



Global NewsFlash

The Netherlands—Posted Workers Directive: Online notification obligation as of 1 March 2020

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What is the change?

Online notification obligation for the Posted Workers Directive

Having implemented the requirements of the Posted Workers Directive into Dutch legislation, the Dutch authorities recently

announced the online notification obligation for workers traveling to the Netherlands.

As of 1 March 2020, any employer, service provider, or self-employed worker from the European Union (EU), the European Economic Area, and Switzerland who temporarily posts workers into the Netherlands is required to notify Dutch authorities of such assignments via an online portal.

The contractor or recipient of the posted worker's services in the Netherlands is required to access the online notification within two weeks and accept, refuse, or request a correction of the report.

The online notification portal will be accessible as of 1 February 2020, and we recommend that employers posting workers to the Netherlands begin making the appropriate online notifications starting on this date for any postings to the Netherlands due to take place after 1 March 2020.

The online notification portal can be found at www.postedworkers.nl.

What does the change mean?

Business impact

Employers will need to review their existing populations to understand who may be affected by the changes.

Failure to comply with the directive may result in fines of up to EUR 12,000 per breach. Other obligations under the Terms of Employment Posted Workers in the European Union Act ("WagwEU") such as documentation and information obligations are also enforceable, and noncompliance with these can lead to fines.

Which groups will be affected?

In principle, online notifications should be filed for the following groups:

- Posted workers carrying out services in the Netherlands
- Temporary agency workers
- Intra-group workers
- Self-employed workers (in certain industries)
- Posted workers of foreign employers consisting of fewer than 10 employees, under certain circumstances.

Exemptions

A number of exemptions exist for some types of visitors, including:

- Short-term visitors attending meetings or negotiating and concluding contracts, depending on length of stay
- EU service providers in the transport sector, unless it concerns transport by road
- Posted workers carrying out the initial installation and assembly of machinery, unless their work activities exceed eight days
- Posted workers carrying out urgent maintenance or repairs on tools, machines, and equipment, depending on length of stay
- Guest lecturers, artists, musicians, and international athletes, depending on length of stay
- Third country nationals in specific cases.

Further clarification on the precise nature of the exemptions should be available soon.

Next steps

Deloitte can help you review the status of your internationally mobile employee population to assess your obligations under these new rules and assist you in managing immediate compliance tasks. We can help you optimize in-house solutions, create automated processes, or outsource the online filing requirement itself, both in the Netherlands more broadly across the EU.

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Deloitte's view

All employers posting workers into the Netherlands after 1 March 2020 should be aware of the increased administrative workload involved with the upcoming online filing obligations under the Posted Worker Directive. The online notification obligation applies to a number of different types of mobile workers and should be filed prior to commencement of travel.

To ensure compliance with this new rule, companies should identify their international assignees and other

business travellers and make appropriate adjustments to their mobility policies to meet the WagwEU requirements.

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