Netherlands (NL), Austria (AT), Portugal (PT), Finland (FI), Sweden (SE), and the United Kingdom (UK).

EU-14: Belgium (BE), Denmark (DK), Germany (DE), Ireland (IE), Greece (EL), Spain (ES), France (FR), Italy (IT), Luxembourg (LU), the Netherlands (NL), Austria (AT), Portugal (PT), Finland (FI), and Sweden (SE).

EU-13: Bulgaria (BG), Czechia (CZ), Estonia (EE), Croatia (HR), Cyprus (CY), Latvia (LV), Lithuania (LT), Hungary (HU), Malta (MT), Poland (PL), Romania (RO), Slovenia (SI), and Slovakia (SK).

EFTA countries: Iceland (IS), Liechtenstein (LI), Norway (NO), and Switzerland (CH).

Member State: The notion is used in this report to indicate the 27 countries belonging to the European Union (EU) in reference year 2023, the European Economic Area (EEA), Switzerland, and the United Kingdom (UK).

Persons covered by Article 12 of the Basic Regulation: Article 12 relates to employed persons who are employed by an employer which normally carries out its activities in a Member State and who are posted by that employer to another Member State to perform work on its behalf, and persons who normally pursue an activity as a self-employed person in a Member State who go to pursue a similar activity in another Member State.

Persons covered by Article 13 of the Basic Regulation: These persons pursue an activity as an employed/self-employed person in two or more Member States.

Portable Document (PD) A1: This certificate declares that the social security legislation of the issuing Member State applies and confirms that this person has no obligations to pay social security contributions in another Member State.

Summary of main findings

The <u>Portable Document</u> A1 (PD A1) (previously the E101 certificate)¹ establishes the presumption that the holder is affiliated to the social security system of the Member State² which has issued the certificate and confirms that the person concerned has no obligations to pay social security contributions in another Member State. PDs A1 are issued to various groups of persons, though mainly to 'posted' workers and self-employed persons (see Article 12 of Regulation 883/2004) and to persons who pursue an activity as an employed/self-employed person in two or more Member States (see Article 13 of Regulation 883/2004).

Since 2014, data on the Portable Documents A1 (PDs A1) issued by the EU/EFTA countries and the UK are collected and reported by the Network Statistics FMSSFE, on behalf of the European Commission - DG Employment. The A1 data in this report refer to the statistics provided by Member States for reference year 2023. Specific attention is paid to the use of the Framework Agreement on the application of Article 16 (1) of Regulation (EC) No.883/2004 in cross-border telework that came into force on 1 July 2023. The summary focuses on the main findings for that year but equally on the main trends and evolutions compared to 2022 and even over a period of more than a decade.

Total number of PDs A1 issued in 2023

A total number of 5.5 million PDs A1 were issued at the request of the employer or the person concerned in 2023. The majority of these PDs A1 were applicable to persons covered by Article 12, namely 3.6 million PDs A1. Another 1.7 million PDs A1 were issued to persons covered by Article 13. The remaining 255 000 PDs A1 were issued for other categories, mainly to civil servants. Consequently, 65 % of all PDs A1 granted in 2023 were issued under Article 12 and around 31 % under Article 13. However, there are some strong differences between issuing Member States. For instance, the importance of Article 12 in total is especially high in Greece (92 %), France (92 %), and Germany (87 %).

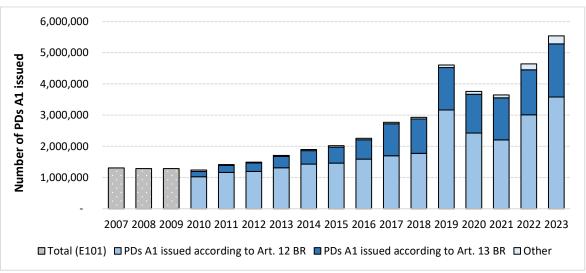


Figure 1 - Evolution of the number of PDs A1 issued, by type, 2007-2023

Source: Administrative data PD A1 Questionnaire 2024 and previous years

Since 1 May 2010, E101 forms have been replaced by PDs A1 by Regulation (EC) No 883/2004 on the coordination of social security systems. However, these new rules have been applied to nationals of Switzerland since 1 April 2012, and to nationals of Norway, Iceland, and Liechtenstein since 1 June 2012.

² The notion of "Member State" is used in this report to indicate the 27 countries belonging to the European Union (EU) in reference year 2023, the European Economic Area (EEA), Switzerland, and the United Kingdom (UK).

As *Figure 1* depicts above, an unprecedented number of PDs A1 were issued in the EU/EFTA and the UK in 2023. Over 900 000 more PDs A1 were issued compared to 2022, resulting in an increase of 19.4 %. This continues the strong increase that occurred in 2022 (+995 500 PDs A1 or +27 % compared to 2021) and just before the COVID-19 pandemic from 2018 to 2019 (+57 %). The increase of PDs A1 issued in 2019 compared to 2018 was considered exceptional at the time. However, figures for 2022 and 2023 show that this total number of PDs A1 has become the new standard. This is of course a totally different level compared to the number of PDs A1 issued annually before 2019. This is mainly due to the huge increase in the number of PDs A1 issued by Germany since 2019.

In 2023, by far the highest number of PDs A1 was issued by Germany, more than 2 million PDs A1 (*Figure 2*). The second most important issuing Member State was Poland with almost 850 000 PDs A1 issued. Together, these two Member States issued more than 50 % of all PDs A1 in 2023. However, the importance of both Member States differs strongly according to the legal ground on which the PD A1 is granted. Germany is the main issuing Member State for PDs A1 issued according to Article 12 while Poland is the main issuing Member State for PDs A1 issued under Article 13. Italy is ranked third with some 361 000 PDs A1 issued in total. Furthermore, Spain, Switzerland, and France issued more than 200 000 PDs A1 each. Slovenia, Austria, Belgium, Slovakia, and Lithuania are also important issuing Member States, as each issued more than 100 000 PDs A1. There are also some Member States that granted only a limited number of PDs A1. For instance, Greece, Iceland, Liechtenstein, and Cyprus issued less than 5 000 PDs A1 in 2023.

Twenty-two Member States recorded an increase in the number of PDs A1 issued in 2023 compared to 2022 (*Figure 2*). In absolute terms, it is mainly the main sending Member States Germany and Poland that again recorded a strong increase in the number of PDs A1 issued in 2023 compared to 2022. Indeed, Germany crossed the 2 million PDs A1 mark for the first time, representing an increase of 408 000 PDs A1 compared to 2022. For Poland, there was an increase of almost 127 000 PDs A1 in 2023 compared to 2022. The most striking percentage increase can be noted in Finland (+143 %). Finally, Denmark, Estonia, Spain, Croatia, Liechtenstein, Norway, and the UK showed a (small) decrease in the number of PDs A1 compared to 2022.

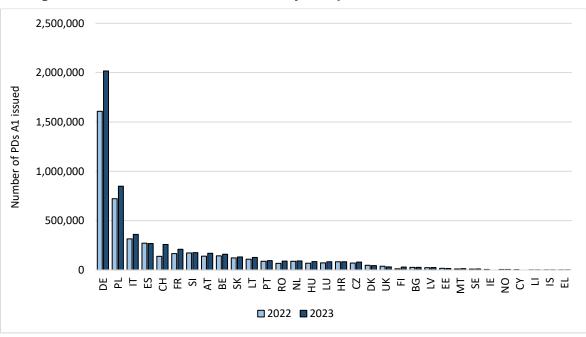


Figure 2 - Number of PDs A1 issued, by competent Member State, 2022-2023

In 2023, approximately 3.6 million PDs A1 were granted under Article 12, covering around 2 million persons. From 2022 to 2023, the total number of PDs A1 issued under Article 12 grew by 569 000 forms or 19 %. On average 5 % of the PDs A1 granted under Article 12 were issued to self-employed persons. Especially Slovakia granted a high percentage of PDs A1 under Article 12 to self-employed persons (51 %). On average, approximately 16 % of the PDs A1 under Article 12 were issued to workers and self-employed who provide cross-border activities in the construction sector. However, this average share increases to 34 % when Germany is not taken into account. This is because Germany mainly granted PDs A1 under Article 12 for activities in manufacturing and the service sector and much less for activities in the construction sector. Especially EU-13 Member States issued a high share of PDs A1 in the construction sector (44.6 %) as opposed to EU-14 Member States (8.4 %). The average duration per posting was 65 days in 2023 and even less than 40 days in Belgium, Germany, France, and Luxembourg.

The main sending Member State of posted workers is clearly Germany with around 1.76 million PDs A1, or almost 50 % of all PDs A1 issued under Article 12 in 2023 (*Figure 3*). Additionally, Poland issued 267 000 PDs A1 and Italy 250 000 PDs A1 under Article 12. Consequently, the evolution of the number of PDs A1 issued under Article 12 (and therefore the evolution of the total number of PDs A1 issued) over the past 5 years has been very much impacted by the huge number of PDs A1 issued under Article 12 by Germany. The huge peak that occurred in 2019 for Germany was even surpassed in 2023, even though we considered the number of PDs A1 issued under Article 12 in 2019 by Germany as something exceptional, even an outlier. Finally, it is certainly worth noting the strong increase in the number of PDs A1 issued under Article 12 that occurred in Italy (from only 35 400 PDs A1 in 2010 to 250 000 PDs A1 in 2023).

Number of PDs A1 Art. 12 BR issued by DE Main sending Member States (excl. DE) 2,000,000 300,000 1.800.000 250,000 Number of PDs A1 issued according to Art. 12 BR 1,600,000 Number of PDs A1 issued according to Art. 12 BR 1,400,000 200,000 1,200,000 150,000 1,000,000 800,000 100.000 600.000 50,000 400,000 200.000 2016 2019 2015 2018 2020 2014 2017 2021 2015 2016 2014 2017 2018 2019 2020 2021 2022 2023

Figure 3 - Evolution of the number of PDs A1 issued under Article 12 BR, main issuing Member States, 2010-2023

Source: Administrative data PD A1 Questionnaire 2024 and previous years

The most prominent receiving Member States in which workers and self-employed persons with a PD A1 issued under Article 12 are temporarily active have remained largely the same over the past decade. It mainly concerns Germany, France, Austria, Belgium, the

Netherlands, and Switzerland (*Figure 4*). In absolute terms, the top 3 flows in 2023 went from Germany to Austria (265 079 PDs A1 under Article 12), from Poland to Germany (146 073 PDs A1), and from Germany to France (133 081 PDs A1). Hence, Germany is both the main sending and receiving Member State of posted workers with a PD A1 under Article 12. Nonetheless, Germany together with seven other Member States (Poland, Italy, Slovenia, Slovakia, Lithuania, Luxembourg, and Hungary) are 'net senders' (i.e., more PDs A1 issued than received under Article 12)). The other Member States, and particularly Austria, France, the Netherlands, and Belgium, are 'net recipients' (i.e., more PDs A1 received than issued under Article 12).

Main receiving Member States

600,000

400,000

200,000

100,000

0

2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023

BE DE AFR NL AT CH

Figure 4 - Evolution of the number of PDs A1 issued under Article 12 BR, main receiving Member States, 2010-2023

Source: Administrative data PD A1 Questionnaire 2024 and previous years

Number of PDs A1 issued under Article 13 (i.e., active in two or more Member States)

In 2023, approximately 1.7 million PDs A1 were granted under Article 13, covering roughly 1.5 million persons. One third of these PDs A1 were issued by Poland (568 068 PDs A1) (Figure 5). Furthermore, Italy, Switzerland, Germany, Spain, and Lithuania issued more than 90 000 PDs A1 under Article 13 each. Nearly 265 000 more PDs A1 under Article 13 were issued compared to 2022, resulting in an increase of 18.4 %. The main issuing Member State, Poland, shows another strong growth of more than 100 000 PDs A1 compared to 2022. This means that the number of PDs A1 issued under Article 13 by Poland has continuously been on the rise from 2010 to 2023, even during the COVID-19 pandemic. Another remarkable grower in 2023 is Switzerland, with an increase of more than 75 000 PDs A1 compared to 2022 (+284 %). This contrasts with Spain where the number of PDs A1 issued under Article 13 fell by almost 15 % compared to 2022. Approximately 40 % of the PDs A1 issued under Article 13 were granted to persons active in road freight transport. Especially in Belgium, Latvia, Lithuania, Poland, Slovakia, and Liechtenstein, more than one third of the PDs A1 under Article 13 were issued for activities in road freight transport. In Lithuania, this share even amounted to 50 %. Poland issued the highest number of PDs A1 under Article 13 for activities in road freight transport (229 215 PDs A1), in line with the importance of international road freight transport in the country's economy. Poland is also by far the main 'sending' Member State of health workers (55 767 PDs A1 issued under Article 13).

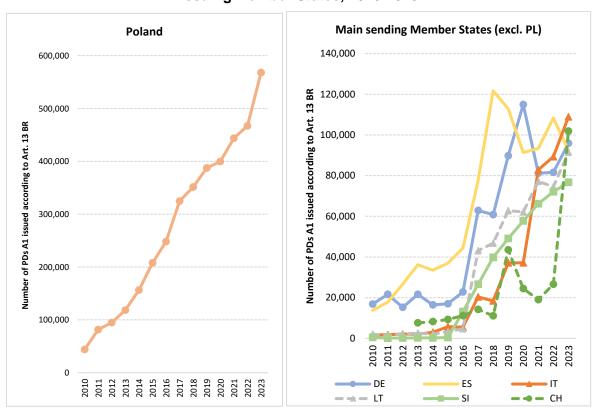


Figure 5 - Evolution of the number of PDs A1 issued under Article 13 BR, main issuing Member States, 2010-2023

Source: Administrative data PD A1 Questionnaire 2024 and previous years

Cases of fraud and error in the field of applicable legislation3

Member states were asked to provide information and statistics on the number of cases of fraud or error related to the issuance of the PD A1 and on the number of PDs A1 withdrawn. Despite the fact that only a limited number of Member States reported data for reference year 2023, it is still useful to refer to it in this summary.

In 2023, Germany requested the withdrawal of 655 PDs A1, Belgium of 351 PDs A1, and the Netherlands of 32 PDs A1. Furthermore, 698 PDs A1 were withdrawn by Slovakia, 540 PDs A1 by Poland (incl. 215 falsified PDs A1), 501 PDs A1 by Latvia, 401 PDs A1 by Italy, and 23 PDs A1 by Bulgaria. In addition, 109 fraudulent cases were reported by Spain, 79 fraudulent cases by Czechia and 5 fraudulent cases by Slovenia.

Several sending Member States (e.g., Poland) and receiving Member States (e.g., Belgium and the Netherlands) allocate a (relatively) high number of human resources to the enforcement of the EU rules on applicable legislation. Moreover, the identified cases of fraud and error may concern a large amount of unpaid or underpaid social security contributions. For instance, France reported 47 submitted/closed cases that cover an amount of EUR 168 412 848 and 209 cases still in progress that cover an estimated amount of EUR 213 million. Moreover, between 2016 and 2022, more than 300 inspections resulted in the adjustment of social security contributions for an amount of EUR 391 million.

With respect to social security coordination, the notion of 'fraud' is defined as "any act or omission to act, in order to obtain or receive social security benefits or to avoid obligations to pay social security contributions, contrary to the law of a Member State" while the notion of 'error' is defined as "an unintentional mistake or omission by officials or citizens".

1. Introduction

1.1. Brief overview of the legal framework

The main principle of the EU rules on social security coordination⁴ is that persons are subject to the legislation of a single Member State only. If the person works, the legislation of the Member State where the economic activity is carried out applies ('lex loci laboris'). In some very specific situations, other criteria apply. Such situations include, inter alia, 1) employed persons who are employed by an employer which normally carries out its activities in a Member State and who are posted by that employer to another Member State to perform work on its behalf (Article 12(1) of the Basic Regulation), 2) persons who normally pursue an activity as a self-employed person in a Member State who go to pursue a similar activity in another Member State (Article 12(2) of the Basic Regulation); and 3) persons who pursue an activity as an employed/self-employed person in two or more Member States (Article 13 of the Basic Regulation).5 Under Article 12 of the Basic Regulation, the social security legislation of the Member State where the employer normally carries out its activities / where the self-employed activity is normally pursued continues to apply for up to 24 months. Under Article 13 of the Basic Regulation, special rules for persons who are normally employed, self-employed, or both employed and self-employed in two or more Member States are laid down to ensure that the social security legislation of only one Member State is applicable.

In the situations discussed above, a 'Portable Document A1 (PD A1)' is issued.⁶ This certificate declares that the social security legislation of the issuing Member State applies and confirms that the person concerned has no obligations to pay social security contributions in another Member State. The current legal framework provides that the employer or the person concerned must inform the competent institution about their planned transnational activities, whenever possible before these activities take place. Subsequently, after verification of several conditions, a PD A1 is provided by the competent institution.⁷ In practice, authorities are not always informed about these transnational activities. Consequently, there might be a discrepancy between the number of PDs A1 issued and the actual number of persons being sent abroad. However, it is likely that this difference has narrowed in recent years. Indeed, some Member States have laid down sanctions in their national legislation for not having a PD A1 and/or carry out far more inspections on having a PD A1. In addition, the communication of competent authorities concerning the application for a PD A1 when making a 'business trip's to another EU/EFTA country may also have a direct impact.

Regulation (EC) No 883/2004 of 29 April 2004 on the coordination of social security systems (also referred to as Basic Regulation) and Regulation (EC) No 987/2009 of 16 September 2009 laying down the procedure for implementing Regulation (EC) No 883/2004 on the coordination of social security systems (also referred to as Implementing Regulation).

See EC (2013), Practical guide on the applicable legislation in the European Union (EU), the European Economic Area (EEA) and in Switzerland.

For instance, in cases subject to Article 13 of the Basic Regulation, the person concerned must inform the relevant institution in the Member State of residence, which will launch the procedure for determining the applicable legislation. Once the competent Member State has been identified, it will issue a PD A1.

Under the CJEU case-law (see e.g., Case C-202/97, FTS, paragraph 51 EU:C:2000:75) the competent authority needs to carry out a proper assessment of the facts relevant to the application of the rules for determining the applicable social security legislation and, consequently, to guarantee the correctness of the information contained in the PD A1.

Regarding the granting of a PD A1, the Administrative Commission lays down the structure, content, format, and detailed arrangements for the exchange of documents, and the Implementing Regulation sets out the information policy affecting the granting of a PD A1. Nonetheless, Member States still have an important margin of discretion for designing their internal PD A1 granting procedure.

[&]quot;As far as the coordination of social security is concerned, Regulations (EC) No 883/2004 and 987/2009 provide that, for every cross-border work-related activity (including 'business trips') the employer, or any self-employed person concerned, is under the obligation to notify the competent (home) Member State, whenever possible in advance, and obtain a Portable

1.2. Content of the PD A1 report

The data presented in this report concerns data provided by Member States on reference year 2023^{10,11} about the number of Portable Documents A1 (PDs A1), which replaced the E101 forms.¹² First, a general overview of the number of PDs A1 issued is presented in *Chapter 2*. Next, the focus is on those PDs A1 issued related to persons covered by Article 12 (*Chapter 3*). This is done by providing a breakdown by classification of the sending and receiving Member State, by status, by sector of activity, and by focusing on the impact on the national labour market of the sending and receiving Member State. Furthermore, data are reported on the number of individual persons involved and the duration persons are pursuing an activity abroad, to gain better insight into the impact of persons covered by Article 12. In *Chapter 4*, more detailed figures on persons who are active in two or more Member States under Article 13 are presented. Finally, cases of fraud or error are reported in *Chapter 5*.

Almost all Member States provided detailed figures on the number of PDs A1 issued. 13 For Ireland reference is made to the 2022 data and for Cyprus data for reference year 2021 is made. Only Switzerland could not provide a breakdown by receiving Member State for the PDs A1 issued according to Article 12. Regarding the collection of more detailed figures on the PDs A1 issued according to Article 12, 23 Member States provided a breakdown by sector of economic activity. Furthermore, 22 and 20 Member States respectively were able to provide (partial) data on the number of individual employed/self-employed persons and on the duration persons are pursuing an activity covered by Article 12. Regarding the collection of more detailed figures on the PDs A1 issued to persons active in two or more Member States 14 Member States provided a breakdown by sector of economic activity, 21 Member States reported the number of individual persons active in two or more Member States and 18 Member States provided data on the duration. These response rates indicate that the image presented for some indicators is incomplete due to missing data from several Member States. This is of course not without consequence for the robustness of the overall conclusions. However, since reference year 2022 Germany provides data on the number of unique persons with PD A1 granted under Article 12 and on the average posting duration (and data by sector since 2020). Of course, this also affects EU totals and averages.

1.3. Some important methodological remarks

The statistics that become publicly available by collecting data on PD A1 are nearly the only source of comparable information at European level to estimate the number of postings/posted workers. Consequently, these data are frequently used by scholars as well as in political debates. When using and citing these data, it is of utmost importance that the limitations of these figures are clearly described.

Document A1. That obligation covers any economic activity, even if only of short duration. These Regulations do not provide for any exceptions for business trips either." (See the <u>Practical Guide on Posting</u> (EC, 2019)).

The Network would like to thank all delegations of the Administrative Commission for providing these data. Moreover, we would like to thank the Commission and the Administrative Commission for remarks, comments, and exchanges on previous versions.

See Annex III for the content of the PD A1 Questionnaire. The questionnaire also asks whether Member States are aware of cases of fraud or error with regard to the provisions on the PD A1. An analysis of the replies can be found in the thematic report on fraud and error (Jorens et al. (2024), Fraud and error in the field of EU social security coordination, Network Statistics FMSSFE, European Commission – DG EMPL).

Data from reference year 2021 is used for Cyprus. Data from reference year 2022 is used for Ireland.

Where applicable, figures for the Withdrawal Agreement (UK WA) and the Trade and Cooperation Agreement (UK TCA) are reported separately, as well as the total for the United Kingdom (UK). For convenience, the notion "Article 12" is used to refer to PDs A1 issued under Article SSC.11 of the SSC Protocol to the Trade and Cooperation Agreement between the EU and the UK. Similarly, the notion "Article 13" is used to refer to PDs A1 issued under Article SSC.12.

Firstly, the reader's attention is drawn to the fact that differences exist in the notion of 'posted' used by the Basic Regulation compared to the Posting of Workers Directive (Directive 96/71/EC)¹⁴. Consequently, persons might be 'posted' under the Basic Regulation but not in the meaning of the Directive. For instance, self-employed persons falling under Article 12 (2) of the Basic Regulation are not covered by the Posting of Workers Directive. In addition, workers who are sent temporarily to work in another Member State, but do not provide services there, are not covered by the Posting of Workers Directive. This is the case, for example, for workers on business trips (when no service is provided), attending conferences, meetings, fairs, following training, etc. In contrast, persons might also be posted under the Posting of Workers Directive and not under the Basic Regulation. For instance, workers who pursue an activity in two or more Member States (Article 13 of the Basic Regulation) may fall under the terms and conditions of the Posting of Workers Directive. Furthermore, according to the EU rules on social security coordination, workers who at the outset will be posted for a period of longer than two years fall outside the posting provisions of the Regulation, and in such case, they need to be socially insured in the host Member State, unless a specific agreement under Article 16 of the Basic Regulation is concluded. Hence, in the absence of such agreement, they no longer need a PD A1, and these workers will not appear in the related data. In this regard, data on incoming posting undertakings and posted workers registered by national declaration tools may complement the data on postings provided by the A1 certificate. Since 2018, such data are collected at EU level.¹⁵

Secondly, a posting undertaking which posts a worker to another Member State, or in the case of a self-employed person the person him/herself, must contact the competent institution in the sending Member State. Whenever possible this should be done in advance of the posting. This obligation is defined by Article 15 (1) of the Implementing Regulation. Nonetheless, in some cases, a posting may take place without the institutions being informed of it or the PD A1 is awarded retroactively. This creates a discrepancy between the number of PDs A1 issued according to Article 12 and the actual number of persons being sent abroad on the basis of Article 12.16 Nevertheless, some Member States, such as France¹⁷ and Austria, recently seem to be much stricter in their judgment of having a PD A1 as a condition for being legally posted. They implemented sanctions in case of failure to show a PD A1 and/or are currently carrying out far more inspections on having a PD A1. As there are often high administrative sanctions if no proof can be delivered, it might be an incentive for posting undertakings to ask for a PD A1. This also applies for business trips. 18 Above measures may have a positive impact on the compliance with Article 15 of the Implementing Regulation. As a result, the discrepancy between the number of PDs A1 issued and the actual number of mobile persons covered by Articles 12 or 13 of the Basic Regulation is likely to have narrowed (slightly) over the past few years. From a statistical point of view this improves the data accuracy. Nevertheless, it may still be an underestimate of the true scale.

Directive 96/71/EC of the European Parliament and of the Council of 16 December 1996 concerning the posting of workers in the framework of the provision of services.

See <u>De Wispelaere, F., De Smedt, L. & Pacolet, J.</u> (2023), Posting of workers - Collection of data from the prior notification tools - Reference year 2021, Network Statistics FMSSFE, Brussels: European Commission.

According to Eurostat data, in 2022, around 19.6 million trips for professional reasons were carried out among the EU-27 Member States. It concerns the number of trips with a duration of one night or over, excluding domestic trips, and one person can make multiple trips per year. It seems likely that for many of these professional trips a PD A1 under Article 12 BR must be applied for. However, 'only' 2.8 million PDs A1 under Article 12 were issued in 2022.

