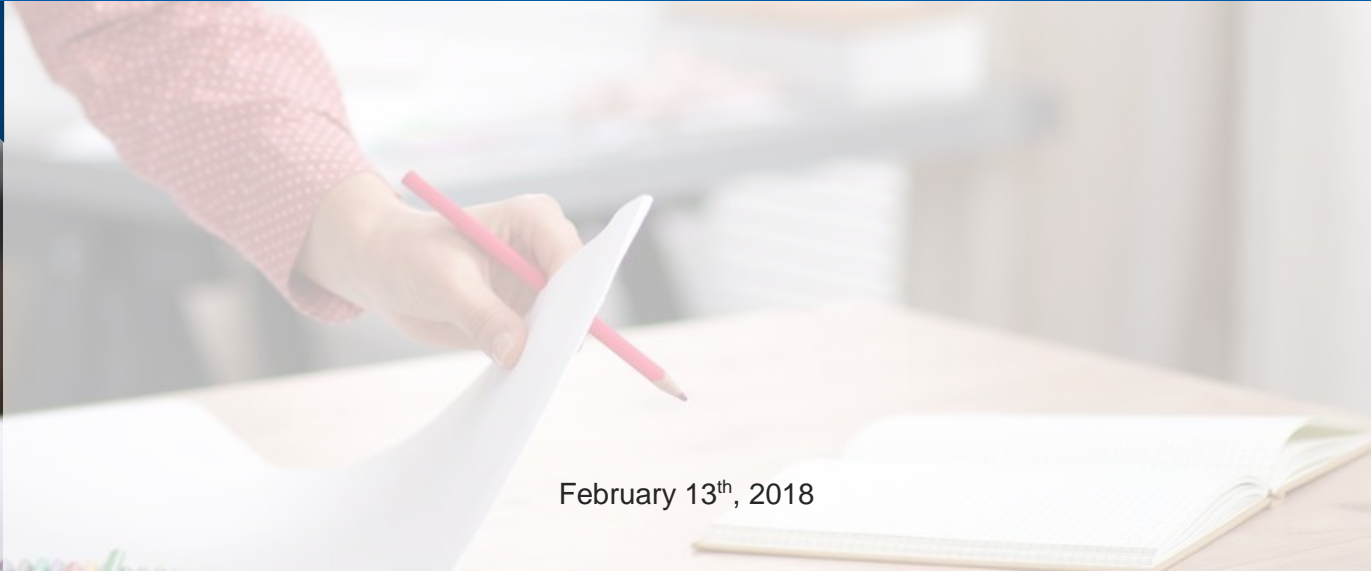




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# Posting of employees in Europe

Czech Republic | Hungary | Poland | Romania | Slovakia



February 13<sup>th</sup>, 2018

## Posting of employees in Europe / Legislation

Country / Legislation	Czech Republic	Hungary	Poland	Romania	Slovakia
<b>Applicable legislation</b>	<ul style="list-style-type: none"> <li>Act No. 262/2006 Coll. Labour Code;</li> <li>Act No. 435/2004 Coll. on Employment;</li> <li>Act No. 251/2005 Coll. on Labour Inspection.</li> </ul>	<ul style="list-style-type: none"> <li>Act No. 67/2016 Coll. Labour Code;</li> <li>Act No. 295/2006 (XII.23). on the Hungarian Labour Inspectorate;</li> <li>Act No. 93/1993 on Labour Safety</li> <li>Act No. 75/1996 on Labour inspection;</li> <li>Act No. 125/2003 on Equal Treatment and Promotion of Equal Opportunities.</li> </ul>	<ul style="list-style-type: none"> <li>Act dated 10.06.2016 on posting of employees while providing services;</li> <li>Act dated June 26<sup>th</sup>, 1974 - Labour Code.</li> </ul>	<ul style="list-style-type: none"> <li>Law 53/2003-Labour Code; Law no.16/2017 regarding the posting of employees.</li> </ul>	<ul style="list-style-type: none"> <li>Act No. 351/2015 Coll. on cross-border cooperation regarding posting of employees to perform work while providing services;</li> <li>Act No. 311/2001 Coll. Labour Code;</li> <li>Act No 82/2005 Coll. on illegal work and on illegal employment.</li> </ul>
<b>EU Directive implemented in the local legislative as of</b>	March 30 <sup>th</sup> , 2017	June 18 <sup>th</sup> , 2016	June 18 <sup>th</sup> , 2016	May 20 <sup>th</sup> , 2017	June 18 <sup>th</sup> , 2016
<b>Minimum period of posting</b>	<p>NO</p> <p>The Czech law does not define the minimum period of posting.</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>
<b>Maximum period of posting</b>	<p>YES</p> <p>The maximum period of posting is 24 months.</p>	<p>YES</p> <p>The maximum period of posting is 2 years.</p> <p>Also, reassignment for 44 working days or 352 scheduled hours per calendar year is possible without mutual consent.</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 24 months.</p>	<p>NO</p> <p>Although the maximum period of employee posting is not defined, the employee must be posted for a certain time (unlimited postings are not possible). However, in case of temporary assignment, the maximum period is 24 months.</p>

