

# SME Guide to EU Compliance

## Volume III: **Employment Law: Rights, Visas and Requirements**

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**Spark Legal and Policy Solutions**

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# Foreword

For SMEs, getting employment rules right is not merely a matter of legal compliance, but a core element of business sustainability and performance. Employees are central to the day-to-day functioning, productivity, and resilience of SMEs, where human resources are often limited and individual roles are less easily interchangeable. Well-understood and well-applied employment rules help SMEs attract and retain skilled staff, foster trust and motivation in the workplace, and prevent disruptions that can have a disproportionate impact on smaller organisations.

The European Commission's Annual Report on European SMEs 2024/2025 emphasises that SMEs' resilience and growth depend on workforce dynamics, noting that SMEs with stable employment structures demonstrate greater adaptability and growth.<sup>1</sup> The latest Eurobarometer survey showed that SMEs face significant barriers in understanding and navigating cross-border regulatory environments, with 30% of SMEs citing lack of access to information on rules and requirements as a major issue for their international operational activities.<sup>2</sup>

These challenges are also relevant for UK-based companies engaging with the EU market. UK companies that employ staff in EU Member States, post workers across borders, provide services within the EU, or operate through digital platforms must comply with applicable EU-derived national rules<sup>3</sup>.

Volume III of our SME Guide to EU Compliance is designed to give SMEs practical, hands-on guidance on two closely linked areas that often come into play when doing business in or with the EU internal market. We start with the basics of EU employment law- what workers are entitled to, and what employers need to do- covering topics like working conditions, working time, equality and non-discrimination, pay and employment transparency, and the rules that apply to new or less traditional forms of work.

We then look at visa and immigration issues, which can quickly become relevant when SMEs hire staff from outside the EU or send employees across borders within the Member States. EU law plays a key role in areas such as free movement, residence rights, and transitional

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<sup>1</sup> Schulze Brock P, Katsinis, A., Laguera Gonzalez, J., Di Bella, L., Odenthal, L., Hell M., Lozar B., Secades Casino B., *Annual Report on European SMEs 2024/2025, SME performance review*. Available at: <https://data.europa.eu/doi/10.2760/7714438> , JRC142263 (Accessed: 18 March 2025).

<sup>2</sup> European Commission, *Latest Eurobarometer survey reveals key barriers to cross-border growth for SMEs*. Available at: <https://futurium.ec.europa.eu/en/border-focal-point-network/news/latest-eurobarometer-survey-reveals-key-barriers-cross-border-growth-smes> (Accessed: 17 March 2026).

<sup>3</sup> Syrpis P., *The Influence of the EU on UK Labour Law – Before and After Brexit*. Available at: <https://academic.oup.com/ili/article/51/4/802/6632460> (Accessed: 17 March 2026).

arrangements- so getting this right is essential for smooth workforce planning and avoiding disruption.

Overall, this chapter aims to help SMEs see the bigger picture, understand where the main compliance challenges lie, and approach EU employment-related rules in a way that is structured, proportionate, and firmly grounded in day-to-day business realities.

Now let us get started and unpack what this means in practice!

- *Celia Drevon, Principal Consultant for Employment, Education and Health at Spark.*

## Background to Spark's SME Guide

The SME Guide is designed to bridge the gap between complex legal frameworks and practical business operations. We break down the law for entrepreneurs without legal expertise, highlighting key action points needed to ensure compliance while alerting you to critical upcoming legislative changes. Our goal is to make legal compliance a tool for growth, not a barrier.

Released in six Volumes, it contains the following:

- An overview of the **key legal areas** affecting SMEs based in the EU, across industries.
- A description of the **key legislative instruments** within those areas, and what they mean for businesses.
- Checklists of the **key action points** businesses must take to ensure compliance.
- A description of **key upcoming changes** in the law for businesses to look out for.
- **Notes and thoughts** from Spark's in-house legal experts.
- Accessible **explanations** of specialised concepts and terminology.
- **Summaries** of each Volume so you can capture the basics at a glance.

If you or your business needs legal assistance beyond this Guide, contact Spark Solutions at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu) to see how we can help. Our in-house expertise combined with our network of over 3,000+ national legal experts ensures that your compliance needs are met at EU and national level, with a plan, budget, and schedule that works for you.



**Go beyond the Guide:** get in touch with **Spark Solutions** at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu) today!

*Note: This Guide is intended to act as a broad starting point for understanding compliance, rather than a comprehensive toolkit for navigating the full scope of all relevant applicable laws. It does not cover sector-specific regulations, such as medical regulations or transport regulations. It also does not address country-specific regulations.*

## Publication roadmap



*This Guide is intended for general informational purposes only and does not constitute legal or professional advice. Please note that the law may have changed since publication. Spark is not a law firm and is therefore not regulated by the Barreau de Bruxelles, or by equivalent authorities in other jurisdictions. Our services are designed to provide clients with high-quality legal research, drafting, and analysis, alongside any work of regulated legal professionals. We work with partner law firms across the EU and beyond where specific legal advice is required (e.g. contracting, litigation).*

# 1. Introduction and Volume Checklist

In today's globalised economy, SMEs increasingly rely on diverse workforces — employing staff from different Member States, hiring non-EU nationals, and managing teams across borders. Navigating the legal framework that governs these relationships is one of the most demanding compliance challenges SMEs face.

EU employment law touches virtually every aspect of the employer-employee relationship: from the moment a contract is signed to the conditions under which it can be terminated, from the hours an employee works to the leave they are entitled to take. At the same time, visa and immigration rules determine who can legally work where, and what SMEs must do to ensure their workforce has all the correct permissions in place to work securely.

This Volume breaks down the most important EU-level rules in both areas. Part 2 covers the core EU employment law directives, explaining what they require in practice and what SMEs must do to comply. Part 3 sets out the visa and immigration framework for both EU/EEA nationals and non-EU workers, including the key permit categories SMEs are most likely to encounter. Throughout this Volume, we highlight where national rules may go further than the EU minimum and flag the key upcoming legislative changes SMEs should be preparing for.

Occupational health and safety rules, while part of the broader EU employment law framework, are addressed separately in Volume IV due to their scope and practical importance.

As with previous Volumes, this Guide is intended as a practical starting point. The rules covered here are complex, and their application will depend on the specific circumstances of your business and the countries where you operate. Where in doubt, we encourage you to get in touch with Spark Solutions to see how we can help.

See below our checklist of practical action points a company should take in order to be compliant with the rules laid out in this Volume:

## EU Employment Law

- ✓ Provide a written statement of employment terms to every worker either before they start their job or within their first week of starting.
- ✓ Apply lawful working-time arrangements to respect minimum rest periods, maximum weekly working hours, and paid annual-leave entitlements.

