



Calculating remuneration

IRU train the trainers' workshop
4 November 2025

Control of remuneration- general remarks



- Member States can **control remuneration** due for the posting period:
 - as a result of a roadside check or
 - as a result of random check, also based on risk assessment, following posting declarations registered in IMI (*see IRU document on the controls via IMI*).
- According to Lex specialis Directive, **operators are obliged to send copies of posting declaration, tachograph records and consignment notes:**
 - via the public interface connected to IMI,
 - at the direct request of the competent authorities of the Member States where the posting took place,
 - after the period of posting.
- **For the purpose of calculating remuneration** due for posting, operators may be equally requested to send:
 - documentation relating to the remuneration of the driver **in respect of the period of posting:**
 - the employment contract or an equivalent document within the meaning of Article 3 of Council Directive 91/533/EEC (21),
 - time-sheets relating to the driver's work, and
 - proof of payments.

Calculation of remuneration- gross amounts



- According to Recital 18 of Directive 2018/957 *"When comparing the remuneration paid to a posted worker and the remuneration due in accordance with the national law and/or practice of the host Member State, **the gross amount of remuneration should be taken into account. The total gross amounts of remuneration should be compared**, rather than the individual constituent elements of remuneration which are rendered mandatory as provided for by that Directive. Nevertheless, in order to ensure transparency and to assist the competent authorities and bodies in carrying out checks and controls **it is necessary that the constituent elements of remuneration can be identified in enough detail according to the national law and/or practice of the Member State from which the worker was posted.** Unless the allowances specific to the posting concern expenditure actually incurred on account of the posting, such as expenditure on travel, board and lodging, they should be considered to be part of the remuneration and should be taken into account for the purposes of comparing the total gross amounts of remuneration."*

There is no common EU definition of gross amounts. As a result, national gross amounts may include different constituent elements, social security contributions and taxes.

Notion of gross amounts



No EU definition but Eurostat is using the following definitions for the purpose of Structure of Earnings Survey (SES):

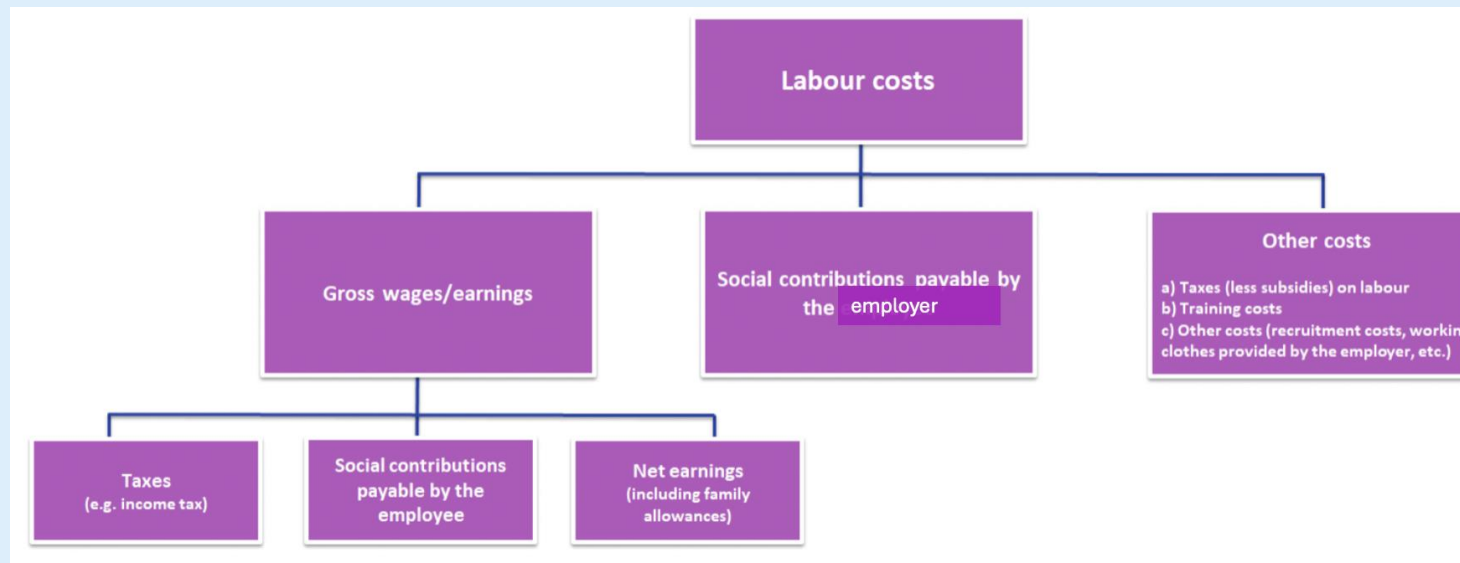
- **Mean annual gross earnings** also cover all 'non-standard payments', i.e. payments not occurring in each pay period, such as: 13th or 14th month payments, holiday bonuses, quarterly or annual company bonuses and annual payments in kind.
- **Mean monthly gross earnings** in the reference month cover **remuneration paid before any tax deductions and social security contributions payable by wage earners and retained by the employer**, and are restricted to gross earnings which are paid in each pay period during the reference month.
- **Mean hourly gross earnings** are defined as gross earnings in the reference month divided by the number of hours paid during the same period.
- **Number of hours paid** includes all normal and overtime hours worked and remunerated by the employer during the reference month. Hours not worked but nevertheless paid are counted as 'paid hours' (e.g. for annual leave, public holidays, paid sick leave, paid vocational training, paid special leave, etc.).