## Posting of employees in Europe / Obligations

Country / Obligations	Czech Republic	Hungary	Poland	Romania	Slovakia
<p><b>Obligation of foreign employer to notify a local authority where the employees are posted</b></p>	<p>NO</p> <p>The company/person that concluded a contract with a foreign employer under which the employee was posted to the Czech Republic, has the obligation to notify the Regional Labour Office (RLO): <a href="https://portal.mpsv.cz/upcr">https://portal.mpsv.cz/upcr</a>.</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"> <li>▪ Identification data of the posted employee;</li> <li>▪ Address in the country of residence and postal address;</li> <li>▪ Passport number and the name of the authority that issued the passport;</li> <li>▪ Highest education level achieved;</li> <li>▪ Identification data of the Czech as well as the foreign employer;</li> <li>▪ Type of work, place of work and the period during which work should be performed;</li> <li>▪ Classification of employee's activities according to the industrial classification of economic activities;</li> <li>▪ Signature of the responsible person.</li> </ul> <p>Any change of information mentioned above must be announced no later than 10 calendar days from the date of the change or circumstances when it was known.</p>	<p>YES</p> <p>At the Hungarian Labour Inspectorate: <a href="http://www.ommf.gov.hu">www.ommf.gov.hu</a></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) <a href="http://www.bjp.pip.gov.pl">www.bjp.pip.gov.pl</a></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"> <li>▪ Company name, address, telephone number, tax identification number;</li> <li>▪ Predicted number of employees posted on the territory of Poland together with name, surname, date of birth and nationality;</li> <li>▪ Predicted date of commencement and end of posting;</li> <li>▪ Addresses of place of work of posted employees;</li> <li>▪ Description of services provided justifying posting;</li> <li>▪ Name, surname, residence address, telephone and email of a person authorised to liaise with PIP;</li> <li>▪ Place on the territory of Poland where documents related to employment relationship are stored.</li> </ul>	<p>YES</p> <p>At the Territorial Labour Inspectorate <a href="http://www.inspectmun.ro/site">www.inspectmun.ro/site</a>.</p> <p>The employer is obliged to inform the Labour Inspectorate about:</p> <ul style="list-style-type: none"> <li>▪ Identification data of posted employee;</li> <li>▪ Number of the posted employees;</li> <li>▪ Start date and termination date of the posting;</li> <li>▪ Workplace, identification data of company and specification of service provided by the posted employee;</li> <li>▪ Job description for the posted employee;</li> <li>▪ Company name and company identification data;</li> <li>▪ Identification data of posted employees;</li> <li>▪ Start date and ending date of posting;</li> <li>▪ Contact details of the people who connect the company that detaches and the company which receives the posted employees.</li> </ul>	<p>YES</p> <p>At the National Labour Inspectorate (NLI): <a href="http://www.nip.sk">www.nip.sk</a></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"> <li>▪ Company name and company seat;</li> <li>▪ Identification number (if assigned);</li> <li>▪ Expected number of the posted employees;</li> <li>▪ Identification data of posted employees;</li> <li>▪ Date of start and termination of the posting;</li> <li>▪ Workplace and specification of service provided by the posted employees;</li> <li>▪ Description of services provided by posted employee;</li> <li>▪ Name, surname and address of designated liaison who shall receive the communication from NIP (this person shall reside in the Slovak Republic).</li> </ul>
<p><b>Obligation to have a designated liaison person for the delivery of documents and decisions who is present in the local country</b></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
<b>Obligation to maintain documentation in the workplace in the local country</b>	<p>YES</p> <p>The employer is obliged:</p> <ul style="list-style-type: none"> <li>Maintaining of an employment contract or other type of document confirming the labour-law relationship with the posted employee;</li> <li>Keeping and maintaining of an evidence of the time worked of the posted employee;</li> <li>Maintaining of documents on salary paid to the posted employee.</li> </ul>	<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"> <li>Employment contract or other type of document confirming the labour-law relationship with the posted employee;</li> <li>An evidence of the time worked of the posted employee;</li> <li>Documents on salary paid to the posted employee.</li> </ul>	<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"> <li>Copy of employment contract or other equivalent document confirming labour conditions;</li> <li>Documentation concerning working time (evidence of the time worked daily);</li> <li>Documents related to remuneration.</li> </ul>	<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"> <li>Keeping and maintaining of an evidence of the time worked of the posted employee;</li> <li>Maintaining of documents on salary paid to the posted employee.</li> </ul>
<b>Other special obligations</b>	NO	n/a	n/a	NO	n/a
<b>Obligation to pay taxes in the local country</b>	<ul style="list-style-type: none"> <li>If the employee is present in the Czech Republic for a period exceeding in the aggregate 183 days in any twelve-month period; or</li> <li>If the remuneration is paid by, or on behalf of, an employer who is a Czech tax resident; or</li> <li>If the remuneration is borne by a permanent establishment which the foreign employer has in the Czech Republic.</li> </ul>	<p>In case Hungary has a standard OECD treaty with the sender country:</p> <ul style="list-style-type: none"> <li>If the employee is present in Hungary for a period or periods exceeding in the aggregate 183 days in any twelve-month period;</li> <li>If the remuneration is paid by, or on behalf of, an employer who is a tax resident of Hungary;</li> <li>If the remuneration is borne by a permanent establishment which the employer has in Hungary.</li> </ul>	<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; Above-mentioned 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"> <li>If the employee is present in Slovakia for a period or periods exceeding in the aggregate 183 days in any twelve-month period; or</li> <li>If the remuneration is paid by, or on behalf of, an employer who is a tax resident of Slovakia; or</li> <li>If the remuneration is borne by a permanent establishment in Slovakia.</li> </ul> <p>Above-mentioned conditions may differ in cases when a double tax treaty binding Slovakia is applicable.</p>