## Visa and Immigration Rules

- ✓ Ensure equal treatment and non-discrimination throughout all employment procedures, including pay, recruitment, working conditions, promotion, and return-to-work situations.
- ✓ Be prepared to provide pay information to employees in order to demonstrate equal pay structures.
- ✓ Respect leave and flexibility rights to allow employees to take lawful paternity, parental and carers' leave, and respond to flexible-working requests within a reasonable amount of time.
- ✓ Be aware of national rules and how they may differ from the minimum standards set by EU Directives. Get in touch at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu) for assistance in understanding your national and cross-border compliance requirements.
- ✓ Verify the right of your staff to work by ensuring every EU/EEA, Swiss and non-EU staff member holds valid documentation before employment begins.
- ✓ Follow national registration rules by supporting EU/EEA and Swiss workers with any required residence or registration procedures after three months.
- ✓ Identify the correct permit route for non-EU workers by checking whether the Single Permit, EU Blue Card, Seasonal Work Permit or ICT Permit applies.
- ✓ Plan recruitment timelines around permit processing deadlines, including the statutory decision periods for Single Permit applications.
- ✓ Monitor permit validity by tracking expiry dates, renewal steps and any conditions or restrictions attached to each permit.
- ✓ Ensure equal treatment where required by applying the employment-condition standards guaranteed under each relevant permit category.
- ✓ Be aware of country-specific immigration rules that may require different administrative procedures, documentation requirements and timelines. Get in touch at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu) for assistance with navigating visa requirements across countries.



## **2. EU EMPLOYMENT LAW**

# 2.1 Introduction to EU Employment Law

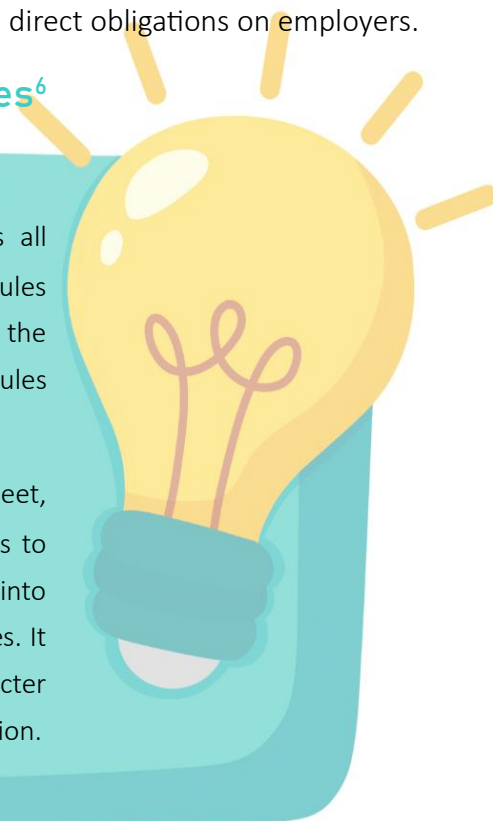
Employment law rules are primarily set out in the national laws of each EU Member State.<sup>4</sup> However, the EU also establishes minimum employment law standards in the form of Directives that all Member States must comply with. While countries cannot legislate below Directive standards, they may introduce more protective rules if they choose to do so.

These Directives form part of a broader EU employment law framework. In particular, fair and just working conditions are also recognised as fundamental rights under the EU Charter of Fundamental Rights and are a core principle of the European Pillar of Social Rights.<sup>5</sup> This Guide focuses on a selected set of the most relevant Directives for practical compliance purposes, though it is important to be aware that other EU instruments form a wider framework of European employment rules, even where they do not impose direct obligations on employers.

## Key concept: EU Regulations vs. EU Directives<sup>6</sup>

**EU Regulations** are fully and immediately binding across all Member States once they enter into force. They set specific rules that are directly applicable to all people and entities across the Union. There is no room for variation across countries – the rules apply uniformly.

**EU Directives** set binding standards for Member States to meet, but how those standards are met is up to the Member States to decide. The rules set out in Directives must be transposed into national law before they have legal effect on people and entities. It is possible for Member States to set higher standards and stricter rules than those required by a Directive in their national legislation.

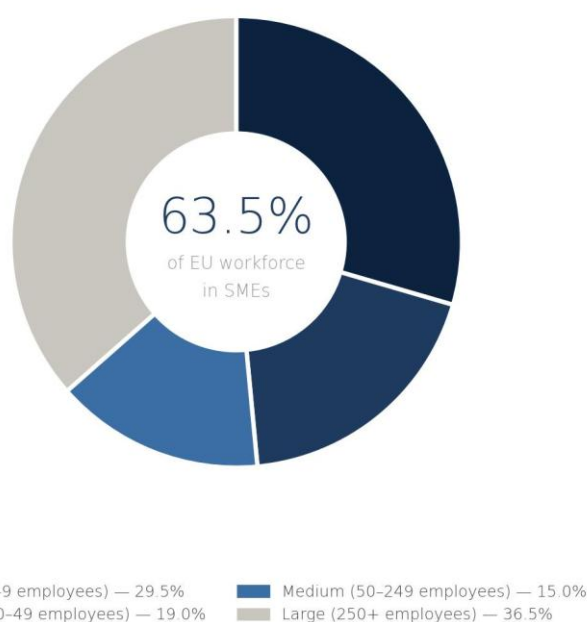


<sup>4</sup> Want to know more about your national level obligations? Get in touch at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu).

<sup>5</sup> Charter of Fundamental Rights of the European Union, OJ C 326, 26.10.2012, Article 31. Available at: [https://eur-lex.europa.eu/eli/treaty/char\\_2012/oj/eng](https://eur-lex.europa.eu/eli/treaty/char_2012/oj/eng); European Pillar of Social Rights, proclaimed by the European Parliament, the Council and the Commission on 17 November 2017, Chapter II (Fair working conditions). Available at: [https://employment-social-affairs.ec.europa.eu/policies-and-activities/european-pillar-social-rights-20-principles\\_en](https://employment-social-affairs.ec.europa.eu/policies-and-activities/european-pillar-social-rights-20-principles_en) (Accessed: 2 March 2026).

<sup>6</sup> Craig, P. and de Búrca, G. (2011) *EU Law: Text, Cases, and Materials*. Fifth edition. Oxford University Press, pp. 105-106.

This section outlines the EU-level minimum standards that SMEs need to understand, explains their practical implications, and provides a checklist of the key actions SMEs should take. Beyond these minimum standards, SMEs should monitor the national rules in the countries where they operate and get in touch with Spark at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu) where further guidance at national level is needed.



\* Micro/small split is approximate. Source: Eurostat, Structural Business Statistics, 2023 — [ec.europa.eu/eurostat](https://ec.europa.eu/eurostat)

According to official data, 63.5% of the EU’s workforce is employed by SMEs, and in 2024 these businesses employed approximately 90 million people.<sup>7</sup> SMEs must therefore pay close attention to their compliance with employment law and the wider legal framework that accompanies it.

## Key challenges for SMEs in complying with employment rules

### *Fragmented rules across EU Member States*

As previously noted, EU employment law sets only a basic minimum standard. SMEs operating across multiple Member States are therefore highly likely to encounter differing legal frameworks. A measure that is sufficient to ensure compliance in one Member State may not be adequate in another.

*Example: Rules for carer’s leave:*

<sup>7</sup> European Commission (n.d.) Structural business statistics overview. Available at: [https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Structural\\_business\\_statistics\\_overview](https://ec.europa.eu/eurostat/statistics-explained/index.php?title=Structural_business_statistics_overview) (Accessed: 16 March 2026).