¹⁷ Article L 114-15-1 of the 'Code de la sécurité sociale'.

See the <u>Practical Guide on Posting</u> (EC, 2019) (section 2.4. "What about 'business trips' to another Member State? Are the rules on posting applicable to any mission abroad of workers?"): "As far as the coordination of social security is concerned, Regulations (EC) No 883/2004 and 987/2009 provide that, for every cross-border work-related activity (including 'business trips') the employer, or any self-employed person concerned, is under the obligation to notify the competent (home) Member State, whenever possible in advance, and obtain a Portable Document A1. That obligation covers any economic activity, even if only of short duration. These Regulations do not provide for any exceptions for business trips either."

2. An overall picture of the number of PDs A1 issued

2.1. Number of PDs A1 issued in 2023

A total number of 5.5 million PDs A1 were issued at the request of the employer or the person concerned in 2023. The majority of these PDs A1 were applicable to persons covered by Article 12, namely 3.6 million (*Figure 1*). Another 1.7 million PDs A1 were issued to persons covered by Article 13. The remaining 255 000 PDs A1 were issued for other categories, mainly issued to civil servants (197 977 PDs A1), as well as to persons covered by an 'Article 16 Agreement' (25 965 PDs A1) and mariners (21 143 PDs A1) (see *Table 1*).

PDs A1 issued according to Article 12 BR

PDs A1 issued according to Article 12 BR

PDs A1 issued according to Article 13 BR

Other

Figure 1 - Total number of PDs A1 issued, breakdown by type, 2023

Source: Administrative data PD A1 Questionnaire 2024

The highest number of PDs A1 were issued by Germany, namely more than 2 million PDs A1 in 2023 (Table 1). The second most important issuing Member State is Poland with almost 850 000 PDs A1 issued. Together, these two Member States issued more than 50 % of all PDs A1 in 2023. Italy is ranked third in terms of main issuing Member State with around 361 000 PDs A1 issued. Additionally, Spain, Switzerland and France issued more than 200 000 PDs A1 each, while Belgium, Lithuania, Austria, Slovenia, and Slovakia also issued over 100 000 PDs A1 each. Between 50 000 and 100 000 PDs A1 were issued by Czechia, Croatia, Luxembourg, Hungary, the Netherlands, Portugal, and Romania. Bulgaria, Denmark, Estonia, Latvia, Malta, Finland, and the United Kingdom issued less than 50 000 PDs A1 but more than 10 000 PDs A1. Finally, Ireland (2022 data), Greece, Cyprus (2021 data), Sweden, Iceland, Liechtenstein, and Norway each issued less than 10 000 PDs A1. The distinction between the EU-14 and EU-13 Member States indicates that the EU-14 issued 3.5 million PDs A1 while the EU-13 issued around 1.7 million PDs A1. A visual representation of the relative share of each Member State is provided in Annex II, for the total number of PDs A1 issued (Figure A1), PDs A1 issued under Article 12 (Figure A2), and PDs A1 issued under Article 13 (Figure A3).

The row percentages provided in *Table 2* give the opportunity to analyse the differences between the different types of PDs A1. In total 65 % of all PDs A1 were provided according to Article 12 while 31 % were provided under Article 13. The remaining 5 % were issued under the category 'others'. However, there are clear differences between EU-14, EU-13, and EFTA countries when analysing the distribution by type of case in which a PD A1 is granted. Whereas the EU-14 issued around three quarters of PDs A1 under Article 12, the importance of this Article is much less pronounced for EU-13 Member State (39 %). Indeed, the EU-13 Member States issued the majority of PDs A1 under Article 13 (58 %). For EFTA Member States, PDs A1 issued under Article 12 are most important (56 %).

A total of 18 Member States¹⁹ mainly issued PDs A1 to persons covered by Article 12. The importance of Article 12 in total is especially high in Greece (92 %, although it only concerns 24 PDs A1), France (92 %), Germany (87 %), and Luxembourg (83 %). All other Member States²⁰, except for Malta, issued the majority of PDs A1 to persons active in two or more Member States. In this group of Member States, especially Czechia (89 %) stands out, as they issued more than eight out of ten PDs A1 to persons under Article 13. The second most important issuing Member State Poland granted around two thirds of PDs A1 by applying Article 13. Only Malta issued 85 % of PDs A1 for other situations, particularly mariners (83 %).

Even though the majority of PDs A1 are provided by the competent public authorities through the application of Article 12 and 13 of the Basic Regulation, other types are possible as well. For example, Germany issued a high number of PDs A1 for civil servants, namely 158 658 PDs A1 (*Table 1*). Almost 25 000 PDs A1 were issued under Article 16. The majority of PDs A1 under Article 16 were issued by Switzerland (4 005 PDs A1), Germany (3 911 PDs A1), and Luxembourg (3 729 PDs A1).

Both the number of PDs A1 issued under Article 16 in 2023 and the evolution compared to previous years are influenced by the 'Framework Agreement on habitual cross-border telework'.21 This agreement entered into force on 1 July 2023 and has been signed by 22 Member States.²² Since then, a request can be made to apply the social security legislation of the Member State of the registered office or place of business of the employer on condition that the frontier worker teleworks less than 50 % of the working time in the country of residence. In order to monitor the use of this Framework Agreement, a question was added to the PD A1 questionnaire regarding the number of PDs A1 granted by application of this agreement. In 2023, most PDs A1 granted by application of the Framework Agreement were issued by Switzerland and to a lesser extent by the Netherlands, Germany, Austria, and Luxembourg (Figure 2). These are also the countries with the highest number of incoming frontier workers in the EU/EFTA. During the first year (1 July 2023 to 30 June 2024), the agreement could also be applied retroactively (maximum until 1 July 2023). Consequently, there was no need to already apply for the application of the Framework Agreement during the second half of 2023. After all, one had one year to do so. This might explain the relatively low number of PDs A1 granted by application of the agreement in 2023.

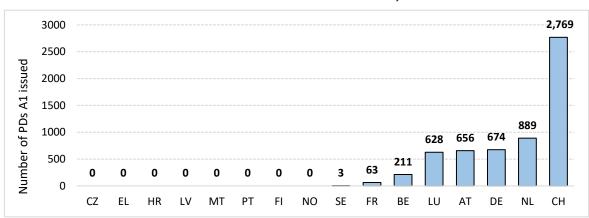


Figure 2 - Framework Agreement on the application of Article 16 (1) of Regulation 883/2004 in cases of habitual cross-border telework, PDs A1 issued in 2023

¹⁹ BE, DE, IE (data 2022), EL, ES, FR, HR, IT, LU, HU, AT, PT, SI, SK, IS, LI, CH, and UK.

²⁰ BG, CZ, DK, EE, CY (data 2021), LV, LT, NL, PL, RO, FI, SE, and NO.

Link to the Framework Agreement on the application of Article 16 (1) of Regulation (EC) No. 883/2004 in cases of habitual cross-border telework. Link to the Explanatory Memorandum.

²² List of Member States that have signed the Framework Agreement.

Table 1 - Total number of PDs A1 issued by the competent Member States, breakdown by type, 2023

Sending MS	Employed, active under Article 12(1)	Self- employed, active under Article 12(2)	Sum persons active under Article 12	Employed, working in two or more States	Self- employed, working in two or more States	Working as an employed person and as a self- employed person in different States	Working as a civil servant in one State and as an employed/ self-employed person in one or more other States	Sum active in two or more States	Civil servant	Contract staff	Mariner	Flight or cabin crew member	Exception (Art. 16)	Working as an employed / self- employed person in only one Member State	Sum others	Total
EU-27	3 243 061	171 315	3 414 376	1 416 031	153 543	17 113	4 033	1 590 720	191 891	279	20 858	4 598	21 053	2 683	241 362	5 246 458
EU-14	2 639 249	104 266	2 743 515	551 789	30 805	7 602	3 770	593 966	176 646	277	4 554	3 595	16 164	1 591	202 827	3 550 308
EU-13	603 812	67 049	670 861	864 242	122 738	9 511	263	996 754	15 245	<5	16 304	1 003	4 889	1 092	38 535	1 706 150
EFTA	139 112	9 065	148 177	95 054	4 934	4 189	799	104 976	5 615	0	58	209	4 402	821	11 105	264 258
Total	3 395 740	187 316	3 583 056	1 516 500	160 901	21 883	4 834	1 704 118	197 977	279	21 143	4 905	25 965	4 710	254 979	5 542 153
BE	83 256	6 505	89 761	57 973	7 916	910	901	67 700	937	0	335	73	767	248	2 360	159 821
BG	11 711	117	11 828	13 820	134	274	0	14 228	250	<5	232	<5	61	73	618	26 674
CZ	6 718	1 254	7 972	51 098	15 877	4 678	85	71 738	479	0	0	26	188	116	809	80 519
DK	11 231	281	11 512	29 841	353	19	24	30 237	296	0	622	1 034	889	16	2 857	44 606
DE	1 694 037	61 320	1 755 357	90 021	2 713	2 031	1 125	95 890	158 658	0	396	1 893	3 911	161	165 019	2 016 266
EE	3 568	29	3 597	11 817	34	33	8	11 892	140	0	14	0	5	0	159	15 648
IE*	2 790	222	3 012	1 786	208	48	9	2 051	68	0	<5	47	248	0	364	5 427
EL	24	0	24	0	0	0	0	0	0	0	<5	0	0	0	<5	26
ES	163 978	8 028	172 006	87 104	5 117	86	<5	92 310	1 042	0	783	108	1 458	0	3 391	267 707
FR	190 201	2 588	192 789	13 830	1 127	213	12	15 182	20	<5	463	72	365	<5	926	208 897
HR	42 398	236	42 634	34 782	568	331	<5	35 684	216	0	2 149	322	1 954	0	4 641	82 959
IT	236 255	13 811	250 066	102 878	4 824	757	451	108 910	683	0	116	32	1 501	7	2 339	361 315
CY*	71	8	79	2 288	20	15	0	2 323	19	0	368	0	255	250	892	3 294
LV	3 076	5	3 081	18 146	162	59	0	18 367	66	0	2 181	66	989	8	3 310	24 758
LT	34 539	246	34 785	91 326	116	54	0	91 496	6	0	622	0	11	59	698	126 979
LU	69 044	486	69 530	8 886	311	1 150	6	10 353	0	0	20	101	3 729	0	3 850	83 733
HU	63 038	580	63 618	19 801	303	818	<5	20 925	336	0	0	0	114	10	460	85 003
MT	977	78	1 055	815	31	13	<5	861	16	0	10 503	170	<5	83	10 775	12 691
NL	17 677	3 054	20 731	59 316	6 5 1 4	751	42	66 623	535	273	998	73	1 361	0	3 240	90 594
AT	95 587	7 190	102 777	52 089	801	1 321	520	54 731	10 663	0	0	85	1 094	0	11 842	169 350
PL	252 594	14 631	267 225	477 653	89 901	429	85	568 068	12 409	<5	117	406	1 061	236	14 230	849 523
PT	63 946	224	64 170	29 479	218	0	0	29 697	0	0	0	0	105	0	105	93 972
RO	42 621	70	42 691	46 655	32	0	0	46 687	334	0	116	0	30	0	480	89 858
SI	96 526	1 943	98 469	72 260	3 046	1 307	68	76 681	946	0	<5	7	35	225	1 215	176 365
SK	45 975	47 852	93 827	23 781	12 514	1 500	9	37 804	28	0	0	5	183	32	248	131 879
FI	8 874	440	9 314	14 775	560	142	109	15 586	3 174	0	337	37	363	106	4 017	28 917
SE	2 349	117	2 466	3 811	143	174	568	4 696	570	0	481	40	373	1 051	2 515	9 677
IS	168	67	235	8	24	32	0	64	52	0	25	<5	<5	0	83	382
LI	553	0	553	222	14	41	43	320	11	0	0	0	24	0	35	908
NO	1 433	175	1 608	1 795	198	574	101	2 668	408	0	23	30	371	118	950	5 226
СН	136 958	8 823	145 781	93 029	4 698	3 542	655	101 924	5 144	0	10	175	4 005	703	10 037	257 742
UK TCA	11 757	5 868	17 625	3 812	1 598	145	<5	5 557	411	0	174	52	<5	1 004	1 643	24 825
UK WA	1 810	1 068	2 878	1 603	826	436	0	2 865	60	0	53	46	508	202	869	6 612
UK	13 567	6 936	20 503	5 415	2 424	581	<5	8 422	471	0	227	98	510	1 206	2 512	31 437

* CY: data 2021. IE: data 2022.
Source: Administrative data PD A1 Questionnaire 2024

Table 2 - Total number of PDs A1 issued by the competent Member States, row percentage breakdown by type, 2023

Sending MS	Employed, active under Article 12(1)	Self- employed, active under Article 12(2)	Sum persons active under Article 12	Employed, working in two or more States	Self- employed, working in two or more States	Working as an employed person and as a self- employed person in different States	Working as a civil servant in one State and as an employed/ self-employed person in one or more other States	Sum active in two or more States	Civil servant	Contract staff	Mariner	Flight or cabin crew member	Exception (Art. 16)	Working as an employed / self- employed person in only one Member State	Sum others	Total
EU-27	61.8 %	3.3 %	65.1 %	27.0 %	2.9 %	0.3 %	0.1 %	30.3 %	3.7 %	0.0 %	0.4 %	0.1 %	0.4 %	0.1 %	4.6 %	100 %
EU-14	74.6 %	2.9 %	77.5 %	15.6 %	0.9 %	0.2 %	0.1 %	16.8 %	5.0 %	0.0 %	0.1 %	0.1 %	0.5 %	0.0 %	5.7 %	100 %
EU-13	35.4 %	3.9 %	39.3 %	50.7 %	7.2 %	0.6 %	0.0 %	58.4 %	0.9 %	0.0 %	1.0 %	0.1 %	0.3 %	0.1 %	2.3 %	100 %
EFTA	52.6 %	3.4 %	56.1 %	36.0 %	1.9 %	1.6 %	0.3 %	39.7 %	2.1 %	0.0 %	0.0 %	0.1 %	1.7 %	0.3 %	4.2 %	100 %
Total	61.3 %	3.4 %	64.7 %	27.4 %	2.9 %	0.4 %	0.1 %	30.8 %	3.6 %	0.0 %	0.4 %	0.1 %	0.5 %	0.1 %	4.6 %	100 %
BE	52.1 %	4.1 %	56.2 %	36.3 %	5.0 %	0.6 %	0.6 %	42.4 %	0.6 %	0.0 %	0.2 %	0.0 %	0.5 %	0.2 %	1.5 %	100 %
BG	43.9 %	0.4 %	44.3 %	51.8 %	0.5 %	1.0 %	0.0 %	53.3 %	0.9 %	0.0 %	0.9 %	0.0 %	0.2 %	0.3 %	2.3 %	100 %
CZ	8.3 %	1.6 %	9.9 %	63.5 %	19.7 %	5.8 %	0.1 %	89.1 %	0.6 %	0.0 %	0.0 %	0.0 %	0.2 %	0.1 %	1.0 %	100 %
DK	25.2 %	0.6 %	25.8 %	66.9 %	0.8 %	0.0 %	0.1 %	67.8 %	0.7 %	0.0 %	1.4 %	2.3 %	2.0 %	0.0 %	6.4 %	100 %
DE	84.0 %	3.0 %	87.1 %	4.5 %	0.1 %	0.1 %	0.1 %	4.8 %	7.9 %	0.0 %	0.0 %	0.1 %	0.2 %	0.0 %	8.2 %	100 %
EE	22.8 %	0.2 %	23.0 %	75.5 %	0.2 %	0.2 %	0.1 %	76.0 %	0.9 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	1.0 %	100 %
IE*	51.4 %	4.1 %	55.5 %	32.9 %	3.8 %	0.9 %	0.2 %	37.8 %	1.3 %	0.0 %	0.0 %	0.9 %	4.6 %	0.0 %	6.7 %	100 %
EL	92.3 %	0.0 %	92.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	7.7 %	0.0 %	0.0 %	0.0 %	7.7 %	100 %
ES	61.3 %	3.0 %	64.3 %	32.5 %	1.9 %	0.0 %	0.0 %	34.5 %	0.4 %	0.0 %	0.3 %	0.0 %	0.5 %	0.0 %	1.3 %	100 %
FR	91.1 %	1.2 %	92.3 %	6.6 %	0.5 %	0.1 %	0.0 %	7.3 %	0.0 %	0.0 %	0.2 %	0.0 %	0.2 %	0.0 %	0.4 %	100 %
HR	51.1 %	0.3 %	51.4 %	41.9 %	0.7 %	0.4 %	0.0 %	43.0 %	0.3 %	0.0 %	2.6 %	0.4 %	2.4 %	0.0 %	5.6 %	100 %
IT	65.4 %	3.8 %	69.2 %	28.5 %	1.3 %	0.2 %	0.1 %	30.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.4 %	0.0 %	0.6 %	100 %
CY*	2.2 %	0.2 %	2.4 %	69.5 %	0.6 %	0.5 %	0.0 %	70.5 %	0.6 %	0.0 %	11.2 %	0.0 %	7.7 %	7.6 %	27.1 %	100 %
LV	12.4 %	0.0 %	12.4 %	73.3 %	0.7 %	0.2 %	0.0 %	74.2 %	0.3 %	0.0 %	8.8 %	0.3 %	4.0 %	0.0 %	13.4 %	100 %
LT	27.2 %	0.2 %	27.4 %	71.9 %	0.1 %	0.0 %	0.0 %	72.1 %	0.0 %	0.0 %	0.5 %	0.0 %	0.0 %	0.0 %	0.5 %	100 %
LU	82.5 %	0.6 %	83.0 %	10.6 %	0.4 %	1.4 %	0.0 %	12.4 %	0.0 %	0.0 %	0.0 %	0.1 %	4.5 %	0.0 %	4.6 %	100 %
HU	74.2 %	0.7 %	74.8 %	23.3 %	0.4 %	1.0 %	0.0 %	24.6 %	0.4 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	0.5 %	100 %
MT	7.7 %	0.6 %	8.3 %	6.4 %	0.2 %	0.1 %	0.0 %	6.8 %	0.1 %	0.0 %	82.8 %	1.3 %	0.0 %	0.7 %	84.9 %	100 %
NL	19.5 %	3.4 %	22.9 %	65.5 %	7.2 %	0.8 %	0.0 %	73.5 %	0.6 %	0.3 %	1.1 %	0.1 %	1.5 %	0.0 %	3.6 %	100 %
AT	56.4 %	4.2 %	60.7 %	30.8 %	0.5 %	0.8 %	0.3 %	32.3 %	6.3 %	0.0 %	0.0 %	0.1 %	0.6 %	0.0 %	7.0 %	100 %
PL	29.7 %	1.7 %	31.5 %	56.2 %	10.6 %	0.1 %	0.0 %	66.9 %	1.5 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	1.7 %	100 %
PT	68.0 %	0.2 %	68.3 %	31.4 %	0.2 %	0.0 %	0.0 %	31.6 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	0.1 %	100 %
RO	47.4 %	0.1 %	47.5 %	51.9 %	0.0 %	0.0 %	0.0 %	52.0 %	0.4 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.5 %	100 %
SI	54.7 %	1.1 %	55.8 %	41.0 %	1.7 %	0.7 %	0.0 %	43.5 %	0.5 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	0.7 %	100 %
SK	34.9 %	36.3 %	71.1 %	18.0 %	9.5 %	1.1 %	0.0 %	28.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	0.2 %	100 %
FI	30.7 %	1.5 %	32.2 %	51.1 %	1.9 %	0.5 %	0.4 %	53.9 %	11.0 %	0.0 %	1.2 %	0.1 %	1.3 %	0.4 %	13.9 %	100 %
SE	24.3 %	1.2 %	25.5 %	39.4 %	1.5 %	1.8 %	5.9 %	48.5 %	5.9 %	0.0 %	5.0 %	0.4 %	3.9 %	10.9 %	26.0 %	100 %
IS	44.0 %	17.5 %	61.5 %	2.1 %	6.3 %	8.4 %	0.0 %	16.8 %	13.6 %	0.0 %	6.5 %	1.0 %	0.5 %	0.0 %	21.7 %	100 %
LI	60.9 %	0.0 %	60.9 %	24.4 %	1.5 %	4.5 %	4.7 %	35.2 %	1.2 %	0.0 %	0.0 %	0.0 %	2.6 %	0.0 %	3.9 %	100 %
NO	27.4 %	3.3 %	30.8 %	34.3 %	3.8 %	11.0 %	1.9 %	51.1 %	7.8 %	0.0 %	0.4 %	0.6 %	7.1 %	2.3 %	18.2 %	100 %
СН	53.1 %	3.4 %	56.6 %	36.1 %	1.8 %	1.4 %	0.3 %	39.5 %	2.0 %	0.0 %	0.0 %	0.1 %	1.6 %	0.3 %	3.9 %	100 %
UK TCA	47.4 %	23.6 %	71.0 %	15.4 %	6.4 %	0.6 %	0.0 %	22.4 %	1.7 %	0.0 %	0.7 %	0.2 %	0.0 %	4.0 %	6.6 %	100 %
UK WA	27.4 %	16.2 %	43.5 %	24.2 %	12.5 %	6.6 %	0.0 %	43.3 %	0.9 %	0.0 %	0.8 %	0.7 %	7.7 %	3.1 %	13.1 %	100 %
UK	43.2 %	22.1 %	65.2 %	17.2 %	7.7 %	1.8 %	0.0 %	26.8 %	1.5 %	0.0 %	0.7 %	0.3 %	1.6 %	3.8 %	8.0 %	100 %

* CY: data 2021. IE: data 2022. Source: Administrative data PD A1 Questionnaire 2023

Table 3 demonstrates that the share of Member States may differ strongly according to the type of case which the PD A1 is granted for. For instance, one third of the PDs A1 provided to persons covered by Article 13 are issued by Poland. However, Poland's share in total is much lower regarding A1 certificates issued to persons covered by Article 12 (some 7.5 %). This contrasts with Germany, the main issuing Member State of PDs A1 issued to persons falling under Article 12. Almost 50 % of all PDs A1 granted in the EU/EFTA and the UK to persons covered by Article 12 are issued by Germany. This Member State shows a much lower share in the total number of PDs A1 issued to persons covered by Article 13, namely only 5.6 %. Another striking finding is that while the share of Slovakia in total is limited (2.4 %), it amounts to one quarter of the total number of PDs A1 issued to posted self-employed persons according to Article 12(2).

In total, 64 % of PDs A1 in 2023 were issued by the EU-14 (mainly by Germany) while the EU-13 issued 31 %. This observation is even more apparent for PDs A1 issued under Article 12. However, when only focusing on PDs A1 issued under Article 13, the EU-13 issued most PDs A1 (58.5 %) (mainly by Poland) as opposed to the EU-14 (35 %).

Table 3 - Total number of PDs A1 issued by the competent Member States, by type, share in column total, 2023

Sending MS	Employed, active under Article 12	Self-employed, active under Article 12	Sum persons active under Article 12	Active in two or more States under Article 13	Others	Total
EU-27	95.5 %	91.5 %	95.3 %	93.3 %	94.7 %	94.7 %
EU-14	77.7 %	55.7 %	76.6 %	34.9 %	79.5 %	63.9 %
EU-13	17.8 %	35.8 %	18.7 %	58.5 %	15.1 %	30.8 %
EFTA	4.1 %	4.8 %	4.1 %	6.2 %	4.4 %	4.8 %
Total	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %	100.0 %
BE	2.5 %	3.5 %	2.5 %	4.0 %	0.9 %	2.9 %
BG	0.3 %	0.1 %	0.3 %	0.8 %	0.2 %	0.5 %
CZ	0.2 %	0.7 %	0.2 %	4.2 %	0.3 %	1.5 %
DK	0.3 %	0.2 %	0.3 %	1.8 %	1.1 %	0.8 %
DE	49.9 %	32.7 %	49.0 %	5.6 %	64.7 %	36.4 %
EE	0.1 %	0.0 %	0.1 %	0.7 %	0.1 %	0.3 %
IE*	0.1 %	0.1 %	0.1 %	0.1 %	0.1 %	0.1 %
EL	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
ES	4.8 %	4.3 %	4.8 %	5.4 %	1.3 %	4.8 %
FR	5.6 %	1.4 %	5.4 %	0.9 %	0.4 %	3.8 %
HR	1.2 %	0.1 %	1.2 %	2.1 %	1.8 %	1.5 %
IT	7.0 %	7.4 %	7.0 %	6.4 %	0.9 %	6.5 %
CY*	0.0 %	0.0 %	0.0 %	0.1 %	0.3 %	0.1 %
LV	0.1 %	0.0 %	0.1 %	1.1 %	1.3 %	0.4 %
LT	1.0 %	0.1 %	1.0 %	5.4 %	0.3 %	2.3 %
LU	2.0 %	0.3 %	1.9 %	0.6 %	1.5 %	1.5 %
HU	1.9 %	0.3 %	1.8 %	1.2 %	0.2 %	1.5 %
MT	0.0 %	0.0 %	0.0 %	0.1 %	4.2 %	0.2 %
NL	0.5 %	1.6 %	0.6 %	3.9 %	1.3 %	1.6 %
AT	2.8 %	3.8 %	2.9 %	3.2 %	4.6 %	3.1 %
PL	7.4 %	7.8 %	7.5 %	33.3 %	5.6 %	15.3 %
PT	1.9 %	0.1 %	1.8 %	1.7 %	0.0 %	1.7 %
RO	1.3 %	0.0 %	1.2 %	2.7 %	0.2 %	1.6 %
SI	2.8 %	1.0 %	2.7 %	4.5 %	0.5 %	3.2 %
SK	1.4 %	25.5 %	2.6 %	2.2 %	0.1 %	2.4 %
FI	0.3 %	0.2 %	0.3 %	0.9 %	1.6 %	0.5 %
SE	0.1 %	0.1 %	0.1 %	0.3 %	1.0 %	0.2 %
IS	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
LI	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
NO	0.0 %	0.1 %	0.0 %	0.2 %	0.4 %	0.1 %
СН	4.0 %	4.7 %	4.1 %	6.0 %	3.9 %	4.7 %
UK TCA	0.3 %	3.1 %	0.5 %	0.3 %	0.6 %	0.4 %
UK WA	0.1 %	0.6 %	0.1 %	0.2 %	0.3 %	0.1 %
UK	0.4 %	3.7 %	0.6 %	0.5 %	1.0 %	0.6 %

* CY: data 2021. IE: data 2022.

