



Key challenges in tackling undeclared work in the Courier, Express, and Parcel Delivery sector



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Glossary of Terms

ADSTTF: Association for the Defence of Subcontractors and Delivery Drivers in French Transportation (*Association de Defense des Sous-Traitants & des Livreurs Transport France*)

ACOSS: The Central Agency for Social Security Organisations in France (*Agence Centrale des Organismes de Sécurité Social*)

ARCEP: French Regulatory Authority for Electronic Communications, Postal Services and Press Distribution (*Autorité de Régulation des Communications Électroniques et des Postes*)

BAFA: Federal Office for Economic Affairs and Export Control (*Bundesamt für Wirtschaft und Ausfuhrkontrolle*), Germany

B2B: Business-to-Business

B2C: Business-to-Consumer

BdKEP: Federal Association of Courier, Express, and Postal Services (*Bundesverband der Kurier-Express-Post-Dienste*), Germany

BEMA: Berlin Advisory Centre for Migration and Fair Work

BTB-ABVV: Belgian Transport Workers' Union (*Belgische Transportarbeidersbond - Algemeen Belgisch Vakverbond*)

CEP: Courier, Express, and Parcel Sector

CGIL: Italian General Confederation of Labour (*Confederazione Generale Italiana del Lavoro*)

CISL: Italian Confederation of Workers' Trade Unions (*Confederazione Italiana Sindacati Lavoratori*)

CMR: Convention on the Contract for the International Carriage of Goods by Road, also known as the CMR consignment note

CNTR: French National Road Transport Federation (*Fédération Nationale des Transports Routiers*)

CRM: Customer Relationship Management

DHL or DHL-DP: Deutsche Post DHL Group, Germany

DPD: Dynamic Parcel Distribution, a part of Geopost/La Poste, France

DREAL: Regional Directorate for Environment, Planning, and Housing (*Direction Régionale de l'Environnement, de l'Aménagement et du Logement*), France

ELA: European Labour Authority

ERGP: European Regulators Group for Postal Services

EU: European Union

EU-OSHA: European Agency for Safety and Health at Work

EUROSTAT: European Statistical Office



FILT-CGIL: Italian Federation of Transport Workers - Italian General Confederation of Labour (*Federazione Italiana Lavoratori Trasporti - Confederazione Generale Italiana del Lavoro*)

FILT-CISL: Italian Federation of Transport Workers - Italian Confederation of Workers' Trade Unions (*Federazione Italiana Lavoratori Trasporti - Confederazione Italiana Sindacati Lavoratori*)

FKS: the Financial Control of Undeclared Work Unit (Finanzkontrolle Schwarzarbeit; FKS)

GLS: General Logistics Systems, a part of Royal Mail, UK

LCVs: Light Commercial Vehicles

LIC: Individual Control Booklet (*Livret Individual de Contrôle*), France

LkSG: Supply Chain Due Diligence Act (Lieferkettengesetz), Germany

NACE: Nomenclature of Economic Activities

OSH: Occupational Safety and Health

OPSP: Other postal service providers

SBS: Structural Business Statistics

SMEs: Small and Medium-sized Enterprises

SUD PTT: French Postal and Telecommunications Union (*Solidaires, Unitaires et Démocratiques Postes et Télécommunications*)

TLN: Dutch Association for Transport and Logistics

TNT: Thomas Nationwide Transport, the Netherlands

UGT: General Union of Workers, (*Unión General de Trabajadores*), Spain

UIL: Italian Labour Union (*Unione Italiana del Lavoro*)

UILtransport: Italian Labour Union Transport (*Unione Italiana del Lavoro Trasporti*)

UNECE: United Nations Economic Commission of Europe

UNI: Union Network International (UNI Europa Post and Logistics)

URSAFF: Organisations for the Collection of Social Security and Family Allowance Contribution in France (*Organisations pour la collecte des cotisations de sécurité sociale et d'allocations familiales*)

USO: Universal Service Obligation

USP: Universal Service Providers



Executive summary

The Courier, Express, and Parcel (CEP) sector faces significant challenges related to undeclared work, complex subcontracting structures, and enforcement difficulties. Undeclared work in the CEP sector is driven by both supply- and demand-side factors. On the demand side, the cost factor of labour is key in encouraging non-compliant employment practices. Large logistics companies often outsource their parcel delivery operations to businesses commonly referred to as 'service partners' to reduce costs, shifting responsibility for working conditions onto these subcontractors. Findings from inspections and reporting by social partner organisations indicate that service partners often engage in non-compliant business practices, such as misclassifying workers (bogus self-employment) or underreporting employment to evade taxes and social security contributions. Additionally, cross-border operations complicate compliance when couriers drive vehicles registered in different countries, potentially violating cabotage and posted worker regulations.

