

Posting of employees in Europe

Czech Republic | Hungary | Poland | Romania | Slovakia

Date of issuance 1st November 2016

Posting of employees in Europe / Legislation

Country / Legislation	Czech Republic	Hungary	Poland	Romania	Slovakia
Applicable legislation	<ul style="list-style-type: none"> Act No. 262/2006 Coll. Labour Code; Act No. 435/2004 Coll. on Employment; Act No. 251/2005 Coll. on Labour Inspection. 	<ul style="list-style-type: none"> Act No. 67/2016 Coll. Labour Code; Act No. 295/2006 (XII.23). on the Hungarian Labour Inspectorate; Act No. 93/1993 on Labour Safety Government Decree 454/2015 on the Mandatory Minimum Wage and on the Guaranteed Wage Minimum; Act No. 125/2003 on Equal Treatment and Promotion of Equal Opportunities. 	<ul style="list-style-type: none"> Act dated 10.06.2016 on posting of employees while providing services; Act dated 26.06.2974 - Labour Code. 	<ul style="list-style-type: none"> Law 53/2003-Labour Code; Law no.344/2006 regarding the posting of employees. 	<ul style="list-style-type: none"> Act No. 351/2015 Coll. on cross-border cooperation regarding posting of employees to perform work while providing services; Act No. 311/2001 Coll. Labour Code; Act No 82/2005 Coll. on illegal work and on illegal employment.
EU Directive implemented in the local legislative as of:	<p>EU Directive has not been implemented yet.</p> <p>The Czech Republic has raised a formal objection against the EU Directive.</p>	18.06.2016	18.06.2016	13.04.2016	18.06.2016
Minimum period of posting	<p>NO</p> <p>However, the current obligations apply only in case of posting of employees based on contractual agreement between the Czech and foreign employer.</p>	<p>NO</p> <p>The Hungarian law does not define the minimum period of posting.</p>	<p>NO</p> <p>The Polish law does not define the minimum period of posting.</p>	<p>NO</p> <p>The Romanian law does not define the minimum period of posting.</p>	<p>NO</p> <p>The minimum period of posting is not specified, i.e. the below-mentioned obligations apply to all employee postings regardless of their duration.</p>
Maximum period of posting	<p>NO</p> <p>Although the maximum period of posting is not defined, the employee should be posted for time necessary needed.</p>	<p>YES</p> <p>The maximum period of posting is 2 years.</p>	<p>NO</p> <p>Although the maximum period of posting is not required, the employer needs to specify predicted date of commencement and end of posting the employees, therefore unlimited posting is not possible.</p>	<p>YES</p> <p>Maximum period of posting is 6 months with possibility to extend up to maximum 24 months.</p>	<p>NO</p> <p>Although the maximum period of employee posting is not defined, the employee has to be posted for a certain time (unlimited postings are not possible).</p>

Posting of employees in Europe / Obligations

Country / Obligations	Czech Republic	Hungary	Poland	Romania	Slovakia
<p>Obligation of foreign employer to notify a local authority where the employees are posted</p>	<p>NO</p> <p>The notification obligation has a company/a person that concluded a contract with the foreign employer under which the employee was posted to the Czech Republic . The notification should be done at the Regional Labour Office (RLO):</p> <p>On the date of posting at the latest, the receiving employer should inform the RLO about:</p> <ul style="list-style-type: none"> ▪ Identification data of the posted employee; ▪ Address in the country of residence and postal address; ▪ Passport number and the name of the authority that issued the passport; ▪ Sex of the posted employee; ▪ Highest education level achieved; ▪ Identification data of the Czech as well as the foreign employer; ▪ Type of work, place of work and the period during which work should be performed; ▪ Classification of employee's activities according to the industrial classification of economic activities; ▪ Signature of the responsible person. 	<p>YES</p> <p>At the Hungarian Labour Inspectorate: www.ommf.gov.hu</p> <p>The foreign employer is obliged to report the posting of workers to the Hungarian Labour Authority on the website of the Hungarian Labour Authority, by the starting date of the posting at the latest.</p> <p>The declaration can be made either in English or in Hungarian.</p>	<p>YES</p> <p>At the National Labour Inspection (PIP) www.bip.pip.gov.pl</p> <p>The employer posting employees to work on the territory of Poland is obliged to inform PIP, at the latest on the date of commencement of providing services, about:</p> <ul style="list-style-type: none"> ▪ Company name, address, telephone number, tax identification number; ▪ Predicted amount of employees posted on the territory of Poland together with name, surname, date of birth and nationality; ▪ Predicted date of commencement and end of posting; ▪ Addresses of place of work of posted employees; ▪ Description of services provided justifying posting; ▪ Name, surname, residence address, telephone and email of a person authorised to liaise with PIP; ▪ Place on the territory of Poland where documents related to employment relationship are stored. 	<p>YES</p> <p>At the Territorial Labour Inspectorate www.inspectmun.ro/site . The employer is obliged to inform the Labour Inspectorate about:</p> <ul style="list-style-type: none"> ▪ Identification data of posted employee; ▪ Number of the posted employees; ▪ Start date and termination date of the posting; ▪ Workplace, identification data of company and specification of service provided by the posted employee; ▪ Job description for the posted employee; ▪ Company name and company identification data; ▪ Identification data of posted employees; ▪ Start date and ending date of posting; ▪ Contact details of the people who connect the company that detaches and the company which receives the posted employees. 	<p>YES</p> <p>At the National Labour Inspectorate (NLI): www.nip.sk</p> <p>The foreign employer is obliged to inform the NLI at the latest on the date of posting, about:</p> <ul style="list-style-type: none"> ▪ Company name and company seat; ▪ Identification number (if assigned); ▪ Expected number of the posted employees; ▪ Identification data of posted employees; ▪ Date of start and termination of the posting; ▪ Workplace and specification of service provided by the posted employees; ▪ Description of services provided by posted employee; ▪ Name, surname and address of designated liaison who shall receive the communication from NIP (this person shall reside in the Slovak Republic).
<p>Obligation to have a designated liaison person for the delivery of documents and decisions who is present in the local country</p>	<p>NO</p> <p>However, it is recommended that there is a contact person in the local country.</p>	<p>YES</p> <p>This contact person should be an individual who is able to represent the Company before the Hungarian Authorities at any time upon request.</p>	<p>YES</p> <p>The employer posting employees to work on the territory of Poland designates a person authorised to liaise with National Labour Inspection (PIP) and to send and receive documents and notifications, remaining in Poland during the posting time.</p>	<p>YES</p> <p>It is recommended to have a contact person.</p>	<p>YES</p> <p>It is recommended to designate a contact person who is well oriented in the Slovak legislation and will be able to collect the possible delivery of mails, such as an HR representative, an advocate or an external consulting company.</p>