2.2. Share in total EU employment

The total number of PDs A1 issued can be compared to the total number of employed persons in the issuing Member State. Although this gives a first idea of the relative volume, it is certainly not the best indicator to measure the impact on national labour markets, as in that case the number of forms issued are compared to the number of employed/selfemployed persons. It is better to compare the total number of employed/self-employed persons with the number of individual persons involved, as several PDs A1 could be issued to the same person during the reference year. Such data are collected for both persons covered by Article 12 and persons covered by Article 13.

In 2023, a PD A1 was issued to an equivalent of 2.1 % of the employed population (Figure 3). Especially Luxembourg and Slovenia stand out with a share of 16% of the employed population each. Both Member States, together with Lithuania (8.6 %), Slovakia (5.4 %), Switzerland (4.9 %) and Poland (4.3 %) are the main sending Member States in relative terms. The main sending Member State in absolute terms, Germany, issued a PD A1 to 4.4 % of its workforce in 2023. Nevertheless, as already indicated, these figures should be considered as an overestimation of the real impact on national labour markets. In a later stage, they will be corrected based on the number of individual persons involved and the number of persons in full-time equivalents.

18% 16.1% 16.3% Share of PDs A1 issued in total employment 16% of the competent Member State 14% 12% 10% 8.69 6% 4% 2% 0% X 7 Ы 무도왕구의 ΑT ₹

Figure 3 - Share of PDs A1 in national employment of the sending Member State, 2023

Source: Administrative data PD A1 Questionnaire 2024 and Eurostat [nama_10_a10_e]

Comparison with previous years

There has been a huge, though not a constant linear increase in the number of PDs A1 issued over the past 15 years. In some reference years, a sharp decline or growth occurred compared to the previous year, mainly due to a macro-economic event (e.g., most recently the COVID-19 pandemic) but also due to other reasons (e.g., some Member States have laid down sanctions in their national legislation for not having a PD A1 and/or carry out far more inspections on having a PD A1). Over 900 000 more PDs A1 were issued in 2023 compared to 2022, resulting in an increase of 19.4 %. This continues the strong increase that occurred in 2022 compared to 2021 (+995 500 PDs A1 or +27%).

Both Poland and Germany have consistently issued by far the most PDs A1. Together, these two Member States issued 50 % of all PDs A1 in 2023. Until 2018, Poland was the main issuing Member State. This has changed from 2019. Since then, Germany is indisputably the Member State issuing the most PDs A1. Both Member States also show the strongest increase in the number of PDs A1 issued in 2023 compared to 2022. For instance, Germany exceeded the 2 million PDs A1 mark for the first time, representing an increase of 408 000 PDs A1 compared to 2022. Moreover, the number of PDs A1 issued in 2022 by Germany already increased tremendously compared to 2021 (+610 853 PDs A1). In any case, the reported figures for Germany seem to indicate that measures taken in 2019 (for more information, see *Section 3.3*) have had a strong impact on the number of PDs A1 since then. For Poland, an increase of almost 127 000 PDs A1 occurred in 2023 compared to 2022.

Most of the Member States knew an increase in the number of PDs A1 issued, namely 22 Member States. The most striking percentage increase can be noted in Finland (+143 %). Seven Member States (Denmark, Estonia, Spain, Croatia, Liechtenstein, Norway, and the UK) show a decline in the number of PDs A1 issued in 2023 compared to 2022.

Table 4 - PDs A1 issued by the competent Member States, 2013-2023

Sending												Chai 2023 vs	•
MS	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Numbers	%
EU-27	1 680 543	1 862 102	1 978 146	2 212 363	2 717 078	2 884 994	4 512 401	3 675 687	3 533 226	4 460 099	5 246 458	786 359	17.6 %
EU-28	1 721 592	1 895 194	2 022 478	2 261 573	2 766 574	2 934 219	4 570 675						
EU-14	935 821	998 841	1 035 468	1 132 760	1 392 689	1 600 478	3 108 956	2 372 793	2 101 161	2 964 466	3 540 308	575 842	19.4 %
EU-13	744 722	863 261	942 678	1 079 603	1 324 389	1 324 389	1 403 445	1 302 894	1 432 062	1 495 633	1 706 150	210 517	14.1 %
EFTA	19 902	24 792	26 714	29 603	36 705	36 705	79 067	49 777	84 830	144 629	264 258	119 629	82.7 %
Total	1 741 494	1 919 986	2 049 192	2 291 176	2 803 279	2 968 487	4 649 742	3 762 860	3 646 509	4 642 024	5 542 153	900 129	19.4 %
BE	83 582	79 771	86 218	104 307	134 398	137 022	150 677	123 839	128 293	143 137	159 821	16 684	11.7 %
BG	14 185	14 203	15 839	19 595	36 220	26 315	30 153	25 773	26 370	26 612	26 674	62	0.2 %
CZ	30 912	31 675	37 174	47 578	67 933	63 693	80 973	61 206	68 277	69 505	80 519	11 014	15.8 %
DK	25 220	20 409	30 031	29 595	37 848	47 453	53 269	43 589	38 056	47 455	44 606	-2 849	-6.0 %
DE	254 469	255 724	240 862	260 068	399 745	475 704	1 798 596	1 397 383	997 031	1 607 884	2 016 266	408 382	25.4 %
EE	15 927	15 054	15 363	17 953	18 977	19 862	23 060	22 206	21 006	17 114	15 648	-1 466	-8.6 %
IE	7 396	7 654	7 899	7 339	7 745	7 464	6 820	6 094	1 711	5 427			
EL	2 131	3 608	4 789	6 924	7 204	9 251	9 251	9 251	9 251	26	26	0	0.0 %
ES	101 705	111 557	125 711	147 424	191 148	248 532	252 270	176 353	211 529	270 906	267 707	-3 199	-1.2 %
FR	130 435	125 203	139 040	135 974	111 659	119 516	126 485	61 677	102 088	166 408	208 897	42 489	25.5 %
HR	10 227	27 556	38 998	42 602	60 026	65 949	67 359	71 331	83 740	83 514	82 959	-555	-0.7 %
IT	59 114	74 431	91 740	114 515	152 528	169 774	215 628	215 628	274 789	315 052	361 315	46 263	14.7 %
CY	2 192	1 955	3 091	3 552	4 040	4 040	4 040	4 040	3 294	3 294			
LV	7 425	6 656	7 738	10 830	20 689	20 199	23 271	23 758	23 855	23 723	24 758	1 035	4.4 %
LT	17 342	19 208	25 254	30 723	70 180	78 384	95 074	93 726	110 641	109 316	126 979	17 663	16.2 %
LU	32 472	62 141	62 947	68 725	73 875	79 831	92 350	67 818	65 737	71 147	83 733	12 586	17.7 %
HU	68 489	68 234	63 663	65 185	82 881	64 217	71 095	44 310	68 849	68 849	85 003	16 154	23.5 %
MT	322	324	228	504	1 388	2 655	4 082	6 998	6 965	10 523	12 691	2 168	20.6 %
NL	95 719	116 060	95 017	98 687	103 738	100 660	104 652	86 809	81 889	87 596	90 594	2 998	3.4 %
AT	42 171	48 815	64 373	75 132	68 956	110 687	197 627	104 796	106 766	139 994	169 350	29 356	21.0 %
PL	385 422	428 405	463 174	513 972	573 358	605 785	648 032	617 772	676 839	722 614	849 523	126 909	17.6 %
PT	82 851	75 577	64 970	64 459	85 074	74 109	77 389	60 832	67 173	88 274	93 972	5 698	6.5 %
RO	51 939	57 194	46 871	50 855	84 743	71 207	82 443	66 659	67 891	66 210	89 858	23 648	35.7 %
SI	83 898	103 303	126 902	164 226	190 976	127 059	146 157	156 871	168 126	171 865	176 365	4 500	2.6 %
SK	56 442	89 494	98 383	112 028	112 978	135 151	127 706	108 244	106 212	122 494	131 879	9 385	7.7 %
FI	6 892	6 940	9 369	8 155	8 061	9 882	10 328	8 628	9 232	11 916	28 917	17 001	142.7 %
SE	11 664	10 951	12 502	11 456	10 710	10 593	13 614	10 096	7 616	9 244	9 677	433	4.7 %
IS	277	245	283	239	293	245	288	214	216	295	382	87	29.5 %
LI	548	646	1 239	1 343	1 024	1 024	1 928	1 936	3 104	1 053	908	-145	-13.8 %
NO	n.a.	3 252	3 887	4 134	4 097	4 357	4 614	2 553	3 347	5 792	5 226	-566	-9.8 %
СН	19 077	20 649	21 305	23 887	31 291	28 642	72 237	45 074	78 163	137 489	257 742	120 253	87.5 %
UK	41 049	33 092	44 332	49 210	49 496	49 225	58 274	37 402	28 453	37 296	31 437	-5 859	-15.7 %

Source: Administrative data PD A1 Questionnaire 2024 and previous years

3. Persons covered by Article 12

In this chapter, data on the PDs A1 issued according to Article 12 are analysed. By comparing the data for 2023 with those of previous years, the evolution of the number of PDs A1 under Article 12 is analysed. The characteristics are described by making a breakdown by classification of the sending and receiving Member State, by status (employed or self-employed), and by sector of activity. Furthermore, data on the number of individual persons involved and the duration persons are active under Article 12 is reported, to gain a better understanding of the impact of this group of persons on national labour markets. As already pointed out, due to differences in the scope of posting between the Posting of Workers Directive and the Basic Regulation, this may not fully reflect the characteristics and the scale of posting under the Posting of Workers Directive in the EU.

3.1. General

In total in 2023, 3.6 million PDs A1 were issued for persons covered by Article 12. The majority of these PDs A1 were granted by EU-14 Member States (2.7 million), and around 671 000 by EU-13 Member States. The remaining PDs A1 were issued by EFTA countries (148 000) and the United Kingdom (20 500). The main sending Member State is clearly Germany with around 1.76 million PDs A1, or almost 50 % of all PDs A1 issued under Article 12 (see also *Table A1* in *Annex I*). Additionally, Poland issued 267 000 PDs A1 and Italy 250 000 PDs A1 under Article 12.

The detailed breakdown of the information provided by the Member States as a sending country, if exhaustively completed, results in a similar view by receiving Member State. However, Switzerland did not provide such breakdown and some Member States were not able to assign all PDs A1 issued under Article 12 to a particular host country. In total 152 971 PDs A1 fall in the category 'unknown', of which 145 781 PDs A1 issued by Switzerland. Despite these limitations, the main host countries can be determined. The main receiving Member States were Germany (15.3 % of all PDs A1 received under Article 12), France (10.5 %), and Austria (9.3 %), as well as Belgium (6.5 %), Switzerland (5.4 %), and the Netherlands (5.4 %) to a lesser extent (*Table 5* and *Table A2* in *Annex I*).

In absolute terms, the top 3 flows go from Germany to Austria (265 079 PDs A1 under Article 12), from Poland to Germany (146 073 PDs A1), and from Germany to France (133 081 PDs A1) (*Table 5*). Furthermore, more than 100 000 PDs A1 each under Article 12 were issued by Germany for activities in Switzerland and Spain. A flowchart of PDs A1 under Article 12 is provided in *Figure A4* in *Annex II*. Furthermore, a visual geographic representation of the top 10 flows of PDs A1 issued under Article 12 is provided in *Figure A5* in *Annex II*.

Some Member States grant more than half of the PDs A1 for postings to one specific Member State. More than half of the persons with a PD A1 from Croatia, Hungary, Austria, Poland, Slovenia, and Slovakia are sent to Germany (*Table A2* in *Annex I*).

Table 5 - PDs A1 issued by competent Member States according to Article 12 of the Basic Regulation, breakdown by receiving Member State, 2023

																		Issuing	Memb	er State																
		BE	BG	CZ	DK	DE	EE	IE*	EL	ES	FR	HR	IT	CY*	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	LI	NO	CH**	UK TCA	UK WA	UK	Total
						1 432 039																											17 612			
						1 025 334																											16 578			
						406 705 265 371							25 057		760	886	1 622 1 104					14 243 3 401			5 653 800		1 260 477	72 618	6 66	38 111	69	0	1 034	216 225	1 250 225	
						1 755 146																										145 781	-			3 581 981
BI		,,,,,	1 260		199	74 877							8 691		24			2 109							7 032			58	5		30	143 701	813	146	959	231 076
В	3	93		26	41	11 169	8	<5	0	485	694	6	830	0	0	<5	46	198	<5	44	365	211	141	149	20	73	29	<5	0	0	<5		13	24	37	14 675
C	:	241	46		144	56 072	<5	48	0	1 505	2 226	68	2 601	0	6	18	166	967	7	169	2 039	4 653	95	199	478	6 975	89	19	0	5	0		121	17	138	78 977
D	<	688	322	52		46 434	62	380	0	1 891	1 846	67	2 502	0	27	1 615	179	350	6	360	659	3 117	88	403	93	320	325	258	27	0	133		309	65	374	62 578
D	: ;	7 069	4 492	2 819	1 417		424	488	<5	29 469	28 351	27 784	39 330	11	969	13 107	13 737	36 230	89	4 347	54 426	146 073	3 636	16 731	58 450	53 467	911	222	16	208	76		2 774	454	3 228	547 581
E		51	6	7	28	6 201		<5	<5	102	148	<5	232	0	513	191	40	5	<5	<5	131	689	0	109	<5	6	553	<5	<5	0	<5		8	0	8	9 042
IE		234	246	16	59	55 067	0		0	1 822	1 298	110	1 393	0	8	139	223	103	8	441	244	448	73	39	19	129	45	<5	0	0	<5		56	61	117	62 288
El		261	247	170	253	17 228	<5	38	<5	1 735	2 225	26	3 218	45	7	46	350	184	69	137	429	346	311	123	45	120	330	52	0	<5	23		551	70	621	28 646
ES	; ;	2 933	926	341	844	113 818	65	153	0		19 922	299	19 174	<5	28	49	1 289	747	59	1 305	2 089	3 159	16 669	503	149	462	1 728	194	24	7	158		2 526	266	2 792	189 887
FF	1 3	36 688	1 538	509	970	133 081	203	293	<5	44 645		947	64 046	<5	43	2 172	21 966	1 549	292	2 378	3 905	22 085	20 638	6 021	1 917	3 046	527	237	45	51	176		4 732	539	5 271	375 241
_a H	₹	85	900	58	37	56 130	0	12	0	478	603		2 805	6	<5	11	71	1 133	42	46	1 363	773	<5	96	3 638	276	43	<5	0	0	<5		52	5	57	68 671
ţт	- 2	2 555	324	367	579	99 863	171	195	7	16 082	18 064	2 002		<5	42	199	1 703	1 458	224	1 177	5 723	3 360	822	6 078	3 097	1 217	568	266	21	12	161		2 196	344	2 540	168 880
er S	′	73	16	15	37	50 274	<5	<5	<5	160	145	51	292		0	14	44	<5	<5	17	84	123	9	14	<5	19	41	5	0	0	7		108	12	120	51 575
튙니	'	30	21	17	77	2 842	16	0	0	130	176	16	283	0		475	27	53	<5	64	55	858	<5	18	15	68	32	<5	0	<5	<5		8	0	8	5 295
ıı ∑		50	8	20	115	5 532	66	6	0	281	265	10	323	0	181	20	60	35	5	46	167	1 388	22	78	32	52	181	<5	<5	<5	9		23	6	29	8 987
₽ LI		8 974	32	105	22	28 735	<5	12	0	363	9 035	219	959	<5	<5	25		343	0	175	255	969	857	117	457	421	72	7	0	7	0		89	5	94	52 259
- e H	J	272	92	180	214	37 178	<5	8	0	1 224	1 649	220	2 528	0	6	29	201		36	129	2 591	2 331	70	808	873	2 701	46	12	0	6	7		326	60	386	53 800
& M		173	<5	11	25	16 812	<5	<5	0	272	327	59	1 486	<5	0	<5	19	<5		35	75	137	0	31	28	45	16	0	0	0	<5		5	0	5	19 566
N	_ 2	22 777	493	257	545	95 109	198	155	0	8 682	6 882	1 308	7 217	<5	94	4 189	1 343	2 951	109		1 912	24 746	2 611	2 659	2 542	4 087	440	78	0	<5	49		1 297	204	1 501	192 941
A.		743	332	449	459	265 079	24	80		2 147	2 840			0	15	192	418	7 797	7	1 025		6 499		1 085	16 773		195	38	12	76	14		510	77	587	333 096
PI		542	159	465	616	81 934	23			4 415		71	6 559	0	31	119	599	647	19	302			160	184		1 404		18	<5	11			169	59	228	105 134
P		533	38	126	195	33 780	0			27 422		18		<5	10	10	477	107	9	235	604	690		191	67	108	232	13	<5	8	13		226	47	273	73 354
R		280	471	52	49	31 913	<5				2 926	84	3 883	0	14	<5	152	1 302				1 033	147		85	554	28	<5	0		18		127	23	150	46 791
SI		121	52	21	17	25 402	<5	<5	0	284	389	2 815		0	<5	0	66	780	0		1 863	563	59	105	<5	306	27	<5	<5	<5	0		16	0	16	34 979
SI		107	35	761	17	25 246			0	965	1 206	19	1 190	0	<5	6	131	1 136	<5			1 484	12	304	118	46	11	<5	0	<5	0		58	10	68	34 098
FI		183	137	117	190		1 790			1 383	1 211	319	1 750	0	202	873	180	157	<5	98		3 474	36	85	406	716		332	<5	0	83		201	63	264	38 912
SI		684	104			38 006				3 267	2 327	682			522	4 883	458	567	6			11 960		942	609	1 975		16	<5		578		298	67	365	77 831
IS		50	<5	<5	35	80 156	5	<5	0	73	121	0	62	0	12	115	13	32	<5	23	89	154	52	20	0	19	16	10		0	<5		0	0	0	81 068
LI		7	0	5	0	2 937	0	0	0	11	7	<5	94	0	0	<5	20	0	0	<5	623	65	0	0	0	15	0	0	0	6	0		0	0	0	3 796
N		198	131		2 423	54 085	36	21		1 192	1 045	229	1 046	0	91	4 057	158	164	<5	181		1 345	321	153	103	55	335	533	64	<5			0	111	111	68 664
CI			59	190		128 193	10				16 776			<5	144	89	913	774	29			1 837	228	205	697	758	126	75	< 5		20		0	114	114	209 694
U		1 623	91	200	632	57 736	7	168	0	9 915	12 348	126	8 235	<5	22	86	1 126	634	14	29		2 709	619	141	360	460	363	<5	5	5	11	45 704	0	0	0	99 586
uı	ıkn.																				7 190										1	L45 781			0	152 971

^{*} CY: data 2021. IE: data 2022.

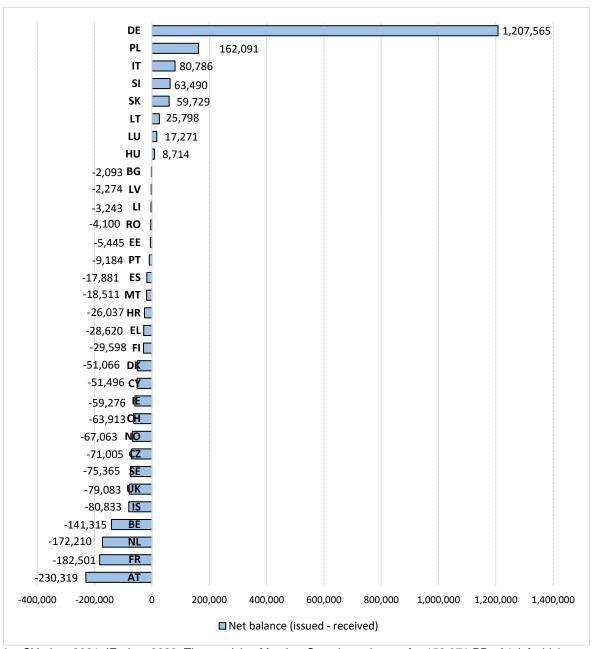
^{**} CH: no breakdown provided.

^{***} Total numbers in this table might differ from those reported in *Table 1* because Member States report different totals, anonymised data (<5), or the sum of the breakdown does not match the total reported.

Figure 4 gives an overview of the net balance per reporting Member State by showing the number of PDs A1 issued **minus** the number of PDs A1 received. Only eight Member States are 'net senders' (i.e., more PDs A1 issued than received) (Germany, Poland, Italy, Slovenia, Slovakia, Lithuania, Luxembourg, and Hungary). The other 23 Member States are 'net recipients' (i.e., more PDs A1 received than issued), particularly Austria, France, the Netherlands, and Belgium.

Until 2018, Germany was a net receiving Member State. This has completely changed due to the enormous growth in PDs A1 issued according to Article 12 since 2019. As a result, Germany is now the main net sending Member State in the EU/EFTA.

Figure 4 - Net balance between the number of PDs A1 issued and received according to Article 12 of the Basic Regulation, 2023

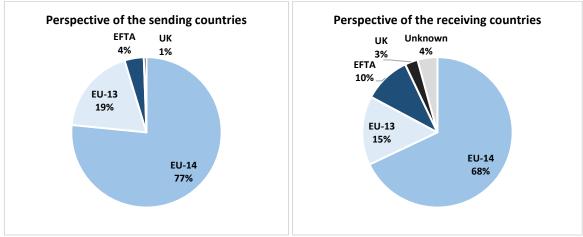


^{*} CY: data 2021. IE: data 2022. The receiving Member State is not known for 152 971 PDs A1 (of which 145 781 PDs A1 issued by CH).

3.2. Mainly issued by and to EU-14 Member States

More than three quarters of PDs A1 issued according to Article 12 were granted by EU-14 Member States and one fifth by EU-13 Member States (*Figure 5 – at the left-hand side*). Furthermore, EU-14 Member States (*Figure 5 – at the right-hand side*) received almost 70 % of the PDs A1 issued according to Article 12.

Figure 5 - PDs A1 issued according to Article 12 of the Basic Regulation, breakdown by classification of the sending or receiving Member State, total, 2023



Source: Administrative data PD A1 Questionnaire 2024

3.3. Comparison with previous years

Tables 6 and 7 show the evolution between 2011 and 2023 of the number of PDs A1 issued and received according to Article 12. It can be assumed that the evolution of the number strongly depends on economic growth and in particular the evolution of cross-border trade in services. After all, trade in services may require the physical presence of workers crossing borders. Nonetheless, the relationship between the number of PDs A1 issued according to Article 12 and macro-economic variables such as the export of services might not be so strong. Other factors may have a stronger influence on the increase in the number of PDs A1 issued according to Article 12. For example, some Member States have laid down sanctions in their national legislation for not having a PD A1 and/or carry out far more inspections on having a PD A1. The communication of competent authorities concerning the application for a PD A1 when making a 'business trip' to another Member State can also have a direct impact on its evolution. Consequently, estimates of the actual volume of 'postings' under Article 12 are probably somewhat more reliable today than they were a decade ago. Nevertheless, it may still be an underestimation of the true scale.

From 2022 to 2023, the total number of PDs A1 issued under Article 12 grew by 569 000 certificates or 19 % (*Table 6*). This is mainly due to the large increase noted in Germany, namely an increase of 348 312 PDs A1 or +24.8 %. France also issued much more PDs A1 compared to 2022 (+38 977 PDs A1). As a result, the overall growth is also noticed more in the EU-14 (+21.3 %) compared to the EU-13 (+7.8 %). The rise for the EFTA (+37.3 %) is considerable as well, mainly due to the strong growth in Switzerland (+38.6 % or + 40 583 PDs A1). The most notable growth in relative terms is observed for Finland (+89 %).