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**EU minimum standard:** Workers are entitled to 5 working days of carers' leave per year, which allows them to take time off to care for a close family member or household member with serious health needs.<sup>8</sup>

**Germany:** Workers caring for a seriously ill or dependent close relative may take up to six months of long-term carers' leave.<sup>9</sup>

**Netherlands:** Workers are entitled to carers' leave equal to six times their weekly working hours per year. For example, a full-time employee working 40 hours per week is entitled to 240 hours, which is roughly 6 weeks of leave.<sup>10</sup>

### *Cross-border complexity and social security*

SMEs that employ staff in another EU Member State or send their employees to work in a different country must comply with the EU's social security coordination rules, and the EU framework on the posting of workers, which sets minimum employment conditions applicable in the host country. These rules determine which national social security system applies to the workers, so any mistake in this area can be costly.

### *Administrative and cost burden*

Ensuring that SMEs' working hours, pay systems, leave arrangements and digital platforms are compliant can be both costly and time-consuming. Without a HR or legal support team, it is easy for SMEs to unintentionally overlook important requirements.

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<sup>8</sup> Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU, OJ L 188, 12.7.2019, Article 6. Available at: <https://eur-lex.europa.eu/eli/dir/2019/1158/oj> (Accessed: 16 March 2026).

<sup>9</sup> Pflegezeitgesetz (PflegeZG) vom 28. Mai 2008 über die Pflegezeit, zuletzt geändert durch Gesetz vom 19. Dezember 2022, § 3 (Pflegezeit). Available at: <https://www.gesetze-im-internet.de/pflegezg/> (Accessed: 16 March 2026).

<sup>10</sup> Business.gov.nl (n.d.) Leave schemes in the Netherlands. Available at: <https://business.gov.nl/regulations/leave-schemes/> (Accessed: 16 March 2026).

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## 2.2 Directive 2019/1152 on Transparent and Predictable Working Conditions

Directive 2019/1152 on transparent and predictable working conditions entered into force on 1 August 2022 and aims to ensure that 182 million workers across the EU benefit from more transparent and predictable working conditions.<sup>11</sup>

Under this Directive, all employers (including SMEs) must provide workers with a **written statement outlining the essential terms of their employment**.<sup>12</sup> This written statement must include at a minimum:

- The start date of employment and, for fixed-term contracts, the end date.
- The place of work or, where the employee will work in multiple locations, a description of those working locations.
- The worker's job title and a general description of their duties.
- Information on basic pay and any additional remuneration, as well as the worker's entitlement to paid leave.
- Information on working days and working hours.
- If a probation period applies, details of its duration and conditions.
- Information on the procedures and notice periods applicable to the termination of the employment relationship.
- Any other essential information that may vary depending on the nature of the job.<sup>13</sup>

SMEs must provide the written statement containing the above-listed information either **before the worker's first working day** or, at the latest, no later than the end of the seventh calendar day starting from the first working day. Any additional mandatory information that may vary depending on the nature of the job, and which is not explicitly listed above, must be provided to the worker in writing within one month from the first working day.<sup>14</sup>

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<sup>11</sup> Directive (EU) 2019/1152 of the European Parliament and of the Council of 20 June 2019 on transparent and predictable working conditions in the European Union, OJ L 186, 11.7.2019. Available at: <https://eur-lex.europa.eu/eli/dir/2019/1152/oj> (Accessed: 24 March 2026).

<sup>12</sup> Directive (EU) 2019/1152, Article 4(1).

<sup>13</sup> Directive (EU) 2019/1152, Article 4(2).

<sup>14</sup> Directive (EU) 2019/1152, Article 5(1).

Some Member State authorities provide official templates for the written statement.<sup>15</sup> For example, Ireland’s Workplace Relations Commission has published an official template on its website, which SMEs operating in Ireland can use as a reference when preparing written statements.<sup>16</sup> SMEs should check for any available guidance provided by the national authorities in the countries where they operate and, where available, ensure the written statement they produce is in line with the published templates.

## Minimum Requirements for working conditions

### *Maximum duration of the probation period*

The Working Conditions Directive sets an EU-wide maximum duration of six months for an employee’s probation period.<sup>17</sup> Where an employment contract is of fixed duration, Member States must ensure that any probation period is proportionate to the length and nature of the contract.<sup>18</sup> SMEs that include a probation period for their employees should carefully review the national legislation in the countries where they operate and ensure full compliance with these limits. The Directive establishes only an upper ceiling, meaning that Member States are free to set shorter maximum periods.

**Example:** While an SME operating in the Netherlands may include a probation period of no more than two months in an open-ended employment contract<sup>19</sup>, an SME operating in Greece may set a probation period of up to six months.<sup>20</sup>

### *Parallel employment*

Employees may take up employment with another employer outside their normal working hours. Employers cannot prohibit or penalise such secondary employment unless they can demonstrate objective reasons for doing so, such as health and safety concerns, confidentiality risks, or conflict of interest.<sup>21</sup>

**Example:** A worker who normally works for their primary employer from 09:00 to 17:00 may also take up a second job, for example, from 18:00 to 21:00 at a café. This is allowed, provided

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<sup>15</sup> Directive (EU) 2019/1152, Article 5(2).

<sup>16</sup> Workplace Relations Commission (n.d.) Sample statements of terms of employment. Available at: [https://www.workplacelrelations.ie/en/what\\_you\\_should\\_know/employer-obligations/terms-of-employment/sample-statements-of-terms-of-employment.docx](https://www.workplacelrelations.ie/en/what_you_should_know/employer-obligations/terms-of-employment/sample-statements-of-terms-of-employment.docx) (Accessed: 24 March 2026).

<sup>17</sup> Directive (EU) 2019/1152, Article 8(1). Note that a one-year probation period must only be permitted in exceptional cases and where it is in the employee’s interest.

<sup>18</sup> Directive (EU) 2019/1152, Article 8(2).

<sup>19</sup> Burgerlijk Wetboek Boek 7, Artikel 652(3) (“Proeftijd”). Available at: <https://wetten.overheid.nl/BWBR0005290/Boek7/Titel10/Afdeling5/Artikel652/> (Accessed: 16 March 2026).

<sup>20</sup> Greece (2023) Law 5053/2023: Probationary period – Probationary employee (Article 4). Available at: <https://www.kodiko.gr/nomothesia/document/914468/nomos-5053-2023> (Accessed: 24 March 2026).

<sup>21</sup> Directive (EU) 2019/1152, Article 9.

that the additional work does not breach daily rest requirements and does not create issues such as a conflict of interest, a confidentiality risk or a health and safety concern.

### *Minimum predictability of work*

When employees work according to an unpredictable schedule, employers must make sure that work assignments are fair and transparent. Employees should only be asked to work if the assignment falls within the hours and days agreed in advance and if they have been given reasonable notice, based on national rules or practice.<sup>22</sup> If these conditions are not met, employees are free to refuse the assignment without any negative consequences.<sup>23</sup>

In some Member States, where an employer cancels an employee's shift at short notice, the employer may be obligated to compensate the employee.<sup>24</sup> Since these rules can vary between Member States, SMEs should check the national requirements in the countries where they operate to ensure their scheduling practices remain compliant.