Notion of gross amounts



Gross remuneration covers monetary remuneration paid directly by the employer, before tax deductions and social security contributions payable by wage earners and retained by the employer. All bonuses, regardless of whether or not they are regularly paid (such as 13th or 14th month pay, holiday bonuses, profit-sharing, allowances for leave not taken, occasional commissions, and so on) are included.

Labour costs Labour costs consist of costs for wages and salaries plus non-wage costs such as employers' social contributions.



Allowances specific to posting 1.



Existing EU legislation provides a fair level of clarity with regards to allowances:

- **Allowances specific to posting should be considered to be part of the remuneration** and should be taken into account for the purposes of comparing the total gross amounts of remuneration (Recital 18, Directive 2018/957);
- If the purpose of the allowances is the **reimbursement of expenditure incurred on account of the posting**, such as expenditure on travel, board and lodging, **they should not be considered to be part of remuneration** (Recital 19, Directive 2018/957);
- It is for Member States, in accordance with their national law and/or practice, to set rules with regard to the reimbursement of expenditure. **The employer should reimburse posted workers for such expenditure in accordance with the national law and/or practice applicable to the employment relationship** (Recital 19, Directive 2018/957);
- The entire allowance should be considered to be paid in reimbursement of expenditure unless the terms and conditions of employment resulting from the law, regulation or administrative provision, collective agreements, arbitration awards or contractual agreements that apply to the employment relationship determine which elements of the allowance are allocated to the reimbursement of expenditure incurred on account of the posting and which are part of remuneration (Recital 20, Directive 2018/957).

Allowances specific to posting 2.



- Directive 2018/ 957 has introduced a new provision in Art. 1.2.a) stating, that “**allowances or reimbursement of expenditure** to cover travel, board and lodging expenses for workers away from home for professional reasons” shall be guaranteed according to the rules of the receiving MSs. The Directive further clarifies that this provision shall “***apply exclusively to travel, board and lodging expenditure incurred by posted workers where they are required to travel to and from their regular place of work in the Member State to whose territory they are posted, or where they are temporarily sent by their employer from that regular place of work to another place of work***”.

IRU believes, that: this provision shall not be applicable in case of international transport covered by **lex specialis, including cabotage**, as in that case there is no “regular place of work” in the host MS. However, this provision might be applicable to drivers posted by temporary work agencies or subject to intragroup posting.

