



ELA Remuneration tool

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Why a remuneration tool?

- › Difficulties in determining the remuneration applicable to posted workers with all its mandatory elements persists.

Commission Report on the application and implementation of the Directive (EU) 2018/957 - Main conclusions and potential further actions



What is the task?

- > Facilitating the calculation of the remuneration of posted workers



What is 'remuneration'?

“ Member States must [...] ensure that workers posted to their territory benefit from 'remuneration', which is defined as ...

... all the elements of remuneration rendered mandatory by national law or collective agreements which have been declared universally applicable or which apply according to Article 3(8) of Directive 96/71/EC. ”

What obligations do Member States have?



Enforcement Directive (2014/67/EC), Article 5,
Improved access to information

“ Member States shall...ensure that the information on the terms and conditions of employment ...is made generally available free of charge in a **clear, transparent, comprehensive and easily accessible** way at a distance and by electronic means,...

”

Pilot phase

› Targeted Occupation

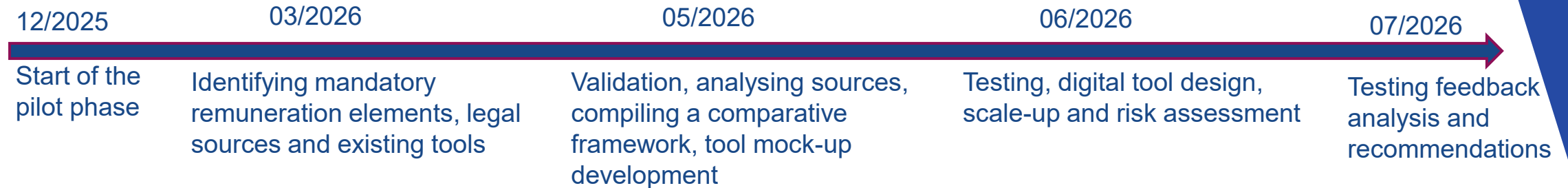
Focus on posted freight transport drivers