Table 6 - PDs A1 according to Article 12 of the Basic Regulation issued <u>by sending</u>
<u>Member State</u>, 2011-2023

Sending	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Change 202	
MS	2011	2012	2013	2014	2013	2010	2017	2018	2019	2020	2021	2022	2023	Number	%
EU-27	1 162 056	1 197 285	1 300 598	1 416 864	1 452 627	1 578 130	1 682 304	1 759 461	3 135 123	2 378 832	2 131 338	2 883 368	3 414 376	531 008	18.4 %
EU-28	1 197 424	1 230 433	1 330 533	1 440 365	1 484 335	1 611 777	1716 084	1 796 651	3 177 941						
EU-14	680 493	676 578	719 113	777 195	800 906	869 837	976 557	1 133 885	2 485 358	1 813 724	1 534 044	2 261 310	2 743 515	482 205	21.3 %
EU-13	481 563	520 707	581 485	639 669	651 721	708 293	702 659	625 576	649 765	565 108	597 294	622 058	670 861	48 803	7.8 %
EFTA	2 603	459	10 734	14 332	10 972	11 918	17 566	17 478	30 294	21 137	56 613	107 889	148 177	40 288	37.3 %
Total	1 200 027	1 230 892	1 341 267	1 454 697	1 495 307	1 623 695	1 733 650	1 814 129	3 208 235	2 426 979	2 205 434	3 013 841	3 583 056	569 215	18.9 %
BE	55 931	56 103	58 522	58 611	63 467	69 836	76 719	76 596	85 870	60 803	66 004	79 461	89 761	10 300	13.0 %
BG	7 429	11 091	12 861	13 275	14 811	15 656	14 781	13 731	14 792	11 863	10 911	12 159	11 828	-331	-2.7 %
CZ	16 102	15 358	13 155	10 380	10 799	11 145	11 806	10 255	10 644	6 242	7 941	7 736	7 972	236	3.1 %
DK	11 491	6 176	5 320	3 869	7 288	6 508	8 250	9 181	10 211	6 141	6 644	10 082	11 512	1 430	14.2 %
DE	226 850	221 650	227 008	232 776	218 006	231 766	332 091	409 340	1 678 407	1 234 203	875 809	1 407 045	1 755 357	348 312	24.8 %
EE	15 322	14 889	11 689	7 147	5 415	6 327	6 305	6 915	7 200	6 254	5 890	4 153	3 597	-556	-13.4 %
IE	3 106	3 512	3 457	3 261	3 616	3 303	3 222	3 687	3 383	2 669	824	3 012			
EL	888	1 661	1 688	2 325	2 908	3 941	4 253	6 583	6 583	6 583	6 583	26	24	-2	-7.7 %
ES	48 479	48 132	63 519	76 286	86 943	100 469	110 868	123 670	136 096	81 862	114 473	155 728	172 006	16 278	10.5 %
FR	144 256	130 247	123 580	119 727	130 468	132 012	109 168	117 739	122 552	60 279	99 089	153 812	192 789	38 977	25.3 %
HR			8 716	24 060	33 381	36 142	41 253	48 613	46 299	50 056	54 563	49 729	42 634	-7 095	-14.3 %
IT	35 611	48 369	55 509	69 279	83 277	106 395	129 732	148 863	175 908	175 908	189 953	223 348	250 066	26 718	12.0 %
CY	38	35	66		96	169	81	81	81	81	79	79			
LV	4 287	2 846	3 237	1 655	1 801	2 446	1 629	812	2 629	4 282	4 290	4 014	3 081	-933	-23.2 %
LT	9 515	11 306	14 105	16 683	21 430	25 371	26 548	30 801	32 005	31 100	32 807	34 046	34 785	739	2.2 %
LU	39 385	39 758	28 481	50 345	50 440	55 364	58 686	64 301	75 131	54 090	54 323	60 405	69 530	9 125	15.1 %
HU	57 848	63 742	66 415	65 655	59 711	61 365	62 873	54 326	57 454	37 043	46 491	46 491	63 618	17 127	36.8 %
MT	318	327	322	145	88	110	145	252	305	295	534	773	1 055	282	36.5 %
NL	25 986	24 199	25 429	37 775	27 141	28 394	22 305	26 597	25 074	18 502	16 785	23 885	20 731	-3 154	-13.2 %
AT	28 806	35 671	36 959	41 114	55 320	62 526	50 303	88 117	98 965	53 602	41 095	78 313	102 777	24 464	31.2 %
PL	227 930	246 214	262 714	266 745	251 107	259 999	235 836	238 525	246 849	207 964	223 293	242 282	267 225	24 943	10.3 %
PT	54 043	54 580	81 687	74 735	64 020	62 005	64 320	51 905	58 887	53 798	57 443	59 422	64 170	4 748	8.0 %
RO	59 363	44 318	51 739	57 194	46 871	48 710	46 733	41 950	44 864	37 559	31 208	35 128	42 691	7 563	21.5 %
SI	42 485	65 727	83 659	102 920	126 153	150 922	163 876	85 999	95 339	98 340	100 824	98 443	98 469	26	0.03 %
SK	40 926	44 854	52 807	73 810	80 058	89 931	90 793	93 316	91 304	74 029	78 463	87 025	93 827	6 802	7.8 %
FI	2 668	3 181	3 332	2 786	3 725	3 707	3 541	4 293	4 428	3 334	3 624	4 934	9 314	4 380	88.8 %
SE	2 993	3 339	4 622	4 306	4 287	3 611	3 099	3 013	3 863	1 950	1 395	1 837	2 466	629	34.2 %
IS	377	293	269	140	179	126	162	151	197	122	108	159	235	76	47.8 %
LI	63	166	119	89	65	65	32	32	229	367	452	632	553	-79	-12.5 %
NO	2 163	n.a.	n.a.	3 252	n.a.	n.a.	2 100	1 479	1 940	1 304	1 004	1 900	1 608	-292	-15.4 %
СН		n.a.	10 346	10 851	10 728	11 727	15 272	15 816	27 928	19 344	55 049	105 198	145 781	40 583	38.6 %
UK	35 368	33 148	29 935	23 501	31 708	33 647	33 780	37 190	42 818	27 010	17 483	22 584	20 503	-2 081	-9.2 %

Source: Administrative data PD A1 Questionnaire 2024 and previous years

From 2011 to 2023, six Member States have almost consistently been the main receiving Member States, being Germany, France, Austria, Belgium, the Netherlands, and Switzerland. The total number of PDs A1 received has increased by 18.9 % from 2022 to 2023 (*Table 7*). The numbers of issued and received PDs A1 are slightly diverging as the sum of the breakdown by Member State sometimes does not correspond to the total reported, or the totals reported under different questions are diverging. The most noticeable increases of PDs A1 received under Article 12 are found in Cyprus (+2009 %), Iceland (+333 %) and Croatia (+319 %). This is caused by the increase of PDs A1 received by these Member States from Germany. The reported data by receiving Member State sometimes show very strong fluctuations for Germany (e.g., for the Netherlands in 2020). As a result, huge increases occasionally occur for just one year and should be considered as an outlier. Therefore, it is better to look at the evolution over a longer period.

Table 7 - PDs A1 issued according to Article 12 of the Basic Regulation, <u>by</u>
receiving Member State, 2011-2023

	2011	2012	2042	2014		2015	224-	2242	2010	2022	2024		2022	Change 20	22-2023
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Number	%
EU-27	1 077 135	1 068 846	1 153 158	1 235 467	1 269 951	1 379 339	1 481 663	1 550 740	2 773 734	2 129 020	1 923 086	2 523 476	2 957 118	433 642	17.2 %
EU-28	1 197 424	1 230 433	1 330 533	1 440 365	1 484 335	1 611 777	1716 084	1 796 651	3 177 941						
EU-14	1 001 589	990 508	1 074 897	1 154 693	1 180 849	1 278 775	1 365 030	1 410 109	2 369 924	1 900 347	1 694 054	2 118 917	2 434 570	315 653	14.9 %
EU-13	75 546	78 338	78 261	80 774	89 102	100 564	116 633	140 631	403 810	228 673	229 032	404 559	522 548	117 989	29.2 %
EFTA	94 423	81 973	98 201	109 497	124 070	130 354	131 025	142 179	291 578	205 802	178 020	241 987	363 222	121 235	50.1 %
Total	1 208 805	1 191 185	1 294 881	1 395 857	1 448 365	1 566 919	1 672 275	1 753 751	3 197 822	2 397 193	2 139 446	2 876 006	3 419 926	543 920	18.9 %
BE	125 107	125 264	134 340	159 749	156 556	178 319	167 335	156 695	218 230	168 880	174 157	215 167	231 076	15 909	7.4 %
BG	4 006	3 896	3 805	3 267	3 325	3 867	3 508	4 665	13 840	6 015	6 467	10 301	14 675	4 374	42.5 %
CZ	17 144	17 808	18 603	17 165	19 144	22 743	24 227	30 557	101 502	60 485	54 284	73 088	78 977	5 889	8.1 %
DK	11 002	11 044	10 763	10 869	13 352	15 698	15 592	20 337	46 282	35 210	31 096	43 240	62 578	19 338	44.7 %
DE	311 361	335 862	373 666	414 220	418 908	440 065	427 175	428 935	505 737	410 908	429 749	489 178	547 581	58 403	11.9 %
EE*	1 904	2 325	2 998	2 951	2 315	3 733	3 025	3 175	5 023	2 728	2 562		9 042		
IE	6 084	4 674	5 556	3 973	4 039	5 760	6 171	7 816	17 158	8 178	6 132	44 848	62 288	17 440	38.9 %
EL	7 763	6 795	4 820	4 692	5 683	6 383	8 109	11 214	17 437	11 381	13 152	21 547	28 646	7 099	32.9 %
ES	47 640	46 075	46 507	44 825	47 369	52 353	60 488	63 939	177 082	82 296	88 320	149 831	189 887	40 056	26.7 %
FR	161 954	156 490	182 219	190 848	184 695	203 019	241 363	262 126	450 220	307 679	308 008	336 595	375 241	38 646	11.5 %
HR			1 753	4 560	7 139	9 835	12 791	9 844	20 821	11 734	13 023	16 405	68 671	52 266	319 %
IT	64 223	48 663	47 445	52 481	59 095	61 321	64 669	73 927	173 727	90 860	107 791	132 741	168 880	36 139	27.2 %
CY	1 042	1 106	956	944	716	972	1 256	1 666	2 677	1 931	1 644	2 445	51 575	49 130	2009 %
LV	1 788	1 516	1 235	1 504	1 431	1 080	1 356	2 200	5 178	2 634	2 202	3 269	5 295	2 026	62.0 %
LT	2 248	3 497	2 274	1 930	2 404	2 018	2 261	3 035	10 103	4 657	4 403	6 442	8 987	2 545	39.5 %
LU	24 295	19 741	20 503	21 763	21 749	26 591	32 664	36 479	52 863	47 456	43 884	47 889	52 259	4 370	9.1 %
HU	9 924	9 900	8 887	8 955	8 743	11 312	12 924	17 090	56 902	29 463	38 329	42 022	53 800	11 778	28.0 %
MT	1 449	1 052	952	1 062	1 453	2 318	2 513	2 636	5 001	2 631	2 397	38 019	19 566	-18 453	-48.5 %
NL	105 885	99 416	100 423	87 817	89 411	90 873	111 522	126 342	219 276	390 002	153 203	173 403	192 941	19 538	11.3 %
AT	76 335	76 445	88 596	101 015	108 627	120 150	141 046	119 907	320 480	232 003	220 629	305 478	333 096	27 618	9.0 %
PL	16 013	16 033	14 387	14 521	17 897	17 818	20 620	26 714	93 630	58 963	58 024	91 938	105 134	13 196	14.4 %
PT	13 345	11 422	10 696	12 833	15 374	18 109	22 639	28 964	50 453	29 157	36 220	56 935	73 354	16 419	28.8 %
RO	10 476	11 224	10 894	9 717	10 709	10 028	12 036	15 883	38 774	17 983	18 466	33 143	46 791	13 648	41.2 %
SI	2 676	3 340	4 507	6 550	5 685	5 146	6 357	9 173	17 205	11 319	12 782	27 399	34 979	7 580	27.7 %
SK	6 876	6 641	7 010	7 648	8 141	9 694	13 759	13 993	33 154	18 130	14 449	60 088	34 098	-25 990	-43.3 %
FI	22 183	22 522	19 917	16 589	18 618	21 014	22 252	19 579	35 529	24 885	23 774	31 317	38 912	7 595	24.3 %
SE	24 412	26 095	29 446	33 019	37 373	39 120	44 005	53 849	85 450	61 452	57 939	70 748	77 831	7 083	10.0 %
IS	559	385	392	338	608	1 373	1 739	982	2 136	872	1056	18705	81068	62 363	333 %
LI	763	510	925	417	803	842	715	818	4 311	2 748	2780	13278	3796	-9 482	-71.4 %
NO	30 523	16 170	18 778	21 250	24 958	23 844	22 882	26 570	38 170	25 040	21 397	44 469	68 664	24 195	54.4 %
CH	62 578	64 908	78 106	87 492	97 701	104 295	105 689	113 809	246 961	177 142	152 787	165 535	209 694	44 159	26.7 %
UK	37 247	40 366	43 522	50 893	54 344	57 226	59 587	60 832	132 510	62 371	38 340	110 543	99 586	-10 957	-9.9 %

^{*} EE: for reference year 2022, the wrong numbers were provided by DE concerning EE as a receiving Member State.

Therefore, this number has been left out. Furthermore, EE is not included in the total rows for 2023 and the evolution from 2022 to 2023, as only data for 2023 are available.

Source: Administrative data PD A1 Questionnaire 2024 and previous years

3.4. Breakdown by type: employed or self-employed persons

Data on the number of posted employed workers versus posted self-employed persons temporarily working in another Member State are reported below. As mentioned earlier, self-employed persons do not fall under the scope of the Posting of Workers Directive.

On average 5.2 % of the persons covered by Article 12 were self-employed in 2023 (*Table 8*). There are some strong differences between the sending Member States. Especially Slovakia (51 %), Iceland (28.5 %), and the United Kingdom (33.8 %) granted a high percentage of PDs A1 under Article 12 to self-employed persons. Additionally, more than one in ten PDs A1 issued under Article 12 by Czechia, Cyprus (data 2021), the Netherlands, and Norway are for posted self-employed persons. For Slovakia in particular, the share of self-employed in total increased by 16 percentage points between 2014 (35 %) and 2023 (51 %).

From a receiving perspective, especially Cyprus (9.9 %), Switzerland (9.7 %) and Germany (7.9 %) received a relatively high share of posted self-employed persons.

Table 8 - Number of PDs A1 according to Article 12 of the Basic Regulation issued to employed and self-employed persons, 2023

		Issu	ıed		Received					
	Employed		Self-em	ployed	Emplo	oyed	Self-em	ployed		
	Number	% Row	Number	% Row	Number	% Row	Number	% Row		
BE	83 256	92.8 %	6 505	7.2 %	219 308	95.3 %	10 811	4.7 %		
BG	11 711	99.0 %	117	1.0 %	14 367	98.1 %	271	1.9 %		
CZ	6 718	84.3 %	1 254	15.7 %	76 447	97.0 %	2 392	3.0 %		
DK	11 231	97.6 %	281	2.4 %	60 774	97.7 %	1 430	2.3 %		
DE	1 694 037	96.5 %	61 320	3.5 %	501 237	92.1 %	43 118	7.9 %		
EE	3 568	99.2 %	29	0.8 %	8 765	97.0 %	269	3.0 %		
IE*	2 790	92.6 %	222	7.4 %	60 668	97.6 %	1 506	2.4 %		
EL	24	100.0 %	0	0.0 %	27 215	97.1 %	811	2.9 %		
ES	163 978	95.3 %	8 028	4.7 %	182 127	97.3 %	4 974	2.7 %		
FR	190 201	98.7 %	2 588	1.3 %	354 244	95.7 %	15 726	4.3 %		
HR	42 398	99.4 %	236	0.6 %	65 542	95.5 %	3 072	4.5 %		
IT	236 255	94.5 %	13 811	5.5 %	159 367	95.8 %	6 999	4.2 %		
CY*	71	89.9 %	8	10.1 %	46 364	90.1 %	5 092	9.9 %		
LV	3 076	99.8 %	5	0.2 %	5 146	97.3 %	141	2.7 %		
LT	34 539	99.3 %	246	0.7 %	8 689	97.0 %	269	3.0 %		
LU	69 044	99.3 %	486	0.7 %	49 860	95.6 %	2 305	4.4 %		
HU	63 038	99.1 %	580	0.9 %	52 153	97.6 %	1 261	2.4 %		
MT	977	92.6 %	78	7.4 %	19 161	98.0 %	400	2.0 %		
NL	17 677	85.3 %	3 054	14.7 %	182 814	95.5 %	8 626	4.5 %		
AT	95 587	93.0 %	7 190	7.0 %	315 576	94.9 %	16 933	5.1 %		
PL	252 594	94.5 %	14 631	5.5 %	103 039	98.2 %	1 867	1.8 %		
PT	63 946	99.7 %	224	0.3 %	71 122	97.3 %	1 959	2.7 %		
RO	42 621	99.8 %	70	0.2 %	45 886	98.4 %	756	1.6 %		
SI	96 526	98.0 %	1 943	2.0 %	34 281	98.0 %	682	2.0 %		
SK	45 975	49.0 %	47 852	51.0 %	33 371	98.1 %	659	1.9 %		
FI	8 874	95.3 %	440	4.7 %	37 598	97.3 %	1 050	2.7 %		
SE	2 349	95.3 %	117	4.7 %	73 842	95.3 %	3 624	4.7 %		
IS	168	71.5 %	67	28.5 %	78 142	96.4 %	2 926	3.6 %		
LI	553	100.0 %	0	0.0 %	3 596	94.7 %	200	5.3 %		
NO	1 433	89.1 %	175	10.9 %	67 224	98.1 %	1 329	1.9 %		
СН	136 958	93.9 %	8 823	6.1 %	189 153	90.3 %	20 431	9.7 %		
UK	13 567	66.2 %	6 936	33.8 %	97 178	97.6 %	2 411	2.4 %		
Total	3 395 740	94.8 %	187 316	5.2 %						

CY: data 2021. IE: data 2022.

Source: Administrative data PD A1 Questionnaire 2024

3.5. Breakdown by sector of economic activity

Twenty-three Member States could provide a detailed overview on the sector of economic activity. Nevertheless, the main sending Member States Germany and Poland were able to provide this information, which makes the breakdown representative. *Table A3* in *Annex I* presents a distribution by sector of activity of the PDs A1 issued according to Article 12.²³

The row percentages in *Table 9* show both the total with and without Germany, as before reference year 2020, data for Germany were not available, and this has a considerable impact. This is especially the case for PDs A1 issued in the construction sector. While in total 'only' 16.4 % of PDs A1 under Article 12 are issued in the construction sector, the share increases to 34.4 % when Germany is not taken into account. This is because Germany mainly provides PDs A1 under Article 12 for activities in manufacturing and the service sector and much less for activities in the construction sector. Especially EU-13 Member States issue a high share of PDs A1 in the construction sector (44.6 %) as opposed to EU-14 Member States (8.4 %). For example, Romania (59.6 %), Slovenia (55.9 %), and Slovakia (50 %) issue more than one in two PDs A1 for activities in the construction sector.

²³ Detailed figures describing the flow of PDs A1 between sending and receiving Member States by sector of activity are not included in this report.

In general, the EU-13 issued most PDs A1 in the industry sector (72.1 %), while for the EU-14 it is more equally divided between the industry (55.1 %) and services sector (44.5 %). Persons with a PD A1 from Belgium, Germany, Greece, France, Cyprus (2021 data), Latvia, Lithuania, Luxembourg, Malta, Finland, Iceland and Liechtenstein mainly provide activities in the service sector. A more detailed distribution of the service sector illustrates that temporary employment agencies employ a high percentage of persons from Belgium, Luxembourg, the Netherlands, Portugal, and Liechtenstein falling under Article 12. A high percentage of PDs A1 are issued by Iceland for persons providing education, health and social work, arts, and other services.

Table 9 - PDs A1 issued according to Article 12 of the Basic Regulation, <u>from a sending perspective</u>, breakdown by sector of activity, 2023 (row %)

	Industry NACE B to F							Services NA	ACE G to T			
			of which						of which			
Sending MS	Agricultu re, hunting and fishing NACE A	Industry Total	Construction NACE F	Services Total	Wholesal e and retail trade NACE G	Accommodat ion and food service activities NACE I	Transportation and storage; Information and communication NACE H and J	Freight transport by road NACE H - Group 49.4	Financial and insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities NACE K, L, M, and N	of which Temporary employment agency NACE N - Group 78.2	Education, health and social work, arts and other services NACE P, Q, R, and S	of which Human health and social work activities NACE Q
BE	0.6 %	30.5 %	18.8 %	68.9 %	4.9 %	1.0 %	6.2 %	0.6 %	32.8 %	20.4 %	24.1 %	0.2 %
BG												
cz	0.6 %	62.8 %	39.4 %	36.6 %	3.0 %	4.1 %	0.6 %	0.5 %	29.9 %			
DK												
DE	0.3 %	48.3 %	4.2 %	51.4 %	7.0 %	0.5 %	7.4 %	1.6 %	19.2 %	0.9 %	17.2 %	1.6 %
EE	2.7 %	78.8 %	44.7 %	18.4 %	1.3 %	0.0 %	3.1 %	0.7 %	4.3 %	1.3 %	9.3 %	2.8 %
IE	,-					0.07.	0.271					,
EL	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %	0.0 %	100.0 %	0.0 %	0.0 %	0.0 %	100.0 %	0.0 %
ES												
FR	0.0 %	45.2 %	9.9 %	54.8 %	6.5 %	1.1 %	7.2 %	0.0 %	19.3 %	0.0 %	18.1 %	0.3 %
HR	0.3 %	89.2 %	39.2 %	10.5 %	1.3 %	0.4 %	1.7 %	0.2 %	5.8 %	3.1 %	1.3 %	0.6 %
IT												
CY*	0.0 %	21.5 %	5.1 %	78.5 %	30.4 %	6.3 %	6.3 %	0.0 %	30.4 %	0.0 %	2.5 %	0.0 %
LV	0.8 %	47.5 %	38.2 %	51.7 %	28.0 %	0.0 %	11.0 %	0.7 %	12.2 %	4.3 %	0.6 %	0.0 %
LT	0.1 %	38.4 %	31.4 %	61.5 %	1.7 %	10.5 %	4.0 %	1.0 %	44.7 %		0.6 %	0.0 %
LU	0.1 %	44.8 %	27.6 %	55.1 %	6.2 %	0.1 %	3.8 %	1.3 %	39.2 %	13.0 %	5.0 %	0.3 %
HU												
MT	0.5 %	1.2 %	1.2 %	98.3 %	2.6 %	7.2 %	19.0 %	0.0 %	56.3 %	0.0 %	13.3 %	0.0 %
NL	4.3 %	95.7 %	22.6 %	0.0 %	33.7 %	5.3 %	11.7 %	4.3 %	66.9 %	63.5 %	98.6 %	1.1 %
AT	0.6 %	69.4 %	40.7 %	30.0 %	15.7 %	2.0 %	2.5 %	1.4 %	5.6 %	1.9 %	4.2 %	2.9 %
PL	3.2 %	58.3 %	40.8 %	38.5 %	1.8 %	0.3 %	2.4 %	0.6 %	17.3 %	9.8 %	16.6 %	6.9 %
PT	0.3 %	79.7 %	49.1 %	20.0 %	2.6 %	0.2 %	0.5 %	0.1 %	16.0 %	12.3 %	0.7 %	0.4 %
RO	0.4 %	99.6 %	59.6 %	0.0 %	0.8 %	0.1 %	2.0 %		17.7 %		2.9 %	
SI	0.2 %	99.3 %	55.9 %	0.5 %	0.2 %	0.1 %	0.1 %		0.0 %		0.1 %	0.0 %
SK	1.1 %	82.2 %	49.9 %	16.7 %	0.4 %	0.1 %	1.9 %	0.0 %	1.4 %	0.1 %	12.8 %	3.8 %
FI	0.6 %	37.6 %	9.3 %	61.8 %	1.9 %	0.1 %	12.6 %	1.0 %	14.5 %	1.8 %	33.6 %	1.8 %
SE	0.1 %	51.9 %	25.0 %	47.9 %	8.1 %	0.3 %	8.0 %	0.1 %	17.5 %	4.5 %	13.3 %	0.7 %
IS	11.9 %	7.7 %	7.2 %	80.4 %	0.0 %	0.0 %	0.4 %	0.0 %	29.4 %		50.6 %	
LI	0.0 %	35.1 %	0.0 %	64.9 %	15.2 %	0.0 %	0.0 %	0.0 %	8.1 %	40.5 %	1.1 %	0.0 %
NO												
СН												
UK												
Total	0.7 %	53.6 %	16.4 %	45.8 %	5.7 %	0.7 %	5.9 %	1.1 %	18.8 %	3.1 %	15.3 %	1.9 %
Total (excl. DE)	1.1 %	61.4 %	34.4 %	37.5 %	3.8 %	0.9 %	3.6 %	0.4 %	18.0 %	6.5 %	12.6 %	2.4 %
EU-14	0.3 %	48.6 %	8.4 %	51.1 %	6.9 %	0.6 %	7.0 %	1.4 %	20.3 %	2.6 %	16.7 %	1.3 %
EU-13	1.8 %	71.2 %	44.6 %	27.0 %	1.4 %	1.0 %	2.1 %	0.4 %	13.4 %	5.0 %	10.5 %	4.0 %

^{*} CY: data 2021.

Source: Administrative data PD A1 Questionnaire 2024

By using the detailed figures reported by 23 sending Member States a fragmented picture can be presented of the activities carried out in the receiving Member States by persons falling under Article 12. It is worth noting that due to the limited number of reporting Member States, an incomplete dataset from the perspective of the receiving Member State is

^{**} For many Member States, the breakdown is not available for all the PDs A1 issued according to Art. 12. The shares are only calculated for the PDs A1 for which a sector of activity was available. Hence, the 'unknown' PDs A1 are not included. See *Table A3* in *Annex I* for the absolute numbers used to calculate these shares.

obtained. Nonetheless, these fragmented data present an interesting view on the distribution of persons falling under Article 12 by sector of activity in the receiving Member States.