*Example:* A small cafe agrees with an employee that their reference hours are Monday to Friday, 8:00–18:00. If the employer needs the employee for a short shift the next day, they must inform the employee within a reasonable notice period. If the employer calls very late or asks them to work outside the agreed hours, the employee may lawfully refuse. If the employer cancels a confirmed shift at the last minute, national rules may require the employer to compensate the employee.

### *Request for stable work*

After working for the same employer for at least six months and completing any applicable probation period, an employee may request a more predictable and stable working pattern. In such cases, the employer must provide a written response.<sup>25</sup>

When SMEs receive such a request, they must either accept it or provide a reasoned written response explaining why it cannot be granted. Member States may allow up to three months to reply, so SMEs should always check the national rules in the country where they operate.

*Example:* A worker asks to move from an unpredictable schedule to a more stable weekly pattern. The SME must send a written response explaining its decision. If the company accepts, it can confirm the new schedule in writing. If it refuses, it must clearly explain the reasons, such as the company's limited staffing or the seasonal nature of the work. In both cases, the reply must be provided within the deadline set by national law.

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<sup>22</sup> Directive (EU) 2019/1152, Article 10(1).

<sup>23</sup> Directive (EU) 2019/1152, Article 10(2).

<sup>24</sup> Directive (EU) 2019/1152, Article 10(2).

<sup>25</sup> Directive (EU) 2019/1152, Article 12.

## Cost-free training

If national law or a collective agreement requires the employer to provide training necessary for the employee to perform their job, this training must be offered free of charge, take place during working hours whenever possible, and count as working time.<sup>26</sup>

**Example:** If you operate a logistics company in Germany and hire a forklift operator for a warehouse role, German law requires certified safety training before the employee can operate the forklift.<sup>27</sup> You must provide this training free of charge. The hours spent in training count as working time, and you must schedule the training during the employee's normal working hours whenever possible.

## Practical tips for SMEs

- ✓ **Provide written terms on time:** Essential information about an employee's new role must be given within 7 days of their first working day, and all remaining mandatory information within 1 month.
- ✓ **Include all mandatory elements:** The written statement must contain all items listed in Article 4, including job duties, workplace, pay, leave, working hours, notice periods and probation terms.
- ✓ **Respect probation limits:** Any probation period must not exceed 6 months (and must be proportionate for fixed-term contracts).
- ✓ **Allow secondary employment:** Employers may restrict second jobs only where an objective justification exists (e.g. health and safety, confidentiality, conflict of interest).
- ✓ **Follow rules for unpredictable schedules:** Work may only be assigned within pre-agreed reference hours/days and with reasonable notice; employees may refuse work offered outside these conditions.
- ✓ **Respond to requests for stable work:** Workers with at least 6 months' service must receive a written reply within 1 month (subject to any longer national deadline).
- ✓ **Provide mandatory training free of charge:** Training required by law or collective agreement must be free, count as working time, and occur during working hours where possible.

<sup>26</sup> Directive (EU) 2019/1152, Article 13.

<sup>27</sup> Deutsche Gesetzliche Unfallversicherung (DGUV) (n.d.) DGUV Grundsatz 308-001: Ausbildung und Beauftragung der Fahrer von Flurförderzeugen, Sections 2, 3 and 6. Available at: <https://publikationen.dguv.de> (Accessed: 16 March 2026).

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## 2.3 Directive 2003/88/EC on the Organisation of Working Time

Directive 2003/88/EC on the organisation of working time entered into force on 4 November 2003 and aims to reduce the negative health and safety effects of working time on employees by setting minimum standards on working hours and rest periods.<sup>28</sup> Note that these rules do not apply uniformly across all sectors, as specific sectors, in particular transport, are subject to separate EU working time directives.

Under this Directive, employers must respect the following minimum time-related requirements:

- Employees must have at least 11 consecutive hours of rest between working days.<sup>29</sup>
- Within each seven-day period, the daily 11-hour rest must be supplemented by at least 24 hours of uninterrupted weekly rest.<sup>30</sup>
- A rest break must be provided whenever the working day exceeds six hours.<sup>31</sup>
- Total weekly working time, including overtime, must not exceed 48 hours.<sup>32</sup>
- Employees must be granted at least four weeks of paid annual leave per year.<sup>33</sup>

### *Extra rules for night workers*

A “night worker” is an employee who works at least three hours of their daily working time during a night period of at least seven consecutive hours, with the night period being defined under national law and required to include the hours between midnight and 5 a.m.<sup>34</sup> Employers must take additional measures when organising working time for night workers.

Under these rules:

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<sup>28</sup> Directive 2003/88/EC of the European Parliament and of the Council of 4 November 2003 concerning certain aspects of the organisation of working time, OJ L 299, 18.11.2003, Recitals 1-2. Available at: <https://eur-lex.europa.eu/eli/dir/2003/88/oj> (Accessed: 24 March 2026).

<sup>29</sup> Directive (EU) 2003/88, Article 3.

<sup>30</sup> Directive (EU) 2003/88, Article 5.

<sup>31</sup> Directive (EU) 2003/88, Article 4.

<sup>32</sup> Directive (EU) 2003/88, Article 6(b).

<sup>33</sup> Directive (EU) 2003/88, Article 7.

<sup>34</sup> Directive (EU) 2003/88, Article 2(3-4).

- A night worker may not work more than eight hours within any 24-hour period.<sup>35</sup>
- A night worker must undergo the required health assessments before starting night work, and these assessments must be carried out regularly thereafter.<sup>36</sup>
- If night work is found to harm the worker's health, the employer should, where possible, transfer the worker to daytime working hours.<sup>37</sup>

### *Practical tips for SMEs*

- ✓ **Ensure minimum daily and weekly rest:** Workers must receive 11 consecutive hours of daily rest and at least 24 hours of uninterrupted weekly rest on top of the daily rest requirements.
- ✓ **Provide rest breaks:** Any working day exceeding six hours must include a rest break.
- ✓ **Respect the 48-hour weekly limit:** Average weekly working time (including overtime) must not exceed 48 hours.
- ✓ **Grant paid annual leave:** Workers must receive at least four weeks of paid annual leave per year.
- ✓ **Follow night-work limits:** Night workers may not work more than 8 hours in any 24-hour period, must receive regular health assessments, and should be transferred to daytime work where possible if night work harms their health.

<sup>35</sup> Directive (EU) 2003/88, Article 8(a).

<sup>36</sup> Directive (EU) 2003/88, Article 9(a).

<sup>37</sup> Directive (EU) 2003/88, Article 9(b).

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## 2.4 Directive 2006/54/EC on Ensuring Gender Equality in the Labour Market

Directive 2006/54/EC on ensuring gender equality in the labour market entered into force on 26 July 2006 and introduces a set of rules aimed at ensuring equal opportunities and equal treatment for women and men in working life.<sup>38</sup>

Employers must take measures to prevent gender discrimination in all aspects of employment. However, as with other EU directives, the way this Directive is applied may vary between Member States.