› Participating Countries

Belgium, Czechia, Finland, Germany, Latvia, Netherlands, Portugal, and Slovenia

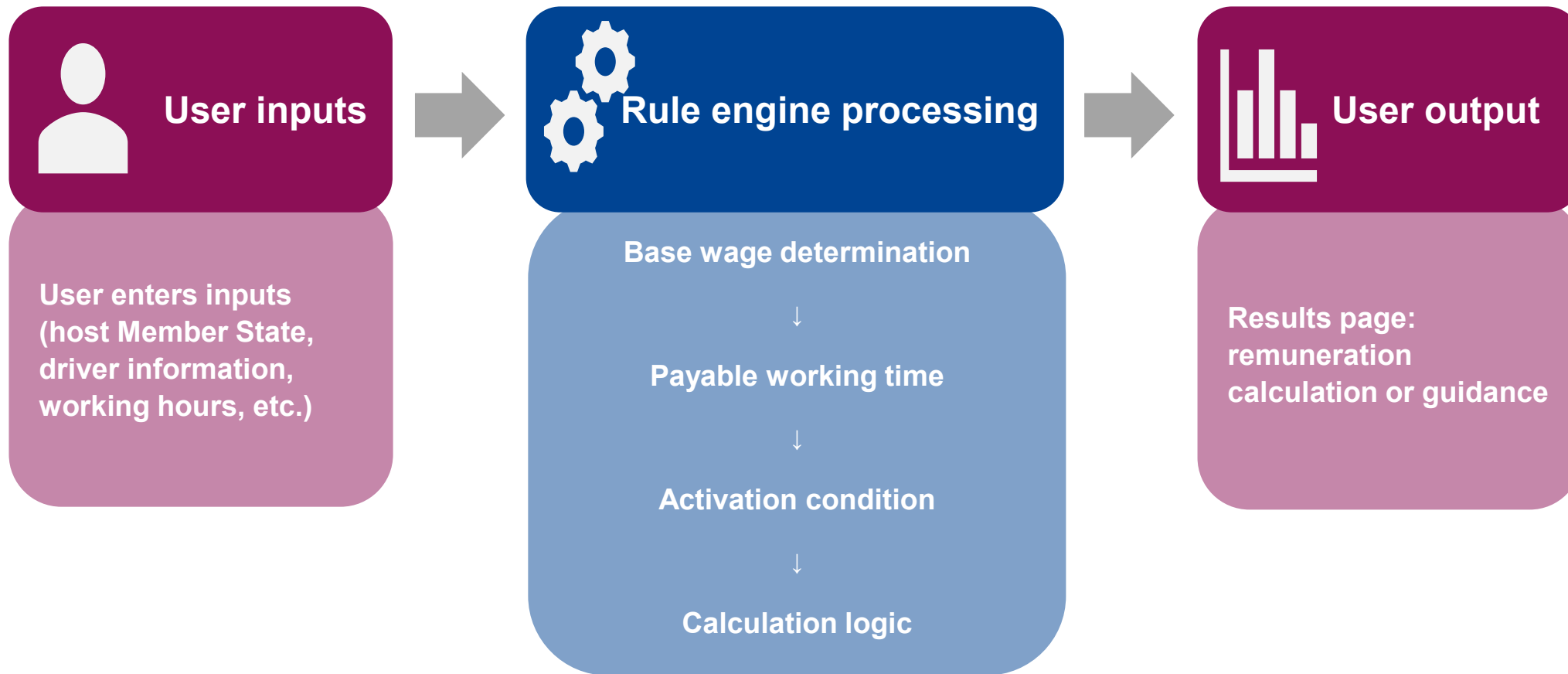
› Timeline pilot phase



› The approach is designed to be **sector-neutral** ensuring applicability beyond transport to other sectors

Pilot mock-up

Conceptual workflow of the remuneration tool rule engine



Tool prototype



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ELA Remuneration Tool

Pilot mock-up for structured estimation of remuneration applicable to posted road transport workers

This tool helps employers and workers identify the remuneration elements applicable to posted drivers in the road freight transport sector (ISCO-08: 8332). It provides an indicative estimation of remuneration components based on publicly available legal sources and, where relevant, universally applicable collective agreements. The tool translates these rules into a structured and user-friendly format to support understanding of applicable remuneration across selected countries.

This tool aims to help employers and workers in the in the road freight transport sector (ISCO-08: 8332) to:



Identify elements

Find which remuneration elements apply based on the work situation you describe.



Estimate values

Where possible, the tool provides indicative calculations of applicable remuneration components.



Rely on transparency

All results reference existing national legal sources (legislations and/or universally applicable common bargaining agreements).

Important notice

This tool provides guidance and estimations based on publicly available sources and user inputs. It does not constitute a legally binding calculation of remuneration obligations and does not replace employer payroll systems.

The presented results are intended for demonstrations purposes only. If full calculation is not possible, then the tool may provide partial or informational outputs instead.

Select country where driver will be posted

BE
Belgium

CZ
Czechia

FI
Finland

DE
Germany

LV
Latvia

NL
The Netherlands

PT
Portugal

SI
Slovenia


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Tool prototype- input page

Fill in the following information per worker, then click 'Calculate results' at the bottom. Cells marked in **red** are mandatory.

Clear current entry

General information

Select reference period for the calculation		The reference period defines the time frame for which remuneration is estimated. Select 'Monthly' for a typical one-month (4-week) scenario, or choose specific posting period to reflect a planned assignment.
Work regime		Select which work regime applies. If you leave it blank, the tool will assume a 5-day work week
Average working hours per week		Enter the average number of hours of active working time per week. Do not include availability time, overtime or breaks/rest periods. Availability time will be requested separately where relevant. In Belgium, weekly working hours are 38.

Worker and employment classification

Driver classification		Select the driver classification applicable to the worker. If unsure check the link in the yellow box .
Years of uninterrupted service with employer		Enter the number of completed years of uninterrupted service with the same employer. If less than 1 year, type 0.

Clickable external links where useful

↓

Click here to determine driver classification level.

Funct14003.be website will ask a series of questions (English, Dutch or French) to help determine which level the worker is.

↑

All mandatory fields marked in red

↑

Explanation for each field

Tool prototype- results page

Important: Remuneration framework in Latvia

In Latvia, there is no universally applicable collective agreement (CBA) covering the road freight transport sector. As a result, the remuneration conditions for posted drivers are primarily determined by statutory law. This tool therefore presents the **minimum mandatory remuneration elements** that must be granted under Latvian law. In practice, actual remuneration may be higher, as additional payments can arise from employment contracts, company policies, or non-universally applicable collective agreements. These are not captured in this tool.

The results shown should therefore be understood as a **minimum baseline**, not the full remuneration package. The shown results are in gross amounts and do not take into account any tax or social security implications.

