

Directive / Regulation	Burden	Proposal
Regulation (EC) 883/2004: Social Security Coordination and Regulation laying down the procedure for implementing (EC) 883/2004 ((EC) 987/2009)	 Request for A1 certificates for every worker, even in cases of business trips unrelated to service provision or short-term and spontaneous postings (Article 15 of Regulation (EC) 987/2009). It takes over 20 minutes per employee to prepare the certificate, with each one taking 3-5 days to be issued. Frequent lack of clarity regarding the processing times for issuing A1 certificates in different countries. Comprehensive information on data points (e.g. full customers/suppliers addresses) needs to be included, transmitted to health insurance, retrieved, printed, and distributed to the employee in paper form. 	 Complete exemption from the requirement to apply for an A1 certificate for all business trips, as well as short-term, and spontaneous postings. Sectoral derogations from the exemption should be allowed, for example in the construction sector, to prevent abuse. Simplify the exchange of social security data across the EU through digital tools, e.g. EESI, ESSPASS, EU Digital Identity Wallet, etc.
Enforcement Directive 2014/67/EU: Posting of workers	 Diverse array of notification and documentation requirements across Member States (Art. 9(1) and (2)). Different national posting notification systems across Member States. Translation requirements in many Member States, where documents are only accepted in the national language. 	 Implementing proportionate and justified national notification and documentation obligations through a unified electronic system called "eDeclaration" in all 27 Member States. Enabling the verification of document authenticity and providing faster clarity during inspections, via, for example, a European database which allows for automatic checks. Obligatory participation for all Member States. Providing step-by-step guidance throughout the process. Harmonisation of administrative requirements across the EU. To revise the open-ended list of



Provision of relevant information / role of the European Labour Authority (ELA) (Regulation (EU) 2019/1149)	 Inadequate access to reliable information on labour mobility, posting of workers and service provision, due to the lack of a central source of information or information being often available only in national languages. Differences in the structure of national websites and online portals. 		documents/information in Article 9(1) and limit it to what is necessary. To have less detailed salary comparisons. Accept documents in other languages. Merging legislation on A1 notification and posting of workers notifications within the EU-ID-Wallet or similar tools. Strengthen ELA's role in information and coordination by establishing a central EU-wide website and a helpdesk for employers and Member States. Member States should be encouraged to provide accurate information in at least English, but preferably in all official EU languages. The ELA should finalise the creation of the planned web tool on labour mobility information.
Directive (EU) 2023/970 on Pay Transparency and enforcement mechanisms	 The Corporate Sustainability Reporting Directive (CSRD) and the related European Sustainability Reporting Standards (ESRS) include an additional obligation to report on gender pay gaps and total remuneration. It's not clear if the definitions of 'pay' (Art. 3 para. 1 of PTD, Art. 29b para. 2 lit b of CSRD, and ESRS S1-16) and "engaging with workers' representatives" (Art. 9 para. 6 of PTD, Art. 19a para. 5 of CSRD, ESRS S1-2) are aligned. It is not clear if S1-16, AR. 101 (b) of ESRS, which also includes a list of relevant remuneration components for the reporting, applies to the PTD. Article 4 establishes criteria to define "Equal work and work of equal value". This requires Member States/social partners/companies to adapt their already existing pay structures, which are established on different gender-neutral criteria. 	-	To ensure alignment of the definition of 'pay' and 'engagement with workers' representatives' both in the PTD and in the CSRD (Directive 2022/2464/EU) and the related ESRS (Delegated Regulation 2023/2772/EU). Moreover, there should be a limitation of the 'pay' concept to be reported for the right to information (Art. 7 PTD) and pay gap reporting (Art. 9 PTD), focusing on the fixed gross functional wage and the individual variable wage amount 'at target'. Deletion of Article 4 (4) , since the concept of "equal pay for work of equal value" cannot be defined for workers employed at a different time or across companies, as productivity, value added, skills and many other factors are not comparable across companies and sectors. Furthermore, regional differences in a sector would not be considered.