Under this Directive, SMEs should pay particular attention to the following core rules:

- Discrimination based on sex must not occur in any stage of employment, including recruitment, promotion, working conditions, access to trade union rights, or dismissal.<sup>39</sup>
- Pay and all related benefits must be determined without any gender-based difference for the same work or for work of equal value.<sup>40</sup>
- Employees must be able to access social security related entitlements without any discrimination based on sex.<sup>41</sup>
- A woman returning from maternity leave must be able to resume her job or an equivalent role on no less favourable terms.<sup>42</sup> Companies must also comply with the separate EU maternity-leave rules, which require at least 14 weeks of maternity leave.<sup>43</sup>

EU-wide data shows that persistent issues such as the 13% gender pay gap, higher rates of workplace discrimination, and unequal access to occupational social-security schemes continue

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<sup>38</sup> Directive 2006/54/EC of the European Parliament and of the Council of 5 July 2006 on the implementation of the principle of equal opportunities and equal treatment of men and women in matters of employment and occupation (recast), OJ L 204, 26.7.2006, Article 1. Available at: <https://eur-lex.europa.eu/eli/dir/2006/54/oj> (Accessed: 16 March 2026).

<sup>39</sup> Directive (EU) 2006/54, Article 14.

<sup>40</sup> Directive (EU) 2006/54, Article 4.

<sup>41</sup> Directive (EU) 2006/54, Article 5.

<sup>42</sup> Directive (EU) 2006/54, Article 15.

<sup>43</sup> Council Directive 92/85/EEC of 19 October 1992 on the introduction of measures to encourage improvements in the safety and health at work of pregnant workers and workers who have recently given birth or are breastfeeding (tenth individual Directive within the meaning of Article 16(1) of Directive 89/391/EEC), OJ L 348, 28.11.1992, Article 8. Available at: <https://eur-lex.europa.eu/eli/dir/1992/85/oj> (Accessed: 16 March 2026).

to affect women in employment.<sup>44</sup> The benefits of complying with this Directive are plentiful. First, the risk of penalty for non-compliance is reduced. Second, the pursuit of a more equal working society is aided and strengthened. Finally, business performance is likely to improve- a 2024 study by the European Parliamentary Research Service estimated that improving gender equality could raise the EU’s GDP per capita by 6–10% by 2050.<sup>45</sup>

### *Practical tips for SMEs*

- ✓ **Prevent discrimination:** Ensure that no employment decision—recruitment, promotion, pay, conditions or dismissal—is based on sex.
- ✓ **Apply equal pay:** Guarantee that pay and all related benefits are equal for the same work or for work of equal value.
- ✓ **Ensure equal access to occupational social security:** Provide social-security-related entitlements without any gender-based difference.
- ✓ **Protect maternity-related rights:** Ensure women returning from maternity leave can resume their job or an equivalent role on no less favourable terms.

<sup>44</sup> European Parliament Research Service (2024) EU gender equality policy: Beneficial for both women and men. EPRS Briefing, PE 766.269, November 2024. Available at: <[https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/766269/EPRS\\_BRI\(2024\)766269\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/766269/EPRS_BRI(2024)766269_EN.pdf)> (Accessed: 24 March 2026). p. 3.

<sup>45</sup> European Parliamentary Research Service (EPRS), Platform work: key EU initiatives (Briefing), PE 766.269, January 2024, Available at: [https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/766269/EPRS\\_BRI\(2024\)766269\\_EN.pdf](https://www.europarl.europa.eu/RegData/etudes/BRIE/2024/766269/EPRS_BRI(2024)766269_EN.pdf) (Accessed: 16 March 2026).

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# 2.5 Directive 2023/970 - Pay Transparency Requirements to Strengthen the Principle of Equal Pay

Directive 2023/970 on pay transparency requirements to strengthen the principle of equal pay was published on 10 May 2023, but the transposition process in the Member States will continue until 7 June 2026.<sup>46</sup> This means that the Directive will take full effect from 7 June 2026 onwards. Nevertheless, it is advisable for SMEs to start preparing and adapting for compliance now, to avoid potential consequences of non-compliance once the Directive is fully in-force.

## Changes introduced by the Directive

The purpose of this Directive is to establish clear transparency rules and strengthen minimum standards to ensure the more effective application of the equal pay principle set out in the Gender Equality Directive discussed in the previous section.<sup>47</sup> In this context, the Pay Transparency Directive introduces several changes that are particularly relevant for SMEs:

- Employers must establish a pay structure based on objective, gender-neutral criteria that does not result in gender-based differences.<sup>48</sup>
- Job applicants are entitled to information about the starting salary or salary range in order to allow for fair pay negotiation.<sup>49</sup>
- Employes are prohibited from asking candidates about their previous salary.<sup>50</sup>
- Employers must make pay, pay-level and pay-progression policies transparent and easily accessible to employees.<sup>51</sup>
- Employees are entitled to request and receive written information on their own pay and the average pay, broken down by sex, of colleagues performing the same work or work

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<sup>46</sup> Directive (EU) 2023/970 of the European Parliament and of the Council of 10 May 2023 to strengthen the application of the principle of equal pay between men and women through pay transparency and enforcement mechanisms, OJ L 132, 17.5.2023, Article 34. Available at: <https://eur-lex.europa.eu/eli/dir/2023/970/oj> (Accessed: 16 March 2026).

<sup>47</sup> Directive (EU) 2006/54, Article 1.

<sup>48</sup> Directive (EU) 2023/970, Article 4(4).

<sup>49</sup> Directive (EU) 2023/970, Article 5(1).

<sup>50</sup> Directive (EU) 2023/970, Article 5(2).

<sup>51</sup> Directive (EU) 2023/970, Article 6(1).

of equal value. Employers must provide this information within two months of it being requested and must remind employees of the right to this information once a year.<sup>52</sup>

- Employees are entitled to share their pay information for the purpose of enforcing the principle of equal pay. Any contractual clause restricting such sharing of information is prohibited.<sup>53</sup>
- From 7 June 2031, organisations with more than 100 employees must report gender pay differences to national authorities once per year.<sup>54</sup>

## Enhanced workers' rights, compensation and penalties

Under this Directive, all employers face the **risk of significant liability** if they breach the principle of equal pay. Workers who successfully prove to their national authorities that they have been subjected to pay discrimination are entitled to **full compensation**, covering back pay, bonuses, loss of opportunities, non-material damage and interest, with no upper limit on the amount that may be awarded.<sup>55</sup>

Workers also benefit from strong protection against retaliation, meaning they cannot be dismissed or treated unfavourably for exercising their rights or requesting pay information.<sup>56</sup> In addition, Member States are required to introduce effective and dissuasive financial penalties for non-compliance, creating a real financial and legal risk for SMEs that do not meet their obligations.<sup>57</sup>

To minimise these risks, SMEs should closely follow the national transposition measures in the Member States where they operate and seek appropriate legal guidance. At Spark, we support SMEs across all Member States in achieving compliance with this evolving framework. If you require assistance beyond the scope of this guide, please feel free to contact us at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu).

### Practical tips for SMEs

- ✓ **Ensure gender-neutral pay structures:** Pay and progression criteria must be based on objective, gender-neutral factors.

<sup>52</sup> Directive (EU) 2023/970, Article 7(1-4).

<sup>53</sup> Directive (EU) 2023/970, Article 7(5).

<sup>54</sup> Directive (EU) 2023/970, Article 9.

<sup>55</sup> Directive (EU) 2023/970, Article 16(1-4).