PERIOD	DURATION (DAYS)	AV. WEEKLY HOURS	WORK REGIME
Specific posting duration	4	40.0	5-day work week

✓ Mandatory remuneration elements that can be calculated or partially calculated

1 Minimum wage	€	1,595.51
354.29 hours x € 4.5 min. hourly wage Minimum wage is calculated using the statutory minimum wage in Latvia and the estimated working hours in the selected reference period. The monthly minimum wage in 2026 is €780, with hourly wage being €4.5		
2 Extra pay for overtime work (Indicative calculation)	€	-
0 hours x (€ 4.5 x 1) Overtime pay applies to overtime hours and is compensated at not less than 100% of the worker's base hourly wage for each overtime hour worked. This result is indicative because overtime may apply, but the relevant hours were not fully provided or it was marked as 'unsure'.		
3 Extra pay for night work (Not applicable based on information provided)	€	-
0 hours x (€4.5 x 0.5) Extra pay for night work applies to work performed during statutory night-time hours and is compensated at not less than 50% of the worker's base hourly wage for each night work hour. It is not applicable in this case.		
4 Extra pay for work on public holidays	€	72.06
16 hours x (€4.5 x 1) Work performed on a public holiday is compensated at not less than 100% of the worker's base hourly wage for each hour worked on that day. In certain cases, the supplement may be reduced to 50%, which should be verified separately.		
Total estimated remuneration (1 to 4)	€	1,667.57

Important note if applicable

Calculation with notes

Result

Tool prototype- additional entitlements (not calculated)

Additional entitlements (information only)

11 End-of-year bonus

An end-of-year bonus may apply under the Belgian sectoral rules. In principle, entitlement exists where the employee is registered in the personnel register under JC 140.03 and at least €2,500 gross salary has been declared to the RSZ during the relevant reference period (June to July). In that case, the bonus corresponds to 5% of the eligible gross salary declared during that period. This tool informs the user that the entitlement may exist, but it does not calculate the amount because the necessary payroll and declaration data are not available.

12 Paid compensatory rest

Paid compensatory rest may apply where the driver accrues entitlement to rest instead of immediate payment (e.g. in relation to working time rules or overtime arrangements).
Where compensatory rest is granted, wage continuation applies for the duration of the rest period, meaning the worker must be paid as if they were working at that time. This includes the minimum gross hourly wage, as well as any applicable elements such as availability allowance, seniority supplement, and other relevant additions. Overtime premiums do not apply during compensatory rest.
Compensatory rest may be granted up to an annual ceiling of 143 hours per calendar year, in accordance with national law.

13 Paid substitute holiday

If a driver performs work on a public holiday, a substitute day of rest must be granted under the applicable Belgian rules.
This substitute day must be paid at the normal applicable wage, meaning the worker receives the remuneration they would normally earn if they were working on that day.

14 Meal voucher

Meal vouchers must be granted for qualifying working days where the worker has at least 6 months of seniority and performs a working day of at least 4 hours. From 1 July 2026, the nominal value is €2 euros per day worked.

15 Commuting contributions

Employers may be required to contribute to the cost of commuting between the worker's residence and the place of work, depending on the transport method used.

The Belgian sector distinguishes between three main types of commuting contribution:

- Public transport: The employer typically reimburses a percentage of the cost of the transport subscription or ticket, in accordance with sector rules.
- Private transport (car or other motor vehicle): A distance-based contribution may apply, calculated according to sector-defined rates or agreements.
- Bicycle: A per-kilometre allowance may be granted for commuting by bicycle, based on the applicable sector rate.

The exact amount depends on the distance travelled, transport mode, and supporting documentation (e.g. tickets or declarations).

Legal and collective agreement sources (in Dutch/French)

CBA 3129/CO/140.03 —Freight Transport (Joint Committee 140.03)
CBA 196981/CO/140.0
CBA 196981/CO/140.03

Information on
applicability,
calculation notes

Relevant sources
at the end

Findings from the pilot project

- › Stakeholders broadly supported the objective and overall approach
- › International road transport presents unique operational modelling challenges
- › Balancing simplicity, usability, and precision remains challenging
- › Stakeholders' expectations regarding the future tool's role and scope differed
- › Automation and interoperability are important considerations for tool development
- › Translating remuneration frameworks into operational logic remains complex

Scalability assessment

High scaling potential

- › Modular architecture allows extension to additional countries, sectors and occupations
- › Core remuneration calculation logic is reusable across different posting scenarios
- › Technical scalability is not the main challenge

Key preconditions

- › Structured, machine-readable remuneration and CBA data
- › Sustainable governance model for collecting, validating and updating national rules
- › Greater automation and interoperability with payroll and transport management systems
- › Continued Member State engagement to ensure data quality and legal accuracy.

Looking ahead



- › Technical development of the tool
- › Continuing structured feedback cycles
- › Aim to scale to more countries, occupations, and sectors in potential following phases
 - › Dialogue process with Member States
 - › Identification and validation of applicable remuneration (statutory, CBAs)

Thank you for your attention!

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