Calculation of remuneration



- Calculation of remuneration due in the receiving countries is extremely complicated due to the highly mobile nature of transport service. As drivers provide transport services in many EU countries, employers are required to navigate between various remuneration systems.
- **Remuneration due to a driver shall be calculated according to rules of the sending country. However in case of posted drivers, employers need to be aware of rates applicable in the receiving MSs.**
- Information on applicable rates and constituent elements of remuneration should be available on **single official national websites**, including information on collective agreements- list of websites can be found on [Your Europe website](#).
- **User-friendly information is missing.**
- There are commercially available systems, that support operators in calculating due remuneration. However, these systems have their technical limits and are not able to accommodate a significant number of factors, that change in time. These systems also rely on publicly available data.
- Some countries have developed country specific sheets and **matrix with applicable amounts of remuneration- best practice.**

Country specific rates of remuneration in transport



Taux de rémunération horaire en vigueur pour les personnels ouvriers du transport routier

PERSONNELS OUVRIERS MARCHANDISES

[Accord du 25 octobre 2022](#) (étendu) et [décret n°2022-1608 portant relèvement du salaire minimum de croissance](#)

Taux horaires de base en Euros

Groupe		Coefficient	Taux horaire
3 bis	Conducteur de véhicule jusqu'à 3,5 tonnes de PTAC	118M	11,47€
4	Conducteur de véhicule poids lourd de plus de 3,5 tonnes et jusqu'à 11 tonnes de PTAC	120M	11,47€
5	Conducteur de véhicule poids lourd de plus de 11 tonnes et jusqu'à 19 tonnes de PTAC	128M	11,50€
6	Conducteur de véhicule poids lourd de plus de 19 tonnes	138M	11,52€
7	Conducteur hautement qualifié poids lourds	150M	11,79€

En application de la convention collective nationale, le tableau ci-dessus est majoré, le cas échéant, de :

- 11,81 € : travail un jour férié et travail un dimanche (moins de 3 heures) ;
- 27,46 € : travail un jour férié et travail un dimanche (plus de 3 heures).

PERSONALE VIAGGIANTE

Livello	Parametro	paga base	Totale aumento			01/01/2025		01/01/2026	01/01/2027	01/06/2027	
			EPA	tabellare	totale aumento	tabellare	EPA	Tabellare	EPA	tabellare	EPA
C3	133,5	1.841,12 €	150,00 €	140,53 €	290,53 €	90,34 €	50,00 €	40,15 €	50,00 €	10,04 €	50,00 €
B3	133	1.840,37 €	120,00 €	140,00 €	260,00 €	90,00 €	40,00 €	40,00 €	40,00 €	10,00 €	40,00 €
A3	132,5	1.839,62 €	100,00 €	139,48 €	239,48 €	89,67 €	33,33 €	39,85 €	33,33 €	9,97 €	33,33 €
F2	129,5	1.791,51 €	90,00 €	136,32 €	226,32 €	87,63 €	30,00 €	38,95 €	30,00 €	9,74 €	30,00 €
E2	129	1.790,82 €	90,00 €	135,79 €	225,79 €	87,29 €	30,00 €	38,80 €	30,00 €	9,70 €	30,00 €
D2	128,5	1.790,08 €	90,00 €	135,26 €	225,26 €	86,95 €	30,00 €	38,65 €	30,00 €	9,66 €	30,00 €
H1	124,5	1.735,17 €	85,00 €	131,05 €	216,05 €	84,25 €	28,33 €	37,45 €	28,33 €	9,36 €	28,33 €
G1	124	1.728,20 €	80,00 €	130,53 €	210,53 €	83,91 €	26,67 €	37,30 €	26,67 €	9,31 €	26,67 €
I	110	1.522,12 €	30,00 €	115,79 €	145,79 €	74,44 €	10,00 €	33,09 €	10,00 €	8,26 €	10,00 €
I	116	1.605,13 €	30,00 €	122,11 €	152,11 €	78,50 €	10,00 €	34,89 €	10,00 €	8,72 €	10,00 €
L	110	1.522,12 €	50,00 €	115,80 €	165,80 €	74,44 €	16,67 €	33,09 €	16,67 €	8,26 €	16,67 €
L	116	1.605,13 €	50,00 €	122,11 €	172,11 €	78,50 €	16,67 €	34,89 €	16,67 €	8,71 €	16,67 €
L	119	1.646,66 €	50,00 €	125,27 €	175,27 €	80,53 €	16,67 €	35,79 €	16,67 €	8,94 €	16,67 €