<sup>56</sup> Directive (EU) 2023/970, Article 25.

<sup>57</sup> Directive (EU) 2023/970, Article 23.

- ✓ **Provide salary information to applicants:** Candidates must be informed of the starting salary or salary range during the recruitment process.
- ✓ **Do not ask about previous pay:** Employers are prohibited from requesting information about a candidate's past salary.
- ✓ **Make pay policies accessible:** Pay, pay-level and pay-progression policies must be clear and easily accessible to workers.
- ✓ **Respond to pay-information requests:** Employees must receive the required pay information, including the average pay by sex, within two months of their request.
- ✓ **Allow pay information sharing:** Workers must be free to share their own pay information for equal-pay enforcement; any contractual restriction is prohibited.
- ✓ **Prepare for future pay-gap reporting:** From 7 June 2031, employers with more than 100 employees must report gender pay gaps annually.

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## 2.6 Directive 2019/1158 - Ensuring Work-life Balance for Parents and Carers

Directive 2019/1158 on ensuring work-life balance for parents and carers was entered into force on 1 August 2019, and it aims to make it easier for workers who are parents or carers to balance their work and family responsibilities. Its purpose is to promote equality between men and women in the labour market by granting clear rights to paternity, parental and carers' leave, as well as the right to request flexible working arrangements.<sup>58</sup>

Under this Directive, SMEs should pay particular attention to the following core rules:

- Fathers or other equivalent second parents recognised under national law must be permitted to take a minimum of 10 working days of paternity leave when their child is born, without requiring any minimum length of service in the company or marital status.<sup>59</sup>
- Parents must be permitted to take four months of parental leave before their child reaches the nationally-set age (up to eight years old).<sup>60</sup>
- Workers must give reasonable notice when requesting to exercise their right to parental leave, and their request must specify the intended beginning and end of that period of leave.<sup>61</sup>
- An employer can only postpone the granting of parental leave if granting it at that moment would seriously disrupt the business, and any postponement must be explained in writing.<sup>62</sup> For example, if an SME is entering a short, critical peak-production period during which the employee performs an essential role, and no temporary replacement is available, granting parental leave at that exact moment could seriously disrupt operations. In such a case, the employer may postpone the leave, but only for as long as strictly necessary, and the reasons must be provided in writing.

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<sup>58</sup> Directive (EU) 2019/1158 of the European Parliament and of the Council of 20 June 2019 on work-life balance for parents and carers and repealing Council Directive 2010/18/EU, OJ L188, 12.7.2019, Article 1. Available at: <https://eur-lex.europa.eu/eli/dir/2019/1158/oj> (Accessed: 16 March 2026).

<sup>59</sup> Directive (EU) 2019/1158, Article 4.

<sup>60</sup> Directive (EU) 2019/1158, Article 5.

<sup>61</sup> Directive (EU) 2019/1158 Article 5(3).

<sup>62</sup> Directive (EU) 2019/1158 Article 5(5).

- Workers are entitled to a minimum of five working days of carers' leave each year to look after someone who needs care.<sup>63</sup>
- Workers are entitled to take time off for sudden family emergencies, such as illness or accident that requires immediate attendance by the worker.<sup>64</sup>
- Workers who are parents or carers of children up to at least eight years old may request flexible working arrangements to accommodate their caring responsibilities. Employers must consider such a request within a reasonable amount of time, and if postponing or refusing the request, must provide a written explanation as to why.<sup>65</sup>
- Workers keep the rights they already have while on leave, and must be allowed to return to the same or an equivalent job on no worse terms.<sup>66</sup>
- Workers cannot be dismissed for taking or requesting leave on the aforementioned grounds.<sup>67</sup>

### *Practical tips for SMEs*

- ✓ **Grant paternity leave:** Allow at least 10 working days of paternity leave with no minimum service requirement.
- ✓ **Ensure parental leave:** Allow each parent four months of parental leave before the child reaches the national age limit.
- ✓ **Accept parental-leave requests:** Workers must be able to take parental leave by giving reasonable notice specifying start and end dates.
- ✓ **Postpone only in limited cases:** Parental leave may be postponed only where granting it would seriously disrupt operations, and any postponement must be justified in writing.
- ✓ **Provide carers' leave:** Grant five working days of carers' leave per year.
- ✓ **Allow urgent family leave:** Permit time off for urgent family emergencies such as illness or accident.
- ✓ **Consider flexible-working requests:** Parents and carers of children up to at least eight years old may request flexible working arrangements, and employers must reply within a reasonable timeframe with written reasons if refusing.
- ✓ **Protect rights during leave:** Workers must retain all acquired rights and be able to return to the same or an equivalent role.

<sup>63</sup> Directive (EU) 2019/1158 Article 6.

<sup>64</sup> Directive (EU) 2019/1158 Article 7.

<sup>65</sup> Directive (EU) 2019/1158 Article 9.

<sup>66</sup> Directive (EU) 2019/1158 Article 10.

<sup>67</sup> Directive (EU) 2019/1158 Article 12.

- ✓ **Prevent dismissal for exercising rights:** Workers cannot be dismissed for taking or requesting leave.

## Section Summary

- SMEs must provide employees with a written statement of employment terms before or on their first working day, covering pay, working hours, leave entitlements, probation periods, and termination procedures.
- Working time rules require SMEs to respect minimum rest periods, a maximum 48-hour working week, at least four weeks of paid annual leave, and additional protections for night workers.
- SMEs must ensure equal treatment between men and women at every stage of employment, including recruitment, pay, promotion, and return from maternity leave, and should prepare for the Pay Transparency Directive's full entry into force in June 2026.
- Parents and carers are entitled to paternity, parental, and carers' leave, as well as the right to request flexible working arrangements. SMEs cannot dismiss or penalise employees for exercising these rights.



Employment-law rules differ significantly across Member States. SMEs operating cross-border should therefore verify the national requirements and may contact us at [solutions@sparklegalpolicy.eu](mailto:solutions@sparklegalpolicy.eu) for tailored guidance.



VISA APPLICATION

### 3. VISA AND IMMIGRATION RULES

INFORMATION

Mr.  
 Mrs.  
 Miss

State:

Date of Birth:

City:

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# 3.1 Introduction to Visa and Immigration Rules

## Why does an SME need to be compliant with these rules?

Hiring employees from outside the EU or moving staff between countries often requires compliance with visa and immigration regulations. SMEs must ensure that all employees have the legal right to work in the relevant jurisdiction to avoid penalties or operational disruptions.

Within the EU, EU citizens benefit from freedom of movement and may work across Member States under a distinct legal framework, including rules on posting of workers and social security coordination. These aspects are addressed briefly in this section; however, the primary focus is on the visa and immigration requirements applicable to non-EU nationals.

## Key challenges for SMEs

### Complex and fragmented legislation

Work visa and residence permit requirements for non-EU citizens differ between EU Member States, depending on both national legislation and the origin country of the worker. An SME wanting to employ or send non-EU nationals to several EU Member States must consequently comply with multiple national rules and procedures, which can increase compliance complexity and administrative costs.

