

Posting of employees to carry out international transport of passengers and goods by un- dertakings established in the EU, the EEA and Switzerland

- **Transport by rail and waterborne vessel**
- **Road transport using vehicles not required to be fitted with a tachograph in accordance with Regulation (EU) No 165/2014**
- **Road transport carried out by an undertaking established in Switzerland, Iceland, Norway or Liechtenstein**

Minimum pay and administrative requirements in Austria

This information was last updated in September 2023.

This information supplements the general information on the website “www.postingofworkers.at”

This information does not cover

- **transport operations carried out by an undertaking not established in an EU Member State or in Switzerland, Iceland, Norway or Liechtenstein**
- hiring out of workers
- postings to an establishment or to an undertaking affiliated with the same group in Austria.

When do the minimum pay and administrative requirements apply?

- ⇐ Posting to Austria: the employee does **not** have a **habitual place of work in Austria**
- ⇐ **Sufficient link to Austria**

The requirements apply in particular to the following types of work arrangement:

- **Cabotage** (where goods are loaded and unloaded in Austria)

Special case: cabotage in connection with transit:

When a transit journey is interrupted or terminated due to a cabotage operation or a cross-trade operation from Austria to another country, this transport service is regarded as a cabotage operation rather than a transit operation.

In this case, the requirements apply to the journey to places in Austria, but the resumption of transit (to leave Austrian territory) does not.

- **Cross-trade** operations, where **neither the origin nor the destination** is in the **country in which the transport undertaking is established** (including for a client outside Austria):
 - **Terminating traffic** from another country to Austria (e.g. goods are loaded or passengers are picked up outside Austria and goods are unloaded or passengers are dropped off in Austria) and
 - **Originating traffic** from Austria to another country (e.g. goods are loaded or passengers are picked up in Austria, goods are unloaded or passengers are dropped off outside Austria).

Example of terminating traffic: A transport undertaking established in country A carries goods or passengers from country B (origin) to Austria as country C (destination).

- **Carriage of passengers** (occasional services, scheduled services – particularly by bus, taxi/hire car, ship or rail).
- **Round trips**, including local excursions within Austria, where passengers **begin their journey in a country other than the country in which the transport undertaking is established**.
- **Empty or unladen journeys** with a **sufficient link** to Austria (see below regarding minimum pay provisions in relation to empty/unladen journeys).
- **Transports at irregular times or one-time transports can also constitute cases of posting.**

When do the minimum pay and administrative requirements not apply?

⇐ **No sufficient link to Austria**

The requirements do not apply in particular to the following types of work arrangement:

- **Transit**
 - Goods are not loaded or unloaded and passengers do not embark or disembark in Austria.
 - Transit through Austria is necessary only to reach the actual destination. The journey's purpose is not to carry goods or passengers to Austria.
 - Whether a journey constitutes a transit operation is unaffected by stops en route (e.g. for hygiene reasons, refuelling or breaks).
- **Bilateral transport operations:** Carriage of goods or passengers based on a transport contract **from the country in which the transport undertaking is established to Austria or vice versa**.

- A **round trip** for a predetermined group of passengers through multiple countries, including local excursions in Austria, where all passengers **start their journey** in the **country in which the transport undertaking is established**.
- **Carriage of goods on own account**
 - The transport operation is merely **ancillary to a legal transaction** and it should be possible to document that this is the case.
 - The transport operation is **ancillary to the business as a whole**.
 - The maximum total vehicle weight is not relevant.
 - Typical example: a buyer in Austria **purchases goods abroad** and **these goods are transported** to Austria by the seller **using the seller's own vehicle** driven by a **driver employed by the seller**.
 - The **vendor/lessor/producer/processor/owner** delivers the goods sold/leased/produced or to be processed to Austria using their own (hired/leased) vehicles and own workers.
 - The **buyer/lessee/processor/owner** collects the goods purchased/leased/processed or to be processed from Austria using their own (hired/leased) vehicles and own workers.
 - In the course of a transport operation **between places of business of one and the same company**, goods belonging to a company (or employees of the company) are delivered (or carried) to Austria or collected from Austria by employees of the company.
- **Activities essential for commissioning and use of goods delivered** which are performed in few hours by employees posted by the seller or lessor.
- **Breakdown and roadside assistance services** if
 - the driver of the defective vehicle/the vehicle involved in an accident is a member of an automobile association or has breakdown cover and
 - according to the terms and conditions applicable, the car is required to be towed by a foreign breakdown assistance service provider or
 - the vehicle is towed on police orders.
- **Private bus trips** organised by associations, if the bus is driven by a member of the association who is **not paid** for it
- **Pick-up service for hotel guests** by the hotel's own pick-up service
- **Car transfers** carried out by car dealers (seller of the car)
- **Exemptions in ship transportation:**
 - The vessel remains in an Austrian harbour during the winter months and no transport services are provided.
 - The vessel's crew only boards or leaves the vessel in Austria, while the actual transport services are provided abroad.

What rights and obligations apply when workers are posted?

In particular

- Compliance with the Austrian **minimum wage** as stipulated in the collective agreement
- **Notification** of the posting using the special [online form](#) for transport
- Keeping readily available and/or submitting **documents**:
 - Notification
 - Documents showing social insurance registration
 - Pay documents
 - Employment permit for employees with third-country citizenship

Minimum pay – Austrian collective agreement

- **Carriage of goods using motorised vehicles – workers**

In the road haulage sector, employers are subject to the [collective agreement for the carriage of goods](#). Workers employed by undertakings that are active in the carriage of goods using only vehicles with a permitted total weight of no more than 3,500 kg are covered by the [collective agreement for the transport trade for small loads](#).