Country specific rates of remuneration in transport



1. Hilfsarbeiter, Garagenarbeiter, Traktorfahrer, Mitfahrer und Kraftfahrer für LKW bis 3,5 t Gesamtgewicht, sowie Staplerfahrer		Normal-Stundenlohn 2025 €	Normal-Wochenlohn 2025 €	Normal-Monatslohn 2025 €
a)	Bei Betriebszugehörigkeit bis zu 5 Jahren	11,98	479,20	2.072,54
b)	Bei Betriebszugehörigkeit von länger als 5 Jahren bis zu 10 Jahren	12,26	490,40	2.120,98
c)	Bei Betriebszugehörigkeit von länger als 10 Jahren bis zu 15 Jahren	12,58	503,20	2.176,34
d)	Bei Betriebszugehörigkeit von länger als 15 Jahren bis zu 20 Jahren	12,88	515,20	2.228,24
e)	Bei Betriebszugehörigkeit von länger als 20 Jahren	13,20	528,00	2.283,60

2. Kraftfahrer für LKW über 3,5 t Gesamtgewicht mit bis zu 3 Achsen		Normal-Stundenlohn 2025 €	Normal-Wochenlohn 2025 €	Normal-Monatslohn 2025 €
a)	Bei Betriebszugehörigkeit bis zu 5 Jahren	12,26	490,40	2.120,98
b)	Bei Betriebszugehörigkeit von länger als 5 Jahren bis zu 10 Jahren	12,58	503,20	2.176,34
c)	Bei Betriebszugehörigkeit von länger als 10 Jahren bis zu 15 Jahren	12,88	515,20	2.228,24
d)	Bei Betriebszugehörigkeit von länger als 15 Jahren bis zu 20 Jahren	13,27	530,80	2.295,71
e)	Bei Betriebszugehörigkeit von länger als 20 Jahren	13,57	542,80	2.347,61

Pay scale/spine point

	Amounts per			Hourly wage at		
	Week	4 weeks	Month	100%	130%	150%
D 1	603.21	2412.84	2622.76	15.08	19.60	22.62
D 2	627.34	2509.36	2727.67	15.68	20.38	23.52
D 3	652.43	2609.72	2836.77	16.31	21.20	24.47
D 4	678.53	2714.12	2950.25	16.96	22.05	25.44
D 5	705.67	2822.68	3068.25	17.64	22.93	26.46
D 6	733.90	2935.60	3191.00	18.35	23.86	27.53
E 1	632.66	2530.64	2750.81	15.82	20.57	23.73
E 2	657.97	2631.88	2860.85	16.45	21.39	24.68
E 3	684.29	2737.16	2975.29	17.11	22.24	25.67
E 4	711.66	2846.64	3094.30	17.79	23.13	26.69
E 5	740.13	2960.52	3218.09	18.50	24.05	27.75
E 6	769.74	3078.96	3346.83	19.24	25.01	28.86
E 7	800.53	3202.12	3480.70	20.01	26.01	30.02