In most Member States, incoming workers with a PD A1 under Article 12 are active in the industry (incl. construction) and the service sector. More than one out of four persons with a PD A1 received by Belgium, Germany, Luxembourg, and Sweden are providing activities in the construction sector. In Germany the share even amounts to 40.3 %. The figures also indicate that a relatively high percentage of persons with a PD A1 under Article 12 (over 10 %) providing activities in France and the Netherlands are employed by a temporary employment agency.

Only Germany receives more than 5 % of PDs A1 in the human health sector. Poland is by far the main 'sending' Member State of health workers. This is probably the result of the high number of 'live-in carers' (persons providing long-term care services while living in a private residence with the care receiver) coming from Poland and working in Germany.

Table 10 - PDs A1 issued according to Article 12 of the Basic Regulation, <u>from a receiving perspective</u>, breakdown by sector of activity, 2023 (row %)

		Industry f	NACE B to F	Services NACE G to T								
			of which	of which								
			Of Willell					of which	Financial and	of which		of which
Recei ving MS	Agriculture , hunting and fishing NACE A	Industry Total	Constructi on NACE F	Services Total	Wholes ale and retail trade NACE G	Accommod ation and food service activities NACE I	Transportatio n and storage; Information and communicati on NACE H and J	Freight transport by road NACE H - Group 49.4	insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities NACE K, L, M, and N	Tempor ary employ ment agency NACE N - Group 78.2	Education, health and social work, arts and other services NACE P, Q, R, and S	Human health and social work activities NACE Q
BE	0.2 %	62.7 %	30.2 %	37.1 %	4.1 %	0.3 %	4.3 %	1.1 %	17.4 %	3.3 %	12.0 %	0.8 %
BG	0.1 %	44.8 %	3.0 %	55.2 %	7.0 %	0.3 %	12.9 %	0.8 %	16.2 %	0.6 %	19.0 %	1.7 %
CZ	0.3 %	62.9 %	9.7 %	36.8 %	5.9 %	0.2 %	5.7 %	1.6 %	12.4 %	1.3 %	12.8 %	1.2 %
DK	0.4 %	49.8 %	7.7 %	49.8 %	6.5 %	0.6 %	7.0 %	1.5 %	22.0 %	0.9 %	14.4 %	1.2 %
DE	1.2 %	68.3 %	40.3 %	30.5 %	3.4 %	0.6 %	2.1 %	0.3 %	12.6 %	5.1 %	12.6 %	5.9 %
EE	0.1 %	36.2 %	7.5 %	63.7 %	11.4 %	0.6 %	10.1 %	1.1 %	21.3 %	0.9 %	20.3 %	1.5 %
IE	0.2 %	38.7 %	1.6 %	61.0 %	6.8 %	0.7 %	9.7 %	0.4 %	24.1 %	1.0 %	19.8 %	1.4 %
EL	0.2 %	23.7 %	2.7 %	76.1 %	5.3 %	2.5 %	13.6 %	0.7 %	26.4 %	1.3 %	27.5 %	2.3 %
ES	0.4 %	47.2 %	9.3 %	52.3 %	6.4 %	1.0 %	7.4 %	0.5 %	20.6 %	1.1 %	16.9 %	1.4 %
FR	0.5 %	50.6 %	17.8 %	48.9 %	4.5 %	0.5 %	6.3 %	2.4 %	23.3 %	10.3 %	15.7 %	1.3 %
HR	0.3 %	42.8 %	6.5 %	57.0 %	7.2 %	0.6 %	6.6 %	0.4 %	23.4 %	0.7 %	19.3 %	1.3 %
IT	0.3 %	50.3 %	7.3 %	49.4 %	7.6 %	0.8 %	6.8 %	0.8 %	18.8 %	0.9 %	17.9 %	1.6 %
CY	0.2 %	40.4 %	2.6 %	59.4 %	6.8 %	0.4 %	7.8 %	0.4 %	21.7 %	0.3 %	22.7 %	1.3 %
LV	0.3 %	46.3 %	18.4 %	53.4 %	5.2 %	0.5 %	13.5 %	1.8 %	20.2 %	0.2 %	15.0 %	1.6 %
LT	0.3 %	53.9 %	14.5 %	45.8 %	5.6 %	0.2 %	6.8 %	1.3 %	13.5 %	0.2 %	20.0 %	1.0 %
LU	0.4 %	55.6 %	34.4 %	44.1 %	5.2 %	0.3 %	6.2 %	2.1 %	18.2 %	3.0 %	14.0 %	0.5 %
HU	0.4 %	65.8 %	7.7 %	33.8 %	4.2 %	0.4 %	4.7 %	1.0 %	13.9 %	1.0 %	11.0 %	0.7 %
MT	0.3 %	54.5 %	1.3 %	45.1 %	6.2 %	0.7 %	7.6 %	0.4 %	17.7 %	0.6 %	13.0 %	0.9 %
NL	3.6 %	42.4 %	15.4 %	54.0 %	5.7 %	0.6 %	8.2 %	3.1 %	26.7 %	10.3 %	13.0 %	1.7 %
AT	0.3 %	50.8 %	14.9 %	48.8 %	7.5 %	1.3 %	7.1 %	1.7 %	16.5 %	1.5 %	16.8 %	1.7 %
PL	0.2 %	52.4 %	3.1 %	47.4 %	8.0 %	0.2 %	7.8 %	1.3 %	18.4 %	0.7 %	13.2 %	1.1 %
PT	0.1 %	39.6 %	2.4 %	60.3 %	7.9 %	0.8 %	9.1 %	0.5 %	22.0 %	1.2 %	20.8 %	1.5 %
RO	0.1 %	55.6 %	3.2 %	44.2 %	5.3 %	0.1 %	6.4 %	0.4 %	20.3 %	1.2 %	12.5 %	0.5 %
SI	0.3 %	53.0 %	7.2 %	46.6 %	5.2 %	0.2 %	5.1 %	0.7 %	22.2 %	3.6 %	13.9 %	1.1 %
SK	0.2 %	59.1 %	5.2 %	40.7 %	5.9 %	0.2 %	5.6 %	0.7 %	18.6 %	0.9 %	10.9 %	0.6 %
FI	0.6 %	52.1 %	11.6 %	47.2 %	5.7 %	0.4 %	5.3 %	0.7 %	19.8 %	1.0 %	16.1 %	1.1 %
SE	0.3 %	65.5 %	27.6 %	34.2 %	3.5 %	0.8 %	3.6 %	0.6 %	16.4 %	1.0 %	10.6 %	0.4 %
IS Li	0.1 %	45.6 %	6.6 %	54.3 %	5.5 %	0.8 %	7.0 %	0.5 %	24.8 %	0.9 %	15.9 %	1.0 %
	0.4 %	58.8 %	1.2 %	40.8 %	4.5 %	0.2 %	5.0 %	0.5 %	17.8 %	0.7 %	13.3 %	0.8 %
NO	0.3 %	47.1 %	7.2 %	52.6 %	9.4 %	0.6 %	7.5 %	1.4 %	17.4 %	0.6 %	17.4 %	0.8 %
CH	1.4 %	43.1 %	6.4 %	55.5 %	7.4 %	2.9 %	8.2 %	0.8 %	21.0 %	0.8 %	16.2 %	1.3 %
UK	0.2 %	51.8 %	8.7 %	48.0 %	7.6 %	0.5 %	3.0 %	1.6 %	16.5 %	0.5 %	20.7 %	1.4 %

3.6. The number of individual persons involved

The number of PDs A1 issued according to Article 12 is not necessarily equal to the number of persons involved. Twenty-two Member States, including Germany, reported figures on the number of individual persons involved. The number of individual persons involved is some 60 % of the number of PDs A1 issued for these persons (*Table 11*). This means that one person falling under Article 12 is sent abroad 1.7 times per year on average.

As *Table 11* shows, the relationship between the PDs A1 and the persons involved differs markedly among the reporting Member States. In Slovenia (30 %), Luxembourg (34 %), Belgium (48 %), and Italy (48 %) the share of persons on number of PDs A1 is less than 50 %, which indicates that posted persons under Article 12 are sent abroad (at least) two times per year. On the contrary, in Greece, Iceland, Sweden, and Norway, the share lies close to 100 %, indicating that the number of individual persons involved is (almost) equal to the number of PDs A1 issued by these Member States. Figures for Poland show that on average, one individual employed/self-employed person was sent abroad 1.2 times in 2023.

These kinds of figures are important to calculate the impact of posting on national employment, as they constitute a better numerator than the number of forms granted. Moreover, it is also useful to make an estimation of the total number of individual persons covered by Article 12. Based on the reported figures it is estimated that in 2023 more than 2 million individual persons received a PD A1 according to Article 12.

Table 11 - Number of individual persons who received a PD A1 according to Article 12 of the Basic Regulation, 2023

	Individual number of persons who received a PD A1 (A)	Number of PDs A1 issued (B)	A/B	В/А
BE	42 777	89 761	48 %	2.1
BG	8 478	11 828	72 %	1.4
CZ	6 777	7 972	85 %	1.2
DK	8 364	11 512	73 %	1.4
DE	995 582	1 755 357	57 %	1.8
EE	2 830	3 597	79 %	1.3
IE*	2 577	3 012	86 %	1.2
EL	24	24	100 %	0.9
ES				
FR	122 720	192 789	64 %	1.6
HR	27 103	42 634	64 %	1.6
IT	118 947	250 066	48 %	2.1
CY				
LV	2 212	3 081	72 %	1.4
LT				
LU	23 686	69 530	34 %	2.9
HU				
MT				
NL				
AT				
PL	229 992	267 225	86 %	1.2
PT	41 134	64 170	64 %	1.6
RO				
SI	29 940	98 469	30 %	3.3
SK	64 359	93 827	69 %	1.5
FI	8 219	9 314	88 %	1.1
SE	2 268	2 477	92 %	1.1
IS	233	235	99 %	1.0
LI				
NO	1 445	1 608	90 %	1.1
СН				
UK TCA	13 885	17 625	79 %	1.3
UK WA	2 392	2 878	83 %	1.2
UK	16 277	20 503	79 %	1.3
Total reported	1 755 944	2 998 991	59 %	1.7
Estimate total individual**	2 097 930			

^{&#}x27; IE: data 2022.

^{**} Total applicable to all EU/EFTA countries and the UK. Figure obtained by applying the percentage of 59 % to all missing Member States.

3.7. The average duration

The period persons can pursue an activity under Article 12 is set at a maximum of 24 months. This does not necessarily imply that this is also the real duration. Twenty sending Member States reported figures on the average duration for 2023. The average duration persons are active under Article 12 was 65 days in 2023 (*Table 12*). The unweighted average amounts to 127 days. The average period in 2023 is similar to that in 2022, but remarkably lower than in 2021 and earlier (always around 100 days). The main reason is that the total average for both 2023 and 2022 also takes into account the average duration reported by Germany, which is the main issuing Member State of PDs A1 under Article 12. The low average duration reported by Germany (21 days in 2022 and 39 days in 2023) strongly reduces the total average.

The period differs strongly between the reporting Member States. The average duration per posting is less than 40 days in Belgium, Germany, France, and Luxembourg. On the other hand, it exceeds 200 days in Estonia, Ireland (2022 data), Croatia, Poland, and Iceland.

By multiplying the average duration by the number of times a person is sent during the year, it is possible to estimate the average duration an individual person covered by Article 12 was temporarily employed or self-employed in another Member State. The fact that the average duration is 59 days, and that the person is sent 1.7 times per year implies that an individual person is abroad 110 days per year on average.

Table 12 - Average duration of the period that persons are active under Article 12, in days, from a sending perspective, 2023

	Average duration per PD A1 issued according to Art. 12 BR (A)	Number of times sent abroad during the year (B)*	Average duration per individual person involved (A*B)
BE	25	2.1	52
BG			
CZ	152	1.2	179
DK	65	1.4	89
DE	39	1.8	69
EE	211	1.3	268
IE**	225	1.2	263
EL			
ES			
FR	22	1.6	34
HR	319	1.6	502
IT	93	2.1	195
CY			
LV	174	1.4	242
LT			
LU	12	2.9	36
HU			
MT			
NL			
AT			
PL	227	1.2	264
PT	96	1.6	150
RO			
SI	56	3.3	185
SK	87	1.5	127
FI	73	1.1	83
SE	116	1.1	127
IS	244	1.0	246
LI			
NO	186	1.1	207
СН			
UK TCA	113	1.3	143
UK WA	155	1.2	187
UK	119	1.3	150
Total***	65	1.7	110

^{*} See last column of *Table 11*.

^{**} IE: data 2022.

^{***} The total unweighted average duration per PD A1 issued according to Article 12 is 127 days.

The impact on national labour markets

The total number of PDs A1 issued according to Article 12 can be compared to the total number of employed persons. Although this gives a first idea of the relative volume, it is certainly not the best indicator to measure the impact on national labour markets, as in that case the number of forms issued are compared to the number of employed/self-employed persons. Therefore, it is better to compare the total number of employed/self-employed persons with the number of individual persons involved, as several PDs A1 could be issued to the same person during the reference year. Even then, the impact may still be overestimated. This is because the number of individual persons with a PD A1 is measured over a full year while total employment in a Member State is measured at one or more specific moments during the year. Ideally, both variables have the same 'unit of measurement', which assumes that data on the number of persons with a PD A1 working abroad at a specific moment in the year should be collected. The objective must be to make the best possible estimate of the actual employment in a Member State at a given time. considering all forms of temporary and permanent labour mobility.

In 2023, an equivalent of 1 % of EU employment could be related to the employment of persons covered by Article 12 (Table 13). In most Member States, only a limited proportion of the working population was sent abroad based on Article 12. Only in Luxembourg (4.7 %), Slovenia (3.1 %), Slovakia (2.5 %), Germany (2.4 %), Croatia (1.7 %), and Poland (1.4 %) more than 1 % of the employed population was sent abroad in 2023.

Table 13 - Share of persons falling under Article 12 of the Basic Regulation in national employment, by sending Member State, 2023

	Total employed	Forms	% of employed	Dorsons	% of employed	Persons in	% of employed
	persons (in ,000)**	<u>Forms</u>	persons	<u>Persons</u>	persons	FTE***	persons in FTE
BE	4 954	89 761	1.8 %	42 777	0.9 %	6 924	0.2 %
BG	2 822	11 828	0.4 %	8 478	0.3 %		
CZ	4 890	7 972	0.2 %	6 777	0.1 %	3 763	0.1 %
DK	2 881	11 512	0.4 %	8 364	0.3 %	2 324	0.1 %
DE	41 363	1 755 357	4.2 %	995 582	2.4 %	211 902	0.6 %
EE	653	3 597	0.6 %	2 830	0.4 %	2 357	0.4 %
IE*	2 571	3 012	0.1 %	2 577	0.1 %	2 105	0.1 %
EL	4 078	24	0.0 %	26	0.0 %		
ES	20 852	172 006	0.8 %	0	0.0 %		
FR	28 012	192 789	0.7 %	122 720	0.4 %	12 873	0.1 %
HR	1 572	42 634	2.7 %	27 103	1.7 %	27 103	1.7 %
IT	22 835	250 066	1.1 %	118 947	0.5 %	71 991	0.3 %
CY*	448	79	0.0 %				
LV	833	3 081	0.4 %	2 212	0.3 %	1 666	0.2 %
LT	1 368	34 785	2.5 %				
LU**	503	69 530	13.8 %	23 686	4.7 %	2 612	0.5 %
HU	4 604	63 618	1.4 %				
MT	292	1 055	0.4 %				
NL	9 387	20 731	0.2 %				
AT	4 394	102 777	2.3 %				
PL	16 865	267 225	1.6 %	229 992	1.4 %	188 385	1.1 %
PT	4 762	64 170	1.3 %	41 134	0.9 %	19 131	0.4 %
RO	7 614	42 691	0.6 %	0	0.0 %		
SI	970	98 469	10.1 %	29 940	3.1 %	17 201	1.9 %
SK	2 560	93 827	3.7 %	64 359	2.5 %	25 375	1.0 %
FI	2 532	9 314	0.4 %	8 219	0.3 %	2 116	0.1 %
SE	5 059	2 466	0.0 %	2 268	0.0 %	888	0.0 %
IS	208	235	0.1 %	233	0.1 %	178	0.1 %
LI							
NO	2 753	1 608	0.1 %	1 445	0.1 %	929	0.0 %
СН	4 642	145 781	3.1 %				
UK	31 382	20 503	0.1 %	13 885	0.0 %	6 185	0.0 %
Total****	238 658	3 582 503	1.5 %		1.0 %		0 .4 %

CY: data 2021. IE: data 2022.

Administrative data PD A1 Questionnaire 2024 and Eurostat [Ifsa epgaed]

The total number of employed persons (in ,000) is retrieved from Eurostat [Ifsa_epgaed]. It concerns the total number of employed persons between 15 and 64 years old, LU; incl. frontier workers.

In order to estimate the number of persons in FTEs, the average duration was converted to working days by multiplying it by 5/7. Thereafter, this period was divided by 230 days, the number of working days generally considered in one calendar year, taking into account holidays etc. Afterwards, this was multiplied by the number of PDs A1 issued.

^{****} Average calculated for the reporting Member States. The EU averages are therefore not perfectly comparable.

By using the additional data on the duration this group of persons is active in another Member State, the relative weight of such activities on the labour market in terms of full-time equivalents (FTEs)²⁴ is estimated. Such data are only available for 20 Member States. In 2023, an equivalent of 0.4 % of employment in FTEs could be related to persons covered by Article 12 (weighted average) (*Table 13*). This low percentage is caused by the fact that persons covered by Article 12 stay abroad only for a short period (see *section 3.7*). For example, the share of persons covered by Article 12 in the Germany workforce falls sharply when the impact is expressed in FTEs (from 2.4 % to 0.6 %).

^{24 &}quot;A full-time equivalent is a unit to measure employed persons in a way that makes them comparable although they may work a different number of hours per week. For example, a part-time worker employed for 20 hours a week where full-time work consists of 40 hours, is counted as 0.5 FTE" (source: Eurostat).

4. Persons covered by Article 13

In this chapter, detailed figures on persons who are active in two or more Member States (i.e., persons covered by Article 13) are reported. The need emerged for a more detailed profile of persons active in two or more Member States, as the number of PDs A1 issued to this group of persons has strongly increased over the past few years (see for instance *Figure 3* in *Chapter 2*). Moreover, in some cases persons covered by Article 13 might also be posted under the conditions of the Posting of Workers Directive. It should be recalled that no information is produced concerning the place of cross-border activities under Article 13, hence no data is available regarding the receiving Member States.

4.1. Breakdown by type of activity

In total, 1.7 million PDs A1 were issued to persons covered by Article 13 in 2022. One third of these PDs A1 were issued by Poland (568 068 PDs A1) (*Table 14*). Italy, Switzerland, Germany, Spain and Lithuania issued more than 90 000 PDs A1 under Article 13 each.

The type of activity of the persons to whom a PD A1 under Article 13 is issued, can be looked at in more detail. *Figure 6* indicates that almost nine in ten PDs A1 were for employed persons working in two or more Member States. Furthermore, 9.4 % of certificates were for self-employed persons working in two or more Member State. Only a minority of PDs A1 under Article 13 were issued for those working as an employed person and a self-employed person in different Member States (1.3 %). Finally, 0.3 % of forms were issued to persons who were active as a civil servant in one Member State and as an employed or self-employed person in one or more other Member States.

1.3%
9.4%

Self-employed, working in two or more States

Working as an employed person and as a self-employed person in different States

Working as a civil servant in one State and as an employed/self-employed person in one or more other States

Figure 6 - Total number of PDs A1 issued for persons active in two or more Member States, breakdown by type of activity, 2023

Source: Administrative data PD A1 Questionnaire 2024

Almost all Member States issued the majority of PDs A1 for persons active in two or more Member States to employed persons working in two or more Member States. The only exception is Iceland, which issued 50 % of the PDs A1 under Article 13 to working as an employed and self-employed person in different Member States (*Table 14*). Furthermore, Czechia, Slovakia, Iceland, and the United Kingdom issued over one fifth of PDs A1 under Article 13 for self-employed persons. Member States which issued a relatively high share to those working as an employed and self-employed person in different Member States (over 10 %) are Luxembourg, Iceland and Norway. Finally, only Sweden, and Liechtenstein issued more than 10 % of forms under Article 13 to persons working as a civil servant in one Member State and as an employed/self-employed person in one or more other Member States.

Table 14 - Total number of PDs A1 issued for persons active in two or more Member States by the sending Member State, breakdown by type of activity, 2023

	Employed, two or mo	-	Self-employe in two or m		Working employed pe a self-employ in differer	rson and as red person	Working a servant in a and a employed employed one or mo	one State s an d/self- person in ore other	Total active more St	
	Number	Row %	Number	Row %	Number	Row %	Number	Row %	Number	Row %
BE	57 973	85.6 %	7 916	11.7 %	910	1.3 %	901	1.3 %	67 700	100 %
BG	13 820	97.1 %	134	0.9 %	274	1.9 %	0	0.0 %	14 228	100 %
CZ	51 098	71.2 %	15 877	22.1 %	4 678	6.5 %	85	0.1 %	71 738	100 %
DK	29 841	98.7 %	353	1.2 %	19	0.1 %	24	0.1 %	30 237	100 %
DE	90 021	93.9 %	2 713	2.8 %	2 031	2.1 %	1 125	1.2 %	95 890	100 %
EE	11 817	99.4 %	34	0.3 %	33	0.3 %	8	0.1 %	11 892	100 %
IE*	1 786	87.1 %	208	10.1 %	48	2.3 %	9	0.4 %	2 051	100 %
EL	0		0		0		0		0	
ES	87 104	94.4 %	5 117	5.5 %	86	0.1 %	<5	0.0 %	92 310	100 %
FR	13 830	91.1 %	1 127	7.4 %	213	1.4 %	12	0.1 %	15 182	100 %
HR	34 782	97.5 %	568	1.6 %	331	0.9 %	<5	0.0 %	35 684	100 %
IT	102 878	94.5 %	4 824	4.4 %	757	0.7 %	451	0.4 %	108 910	100 %
CY*	2 288	98.5 %	20	0.9 %	15	0.6 %	0	0.0 %	2 323	100 %
LV	18 146	98.8 %	162	0.9 %	59	0.3 %	0	0.0 %	18 367	100 %
LT	91 326	99.8 %	116	0.1 %	54	0.1 %	0	0.0 %	91 496	100 %
LU	8 886	85.8 %	311	3.0 %	1 150	11.1 %	6	0.1 %	10 353	100 %
HU	19 801	94.6 %	303	1.4 %	818	3.9 %	<5	0.0 %	20 925	100 %
MT	815	94.7 %	31	3.6 %	13	1.5 %	<5	0.2 %	861	100 %
NL	59 316	89.0 %	6 514	9.8 %	751	1.1 %	42	0.1 %	66 623	100 %
AT	52 089	95.2 %	801	1.5 %	1 321	2.4 %	520	1.0 %	54 731	100 %
PL	477 653	84.1 %	89 901	15.8 %	429	0.1 %	85	0.0 %	568 068	100 %
PT	29 479	99.3 %	218	0.7 %	0	0.0 %	0	0.0 %	29 697	100 %
RO	46 655	99.9 %	32	0.1 %	0	0.0 %	0	0.0 %	46 687	100 %
SI	72 260	94.2 %	3 046	4.0 %	1 307	1.7 %	68	0.1 %	76 681	100 %
SK	23 781	62.9 %	12 514	33.1 %	1 500	4.0 %	9	0.0 %	37 804	100 %
FI	14 775	94.8 %	560	3.6 %	142	0.9 %	109	0.7 %	15 586	100 %
SE	3 811	81.2 %	143	3.0 %	174	3.7 %	568	12.1 %	4 696	100 %
IS	8	12.5 %	24	37.5 %	32	50.0 %	0	0.0 %	64	100 %
LI	222	69.4 %	14	4.4 %	41	12.8 %	43	13.4 %	320	100 %
NO	1 795	67.3 %	198	7.4 %	574	21.5 %	101	3.8 %	2 668	100 %
СН	93 029	91.3 %	4 698	4.6 %	3 542	3.5 %	655	0.6 %	101 924	100 %
UK TCA	3 812	68.6 %	1 598	28.8 %	145	2.6 %	<5	0.0 %	5 557	100 %
UK WA	1 603	56.0 %	826	28.8 %	436	15.2 %	0	0.0 %	2 865	100 %
UK	5 415	64.3 %	2 424	28.8 %	581	6.9 %	<5	0.0 %	8 422	100 %
Total	1 516 500	89.0 %	160 901	9.4 %	21 883	1.3 %	4 834	0.3 %	1 704 118	100 %
	data 2021					,-		/-		,

* CY: data 2021. IE: data 2022.

Source: Administrative data PD A1 Questionnaire 2024

4.2. Comparison with previous years

Nearly 265 000 more PDs A1 under Article 13 were issued in 2023 compared to 2022, resulting in an increase of 18.4 % (*Table 15*). Especially the growth for the EFTA countries (+252 %) is remarkable (mainly due to the increase in Switzerland), compared to the growth for EU-14 Member States (+6.2 %) and EU-13 Member States (+18.9 %).