	Moreover, the proposal to establish a hypothetical	Allowiation for companies bound by collective
	comparator creates uncertainty about how it will	- Alleviation for companies bound by collective bargaining agreements (" Presumption of
	work in practice.	appropriateness") in the reporting obligations (Art.
	- Article 9 para. 4 mandates companies with more	9), and sufficient reference to the agreement for pay
	than 100 workers to provide detailed reports on	setting and pay progression policy (Art. 6) and right to
	pay structures, even if they adhere to collective	information (Art. 7).
	bargaining agreements that, by definition, do not	- To exclude undertakings with less than 1000
	discriminate between genders. The CSRD, in	workers from reporting obligations (Art. 9), in line
	conjunction with Art. 3 of the Accounting Directive	with the Omnibus I Proposal on CSRD.
	establishes the threshold of 250 employees.	- To revise Art. 10 on joint pay assessment , as the
	- Inconsistent reporting frequencies in PTD	concept of "joint" remains undefined in practice and
	(Companies with > 250 employees: annual reporting	risks implying compulsory involvement of workers'
	starting 2027 and smaller ones must report every 3	representatives or unions, even where no collective
	years - Art. 9) and CSRD (Companies with > 250	representation exists, and for categories of
	employees: annual reporting starting 2026 - Art. 5).	employees for which they are not competent.
	- Inconsistency with GDPR requirements in Art. 12	- To align the reporting frequencies between the PTD
	does not adequately protect against the risk of	and the CSRD and clarify the exact reporting period.
	individualisation of the pay data that must be	- To delete the "single source" included in Art. 19 (1)
	disclosed mandatorily.	and replace it by the requirement to compare only
	- The "single source" requirement under Art. 19 (1)	situations in which female and male workers work
	is extremely difficult to implement for HR	for the same employer.
	departments, as it will be the comparison with a	- To introduce a minimum number of comparative
	hypothetical comparator.	employees under Art. 12, allowing each Member
		State to decide that number.
		- To review Art. 18 ("Shift of burden of proof"), to
		ensure that it does not apply retroactively to periods
		prior to the national transposition of the Directive.
Regulation on harmonized rules on artificial	·	- Partial revision of the Al Act and deleting Art. 26,
	not based on Art. 153 TFEU and refers to worker	Para. 7.
intelligence ("Al Act") (EU 2024/1689)	information which is already regulated by <u>Directive</u>	
<u>2024/ 1003</u>)	2002/14/EC (establishing a general framework for	
	informing and consulting employees).Employers are obliged to inform based on two	
	different EU laws, creating legislative inconsistency.	
	unterent to laws, creating legislative inconsistency.	



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European Works Councils Directive (<u>final</u> <u>compromise text</u> after trilogues amending Directive 2009/38/EC) (EWC)	 The new overburdening definition of "transnational" matters creates significant legal uncertainty, making it difficult for companies to determine when and if an EWC consultation or the consultation of a national body is required. The detailed requirements of the information and consultation procedure (new Art. 9) will complicate and even impede rapid decision-making in companies. Existing agreements not protected: The weak grandfathering of Art. 14a does not sufficiently respect existing EWC agreements and forces them to change nearly every existing agreement. 	 Keep the previous definition of "transnational" (Art. 1 para 1). Delete several requirements for the information and consultation procedure (new Art. 9) that hinder necessary and unavoidable company decisions. Keep the "grandfathering clause" for existing agreements as in the previous revision of 2009. Safeguard existing agreements: Amendments to existing agreements may only be made by mutua agreement.
Traineeships Directive (proposal COM/2024/132)	 Creation of a double structure given by the broad scope in Art.1 and 2, which covers all types of "traineeship situations", including mandatory traineeships as part of studies or vocational training – already extensively regulated in many Member States. Art. 3 "Principle of non-discrimination", makes individually tailored traineeships impossible and legally uncertain. The information and publication requirements (Art. 5) complicate the provision of traineeships and discourage companies from offering traineeships. 	 Withdrawal of the proposed Directive, if not, to amend it: Clearly exclude from the scope (Art. 1 and 2) vocational training or mandatory traineeship as part of studies or education. Broad interpretation of Art. 3, where the lower level of compensation for trainees is justified and not be identified as "discrimination". To allow only targeted investigations in Art. 4, based on well-founded reasons. To limit information and publication requirements (Art. 5) for companies to a minimum in case of investigation. Companies shouldn't be obliged to disclose information in the advertisement for traineeships.



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