- **Passenger transport sector**

- [Collective agreement for private bus companies](#)
- Taxi companies: [Collective agreement for passenger vehicle transport](#)

- **Shipping industry**

- [Collective agreement for the inland navigation sector](#)

- **Undertakings not belonging to the passenger transport or road haulage sectors**

If an undertaking carries out transport operations only as part of their business activities in another sector, workers are covered by **the collective agreement for that sector**.

The minimum wage defined in the collective agreement applies to the **entire working time spent in Austria**. Working time includes

- **driving time**
- time spent carrying out **other work** (such as loading and unloading) and
- periods of **readiness for work, excluding breaks** (such as time spent waiting while loading/unloading is carried out by others)
- **also empty or unladen journeys**

- In the case of a cross-trade operation originating in Austria, the journey to the place of loading is included; in the case of a cross-trade operation terminating in Austria, the empty/unladen journey back to the border following unloading is not included.
- In the case of cabotage, the journey to the place of loading point is included, but the empty/unladen journey back to the border following unloading is not included.

Notification requirements:

- For notification of postings, please use the special [online form for transport](#). Please use the information and help texts when filling out the ZKO form.
- Notifications are made for an entire **six-month period** (independently of any actual posting).
- Please specify **all employees** deployed to Austria during that period and the **registration plate numbers** of the vehicles used.
- In case of changes to your original notification, such as additional drivers or vehicles, please use the separate [online form to submit a change report](#).
- Notification has to be made **before starting work**.
An employee is deemed to have started work
 - in the case of cross-trade operations terminating in Austria] when entering Austrian territory
 - in the case of cross-trade operations originating in Austria and cabotage operations: when travelling to the place of loading (sometimes from the time of entry into Austrian territory).
- **Data** saved when making **previous notifications** can be imported into new notifications and edited. This can appreciably reduce the effort for completing the notification form.

Keeping readily available and submitting documents

Who has to keep the documents available and in what form?

- Some documents must be kept available **exclusively in the vehicle**, while others need to be **submitted to the authorities in case of an inspection**.
- The documents must be kept readily available by **employees** who are currently performing transport work in Austria.
- The documents are required to be kept in the vehicle in which the employee is travelling and made available to inspection authorities.
- Documents can be kept available either in **printed form** or as **readable electronic documents** (to be viewed on a display).
 - It must be possible to read the data on a **device belonging to the employer or the employee** (e.g. from a USB stick using that device).
 - The technical devices have to be in the vehicle when entering Austrian territory.
 - If the information is not stored on the technical device itself (but on a server abroad, for example), access to these data must be possible during an inspection.
 - In case such access is not possible, the documents will be considered not kept readily available.

Which documents are definitely required to be kept available in the vehicle during the period of posting?

- Copy of **notification** of posting
- **A1 social security document** (in the language of the issuing country)

For the event that the employer was not yet able to obtain the A1 certificate, the following are considered **equivalent evidence** of social insurance registration (all documents must be in **German or English**, but translations **do not need to be certified**):

- the **application** for issue of the A1 certificate and, **additionally**
- **a document from which can be determined the employee's registration for social insurance in the posting country for the posting period**, e.g.
 - an earlier A1 certificate issued no earlier than the beginning of the employment relationship or
 - proof of wage payment or bank statements as evidence of payment of social insurance contributions in the posting country.
- **The following pay documents** (in German or English, translations do not need to be certified):

- **Employment contract or information in writing describing the essential aspects of the employment contract** as defined in Directive 91/533/EEC and the corresponding provisions of Directive (EU) 2019/1152.
- **Records of hours worked.**

The records of hours worked can be recorded using the (analogue or digital) recording equipment customarily used in the transport sector, provided that the recordings indicate the hours worked that are required to be paid as specified in the Austrian collective agreement.

Records of hours worked need not be translated into German or English if they are intelligible (i.e. it is clear what hours were worked on what day).

It should be noted in this regard that additional hours besides driving time may be required to be paid.

- **If the employee is a third-country national, any work permit** issued by the posting country, if the employee is carrying out **cabotage** operations:
Where an **employee** is posted by an undertaking established in an **EU Member State** or in **Switzerland, Iceland, Norway or Liechtenstein** but is not a citizen of one of these countries, that employee must, if carrying out **cabotage** operations, keep available any employment permit required by the posting country.

Which documents have to be submitted to the authorities in case of an inspection?

- **Payslip, proof of payment or bank transfer statements**
- Documents relating to **pay categorisation** (e.g. education or training and earlier employment periods, if stipulated as significant in the collective agreement).
- These documents must be available **in German or English**. Translations need not be certified.
- Records of the **hours worked** for each posted employee

Even if the records of the hours worked have already been inspected during the inspection, they have to be submitted to the Austrian Anti-Fraud Office upon request. Records of hours worked need not be translated into German or English if they are intelligible (i.e. it is clear what hours were worked on what day).

How are documents to be submitted and which periods have to be covered?

- The documents have to be submitted **within a period of 14 calendar days** after the end of the calendar month of the inspection.

If the pay documents are not submitted to the Anti-Fraud Office within this period or are incomplete, this is deemed a failure to keep the pay documents readily available and the applicable sanctions will be imposed.

- The pay documents will have to be submitted **for the calendar month** of the inspection of the employee and, if the employee worked in Austria in the **month before**, also for that month.