### Additional complexity for UK citizens

Following Brexit, UK citizens face distinct challenges when seeking to work or reside in EU Member States. They are no longer automatically entitled to freedom of movement within the EU and must comply with local visa and residence permit requirements. While some UK nationals may still retain residence and work rights under the UK Withdrawal Agreement if they were living in an EU Member State before 1 January 2021, even this may vary depending on the length of time spent in that country prior to Brexit and the employment situation of that person.<sup>68</sup> This complexity can lead to increased administrative burdens for UK SMEs.

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<sup>68</sup> Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community, OJ L29, 31.1.2020, Article 13. Available at: [https://eur-lex.europa.eu/eli/treaty/withd\\_2020/sign/eng](https://eur-lex.europa.eu/eli/treaty/withd_2020/sign/eng) (Accessed: 20 March 2026).

## 3.2 Visa and Immigration Rules for EU/EEA/Swiss Nationals

### The Citizens' Rights Directive (2004/38/EC)

This Directive entered into force on 30 April 2004 and has been transposed by all Member States since 29 April 2006.<sup>69</sup> While SMEs must comply with the specific visa and residence requirements set out in each Member State's national legislation, the Citizens' Rights Directive establishes minimum residence rights for EU and EEA workers across the EU and EEA. Although the Directive governs the free movement and residence of EU and EEA citizens and their family members in general, this chapter focuses on the rules that apply specifically in work-related situations.



The European Economic Area (EEA) consists of the EU countries plus Norway, Iceland and Liechtenstein. Through the EEA Agreement (in force since 1994), these countries participate in the EU single market, meaning that EU and EEA citizens have the same rights to live and work across these countries.<sup>70</sup>

The key rights and obligations that SMEs must be aware of when employing EU and EEA citizens under this Directive are as follows:

- EU/EEA nationals must be allowed to enter and start work with only a valid ID or passport as personal documentation; no visa or work permit can be required.<sup>71</sup>

<sup>69</sup> Directive 2004/38/EC of the European Parliament and of the Council of 29 April 2004 on the right of citizens of the Union and their family members to move and reside freely within the territory of the Member States, amending Regulation (EEC) No 1612/68 and repealing Directives 64/221/EEC, 68/360/EEC, 72/194/EEC, 73/148/EEC, 75/34/EEC, 75/35/EEC, 90/364/EEC, 90/365/EEC and 93/96/EEC, OJ L 158, 30.4.2004, Article 40. Available at: <https://eur-lex.europa.eu/eli/dir/2004/38/oj> (Accessed: 16 March 2026).

<sup>70</sup> European Union (n.d.) Agreement on the European Economic Area – Summary. Available at: <https://eur-lex.europa.eu/EN/legal-content/summary/agreement-on-the-european-economic-area.html> (Accessed: 24 March 2026).

<sup>71</sup> Directive 2004/38/EC, Article 5.

- For the first three months, EU/EEA nationals can live and work without any formal steps.<sup>72</sup> However, they should not rely heavily on the host country's social assistance system.<sup>73</sup>
- If the stay is longer than three months, SMEs may need to provide proof of employment so the worker can complete registration with the authorities.<sup>74</sup> Registration rules are not the same in every country. SMEs should check and follow the national requirements where they operate.
- EU/EEA workers have the right to reside as long as they are employed; SMEs should keep clear documentation of the employment relationship.<sup>75</sup>
- After five years of continuous residence, EU/EEA nationals acquire a permanent right of residence, reducing administrative risk for SMEs and supporting long-term workforce stability.<sup>76</sup>
- Decisions about refusing entry or residence (for example, for security reasons) are made by public authorities.<sup>77</sup> SMEs are not responsible for assessing these issues.



**Residence and registration rules for Swiss nationals are broadly similar to those for EU/EEA citizens, but small administrative differences apply due to the EU–Switzerland Free Movement Agreement.**<sup>78</sup> SMEs should therefore check the specific national procedures that apply to Swiss nationals in the country where they operate.

<sup>72</sup> Directive 2004/38/EC, Article 6.

<sup>73</sup> Directive 2004/38/EC, Article 14(1).

<sup>74</sup> Directive 2004/38/EC, Articles 7-8.

<sup>75</sup> Directive 2004/38/EC, Article 7(1)(a).

<sup>76</sup> Directive 2004/38/EC, Article 16.

<sup>77</sup> Directive 2004/38/EC, Article 27.

<sup>78</sup> European Community and Swiss Confederation (1999) Agreement between the European Community and the Swiss Confederation on the Free Movement of Persons, Official Journal L 114, 30 April 2002. Available at: <[<https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:22002A0430\(01\)>](https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:22002A0430(01))> (Accessed: 24 March 2026).

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## 3.3 Visa and Immigration Rules for Non-EU/EEA/Swiss Nationals

When employing non-EU nationals, SMEs should be aware that several different visa and permit categories may apply depending on the person's situation.

### The Single Permit Directive (2024/1233/EU)

In most EU Member States, the Single Permit system is the main route through which businesses can employ non-EU nationals. This Directive replaces and recasts the previous Single Permit Directive (2011/98/EU). The new Directive entered into force on 30 April 2024, and Member States must transpose it into national law by 21 May 2026. From 22 May 2026 onwards, the new rules on the single application procedure and the common set of rights for third-country workers will apply in practice.<sup>79</sup>

The Single Permit Directive simplifies employment for non-EU nationals by combining residence and work authorization into one permit. The key rights and obligations that SMEs must be aware of when employing non-EU nationals under this Directive are as follows:

- Non-EU nationals must obtain a single permit before starting work. This permit covers both residence and work. SMEs should check that each worker has a valid single permit before employment begins.<sup>80</sup>
- The application can be submitted either by the worker or, in some cases, by the employer, depending on national rules. SMEs should clarify with the authorities whether they are allowed to submit the application or must wait for the worker to apply.<sup>81</sup>
- The permit allows the person to live and work in the Member State legally. SMEs should keep a copy of the permit in the employee file for compliance purposes.<sup>82</sup>

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<sup>79</sup> Directive (EU) 2024/1233 of the European Parliament and of the Council of 24 April 2024 on a single application procedure for a single permit for third-country nationals to reside and work in the territory of a Member State and on a common set of rights for third-country workers legally residing in a Member State (recast), OJ L — (publication details pending), Articles 16–17. Available at: <https://eur-lex.europa.eu/eli/dir/2024/1233/oj> (Accessed: 20 March 2026).

<sup>80</sup> Directive (EU) 2024/1233, Articles 4-6.

<sup>81</sup> Directive (EU) 2024/1233, Article 4(1).

<sup>82</sup> Directive (EU) 2024/1233, Article 6.

- Decisions on applications must be made within a reasonable time limit set by national law, usually within 90 days. SMEs should plan recruitment timelines to account for permit processing times and avoid illegal employment.<sup>83</sup>
- Single permit holders are entitled to equal treatment with nationals in the specific areas listed in the Directive (such as pay, working conditions and social security), subject to certain exceptions. SMEs must ensure equal treatment within these legally defined areas.<sup>84</sup>
- Member States may refuse or withdraw permits under specific conditions (e.g., fraud or non-compliance). SMEs should monitor permit status and be prepared for renewal or compliance checks.<sup>85</sup>

## Other work and residence permits for Non-EU Nationals

### *The EU Blue Card Directive (2021/1883)*

This Directive governs the entry, residence and employment of **highly qualified non-EU nationals**.