The main issuing Member State of PDs A1 under Article 13, Poland, shows another strong growth of more than 100 000 PDs A1 compared to 2022. This means that the number has continuously been on the rise from 2010 to 2023, even during the COVID-19 pandemic. Another remarkable grower is Switzerland, with an increase of more than 75 000 PDs A1 compared to 2022 (+283.5 %). The number of PDs A1 issued under Article 13 also shows a strong percentage growth in Finland (+188.4 %). This is in contrast to Spain where the number of PDs A1 issued under Article 13 fell by almost 15 % compared to 2022.

Table 15 - Total number of PDs A1 issued for persons active in two or more Member States by the sending Member States, 2011-2023

Sending	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Cha 2022 v	
MS	2011	2012	2013	2014	2013	2010	2017	2010	2013	2020	2021	2022	2023	Numbers	%
EU-27	218 531	261 531	349 873	414 161	490 890	597 759	994 404	1 074 063	1 300 341	1 206 049	1 317 953	1 397 850	1 590 720	192 870	13.8 %
EU-28	224 585	269 774	359 116	421 488	501 279	611 237	1 008 242	1 084 618	1 314 085						
EU-14	124 660 93 871	143 062	194 818	201 108	213 127	241 716	395 772	441 776	573 872	493 546	509 826	559 382	593 966	34 584	6.2 % 18.9 %
EU-13 EFTA	93 8/1 140	118 469 291	155 055 8 017	213 053 8 908	277 763 10 510	356 043 12 541	598 632 17 135	632 287 14 417	726 469 47 375	712 503 26 891	808 127 23 260	838 468 29 844	996 754 104 976	158 286 75 132	18.9 % 251.7 %
Total	224 725	270 065	367 133	430 396	511 789	623 778	1 025 377	1 099 035	1 361 460	1 241 521	1 350 103	1 439 721	1704 118	264 397	18.4 %
BE	19 857	2 320	23 714	20 146	21 181	33 414	57 273	59 451	62 863	61 792	61 050	62 074	67 700	5 626	9.1 %
BG	n a	577	1 093	833	737	3 593	21 106	12 283	15 044	13 521	15 034	13 784	14 228	444	3.2 %
CZ	4 770	8 520	17 435	20 859	25 442	35 672	55 700	52 723	69 465	53 723	59 112	60 771	71 738	10 967	18.0 %
DK	5 336	11 043	17 744	15 999	21 924	22 288	27 688	34 496	39 932	34 492	29 281	33 038	30 237	-2 801	-8.5 %
DE	21 631	15 229	21 651	16 445	16 962	22 778	62 877	60 785	89 747	114 997	81 169	81 566	95 890	14 324	17.6 %
EE	3 159	3 511	4 048	7 654	9 672	11 411	12 456	12 713	15 592	15 821	14 940	12 767	11 892	-875	-6.9 %
IE	1 036	4 061	3 822	4 177	3 875	3 694	4 180	3 435	3 210	3 060	747	2 051	552	2,0	2.5 70
EL	7	228	443	1 273	1 854	2 932	2 926	2 647	2 647	2 647	2 647	<5	<5	<5	
ES	17 776	26 633	36 152	33 496	36 957	44 340	77 663	121 713	112 839	91 325	93 390	108 388	92 310	-16 078	-14.8 %
FR	5 540	9 367	5 792	4 451	7 667	3 259	916	359	2 866	443	1 910	12 195	15 182	2 987	24.5 %
HR	n a	n a	662	927	1516	2 581	14 023	13 451	17 137	18 366	25 178	29 545	35 684	6 139	20.8 %
IT	1 813	2 112	2 041	2 932	5 755	5 458	20 359	18 401	37 132	37 132	82 887	89 309	108 910	19 601	21.9 %
CY	1 497	2 244	2 113	1 830	2 795	3 263	3 868	3 868	3 868	3 868	2 323	2 323	100 510	15 001	22.5 /0
LV	523	1 657	3 095	3 001	3 877	6 602	17 289	17 681	18 671	17 814	17 611	17 245	18 367	1 122	6.5 %
LT	1 457	2 141	2 611	2 012	3 288	4 738	43 099	46 825	62 764	62 163	77 172	74 495	91 496	17 001	22.8 %
LU	4 206	4 323	3 802	11 376	11 773	12 629	14 238	14 345	15 581	12 284	9 378	7 793	10 353	2 560	32.8 %
HU	66	1 339	1 920	1 930	3 470	3 498	19 540	9 751	13 187	6 732	21 853	21 853	20 925	-928	-4.2 %
MT	<5	0	0	115	77	219	827	1 202	1 130	790	730	487	861	374	76.8 %
NL	44 788	58 569	68 554	75 236	65 359	68 377	79 823	73 095	78 414	67 304	63 878	62 666	66 623	3 957	6.3 %
AT	n a	3 606	4 258	6 392	8 137	11 624	17 810	20 973	97 516	50 164	64 723	60 600	54 731	-5 869	-9.7 %
PL	81 770	94 877	118 599	156 452	207 947	248 214	324 999	351 439	387 402	399 738	444 015	467 255	568 068	100 813	21.6 %
PT	31	981	878	257	347	892	20 070	21 452	18 136	6 851	9 570	28 767	29 697	930	3.2 %
RO	n a	73	109	1 171	646	1 428	37 470	29 129	37 214	28 309	36 420	30 595	46 687	16 092	52.6 %
SI	66	127	208	210	406	13 132	26 559	39 788	49 099	57 773	66 159	72 056	76 681	4 625	6.4 %
SK	561	3 403	3 162	16 059	17 890	21 692	21 696	41 434	35 896	33 885	27 580	35 292	37 804	2 512	7.1 %
FI	1 911	1 953	2 181	2 532	3 928	3 230	3 314	4 109	4 651	4 120	4 285	5 405	15 586	10 181	188.4 %
SE	728	2 637	3 786	6 396	7 408	6 801	6 635	6 5 1 5	8 338	6 935	4 911	5 530	4 696	-834	-15.1 %
IS	15	6	8	102	69	70	95	51	37	38	43	66	64	-2	-3.0 %
LI	125	285	423	548	1 174	1 278	976	976	1 656	1 525	2 607	395	320	-75	-19.0 %
NO	n a	n a	n a	n a	n a	n a	1 829	2 279	2 150	840	1 596	2 806	2 668	-138	-4.9 %
CH	n a	n a	7 586	8 258	9 267	11 193	14 235	11 111	43 532	24 488	19 014	26 577	101 924	75 347	283.5 %
UK	6 054	8 243	9 243	7 327	10 389	13 478	13 838	10 555	13 744	8 581	8 890	12 027	8 422	-3 605	-30.0 %
O.V	0 054	0 243	J 243	1 321	10 303	13 4/0	13 030	10 333	13 / 44	0 301	0 000	12 027	0 422	.5 005	30.0 /6

Source: Administrative data PD A1 Questionnaire 2024 and previous years

4.3. Breakdown by sector of economic activity

Detailed information has been collected on the sector of activity of those persons who are covered by Article 13. Nevertheless, only 14 Member States²⁵ were able to provide this information, so general conclusions cannot be drawn. Absolute numbers are presented in *Annex I – Table A5*, which shows a distribution by economic sector of the PDs A1 granted by the sending Member States to persons covered by Article 13. The table shows, *inter alia*, that some 229 215 PDs A1 are provided by Poland to persons employed in the freight transport sector by road.

The percentage distribution by economic activity is shown in *Table 16*. The reader will have noticed that the distribution by sector of activity strongly differs from the one for persons covered by Article 12 (*Table 9*). Almost two thirds of the PDs A1 under Article 13 are granted to persons in the services sector, more specifically almost 40 % of the certificates go to persons active in road freight transport. Especially in Belgium, Latvia, Lithuania, Poland, Slovakia, and Liechtenstein, more than one third of forms are issued for activities in road freight transport. In Lithuania, this share even amounts to 50 %. Poland issued the highest number of PDs A1 under Article 13 for activities in road freight transport (229 215 PDs A1, see *Table A5 in Annex I*) – in line with the importance of international road freight transport in the country's economy. Poland is also by far the main 'sending' Member State of health workers (55 767 PDs A1 issued under Article 13). This is probably the result of the high number of 'live-in carers' (persons providing long-term care services while living in a private residence with the care receiver) providing services in another Member State.

No data were reported by Germany for reference year 2023 while such data were available for reference year 2022. This may have an impact on total percentage averages in 2023 compared to 2022.

Table 16 - Total number of PDs A1 issued for persons active in two or more Member States, breakdown by economic activity, from a sending perspective, 2023 (row %)

		Industra	/ NACE B to F				Sorvic	es NACE G t	o T			
		muustry					Servic	of whi				
			of which					of which	Financial and	of which		of which
Sending MS	Agriculture, hunting and fishing NACE A	Industry Total	Construction NACE F	Services Total	Wholesale and retail trade NACE G	Accommodation and food service activities NACE I	Transportation and storage; Information and communication NACE H and J	Freight transport by road NACE H - Group 49.4	insurance; Real estate; Professional, scientific and technical activities; Administrative and support service K, L, M, and N	Temporary employment agency NACE N - Group 78.2	Education, health and social work, arts and other services NACE P, Q, R, and S	Human health and social work activities NACE Q
BE	0.5 %	32.7 %	17.5 %	66.7 %	8.4 %	0.1 %	36.9 %	33.3 %	21.7 %	12.9 %	10.0 %	0.5 %
BG												
CZ												
DK												
DE												
EE	4.1 %	77.1 %	53.6 %	18.8 %	1.0 %	0.2 %	7.9 %	6.7 %	6.2 %	0.6 %	3.5 %	1.3 %
IE												
EL												
ES												
FR												
HR	0.4 %	44.5 %	22.2 %	55.1 %	2.4 %	0.3 %	45.2 %	22.9 %	6.8 %	1.8 %	0.5 %	0.1 %
IT												
CY*	0.0 %	46.1 %	6.5 %	53.9 %	0.6 %	10.2 %	40.0 %	4.4 %	2.8 %	1.5 %	0.3 %	0.0 %
LV	0.6 %	42.3 %	30.9 %	57.1 %	5.4 %	0.2 %	38.7 %	34.6 %	37.7 %	2.1 %	2.3 %	0.1 %
LT	0.5 %	19.5 %	18.9 %	80.0 %	0.2 %	8.9 %	69.9 %	69.9 %	0.9 %	0.0 %	0.0 %	0.0 %
LU	1.1 %	18.1 %	5.8 %	80.8 %	3.3 %	0.2 %	38.1 %	19.0 %	37.2 %	0.0 %	1.6 %	1.0 %
HU												
MT	0.2 %	23.6 %	23.6 %	76.2 %	0.0 %	1.7 %	69.5 %	29.4 %	4.2 %	0.0 %	0.8 %	0.3 %
NL												
AT	0.3 %	61.9 %	7.4 %	37.8 %	26.4 %	0.5 %	5.1 %	2.8 %	5.0 %	0.3 %	0.9 %	0.8 %
PL	0.7 %	34.4 %	27.8 %	65.0 %	2.1 %	0.1 %	44.1 %	40.3 %	4.9 %	1.5 %	13.8 %	9.8 %
PT												
RO												
SI												
SK	0.6 %	38.3 %	30.2 %	61.1 %	0.3 %	0.2 %	39.5 %	38.3 %	1.3 %	0.0 %	19.9 %	0.4 %
FI	0.6 %	52.8 %	7.9 %	46.6 %	3.8 %	0.1 %	15.0 %	7.6 %	10.5 %	0.9 %	17.1 %	1.1 %
SE	0.5 %	45.7 %	15.1 %	53.8 %	9.5 %	0.5 %	6.0 %	2.3 %	16.0 %	1.7 %	21.3 %	13.0 %
IS												
LI	0.0 %	28.0 %	2.2 %	72.0 %	0.3 %	0.9 %	56.5 %	45.3 %	10.2 %	0.9 %	4.0 %	0.0 %
NO												
СН												
UK												
Total * CV	0.7 %	35.2 %	25.1 %	64.1 %	3.2 %	1.1 %	43.4 %	39.2 %	6.7 %	2.0 %	10.9 %	6.5 %

^{*} CY: data 2021.

It might be interesting to analyse the distribution between PDs A1 issued under Article 12 and Article 13. For instance, for Poland, on average 41 % of PDs A1 granted to persons employed in the construction sector are issued to persons covered by Article 12 (109 144 PDs A1) and 59 % of PDs A1 to persons covered by Article 13 (158 091 PDs A1). However, in terms of individual persons and the volume of work the difference between Article 12 and Article 13 is (much) smaller.²⁶

4.4. The number of individual persons involved

The number of PDs A1 issued according to Article 13 is not necessarily equal to the number of persons involved. Several PDs A1 could be issued to the same person during the reference year. In addition, as Article 13 sets no maximum period for the employment or

^{**} For many Member States, the breakdown is not available for all the PDs A1 issued according to Art. 13. The shares are only calculated for the PDs A1 for which a sector of activity was available. Hence, the 'unknown' PDs A1 are not included. See *Table A5* in *Annex I* for the absolute figures used to calculate these shares. *Source:* Administrative data PD A1 Questionnaire 2024

²⁶ Such calculations are not included in this report as only a very limited number of countries reported all the requested data.

self-employment in two or more Member States, a person could be active in two or more Member States for several years. Therefore, both the number of PDs A1 issued in 2023 to persons covered by Article 13 and the number of PDs A1 in circulation for this group of persons are interesting indicators. This remark also holds for Article 12.

Based on data reported by 21 Member States, the number of individual persons active in two or more Member States is some 89 % of the number of PDs A1 issued for these persons (*Table 17*). This means that one person received around 1.1 PDs A1 during reference year 2023. In Lithuania, the Netherlands, and Iceland, the number of individual persons is equal to the number of PDs A1 issued by these Member States. As the main issuing Member State of PDs A1 under Article 13, Poland issued some 568 000 certificates to around 517 000 persons covered by Article 13. Based on the reported figures it can be estimated that some 1.5 million individual persons received a PD A1 according to Article 13 in 2023.²⁷

Table 17 - Number of individual persons employed in two or more Member States, 2023

Sending MS	Individual number of	Number of PDs A1	A /D	D/A
	persons (A)*	issued (B)	A/B	B/A
BE	45 165	67 700	67 %	1.5
BG	12 637	14 228	89 %	1.1
cz	63 847	71 738	89 %	1.1
DK	26 847	30 237	89 %	1.1
DE				
EE	9 459	11 892	80 %	1.3
IE*	1 819	2 051	89 %	1.1
EL				
ES				
FR	13 350	15 182	88 %	1.1
HR	35 442	35 684	99 %	1.0
IT	93 973	108 910	86 %	1.2
CY				
LV	16 141	18 367	88 %	1.1
LT	91 496	91 496	100 %	1.0
LU	9 643	10 353	93 %	1.1
HU				
MT				
NL	66 623	66 623	100 %	1.0
AT				
PL	517 093	568 068	91 %	1.1
PT				
RO				
SI	48 648	76 681	63 %	1.6
SK	34 723	37 804	92 %	1.1
FI	15 081	15 586	97 %	1.0
SE	4 429	4 696	94 %	1.1
IS	64	64	100 %	1.0
LI				
NO	2 410	2 668	90 %	1.1
СН				
UK TCA				
UK WA				
UK	7 730	8 422	92 %	1.1
Total reported	1 116 620	1 258 450	89 %	1.1
Estimate total individual**	1 512 060			

^{*} IE: data 2022.

^{**} Total applicable to all EFTA/EU countries and the UK. Figure obtained by applying the percentage of 89 % to all missing Member States.

²⁷ This is calculated by assuming for those Member State that did not provide data on the number of persons involved that on average one individual person was sent abroad 1.1 times.

4.5. The average duration

As mentioned earlier, no maximum period for the employment or self-employment in two or more Member States is set by Article 13. A total of 18 Member States were able to provide figures on the average duration persons are active in two or more Member states.

The average duration of persons covered by Article 13 was 311 days per PD A1 in 2023 (*Table 18*). This average duration is much higher compared to Article 12 (65 days, see *Table 12*). The average duration per PD A1 under Article 13 varies markedly among the reporting Member States from some 173 days in Italy to some 693 days in Luxembourg. By multiplying the average duration by the number of times a person has received a PD A1 (see *Table 17*) it is possible to estimate the average duration a person is active in two or more Member States. On average, an individual person is active during almost a complete year in two or more Member States.

Table 18 - Average duration of employment or self-employment in two or more Member States, in days, from a sending perspective, 2023

	Average duration per form (A)	Number of forms issued per individual (B)	Average duration per individual worker (A*B)
BE	296	1.5	444
BG			
CZ	191	1.1	215
DK	337	1.1	380
DE			
EE	391	1.3	492
IE*	586	1.1	661
EL			
ES			
FR	269	1.1	306
HR	344	1.0	346
IT	173	1.2	200
CY			
LV	300	1.1	341
LT			
LU	693	1.1	744
HU			
MT			
NL			
AT			
PL	292	1.1	321
PT			
RO			
SI	361	1.6	569
SK	311	1.1	339
FI	479	1.0	495
SE	431	1.1	457
IS	365	1.0	365
LI			
NO	368	1.1	408
СН			
UK TCA	503	0.0	0
UK WA	575	0.0	0
UK	527	1.1	575
Total	311	1.1	351

* IE: data 2022.

Source: Administrative data PD A1 Questionnaire 2024

4.6. The impact on national labour markets

The number of individual persons covered by Article 13 can be compared to the total number of employed persons in the sending Member States to grasp the relative importance of this activity. The impact on the receiving Member States cannot be calculated as no further breakdown of individual persons by receiving Member State was included in the PD A1 Questionnaire. By using the additional data about the duration, the relative weight of

persons covered by Article 13 on the labour market of some reporting Member States in terms of full-time equivalents (FTE) can be estimated.

In 2023, an equivalent of 0.5 % of EU employment could be related to the employment of persons active in two or more Member States *(Table 19)*. Only in Lithuania (6.7 %), Slovenia (5.0 %) and Poland (3.1 %), more than 3 % of the employed population is active in two or more Member States.

Table 19 - Share of persons employed in two or more Member States in national employment, from a sending perspective, 2023

Sending MS	Total employed persons (In ,000)* (A)	Forms (B)	% Of employed persons (B/(A*1 000))	Persons (C)	% Of employed persons (C/(A*1 000))	Persons in FTE** (D)	% Of employed persons in FTE** (D/A)
BE	4 954	67 700	1.4 %	45 165	0.9 %	45 165	1.0 %
BG	2 822	14 228	0.5 %	12 637	0.4 %	12 637	0.5 %
CZ	4 890	71 738	1.5 %	63 847	1.3 %	63 847	1.4 %
DK	2 881	30 237	1.0 %	26 847	0.9 %	26 847	1.1 %
DE	41 363	95 890	0.2 %				
EE	653	11 892	1.8 %	9 459	1.4 %	9 459	1.6 %
IE***	2 571	2 051	0.1 %	1 819	0.1 %	1 819	0.1 %
EL	4 078	0	0.0 %				
ES	20 852	92 310	0.4 %				
FR	28 012	15 182	0.1 %	13 350	0.0 %	13 350	0.1 %
HR	1 572	35 684	2.3 %	35 442	2.3 %	35 442	2.3 %
IT	22 835	108 910	0.5 %	93 973	0.4 %	93 973	0.5 %
CY***	448	2 323	0.5 %				
LV	833	18 367	2.2 %	16 141	1.9 %	16 141	2.0 %
LT	1 368	91 496	6.7 %	91 496	6.7 %	91 496	6.9 %
LU	503	10 353	2.1 %	9 643	1.9 %	9 643	1.9 %
HU	4 604	20 925	0.5 %				
MT	292	861	0.3 %				
NL	9 387	66 623	0.7 %	66 623	0.7 %	66 623	0.9 %
AT	4 394	54 731	1.2 %				
PL	16 865	568 068	3.4 %	517 093	3.1 %	517 093	3.2 %
PT	4 762	29 697	0.6 %				
RO	7 614	46 687	0.6 %				
SI	970	76 681	7.9 %	48 648	5.0 %	48 648	5.2 %
SK	2 560	37 804	1.5 %	34 723	1.4 %	34 723	1.4 %
FI	2 532	15 586	0.6 %	15 081	0.6 %	15 081	0.7 %
SE	5 059	4 696	0.1 %	4 429	0.1 %	4 429	0.1 %
IS	208	64	0.0 %	64	0.0 %	64	0.0 %
LI							
NO	2 753	2 668	0.1 %	2 410	0.1 %	2 410	0.1 %
СН	4 642	101 924	2.2 %				
UK	31 382	8 422	0.0 %	2 673	0.0 %	2 673	0.0 %
Total****	238 658	1 703 798	0.7 %	1 111 563	0.5 %	1 111 563	0.4 %

^{*} The total number of employed persons (in ,000) is retrieved from Eurostat [Ifsa_egan2]. It concerns the total number of employed persons between 15 and 64 years old. LU: incl. frontier workers.

Source: Administrative data PD A1 Questionnaire 2024 and Eurostat [Ifsa_egan2]

By using the additional data about the sector of activity, a more detailed analysis is carried out of the share of persons employed in two or more Member States in total employment of the road freight transport sector (*Figure 7*). It is clear that a high percentage of truck drivers employed in Lithuania and Poland and Croatia are active in two or more Member States.

^{**} In order to estimate the number of persons in FTEs, the average duration was converted to working days by multiplying it by 5/7 (max. 230). Thereafter, this period was divided by 230 days, the number of working days generally considered in one calendar year, taking into account holidays etc. Afterwards, this was multiplied by the number of PDs A1 issued.

^{***} IÉ: data 2022, CY: data 2021.

^{****}Average calculated for the reporting Member States. The EU averages are therefore not perfectly comparable.

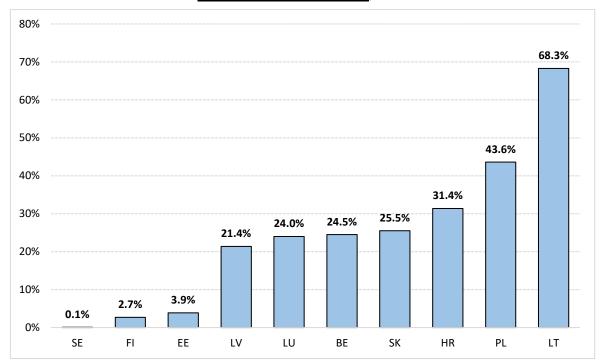


Figure 7 - Estimated share of persons employed in two or more Member States in freight transport by road, 2023

Source: Administrative data PD A1 Questionnaire 2024 and Eurostat [sbs_na_1a_se_r2] data 2020

5. Fraud and error

Member states were asked to provide information and statistics on the number of cases of fraud or error related to the issuance of the PD A1 and on the number of PDs A1 withdrawn. Firstly, some information and data are provided from the point of view of the receiving Member State (section 5.1) and afterwards from the point of view of the sending Member State (section 5.2).

5.1. As receiving Member State

Table 20 shows the information reported by Belgium, Czechia, Germany, Spain, France, Hungary, the Netherlands, Finland, and Iceland. A wide range of infringements were reported by these Member States: e.g., false PDs A1; non-compliance with the conditions for posting (Article 12) and multi-activity (Article 13); the company has no economic activity in the sending Member State, but exists solely for the purpose of posting workers to another Member State; creation of purely management structures; not paying the correct level of remuneration and thus social security contributions etc.

Some receiving Member States allocate a relatively high number of human resources to the enforcement of the EU rules on applicable legislation and/or have a large number of inspections. This is the case, for example, in Belgium and to a lesser extent in the Netherlands.

In 2023, Germany requested the withdrawal of 655 PDs A1, Belgium of 351 PDs A1, the Netherlands of 32 PDs A1 and finally Iceland of 2 PDs A1. What is also striking is that Belgium allocates a high number of human resources to the enforcement of the EU rules on applicable legislation. Moreover, the identified cases of fraud and error can involve a large amount of unpaid or underpaid social security contributions. This is clear from the information reported by France.

Furthermore, Decision No A1 of 12 June 2009²⁸ lays down the rules for the application of a dialogue and conciliation procedure concerning the validity of documents, the determination of the applicable legislation and the provision of benefits under Regulation (EC) No 883/2004.²⁹ However, France reports in the PD A1 questionnaire that Urssaf has formalised a new cooperation strategy based on a commitment to exchange information with EU social security authorities as early as possible in the monitoring procedure. The aim is to gather at the earliest possible stage all information necessary to conduct investigations and encourage positive responses to requests for withdrawal or non-issuance of the PD A1. Consequently, and given the relevance of this approach, the dialogue and conciliation procedure is rarely used by France. Finally, Member States should annually report to the Administrative Commission their data on the number of disputes in which the procedure set out in this Decision is applied, the Member States involved, the main issues, the length of the procedure, and the outcome of the procedure.³⁰ However, to our knowledge, only Belgium has presented such data to the Administrative Commission (see AC note 292/20).³¹

²⁸ https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32010D0424(01)&from=de

There are three phases defined in the dialogue and conciliation procedure. In the first stage, in the event of doubts concerning the validity of the PD A1 issued by the competent institution of another Member State, or in the event of a dispute relating to the (provisional) determination of the applicable law, the inspection services send a reasoned request to the competent institution(s) in the other Member State concerned, asking them to provide the necessary clarifications concerning its decision and, if necessary, to withdraw the PD A1. If the institutions cannot reach an agreement during the first stage of the dialogue procedure, the institutions notify their competent authorities. They each appoint a central contact person. These contact persons shall endeavour to seek an agreement on the matter. If no agreement is reached at the end of the second phase of the dialogue, the parties concerned may go to the Administrative Commission, with the possibility of a referral to a Conciliation Board if both parties to the dispute and the Administrative Commission agree.