## Working conditions ("hard core conditions")\*

Country / Working conditions	Czech Republic	Hungary	Poland	Romania	Slovakia
<b>Working time</b>	Max. 40 hours per week. Overtime shall not exceed 8 hours per week and 150 hours per a calendar year.	Max. 40 hours per week. Average weekly working time incl. overtime shall not exceed 48 hours per week.	Maximum 8 hours per day, 40 hours per week.  (weekly working time together with overtime can not exceed 48 hours).	Maximum 8 hours per day, 40 hours per week. Total working time including overtime shall not exceed 48 hours per week.	Max. 40 hours per week. Average weekly working time incl. overtime shall not exceed 48 hours per week.
<b>Break at work</b>	If an employee works longer than 6 hours per day, he/she is entitled to a lunch break of 30 minutes.	If an employee works at least 6 hours per day, he/she is entitled to a 20 minutes break, if an employee works at least 9 hours per day, he/she is entitled to an additional 25 minutes break.	If an employee works longer than 6 hours per day, he/she is entitled to 15 minutes break.	For all the employees are established minimum 30 minutes for lunch break, if the working program is longer than 6 hours per day.	If an employee works longer than 6 hours per day, he/she is entitled to lunch break of 30 minutes.
<b>Continuous daily rest</b>	An employee is entitled to 11 hours of an uninterrupted rest between the end of one shift and the beginning of another shift.  An employee under 18 years of age is entitled to 12 hours of an uninterrupted rest within 24 consecutive hours.	An employee is entitled to the minimum rest of duration of 11 consecutive hours within 24 hours between the end of one shift and beginning of another shift.	An employee is entitled to 11 hours of uninterrupted rest each day, and to 35 hours of uninterrupted rest each week.	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 cannot be less than 8 hours between two shifts.	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.
<b>Minimum wage</b>	EUR 483 per month	EUR 445 per month	PLN 2100 (EUR 505)	EUR 278 per month	EUR 480 per month
<b>Vacation</b>	Each employee is entitled to 20 working days of paid holiday per a calendar year.  Based on the mutual agreement between the employer and the employee the total number may be increased.	Each employee is entitled to have 20 working days of paid holiday per calendar year. The entitlement increases with the age: <ul style="list-style-type: none"> <li>Age of 25 to 28: 21 working days</li> <li>Age of 28 to 31: 22 working days</li> <li>Age of 31: 23 working days and this amount is increased by 1 plus day after every 2 years until the age of 45.</li> </ul>	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.	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.	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.

\*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 reviewing every case individually

### 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).

**Slovakia** - If the employee posting to Slovakia results in change of the applicable system of social security into the Slovak system (subject to conditions of EU regulation 883/2004 and international treaties), then the obligation to register for Social Insurance and Health Insurance in Slovakia arises. As of January 1<sup>st</sup>, 2018, the employer is (for social insurance purposes) obliged to register as employer at Social Insurance at least on the day preceding the first employment and to register each individual employee in advance, before the actual commencement of their work. The employee must register himself at the chosen health insurance institution within 8 days, and the employer is obliged to register as payer of health insurance contributions at the employees' health insurance institution within 8 working days and register the employee. Please be aware that failing these obligations may result in sanctions, including the fact that late registrations at the Social Insurance shall be regarded as illegal employment.



# How may we help you?

 [accace@accace.com](mailto:accace@accace.com)

 +421 2 3255 3000

## About Accace

With more than 550 professionals and branches in 13 countries, Accace counts as one of the leading outsourcing and advisory services providers in Central and Eastern Europe. During the past years, while having more than 2,000 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 the Czech Republic, Hungary, Poland, Romania, Slovakia, Ukraine, Bosnia and Herzegovina, Croatia, Germany, Macedonia, Montenegro, Serbia and Slovenia. Locations in other European countries and globally are covered via Accace's trusted network of partners.

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