SMEs should consider the following if employing non-EU nationals pursuing an EU Blue Card visa:

- The worker must have a job contract or binding offer for at least 6 months.<sup>86</sup>
- Proof of relevant higher education or compliance with national rules for regulated professions is required.<sup>87</sup> For example, a software engineer applying for an EU Blue Card must provide evidence of completing a higher-education programme relevant to IT (e.g., a university degree in computer science). For a regulated profession, such as a doctor or architect, the applicant must show compliance with the national recognition rules for that profession.
- Gross annual salary must meet the Member State's threshold, usually 1.0–1.6 times the national average, with lower thresholds (80%) allowed for in-demand jobs or recent graduates.<sup>88</sup>
- Equal treatment is an obligation in pay, conditions, training, social security, and family reunification.<sup>89</sup>

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<sup>83</sup> Directive (EU) 2024/1233, Article 5.

<sup>84</sup> Directive (EU) 2024/1233, Article 12.

<sup>85</sup> Directive (EU) 2024/1233, Article 8.

<sup>86</sup> Directive (EU) 2021/1883, Article 1(1)(a).

<sup>87</sup> Directive (EU) 2021/1883, Article 1(1)(b-c).

<sup>88</sup> Directive (EU) 2021/1883, Article (1)(3-5).

<sup>89</sup> Directive (EU) 2021/1883, Articles 8-9, 11-14.

If SMEs employ a worker who falls into this category, they must follow the national legislation of the Member State where they operate regarding administrative requirements and the documents to be provided.

### *Seasonal/Short-Term Work Permits (Directive 2014/36/EU)*

This Directive governs the entry and employment of non-EU nationals for **temporary or seasonal work for no more than 90 days** (e.g., agriculture, tourism).

SMEs seeking to employ seasonal workers must ensure they understand and comply with the following:

- SMEs must first ensure that the job is genuinely seasonal and that the stay does not exceed 90 days. The employment contract must clearly set out the type of work, duration, pay, working hours and any paid leave, and it must comply with national law and collective agreements.<sup>90</sup>
- Authorities will check that the worker intends to leave the country at the end of the contract, so SMEs should submit complete and consistent documentation to avoid any concerns about overstaying.<sup>91</sup> If the employer arranges accommodation, it must meet adequate living standards, the rent must be reasonable, rent cannot be automatically deducted from wages, and the worker must receive a written rental agreement.<sup>92</sup>
- Applications may be refused if the employer has a history of undeclared work, tax or social security breaches, or if the vacancy was artificially created, meaning SMEs must maintain a clean compliance record.<sup>93</sup>
- Seasonal workers must receive equal treatment in pay, working conditions, working hours, leave and health and safety. SMEs should apply the same standards as for their local staff. Labour inspectorates may visit a seasonal worker's workplace and, with the worker's consent, their accommodation.<sup>94</sup>
- Workers may also change employer within the permitted stay if all requirements are still met, meaning SMEs should plan for possible staff turnover.<sup>95</sup>

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<sup>90</sup> Directive 2014/36/EU of the European Parliament and of the Council of 26 February 2014 on the conditions of entry and stay of third-country nationals for the purpose of employment as seasonal workers, OJ L 94, 28.3.2014, Articles 1-6. Available at: <https://eur-lex.europa.eu/eli/dir/2014/36/oj> (Accessed: 20 March 2026).

<sup>91</sup> Directive 2014/36/EU, Article 5-6.

<sup>92</sup> Directive 2014/36/EU, Article 20.

<sup>93</sup> Directive 2014/36/EU, Article 8.

<sup>94</sup> Directive 2014/36/EU, Articles 23-24.

<sup>95</sup> Directive 2014/36/EU, Article 15.

- Finally, complete applications help ensure timely decisions, and SMEs can benefit from simplified procedures if they rehire workers who complied with all rules in previous seasons.<sup>96</sup>

### *Intra-Corporate Transfer Permits (Directive 2014/66/EU)*

This Directive regulates temporary transfers of non-EU employees within the same company to an EU branch. SMEs availing of the rules under this Directive should understand and comply with the following:

- The intra-corporate transfer must genuinely be temporary, and the transferred employee must fit into one of the permitted categories: manager, specialist or trainee employee. The employee must also have worked within the same company group for the required minimum period before the transfer, which is between three and twelve months for managers and specialists, and between three and six months for trainees.<sup>97</sup>
- Transfers may last up to three years for managers and specialists and up to one year for trainees, after which the employee must leave the EU unless another residence basis is obtained. Member States may additionally require a cooling-off period of up to six months before the same employee can be transferred again.<sup>98</sup>
- Applications must be submitted before the transfer begins, following national rules on whether the employer or the worker lodges the request. SMEs should check local procedures to avoid errors.<sup>99</sup>
- Authorities are required to take a decision on the transfer within the legal timeframe of up to 90 days. SMEs should plan assignments early to prevent operational gaps.<sup>100</sup>
- During the assignment, transfer permit holders have the right to enter, stay and carry out the authorised role, and they must receive equal treatment in salary, working hours and working conditions compared with local employees.<sup>101</sup>

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<sup>96</sup> Directive 2014/36/EU, Article 16.

<sup>97</sup> Directive 2014/66/EU of the European Parliament and of the Council of 15 May 2014 on the conditions of entry and residence of third-country nationals in the framework of an intra-corporate transfer, OJ L 157, 27.5.2014, pp. 1–22, Article 5(1)(b-c). Available at: <https://eur-lex.europa.eu/eli/dir/2014/66/oj> (Accessed: 16 March 2026).

<sup>98</sup> Directive 2014/66/EU, Article 12.

<sup>99</sup> Directive 2014/66/EU, Article 11.

<sup>100</sup> Directive 2014/66/EU, Article 15.

<sup>101</sup> Directive 2014/66/EU, Article 17

## Section Summary

- Visa and immigration requirements differ significantly across EU Member States, and SMEs operating in multiple countries must ensure compliance with the national rules of each jurisdiction where they employ staff.
- EU/EEA nationals benefit from free movement rights under the Citizens' Rights Directive. They can enter and start work with only a valid ID or passport, and no visa or work permit can be required by their employer.
- After three months of residence, EU/EEA workers may need to register with local authorities. SMEs should provide proof of employment to support this process and keep clear documentation of the employment relationship.
- Swiss nationals broadly enjoy similar rights to EU/EEA citizens under the AFMP, but SMEs should be aware of small administrative differences in registration procedures and documentation requirements.
- Non-EU nationals generally require a Single Permit before starting work, combining both residence and work authorisation. SMEs should verify permit validity before employment begins and plan recruitment timelines to account for processing periods of up to 90 days.
- Additional permit categories apply depending on the worker's profile: the EU Blue Card for highly qualified workers, Seasonal Work Permits for temporary employment of up to 90 days, and Intra-Corporate Transfer Permits for temporary assignments within the same company group.
- Following Brexit, UK nationals are no longer entitled to free movement and must comply with local visa and residence requirements in each Member State, SMEs employing UK citizens should seek legal guidance to navigate the applicable rules.