³⁰ Article 19 of Decision No A1 of 12 June 2009/

See Note from the Belgian delegation of 25 November 2020: "Report on the use of the dialogue and conciliation procedure provided for in Decision A1" (AC 292/20). This report lists and describes the main difficulties encountered in the implementation of procedure A1 and, for each of them, formulates possible solutions and requests for the attention of the Administrative Commission.

Table 20 - Number of cases of fraud and error, as a receiving Member State, 2023

	Fraud	PDs A1 requested to be withdrawn	Error	Total	Human and financial resources allocated
BE	100 cases € 1 213 924 Obtaining PD A1 while not meeting the criteria (e.g., no activity in sending MS before posting, no substantial activity in home MS while working in 2 or more MS). Penal: 44 cases	351		268 cases € 7 278 924	3 242 audits or investigations 67 persons allocated
cz				79 cases	Amount and efforts impossible to estimate as checks are executed by labour inspectorates and CSSA controllers/auditors on a permanent basis, or ad hoc, or as part of other control/audit actions.
DE		The PD A1 of 651 employees of 5 companies (established in PL, HU, BG) and 4 self- employed persons (PL and SK) were requested to be withdrawn.			
ES	2 cases € 3 549 Letterbox companies from other EU countries			2 cases € 3 549	
FR	Inspection files submitted/closed for 2023: 47 € 168 412 848 Cases in progress in January 2024: 209 € 213 million (estimate) Between 2016 and 2022: 303 checks on intra-labour mobility (posting/multiple activity) resulted in the adjustment of social security contributions for an amount of € 391 million.				
HU	6 cases and 177 persons				
NL	·	32	n.a.	32 cases	15 FTE
FI	50 cases		300 cases	350 cases	
IS		2	1 case		

^{*}BE: Cases of fraud or error cannot be distinguished. The number of cases identified includes the total of the two categories. An investigation is conducted in several stages. It starts with an inspection at the workplace is selected by datamining or by information the inspectors gathered on the field. The investigation continues with the extraction of data relating to workers posted by the company in the various applications which record the mandatory declarations of the employer whose main ones are LIMOSA, GOTOT in (database of PD A1), Construction site declarations, Check in at work (daily registration of presence at a construction stie). On the basis of these findings, the investigation may or may not result in a request for a reassessment of the applicable legislation by the competent institution of the sending State. If this is the case, the decision of the competent institution as to the withdrawal of the subjection at the social security system of its State then entails a declaration by the workers posted to the State of employment, i.e. Belgium. The inspection service shall draw up this declaration on the basis of the information in its possession at the time of the decision (in accordance with article 76 of the Regulation Nr 883/2004 and articles 7 and 20 of regulation Nr 987/2009). The number of cases identified and the amounts of regularisations (in terms of declared remuneration) concern the number of investigations which have been concluded at this stage. They relate mainly to findings made in previous years, given the time needed to gather the convincing findings to be transmitted to the competent institution in the sending State and the time needed for dialogue between competent institutions in accordance with the procedure laid down in Decision A1.

^{**} FR: Methodology: The amount of fraud is the adjustment recorded as part of the audit: i.e. the amount of social security contributions and contributions evaded over 5 years + the current year and the application of financial penalties. A tool for monitoring PSI control procedures has been developed within the Urssaf network to strengthen the monitoring and steering of this type of control.

**** NI - Cavasiz- For clarification: in 2023 SVB has only registered the required the required for withdrawal of the PD A1 (https://www.riiksoverheid.nl/documenten/jaarverslagen/2024/04/10/jaarverslag-svb-2023). Other fraud and error with PDA1 have been observed, but no data have

^{***} NL: Caveats: For clarification: in 2023 SVB has only registered the request for withdrawal of the PD A1 (https://www.rijksoverheid.nl/documenten/jaarverslagen/2024/04/10/jaarverslag-svb-2023). Other fraud and error with PDA1 have been observed, but no data have been kept. The expectation is to report more next year. This is also the case for the amounts of euros involved.

5.2. As sending Member State

Table 21 shows the information reported by Bulgaria, Czechia, Spain, Italy, Cyprus, Latvia, the Netherlands, Poland, Slovenia, Slovakia, and Iceland. In 2023, 698 PDs A1 were withdrawn by Slovakia, 540 PDs A1 by Poland (incl. 215 falsified PDs A1), 501 PDs A1 by Latvia, 401 PDs A1 by Italy, 23 PDs A1 by Bulgaria, 1 PD A1 by the Netherlands, and 1 PD A1 by Iceland. In addition, 109 fraudulent cases were reported by Spain, 79 fraudulent cases by Czechia, and 5 fraudulent cases by Slovenia.

Moreover, some sending Member States allocate a high number of human resources to the enforcement of the EU rules on applicable legislation. For instance, for Poland, the ZUS branch in Siedlce, which is a unit designated for cases where the competent public authorities from other Member States request for withdrawal of a PD A1 or have doubts with regard to the determination of the applicable legislation, carried out 150 investigations in 2023.

Table 21 - Number of cases of inappropriate use of applicable legislation (PD A1), as competent Member State, 2023

	Fraud	PDs A1 withdrawn	Error	Total	Human and financial resources allocated
BG		23			
CZ	79 cases Asked to verify the authenticity and compliance of 74 persons with the conditions of PD A1.		6 cases	79 cases	
ES	109 cases Letterbox companies from Spain: companies registered in the Spanish Social Security System without any activities in Spain			109 cases	
ΙΤ		* withdrawal of 147 PDs A1 due to incorrect completion of the form; * withdrawal of 254 PDs A1 upon request of the employer/worker.			
CY					
LV	3 cases Received requests from the German competent authority to verify the validity of the certificates A1 issued to three Latvian companies. As a result of the inspections performed by the German competent authority indications were found that these companies did not conduct significant business in Latvia.	A total of 501 PDs A1 were withdrawn of 368 employees.			
NL	1 case	1	n.a.	1 case	
PL	215 cases of falsified PDs A1	325		540 number of PDs A1 (withdrawn and falsified) 150 audits or investigations	
SI	5 cases Foreign liaison bodies requested an investigation and/or withdrawal of PD A1s. Reasonable doubt about compliance with Art 12.				
SK	* Cases of falsification of documents; * Avoidance the application of the posting conditions by indicating incorrect or false evidence indicating that it concerns a simultaneous pursuing of activities in two or more Member States; * Avoidance the legislation through the "letterbox" companies - payment of the social insurance contributions in a more convenient social security scheme; * Cases of manipulation of PD A1.	698	Improperly defined position of the person concerned - e.g. self-employment should be properly defined as an employee's activity.	n.a.	
IS	0	1	1 case		

Annex I Additional tables

Table A1 - PDs A1 issued by the sending Member States according to Article 12 of the Basic Regulation, breakdown by receiving Member State, 2023 (<u>row %</u>)

																	Sending Mem	ıber State																
	BE		BG CZ	DK	DE	EE	IE*	EL	ES	FR	HR	IT		LV	LT		HU MT		AT	PL	PT	RO	SI	SK	FI	SE	IS	LI	NO	CH	UK TCA			Total
BE			0.5 % 0.2 %					0.0 %			1.2 %			0.0 %			0.9 % 0.0 %						3.0 %	1.5 %	0.1 %						0.4 %	0.1 %		100 %
BG	0.6 9				76.1 %												1.3 % 0.0 %															0.2 %		100 %
CZ	0.3 9				71.0 %	0.0 %	0.1 %	0.0 %	1.9 %	2.8 %		3.3 %					1.2 % 0.0 %														0.2 %	0.0 %		100 %
DK			0.5 % 0.1 %					0.0 %									0.6 % 0.0 %														0.5 %	0.1 %	0.6 %	
DE	1.3 9	% (0.8 % 0.5 %	0.3 %		0.1 %	0.1 %	0.0 %	5.4 %	5.2 %	5.1 %	7.2 %	0.0 %	0.2 %	2.4 %	2.5 %	6.6 % 0.0 %	0.8 %	9.9 %	26.7 %	0.7 %	3.1 %	10.7 %	9.8 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %		0.5 %	0.1 %	0.6 %	100 %
EE	0.6 9	% (0.1% 0.1%	0.3 %	68.6 %		0.0 %	0.0 %	1.1 %	1.6 %	0.0 %	2.6 %	0.0 %	5.7 %	2.1 %	0.4 %	0.1 % 0.0 %	0.0 %	1.4 %	7.6 %	0.0 %	1.2 %	0.0 %	0.1 %	6.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.1 %	0.0 %	0.1 %	100 %
IE	0.4 9	% (0.4 % 0.0 %	0.1 %	88.4 %	0.0 %		0.0 %	2.9 %	2.1 %	0.2 %	2.2 %	0.0 %	0.0 %	0.2 %	0.4 %	0.2 % 0.0 %	0.7 %	0.4 %	0.7 %	0.1 %	0.1 %	0.0 %	0.2 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.1 %	0.1 %	0.2 %	100 %
EL	0.9 9	% (0.9 % 0.6 %	0.9 %	60.1 %	0.0 %	0.1 %		6.1 %	7.8 %	0.1 %	11.2 %	0.2 %	0.0 %	0.2 %	1.2 %	0.6 % 0.2 %	0.5 %	1.5 %	1.2 %	1.1 %	0.4 %	0.2 %	0.4 %	1.2 %	0.2 %	0.0 %	0.0 %	0.1 %		1.9 %	0.2 %	2.2 %	100 %
ES	1.5 9	% (0.5 % 0.2 %	0.4 %	59.9 %	0.0 %	0.1 %	0.0 %		10.5 %	0.2 %	10.1 %	0.0 %	0.0 %	0.0 %	0.7 %	0.4 % 0.0 %	0.7 %	1.1 %	1.7 %	8.8 %	0.3 %	0.1 %	0.2 %	0.9 %	0.1 %	0.0 %	0.0 %	0.1 %		1.3 %	0.1 %	1.5 %	100 %
FR	9.8 9	% (0.4 % 0.1 %	0.3 %	35.5 %	0.1 %	0.1 %	0.0 %	11.9 %		0.3 %	17.1 %	0.0 %	0.0 %	0.6 %	5.9 %	0.4 % 0.1 %	0.6 %	1.0 %	5.9 %	5.5 %	1.6 %	0.5 %	0.8 %	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %		1.3 %	0.1 %	1.4 %	100 %
HR	0.1 9	% 1	.3% 0.1%	0.1 %	81.7 %	0.0 %	0.0 %	0.0 %	0.7 %	0.9 %		4.1 %	0.0 %	0.0 %	0.0 %	0.1 %	1.6 % 0.1 %	0.1 %	2.0 %	1.1 %	0.0 %	0.1 %	5.3 %	0.4 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.1 %	0.0 %	0.1 %	100 %
IT	1.5 9	% (0.2 % 0.2 %	0.3 %	59.1 %	0.1 %	0.1 %	0.0 %	9.5 %	10.7 %	1.2 %		0.0 %	0.0 %	0.1 %	1.0 %	0.9 % 0.1 %	0.7 %	3.4 %	2.0 %	0.5 %	3.6 %	1.8 %	0.7 %	0.3 %	0.2 %	0.0 %	0.0 %	0.1 %		1.3 %	0.2 %	1.5 %	100 %
CY	0.1 9	% (0.0 % 0.0 %	0.1 %	97.5 %	0.0 %	0.0 %	0.0 %	0.3 %	0.3 %	0.1 %	0.6 %		0.0 %	0.0 %	0.1 %	0.0 % 0.0 %	0.0 %	0.2 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.2 %	0.0 %	0.2 %	100 %
LV	0.6	% (0.4 % 0.3 %	1.5 %	53.7 %	0.3 %	0.0 %	0.0 %	2.5 %	3.3 %	0.3 %	5.3 %	0.0 %		9.0 %	0.5 %	1.0 % 0.1 %	1.2 %	1.0 %	16.2 %	0.0 %	0.3 %	0.3 %	1.3 %	0.6 %	0.0 %	0.0 %	0.0 %	0.1 %		0.2 %	0.0 %	0.2 %	100 %
LT	0.6	% (0.1 % 0.2 %	1.3 %	61.6 %	0.7 %	0.1 %	0.0 %	3.1 %	2.9 %	0.1 %	3.6 %	0.0 %	2.0 %		0.7 %	0.4 % 0.1 %	0.5 %	1.9 %	15.4 %	0.2 %	0.9 %	0.4 %	0.6 %	2.0 %	0.0 %	0.0 %	0.0 %	0.1 %		0.3 %	0.1 %	0.3 %	100 %
ē rn	17.2	% (0.1% 0.2%	0.0 %	55.0 %	0.0 %	0.0 %	0.0 %	0.7 %	17.3 %	0.4 %	1.8 %	0.0 %	0.0 %	0.0 %		0.7 % 0.0 %	0.3 %	0.5 %	1.9 %	1.6 %	0.2 %	0.9 %	0.8 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.2 %	0.0 %	0.2 %	100 %
₽ HU	0.5 9	% (0.2 % 0.3 %	0.4 %	69.1 %	0.0 %	0.0 %	0.0 %	2.3 %	3.1 %	0.4 %	4.7 %	0.0 %	0.0 %	0.1 %	0.4 %	0.1 %	0.2 %	4.8 %	4.3 %	0.1 %	1.5 %	1.6 %	5.0 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.6 %	0.1 %	0.7 %	100 %
.≧ MT	0.9	% (0.0 % 0.1 %	0.1 %	85.9 %	0.0 %	0.0 %	0.0 %	1.4 %	1.7 %	0.3 %	7.6 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	0.2 %	0.4 %	0.7 %	0.0 %	0.2 %	0.1 %	0.2 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %	0.0 %	100 %
₩ NL	11.8	% (0.3 % 0.1 %	0.3 %	49.3 %	0.1 %	0.1 %	0.0 %	4.5 %	3.6 %	0.7 %	3.7 %	0.0 %	0.0 %	2.2 %	0.7 %	1.5 % 0.1 %		1.0 %	12.8 %	1.4 %	1.4 %	1.3 %	2.1 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %		0.7 %	0.1 %	0.8 %	100 %
AT	0.2 9	% (0.1% 0.1%	0.1 %	79.6 %	0.0 %	0.0 %	0.0 %	0.6 %	0.9 %	0.7 %	3.9 %	0.0 %	0.0 %	0.1 %	0.1 %	2.3 % 0.0 %	0.3 %		2.0 %	0.2 %	0.3 %	5.0 %	3.1 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.2 %	0.0 %	0.2 %	100 %
PL	0.5 9	% (0.2 % 0.4 %	0.6 %	77.9 %	0.0 %	0.0 %	0.0 %	4.2 %	4.0 %	0.1 %	6.2 %	0.0 %	0.0 %	0.1 %	0.6 %	0.6 % 0.0 %	0.3 %	1.8 %		0.2 %	0.2 %	0.3 %	1.3 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %		0.2 %	0.1 %	0.2 %	100 %
PT	0.7 9	% (0.1 % 0.2 %	0.3 %	46.1 %	0.0 %	0.0 %	0.0 %	37.4 %	6.9 %	0.0 %	4.2 %	0.0 %	0.0 %	0.0 %	0.7 %	0.1 % 0.0 %	0.3 %	0.8 %	0.9 %		0.3 %	0.1 %	0.1 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %		0.3 %	0.1 %	0.4 %	100 %
RO	0.6	% 1	.0% 0.1%	0.1 %	68.2 %	0.0 %	0.0 %	0.0 %	4.4 %	6.3 %	0.2 %	8.3 %	0.0 %	0.0 %	0.0 %	0.3 %	2.8 % 0.0 %	0.5 %	2.8 %	2.2 %	0.3 %		0.2 %	1.2 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.3 %	0.0 %	0.3 %	100 %
SI	0.3 9	% (0.1% 0.1%	0.0 %	72.6 %	0.0 %	0.0 %	0.0 %	0.8 %	1.1 %	8.0 %	5.8 %	0.0 %	0.0 %	0.0 %	0.2 %	2.2 % 0.0 %	0.1 %	5.3 %	1.6 %	0.2 %	0.3 %		0.9 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %	0.0 %	100 %
SK	0.3 9	% (0.1 % 2.2 %	0.0 %	74.0 %	0.0 %	0.0 %	0.0 %	2.8 %	3.5 %	0.1 %	3.5 %	0.0 %	0.0 %	0.0 %	0.4 %	3.3 % 0.0 %	0.2 %	3.4 %	4.4 %	0.0 %	0.9 %	0.3 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		0.2 %	0.0 %	0.2 %	100 %
FI	0.5 9	% (0.4 % 0.3 %	0.5 %	62.3 %	4.6 %	0.1 %	0.0 %	3.6 %	3.1 %	0.8 %	4.5 %	0.0 %	0.5 %	2.2 %	0.5 %	0.4 % 0.0 %	0.3 %	1.7 %	8.9 %	0.1 %	0.2 %	1.0 %	1.8 %		0.9 %	0.0 %	0.0 %	0.2 %		0.5 %	0.2 %	0.7 %	100 %
SE	0.9	% (0.1 % 0.2 %	1.4 %	48.8 %	0.6 %	0.4 %	0.0 %	4.2 %	3.0 %	0.9 %	4.9 %	0.0 %	0.7 %	6.3 %	0.6 %	0.7 % 0.0 %	0.3 %	2.2 %	15.4 %	0.6 %	1.2 %	0.8 %	2.5 %	2.1 %		0.0 %	0.0 %	0.7 %		0.4 %	0.1 %	0.5 %	100 %
IS	0.1 9	% (0.0 % 0.0 %	0.0 %	98.9 %	0.0 %	0.0 %	0.0 %	0.1 %	0.1 %	0.0 %	0.1 %	0.0 %	0.0 %	0.1 %	0.0 %	0.0 % 0.0 %	0.0 %	0.1 %	0.2 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %	100 %
LI	0.2 9	% (0.0 % 0.1 %	0.0 %	77.4 %	0.0 %	0.0 %	0.0 %	0.3 %	0.2 %	0.1 %	2.5 %	0.0 %	0.0 %	0.1 %	0.5 %	0.0 % 0.0 %	0.1 %	16.4 %	1.7 %	0.0 %	0.0 %	0.0 %	0.4 %	0.0 %	0.0 %	0.0 %		0.0 %		0.0 %	0.0 %	0.0 %	100 %
NO	0.3 9	% (0.2 % 0.2 %	3.5 %	78.8 %	0.1 %	0.0 %	0.0 %	1.7 %	1.5 %	0.3 %	1.5 %	0.0 %	0.1 %	5.9 %	0.2 %	0.2 % 0.0 %	0.3 %	0.7 %	2.0 %	0.5 %	0.2 %	0.2 %	0.1 %	0.5 %	0.8 %	0.1 %	0.0 %			0.0 %	0.2 %	0.2 %	100 %
СН	0.7 9	% (0.0 % 0.1 %	0.1 %	61.1 %	0.0 %	0.0 %	0.0 %	1.6 %	8.0 %	0.1 %	22.4 %	0.0 %	0.1 %	0.0 %	0.4 %	0.4 % 0.0 %	0.4 %	2.5 %	0.9 %	0.1 %	0.1 %	0.3 %	0.4 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.1 %	0.1 %	100 %
UK	1.6 9	% (0.1% 0.2%	0.6 %	58.0 %	0.0 %	0.2 %	0.0 %	10.0 %	12.4 %	0.1 %	8.3 %	0.0 %	0.0 %	0.1 %	1.1 %	0.6 % 0.0 %	0.0 %	1.9 %	2.7 %	0.6 %	0.1 %	0.4 %	0.5 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %					100 %
unkn	0.0 9	% (0.0 % 0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 % 0.0 %	0.0 %	4.7 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	95.3 %	0.0 %	0.0 %	0.0 %	100 %
Total	2.5 9	% (0.4 % 0.2 %	0.3 %	49.0 %	0.1 %	0.1 %	0.0 %	4.8 %	5.4 %	1.2 %	7.0 %	0.0 %	0.1 %	1.0 %	1.9 %	1.7 % 0.0 %	0.6 %	2.9 %	7.5 %	1.8 %	1.2 %	2.7 %	2.6 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	4.1 %	0.5 %	0.1 %	0.6 %	100 %

^{*} CY: data 2021. IE: data 2022. CH: no breakdown by receiving Member State. Source: Administrative data PD A1 Questionnaire 2024

Table A2 - PDs A1 issued by the sending Member States according to Article 12 of the Basic Regulation, breakdown by receiving Member State, 2024 (column %)

																	Sendin	g Member	State																
	BE	BG	CZ	DK	DE	EE	IE*	EL	ES	FR	HR	IT	CY*	LV	LT	LU	HU	MT	NL	AT	PL	PT	RO	SI	SK	FI	SE	IS	LI	NO	CH	UK TCA	UK WA	UK	Total
BE		10.0 %	4.4 %	1.7 %	4.3 %	0.8 %	15.0 %	23.1 %	3.6 %	25.2 %	6.3 %	3.5 %	1.3 %	0.8 %	5.9 %	33.6 %	3.4 %	0.6 %	31.9 %	1.4 %	7.5 %	24.0 %	11.9 %	7.1 %	3.8 %	2.0 %	2.4 %	2.1 %	3.6 %	1.9 %		4.6 %	5.1 %	4.7 %	6.5 %
BG	0.1 %		0.3 %	0.4 %	0.6 %	0.2 %	0.1 %	0.0 %	0.3 %	0.4 %	0.0 %	0.3 %	0.0 %	0.0 %	0.0 %	0.1 %	0.3 %	0.1 %	0.2 %	0.4 %	0.1 %	0.2 %	0.3 %	0.0 %	0.1 %	0.3 %	0.1 %	0.0 %	0.0 %	0.1 %		0.1 %	0.8 %	0.2 %	0.4 %
CZ	0.3 %	0.4 %		1.3 %	3.2 %	0.1 %			0.9 %		0.2 %		0.0 %		0.1 %	0.2 %	1.5 %		0.8 %			0.1 %	0.5 %	0.5 %	7.4 %	1.0 %	0.8 %	0.0 %		0.0 %		0.7 %	0.6 %	0.7 %	2.2 %
DK	0.8 %	2.6 %	0.7 %		2.6 %	1.7 %		0.0 %					0.0 %	0.9 %				0.6 %								3.5 %	10.5 %	11.5 %				1.8 %		1.8 %	
DE	7.9 %	35.7 %	35.4 %	12.3 %		11.8 %																	39.2 %			9.8 %	9.0 %		37.6 %			15.7 %		15.7 %	
EE	0.1 %	0.0 %	0.1 %		0.4 %		0.1 %	3.8 %						17.0 %			0.0 %								0.0 %	5.9 %	0.2 %			0.2 %		0.0 %	0.0 %	0.0 %	
IE	0.3 %	2.0 %	0.2 %	0.5 %	3.1 %	0.0 %			1.1 %		0.3 %					0.3 %			2.1 %			0.1 %	0.1 %	0.0 %	0.1 %	0.5 %	0.2 %	0.0 %		0.2 %		0.3 %	2.1 %	0.6 %	
EL	0.3 %	2.0 %	2.1 %	2.2 %	1.0 %	0.1 %			1.0 %								0.3 %					0.5 %					2.1 %		0.4 %			3.1 %		3.0 %	
ES	3.3 %	7.4 %	4.3 %		6.5 %	1.8 %	5.1 %			10.3 %	0.7 %											26.0 %				18.6 %	7.9 %		1.3 %			14.3 %		13.6 %	
FR		12.2 %	6.4 %			5.6 %		3.8 %			2.2 %											32.2 %					9.6 %		9.2 %			26.8 %	18.7 %		
HR	0.1 %	7.2 %	0.7 %		3.2 %	0.0 %		0.0 %				1.1 %	7.6 %			0.1 %						0.0 %				0.5 %	0.0 %		0.0 %			0.3 %		0.3 %	
IT	2.8 %	2.6 %	4.6 %			4.8 %		26.9 %					3.8 %									1.3 %				6.1 %	10.8 %	8.9 %		10.1 %		12.5 %		12.4 %	
CY	0.1 %	0.1 %	0.2 %		2.9 %	0.1 %		7.7 %			0.1 %			0.0 %		0.1 %	0.0 %	0.3 %								0.4 %	0.2 %			0.4 %		0.6 %	0.4 %	0.6 %	
LV	0.0 %	0.2 %	0.2 %		0.2 %	0.4 %		0.0 %										0.4 %				0.0 %				0.3 %	0.1 %		0.4 %			0.0 %		0.0 %	
_σ LT	0.1 %	0.1 %	0.3 %		0.3 %	1.8 %								6.0 %		0.1 %						0.0 %			0.1 %	1.9 %	0.1 %	0.9 %	0.4 %	0.6 %		0.1 %		0.1 %	
∑ LU	10.0 %	0.3 %	1.3 %		1.6 %	0.1 %		0.0 %					1.3 %		0.1 %		0.5 %	0.0 %	0.8 %			1.3 %				0.8 %	0.3 %		1.3 %			0.5 %		0.5 %	
.≝ HU	0.3 %	0.7 %	2.3 %			0.1 %		0.0 %							0.1 %			3.4 %	0.6 %					0.9 %		0.5 %	0.5 %		1.1 %			1.8 %	2.1 %	1.9 %	
∯ MT	0.2 %	0.0 %	0.1 %		1.0 %	0.0 %		0.0 %							0.0 %	0.0 %			0.2 %	0.1 %		0.0 %					0.0 %		0.0 %			0.0 %		0.0 %	
ĕ NL	25.4 %	3.9 %	3.2 %			5.5 %											4.7 %			1.9 %		4.1 %					3.2 %		0.7 %			7.4 %	7.1 %	7.3 %	
AT	0.8 %	2.6 %	5.6 %	4.0 %	15.1 %	0.7 %		0.0 %					0.0 %					0.7 %			2.4 %	1.0 %		17.0 %	11.1 %	2.1 %	1.5 %	5.1 %	13.7 %	0.9 %		2.9 %	2.7 %	2.9 %	
PL	0.6 %	1.3 %	5.8 %		4.7 %	0.6 %		0.0 %						1.0 %	0.3 %	0.9 %	1.0 %		1.5 %			0.2 %				1.8 %	0.7 %		2.0 %			1.0 %	2.1 %	1.1 %	
PT	0.6 %	0.3 %	1.6 %		1.9 %	0.0 %		7.7 %									0.2 %						0.4 %		0.1 %		0.5 %	1.7 %				1.3 %	1.6 %	1.3 %	
RO	0.3 %	3.7 %	0.7 %		1.8 %	0.1 %		3.8 %								0.2 %		0.1 %						0.1 %	0.6 %	0.3 %	0.2 %		1.3 %			0.7 %	0.8 %	0.7 %	
SI	0.1 %	0.4 %	0.3 %		1.4 %												1.2 %					0.1 %			0.3 %			0.4 %				0.1 %		0.1 %	
SK	0.1 %	0.3 %	9.5 %		1.4 %	0.0 %		0.0 %			0.0 %			0.0 %			1.8 %	0.4 %				0.0 %	0.7 %			0.1 %	0.0 %		0.7 %			0.3 %	0.3 %	0.3 %	
FI	0.2 %	1.1 %	1.5 %			49.8 %																0.1 %						0.9 %				1.1 %		1.3 %	
SE	0.8 %	0.8 %	2.0 %											17.3 %								0.7 %						0.9 %	0.7 %			1.7 %	2.3 %	1.8 %	
IS	0.1 %	0.0 %	0.0 %			0.1 %																0.1 %				0.2 %	0.4 %		0.0 %			0.0 %		0.0 %	
LI	0.0 %	0.0 %	0.1 %		0.2 %	0.0 %								0.0 %								0.0 %	0.0 %			0.0 %	0.0 %		1.1 %	0.0 %		0.0 %	0.0 %	0.0 %	
NO	0.2 %	1.0 %		21.0 %		1.0 %																0.5 %					21.6 %					0.0 %		0.5 %	
CH	1.6 %	0.5 %	2.4 %		7.3 %	0.3 %		0.0 %								1.3 %		2.7 %				0.4 %				1.4 %	3.0 %		18.8 %			0.0 %	4.0 %	0.6 %	
UK	1.8 %	0.7 %	2.5 %	5.5 %	3.3 %	0.2 %	5.6 %	0.0 %	5.8 %	6.4 %	0.3 %						1.0 %					1.0 %					0.0 %		0.9 %						2.8 %
unkn.	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %		0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		0.0 %	0.0 %			0.0 %	0.0 %	
Total		100 %												100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %	100 %

^{*} CY: data 2021. IE: data 2022. CH: no breakdown by receiving Member State. Source: Administrative data PD A1 Questionnaire 2024.