Elements needed for calculation of remuneration



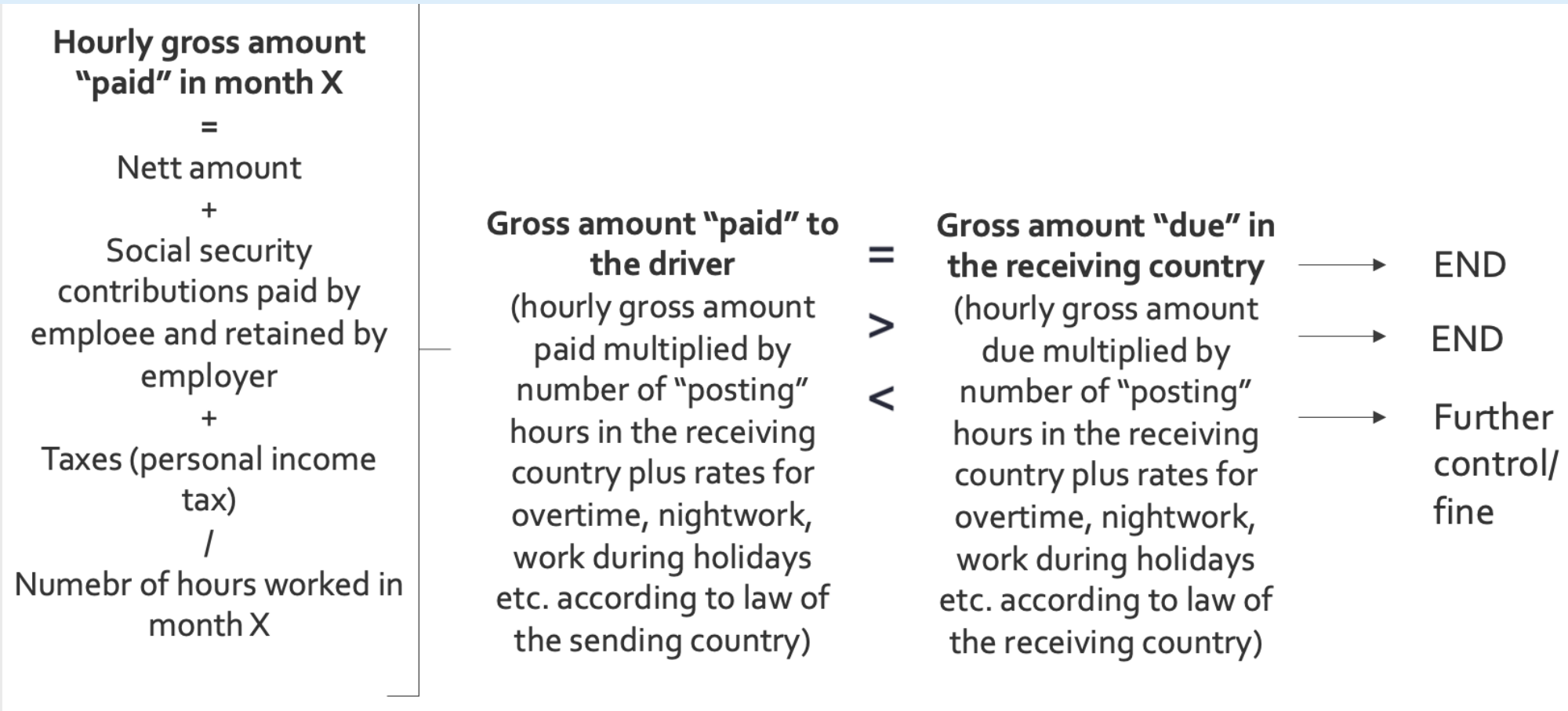
• Controls via IMI- possible scenario based on the legal framework

- **Has the driver been present in a MS?**- tachograph records- **if YES**
- **Was the driver posted to a MS?**- consignment notes- **if YES**
- **How much was the driver paid?**- remuneration documents (e.g. payslip)



- **Payslip:** monthly gross amount paid to a posted driver (done in accordance to rules and practice in sending countries)
- **Timesheet:** there is **no common European definition of a timesheet**. Tachograph records can easily replace a timesheet, but many MSs are requesting separate documents. IRU recommends operators to **include in a timesheet the following minimum set of information:**
 - date and time of entry and exit from the territory of a MS;
 - driving time and other work (working time);
 - resting time;
 - availability time.

Calculation of remuneration- possible method





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