Country / Obligations	Czech Republic	Hungary	Poland	Romania	Slovakia
Obligation to maintain documentation in the workplace in the local country	<p>YES</p> <p>The employer maintains the employment contract, posting contracts, the evidence of working hours and documents on salary paid to the posted employee.</p>	<p>YES</p> <p>During the time of posting and for 3 years after retirement too. Must maintain:</p> <ul style="list-style-type: none"> Employment contract or other type of document confirming the labour-law relationship with the posted employee; An evidence of the time worked of the posted employee; Documents on salary paid to the posted employee. 	<p>YES</p> <p>Obligation to maintain on the territory of Poland documents (in paper or electronic version):</p> <ul style="list-style-type: none"> Copy of employment contract or other equivalent document confirming labour conditions; Documentation concerning working time (evidence of the time worked daily); Documents related to remuneration. 	<p>YES</p> <p>The employer is obliged to maintain the employment contract and all the documents in related with the labour contract, decisions of posting, posting contracts, the evidence of working hours and the salaries paid to the employees.</p>	<p>YES</p> <p>Maintaining of an employment contract or other type of document confirming the labour-law relationship with the posted employee,</p> <ul style="list-style-type: none"> Keeping and maintaining of an evidence of the time worked of the posted employee; Maintaining of documents on salary paid to the posted employee.
Other special obligations	NO	n/a	n/a	NO	n/a
Obligation to pay taxes in the local country	<ul style="list-style-type: none"> If the employee is present in the Czech Republic for a period exceeding in the aggregate 183 days in any twelve-month period; or If the remuneration is paid by, or on behalf of, an employer who is a Czech tax resident; or If the remuneration is borne by a permanent establishment which the foreign employer has in the Czech Republic. 	<ul style="list-style-type: none"> If the employee is present in Hungary for a period or periods exceeding in the aggregate 183 days in any twelve-month period; If the remuneration is paid by, or on behalf of, an employer who is a tax resident of Hungary; If the remuneration is borne by a permanent establishment which the employer has in Hungary. 	<p>Natural persons whose place of residence lies within the territory of Poland (that is: if natural persons centre of life or economic interests is placed within the territory of Poland or natural person stays within the territory of Poland longer than 183 days in a tax year) shall be subject to tax liability as regards the total of their incomes (revenues) irrespective to the location of the sources of their revenues;</p> <p>Natural persons whose place of residence does not lie within the territory of Poland shall be subject to tax liability only as regards to the incomes (revenues) obtained within the territory of Poland; Abovementioned rules are applicable with taking into account the double taxation avoidance agreements to which Poland is a party.</p>	<p>For posting periods lower than 183 days per year, the employer who posted the employees will pay all the contributions for the state budget, in the country of residence.</p>	<ul style="list-style-type: none"> If the employee is present in Slovakia for a period or periods exceeding in the aggregate 183 days in any twelve-month period; or If the remuneration is paid by, or on behalf of, an employer who is a tax resident of Slovakia; or c) If the remuneration is borne by a permanent establishment which the employer has in Slovakia.