Table A3 - PDs A1 issued by the sending Member States according to Article 12 of the Basic Regulation, from a <u>sending perspective</u>, breakdown by sector of activity, 2023

		Industry	NACE B to F					Services NACE	G to T			
		illuusti y							which			
			of which					of which	Financial and	of which		of which
Sending MS	Agriculture, hunting and fishing NACE A	Industry Total	Construction NACE F	Services Total	Wholesale and retail trade NACE G	Accommodat ion and food service activities NACE I	Transportation and storage; Information and communication NACE H and J	Freight transport by road NACE H - Group 49.4	insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities NACE K, L, M, and N	Temporary employment agency NACE N -	Education, health and social work, arts and other services NACE P, Q, R, and S	Human health and social work activities NACE Q
BE	483	26 428	16 292	59 712	4 205	851	5 330	547	28 423	17 707	20 903	191
BG	703	20 420	10 232	33712	7 203	031	3 330	347	20 723	17 707	20 303	131
CZ	46	4 840	3 035	2 817	231	318	46	35	2 304			
DK		4 0 4 0	3 033	2017	231	310	40	33	2 304			
DE	5 102	725 768	63 004	772 599	105 309	8 050	111 904	24 699	289 310	12 942	258 026	23 904
EE	98	2 836	1 607	663	45	<5	111	24	156	47	333	100
IE	30		2007	000	.5	.5			250	.,	555	100
EL	0	0	0	<5	0	0	<5	0	0	0	<5	0
ES												
FR	47	86 879	19 041	105 438	12 537	2 085	13 788		37 128		34 765	550
HR	115	38 048	16 717	4 471	561	165	719	79	2 483	1 338	565	265
IT												
CY*	0	17	<5	62	24	5	5	0	24	0	<5	0
LV	23	1 427	1 148	1 552	841	<5	329	20	365	130	17	<5
LT	33	13 371	10 912	21 381	596	3 645	1 378	351	15 542		220	
LU	67	30 404	18 749	37 440	4 197	45	2 564	889	26 594	8 838	3 395	221
HU												
MT	5	13	13	1 037	27	76	200	0	594	0	140	0
NL	240	5 349	1 264	0	1 886	297	652	243	3 740	3 548	5 513	60
AT	242	26 721	15 693	11 558	6 032	779	977	547	2 154	723	1 616	1 121
PL	8 518	155 789	109 144	102 918	4 935	884	6 311	1 479	46 210	26 112	44 350	18 569
PT	179	49 267	30 341	12 337	1 581	93	324	34	9 911	7 576	428	238
RO	125	34 411	20 595	0	284	32	700		6 128		1 013	
SI*	148	70 810	39 850	385	166	100	39		28		52	6
SK	1 031	77 169	46 856	15 627	383	138	1 787	26	1 274	86	12 045	3 536
FI	55	3 185	791	5 235	162	12	1 071	88	1 230	151	2 847	151
SE	<5	1 154	555	1 065	179	6	177	<5	389	100	295	16
IS	28	18	17	189	0	0	<5	0	69	0	119	0
LI	0	194	0	359	84	0	0	0	45	224	6	0
NO												
CH												
UK	46 506	4 054 055	445.636	4.450.00	444267	47.500	140.445	20.002	474.404	70.522	206.652	40.000
Total	16 588	1 354 098	415 628	1 156 847	144 265	17 583	148 415	29 063	474 101	79 522	386 652	48 929
Total (excl. DE)	11 486	628 330	352 624	384 248	38 956	9 533	36 511	4 364	184 791	66 580	128 626	25 025

^{*} CY: data 2021.

^{**} For many Member States, the breakdown is not available for all the PDs A1 issued according to Art. 12.

Table A4 - PDs A1 issued according to Article 12 of the Basic Regulation, from a receiving perspective, breakdown by sector of activity, 2023

		Industry	NACE B to F				Serv	rices NACE	G to T			
									which			
			of which					of which	Financial and	of which		of which
Receiving MS	Agriculture, hunting and fishing	Industry		Services	Wholesale and retail	Accommodation and food	Transportation and storage; Information	Freight transport by	insurance; Real estate; Professional, scientific and	Temporary employment	Education, health and social work, arts	Human health and
	NACE A	Total	Construction	Total	trade	service activities	and	road	technical activities;	agency	and other	social work
			NACE F		NACE G	NACE I	communication		Administrative and	NACE N -	services	activities
							NACE H and J	Group	support service activities NACE K, L,	Group 78.2	NACE P, Q,	NACE Q
								49.4	M, and N		R, and S	
BE	345	121 350	58 408	71 803	7 938	657	8 378	2 211	33 680	6 468	23 258	1 465
BG	6	5 078	339	6 254	789	37	1 465	90	1 837	72	2 158	189
CZ	198	36 426	5 623	21 283	3 403	92	3 307	910	7 204	728	7 398	721
DK	207	27 229	4 191	27 234	3 553	331	3 801	803	12 013	511	7 893	642
DE	4 392	256 584	151 337	114 764	12 844	2 392	7 718	1 279	47 531	19 298	47 519	22 164
EE	11	3 124	649	5 495	985	53	870	97	1 837	77	1 753	128
IE	160	24 852	1 043	39 173	4 336	461	6 194	240	15 493	610	12 739	925
EL	35	4 570	529	14 653	1 027	482	2 618	134	5 076	243	5 297	448
ES	590	65 018	12 816	72 064	8 855	1 440	10 225	649	28 335	1 557	23 232	1 905
FR	1 002	104 772	36 812	101 188	9 372	1 020	12 968	5 000	48 178	21 304	32 513	2 659
HR	195	28 502	4 357	37 965	4 783	391	4 378	246	15 604	480	12 839	873
IT	334	56 237	8 220	55 312	8 546	894	7 556	915	21 037	1 046	20 008	1 756
CY	130	23 495	1 516	34 594	3 987	231	4 518	214	12 637	171	13 228	764
LV	13	2 008	797	2 316	226	23	587	80	878	10	651	68
LT	23	4 073	1 097	3 455	420	14	512	96	1 019	15	1 507	75
LU	166	26 198	16 226	20 794	2 456	133	2 914	1 006	8 578	1 432	6 593	228
HU	156	24 114	2 833	12 401	1 551	133	1 722	377	5 099	363	4 032	239
MT	68	10 722	253	8 869	1 220	132	1 498	69	3 471	127	2 563	181
NL	5 239	61 330	22 231	78 175	8 298	920	11 914	4 460	38 592	14 967	18 813	2 413
AT	890	134 340	39 363	128 973	19 897	3 312	18 764	4 589	43 673	4 021	44 341	4 541
PL	194	42496	2 505	38 436	6 514	169	6 297	1 071	14 948	558	10 722	888
PT RO	44 49	13 971 18 323	849 1 041	21 288 14 574	2 772 1 741	294 46	3 199 2 106	162 146	7 775 6 680	418 384	7 346 4 124	534 167
SI	106	16 141	2 197	14 203	1 578	46	1 543	213	6 773	1 106	4 228	334
SK	61	15 500	1 356	10 659	1 535	62	1 480	186	4 878	238	2 849	160
FI	208	17 035	3 780	15 441	1 870	116	1 721	226	6 464	336	5 266	355
SE	143	36 460	15 363	19 045	1 952	442	2 008	325	9 105	559	5 898	244
IS	55	27 263	3 946	32 405	3 306	453	4 171	297	14 800	558	9 494	621
LI	379	55 137	1 170	38 191	4 221	183	4 675	435	16 678	658	12 445	724
NO	11	1 503	230	1 680	301	20	241	44	557	20	555	24
CH	969	29 271	4 349	37 734	5 012	1 962	5 590	567	14 257	575	11 021	865
UK	209	60 976	10 202	56 431	8 977	642	3 477	1 926	19 414	612	24 369	1 629
Total	16 346	1 327 377	399 935	1 145 289	138 233	16 804	147 438	28 516	471 947	78 799	385 036	47 808

Table A5 - Total number of PDs A1 issued for persons active in two or more Member States, breakdown by economic activity, from a sending perspective, 2023

		Industry	NACE B to F				Service	s NACE G t	:o T			
			of which					of which	Financial and	of which		of which
Sending MS	Agriculture, hunting and fishing NACE A	Industry Total	Construction NACE F	Services Total	and retail trade NACE G		Transportation and storage; Information and communication NACE H and J	Freight transport by road NACE H - Group 49.4	insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities NACE K, L, M, and N	Temporary employment agency NACE N - Group 78.2	and other services NACE P, Q, R, and S	Human health and social work activities NACE Q
BE	319	19 537	10 424	39 810	4 987	67	22 025	19 846	12 969	7 706	5 973	291
BG												
CZ DK												
DE												
EE	493	9 165	6 370	2 234	122	22	942	797	734	69	413	151
IE	433	3 103	0370	2 254	122	22	342	737	754	05	713	131
EL	0	0	0	0	0	0	0	0	0	0	0	0
ES												
FR												
HR	126	15 886	7 925	19 672	852	117	16 125	8 174	2 417	655	161	43
IT	_										_	
CY*	0	1 070	150	1 251	14	237	929	101	65	35	6	42
LV LT	101 480	7 585	5 544	10 247	965	33	6 940	6 203	6 767	374	418 44	12
LU	480 94	17 862 1 563	17 298 502	73 154 6 992	197 286	8 119 18	63 981 3 295	63 931 1 645	813 3 215	0	141	84
HU	34	1 303	302	0 332	200	10	3 233	1 043	3 213	U	141	04
MT	<5	203	203	656	0	15	598	253	36	0	7	<5
NL												
AT	96	19 541	2 328	11 949	8 336	147	1 613	900	1 564	91	289	237
PL	3 843	195 237	158 091	368 988	11 651	691	250 289	229 215	28 053	8 608	78 116	55 767
PT												
RO												
SI	242	44.476	44.402	22.446	440	62	44047	44.462	507		7.500	467
SK	212 84	14 478	11 402	23 114	119 569	62	14 917	14 468	507	<5 125	7 509	167
FI SE	84 20	7 883 1 825	1 178 604	6 952 2 145	381	18 21	2 243 241	1 131 90	1 569 637	135 69	2 553 849	170 519
IS	20	1 023	004	2 143	201	21	241	90	037	03	043	313
LI	0	90	7	232	<5	<5	182	146	33	<5	13	
NO	_				.5	.5	102		55			
СН												
UK												
Total	5 870	311 925	222 026	567 396	28 480	9 570	384 320	346 900	59 379	17 746	96 492	57 444

CY: data 2021.

^{**} For many Member States, the breakdown is not available for all the PDs A1 issued according to Art. 13. Source: Administrative data PD A1 Questionnaire 2024

Annex II Additional visualisations

Switzerland 4.7 Italy 6.5 % France Slovenia 3.2 % **Germany 36.4%** 3.8% Spain 4.8 % Austria Belgium 2.9 % 3.1 % The Netherlands 5.6 % Luxembourg 1.5% HR Croatia Lithuania 1.5% 2.3 % Poland 15.3 % CZ Czechia 1.5%

Figure A1 - Share of PDs A1 issued in total number of PDs A1 issued, 2023

* CY: data 2021. IE: data 2022.

DE **Poland 7.5 %** France 5.4 % **Italy 7.0 % Spain 4.8 % Germany 49.0%** Belgium 2.5 % Austria 2.9 % Switzerland 4.1 Hungary 1.8 % SK Slovenia Slovakia 2.7% 2.6%

Figure A2 - Share of PDs A1 issued under Article 12 in total number of PDs A1 issued under Article 12, 2023

CY: data 2021. IE: data 2022.



Figure A3 - Share of PDs A1 issued under Article 13 in total number of PDs A1 issued under Article 13, 2023

* CY: data 2021. IE: data 2022.

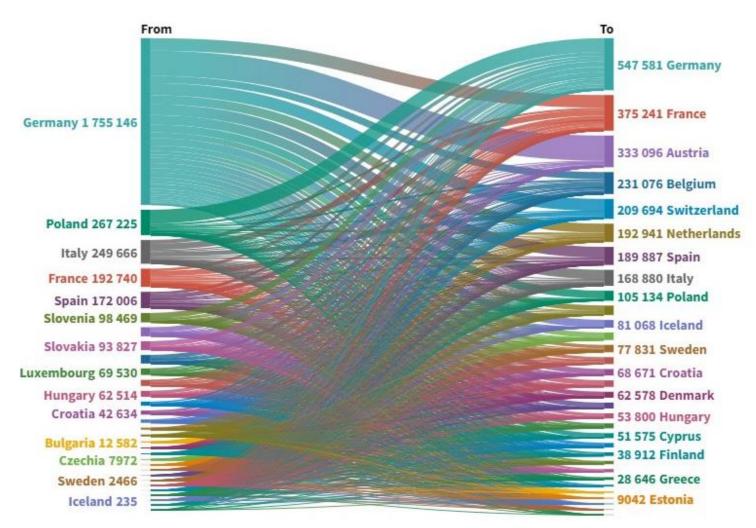


Figure A4 - Total number of PDs A1 issued under Article 12, 2023

CY: data 2021. IE: data 2022.

^{**} Data for CH as an issuing Member State are not available (145 781 PDs A1 issued according to Art. 12 in 2023).

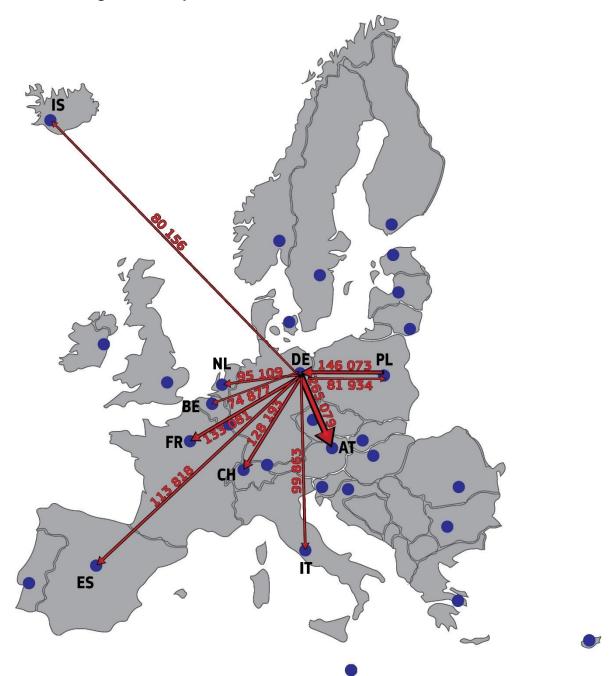


Figure A5 - Top 10 flows of PDs A1 issued under Article 12, 2023

* The top 10 flows which are visualised are the following: 1) from Germany to Austria (265 079 PDs A1); 2) from Poland to Germany (146 073); 3) from Germany to France (133 081); 4) from Germany to Switzerland (128 193); 5) from Germany to Spain (113 818); 6) from Germany to Italy (99 863); 7) from Germany to the Netherlands (95 109); 8) from Germany to Poland (81 934); 9) from Germany to Iceland (80 156); and 10) from Germany to Belgium (74 877). In total these 10 flows amount to 1 218 183 issued PDs A1 under Article 12 out of the total of 3 428 968 PDs A1 issued under Article 12, or 35.5 % of all issued PDs A1 under Article 12.

Annex III PD A1 Questionnaire

Number of PD A1 <u>issued</u> according to Regulation (EC) No 883/2004 on the coordination of	social security systems
Categories (corresponding to field 3 of PDA1 concerning the status of the holder)	Number of PD A1 issued
3.1 Posted employed person	
3.2 Employed, working in two or more States	
3.3 Posted self-employed person	
3.4 Self-employed, working in two or more States	
3.5 Civil servant	
3.6 Contract staff	
3.7 Mariner	
3.8 Working as an employed person and as a self-employed person in different States	
3.9 Working as a civil servant in one State and as an employed/self-employed person in one or more other States	
3.10 Flight or cabin crew member	
3.11 Exception	
3.12 Working as an employed / self-employed person in only one Member State	
Total	

								Sec	tors of econ	omic activity	(of total)						
					Industry F	IACE B to F	1				vices NACE G to	т					
								I			of which					-	
	Employed Art 12 (1) [box 3.1 of [box 3.3 of PDA1] Employed Art 12 (2) [box 3.1 of PDA1] Total					of which					of which	Financial and	of which		of which	Number of	Avarage
		Agriculture, hunting and fishing NACE A	Industry Total	Construction NACE F	Services Total	Services Wholesale	Accomodation and food senice activities NACE I	Transportation and storage; Information and communication NACE H and J	Freight transport by road NACE H - Group 49.4	insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities NACE K,L, M and N	Temporary employment agency NACE N - Group 78.2	Education, health and social work, arts and other services NACE P, Q, R and S	Human health and social work activities NACE Q	'unique' persons who received a PD A1 (of total)	duration i days of al PD A1 issued (o total)		
Receiving country (single destination only)																	
Belgium																	
Bulgaria																	
Czech Republic																	
Denmark																	
Germany																	
Estonia					***************************************												
reland								i									
Greece																	
Spain									i								
France								-									
Croatia									-								
Italy															ļ		
								-									
Cyprus																	
Latvia						ļ		ļ									
Lithuania																	
Luxembourg																	
Hungary																	
Malta																	
Netherlands																	
Austria																	
Poland																	
Portugal								1									
Romania																	
Slovenia																	
Slovak Republic																	
Finland						·											
Sweden																	
United Kingdom																	
celand						-		1									
Liechtenstein				·				-									
Norway															-		
Switzerland																	
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
Total postings	U	U	U	U	U	U	U	U	U	U	U	U	U	U	U		

Number of PD A1	issued by sec	tor of econ	omic acti	vity accor	ding to A	rt. 13 of F	Regulation	(EC) No 883	2004 on the	coordination	of social	security	systems	:		
		Sectors of economic activity (of total)														
			Industry NACE B to F Services NACE G to T													
						of which			1	1	of whic	h				
Т	Total	Agriculture, hunting and fishing NACE A	Industry Total	Services Construction NACE F	Wholesale and retail trade NACE G	Accomodation and food service activities NACE I	Transportation and storage; Information and communication NACE H and J	of which Freight transport by road NACE H - Group 49.4	Financial and insurance; Real estate; Professional, scientific and technical activities; Administrative and support service activities NACE K,L, M and N	Temporary employment agency NACE N - Group 78.2	Education, health and social work, arts and other services NACE P, Q, R and S	Human health and social work activities NACE Q	persons who	Avarage duration in days of all PD A1 issued (of total)		
Employed, working in two or more States (box 3.2 of PD A1)																
Self-employed, working in two or more States (box 3.4 of PDA1)		Please leave this space empty														
Working as an employed person and as a self-employed person in different States (box 3.8 of PDA1)																
Total number of PD A1 issued according to Art. 13 (boxes 3.2 + 3.4 + 3.8)	0															

Annex IV Portable Document A1

Coordination of Social Security Systems



Certificate concerning the Social Security legislation which applies to the holder

EU Regulations 883/2004 and 987/2009 (*)

INFORMATION FOR THE HOLDER

This certificate concerns the social security legislation which applies to you and confirms that you have

no obligations to pay contributions in another State.

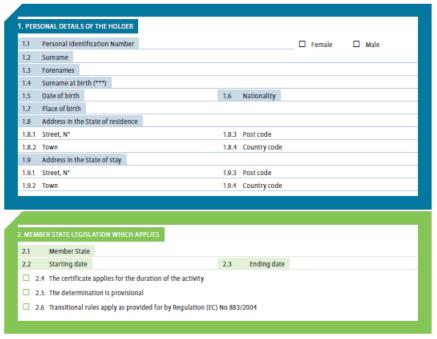
Before you leave the State where you are insured to go to another State to work, make sure you have

the documents which entitle you to receive the necessary benefits in kind (e.g. medical care, treatment in hospital, and other) in the State where you are working.

- ·if you are staying temporarily in the State where you are working, ask your health care institution for the European Health Insurance Card (EHIC). You must show this card to your health care provider if you
- need benefits in kind during your stay.

 If you are going to be living in the State where you are working, ask your health care institution for the S1 document and submit it as soon as possible to the competent health care institution of the place you are going to work (**).

Provisionally the insurance institution in the State of stay will also provide special benefits in the event of an accident at work or an occupational disease.



 Regulations (EC) No 883/2004, Articles 11 through 16 and Regulation (EC) No 987/2009, Article 19.
 For Spain, Sweden and Portugal, the certificate must be handed over to, respectively, the head provincial offices of social security National institute (INSS), the social insurance institution and the social security institution of the place of residence. (***) Information given to the Institution by the holder when this is not known by the Institution.

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	Coordination of Social Security Systems
A1 C	Certificate concerning the Social Security legislation which applies to the holder
3. STATUS CONFIRMATION OF YOUR POSITION	
☐ 3.1 Posted employed person	☐ 3.2 Employed, working in two or more States
☐ 3.3 Posted self-employed person	☐ 3.4 Self-employed, working in two or more States
☐ 3.5 CIVII servant	☐ 3.6 Contract staff
☐ 3.7 Mariner	 3.8 Working as an employed person and as a self-employed person in different States
 3.9 Working as a civil servant in one State and as an employed/self-employed person in one or more other States 	☐ 3.10 Flight or cabin crew member
□ 3.11 Exception	3.12 Working as an employed / self-employed person In the State referred to under 2.1
4. DETAILS OF EMPLOYER / SELF-EMPLOYMENT	
	D 413 5-16 and and attack
4.1.1 Employee 4.2 Employer/self-employed activity code	☐ 4.1.2 Self-employed activity
4.3 Name or business name	
4.4 Registered address	
4.4.1 Street, N°	4.4.2 Country code
4.4.3 Town	4.4.4 Post code
_	
S. DETAILS OF EMPLOYER / SELF-EMPLOYMENT WHEN AN ACTIV	
5.1 Name(s) or business name(s) and code(s) of the firm(s) or ship	(s) of the nome base(s) where you will be employed

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