Working conditions ("hard core conditions")*

Country / Working conditions	Czech Republic	Hungary	Poland	Romania	Slovakia
Working time	<p>Max. 40 hours per week.</p> <p>Overtime shall not exceed 8 hours per week and 150 hours per a calendar year.</p>	<p>Max. 40 hours per week.</p> <p>Average weekly working time incl. overtime shall not exceed 48 hours per week.</p>	<p>Maximum 8 hours per day, 40 hours per week.</p> <p>(weekly working time together with overtime can not exceed 48 hours).</p>	<p>Maximum 8 hours per day, 40 hours per week.</p> <p>Total working time including overtime shall not exceed 48 hours per week.</p>	<p>Max. 40 hours per week.</p> <p>Average weekly working time incl. overtime shall not exceed 48 hours per week.</p>
Break at work	<p>If an employee works longer than 6 hours per day, he/she is entitled to a lunch break of 30 minutes.</p>	<p>If an employee works at least 6 hours per day, he/she is entitled to a 20 minute lunch break, if an employee works at least 9 hours per day, he/she is entitled to a 45 minute lunch break.</p>	<p>If an employee works longer than 6 hours per day, he/she is entitled to 15 minutes break.</p>	<p>For all the employees are established minimum 30 minutes for lunch break, if the working program is longer than 6 hours per day.</p>	<p>If an employee works longer than 6 hours per day, he/she is entitled to lunch break of 30 minutes.</p>
Continuous daily rest	<p>An employee is entitled to 11 hours of an uninterrupted rest between the end of one shift and the beginning of another shift.</p> <p>An employee under 18 years of age is entitled to 12 hours of an uninterrupted rest within 24 consecutive hours.</p>	<p>An employee is entitled to the minimum rest of duration of 12 consecutive hours within 24 hours between the end of one shift and beginning of another shift. Such rest period may be reduced to 8 hours for an employee older than 18 years of age.</p>	<p>An employee is entitled to 11 hours of uninterrupted rest each day, and to 35 hours of uninterrupted rest each week.</p>	<p>An employee is entitled to the minimum rest of duration of 12 consecutive hours within 24 hours between the end of one shift and beginning of another shift. By exception, in the case of shifts, the rest time can not be less than 8 hours between two shifts.</p>	<p>An employee is entitled to the minimum rest of duration of 12 consecutive hours within 24 hours between the end of one shift and beginning of another shift. Such rest period may be reduced to 8 hours for an employee older than 18 years of age.</p>
Minimum wage	<p>366 EUR per month</p> <p>(as of 1.1.2017 the minimum wage will amount to 407 EUR)</p>	<p>350 EUR per month</p>	<p>428 EUR per month</p> <p>(as of 1.1.2017 the minimum monthly wage will amount to 463 EUR)</p>	<p>278 EUR per month</p>	<p>405 EUR per month</p> <p>(as of 1.1.2017 it will be increased to 430 EUR).</p>
Vacation	<p>Each employee is entitled to 20 working days of paid holiday per a calendar year.</p> <p>Based on the mutual agreement between the employer and the employee the total number may be increased.</p>	<p>Each employee is entitled to have 20 working days of paid holiday per calendar year. The entitlement increases with the age:</p> <ul style="list-style-type: none"> ▪ Age of 28 to age of 31: 22 working days ▪ Age of 31: 23 working days and this amount is increased by 1 plus day after every 2 years until the age of 45 	<p>Each employee is entitled to 20 days of paid holidays (if is contracted less than 10 years) or 26 days (if contracted more than 10 years). All previous employment contracts are also taken into account when calculating employment period.</p>	<p>Each employee is entitled to have 20 working days of paid holiday per calendar year, this number may be increased, by mutual agreement of the parties.</p>	<p>Each employee is entitled to have 20 working days of paid holiday per calendar year. This amount is increased to 25 working days for employees who have reached the age of 33 years.</p>

Other working conditions | Czech Republic - Regulation of the Czech tax legislation is not applicable in case that rights resulting from foreign country labour legislation are more favourable for an employee.

Regulation stating minimum wage and minimum days of vacation is not applicable in case of employees posted within international provision of services and working in the Czech Republic less than 30 days per calendar year (not applicable for employees posted via labour agency).

*Working conditions are regulated by the law of the country to which the employee is posted to work. Please note that there might be many exceptions depending on the type of work so we recommend to review every case individually.

How may we help you?



accace@accace.com



+421 2 3255 3000

About Accace

With more than 330 professionals and branches in 7 countries, Accace counts as one of the leading outsourcing and consultancy services providers in Central and Eastern Europe. During past years, while having more than 1400 international companies as customers, Accace set in motion its strategic expansion outside CEE to become a provider with truly global reach.

Accace offices are located in Czech Republic, Hungary, Romania, Slovakia, Poland, Ukraine and Germany. Locations in other European countries and globally are covered via Accace's trusted partners network.

More about us on www.accace.com