On the supply side, although there is little evidence based on studies, labour inspectorates and trade unions assume that a high proportion of CEP workers are EU mobile workers or third countries nationals, with limited access to the local labour market. This structural vulnerability makes them more susceptible to labour abuse, particularly in subcontracting chains where compliance monitoring is difficult. The mobile nature of courier work further complicates enforcement, as workers are constantly on the move. Paradoxically, while logistics companies use digital handheld devices to track parcel deliveries, these same devices are rarely used to monitor working hours, creating a regulatory blind spot.

The most common forms of undeclared work in the CEP sector include underreporting workers to social security institutions¹, remuneration below the minimum wage due to underreporting of working hours, and unregistered businesses. While bogus self-employment remains an issue in some countries, such as France, it appears to be decreasing in others, including Germany and Spain. Violations of posting regulations, however, exist to a small extent, as cross-border parcel delivery does not account for the majority of shipments.

The study highlights that undeclared work in the CEP sector remains a pressing issue but increasing awareness and targeted measures, including inspections and legislative reforms, are gradually addressing the problem. The complexity of subcontracting chains hinders accountability, underscoring the need for stronger enforcement mechanisms and clearer regulatory frameworks.

Methodology

This study is based on a comprehensive analysis of secondary data, including statistics from EU sources such as the Structural Business Statistics (SBS) and ERGP (European Regulators Group for Postal Services). National data, literature, and grey literature, including findings from relevant EU-level projects, and media reports were also utilised. Interviews were conducted and written statements received from 10 key stakeholders, including labour inspectorates, trade unions, employer organisations, and European-level social partners. Moreover, the study includes a case study on Poland to examine new market entrants in the CEP sector, an analysis of subcontracting chain dependencies in France, updated through interviews with enforcement authorities and social partners, and

¹ A significant aspect of undeclared work in parcel delivery is the under-declaration of working hours, which can lead to an incorrect basis for calculating social security contributions and subsequently to social security fraud. This study is based on statements from labour inspectorates and social partners; no social insurance authorities were interviewed. In this respect, it is not possible to provide precise information on the coordination and collection steps of the social security institutions in cases of social security fraud.



an assessment of effective enforcement practices and recent legislative developments in selected EU Member States.

Key findings of the report

- ▶ **Sectoral developments:** The volume of parcels shipped has grown substantially, particularly between 2019 and 2023, yet employment has not increased at the same rate. This suggests rising efficiency but also potential underreporting of labour. The CEP sector is dominated by postal service providers, who have significantly expanded their international operations as third-party logistics providers, as well as e-commerce companies which act as the principal contractors in this sector. Small and medium-sized enterprises (SMEs) are active in the operative transport business, i.e. they are subcontracted to deliver parcels. The liberalisation of the sector has created regulatory challenges as postal and transport services increasingly overlap. This makes it difficult to categorise couriers under existing legal frameworks, complicating employment statistics and enforcement. The presence and regulation of platform-based courier services vary across Europe. In France, for example, platforms are prevalent, while in Italy, Germany, and Spain the use of platforms is minimal. New technologies such as parcel lockers are being introduced to improve efficiency. While they may reduce costs by minimising failed delivery attempts, their long-term impact on employment and working conditions remains uncertain.
- ▶ **Subcontracting chains and low pricing:** The constant demand to keep costs low in subcontracting deals creates power imbalances between large logistics firms and small service providers. Employers acknowledge that subcontracting allows for competitiveness and flexibility. However, there is also growing awareness that excessive reliance on subcontracting leads to declining service quality, indicating problematic working conditions. Trade unions argue that banning subcontracting could curb undeclared work, while employer organisations advocate for professionalisation and stricter access regulations for subcontractors. CEP associations call for improved market access rules, whereas express delivery associations emphasise the need for flexibility.
- ▶ **Presence of undeclared and underdeclared work:** Undeclared and underdeclared work remains a pressing issue across all Europe, with various forms of undeclared work including unregistered businesses, bogus firms, misuse of bankruptcies, or under declaring of work (e.g. underreporting of working hours, and non-payment for specific tasks such as loading or waiting times). Poor working conditions generally characterise the sector and are exacerbated in cases of undeclared or underdeclared work. They not only affect couriers but also have broader implications for road safety. Many drivers face pressure to meet delivery targets at the expense of adequate rest, increasing risks for all road users. High-end cross-border CEP services command premium prices, yet labour abuse remains a significant issue. Reports from labour inspectors confirm severe cases of abuse and non-compliance. Coordinated inspection activities involving labour inspectors and road police are necessary to enhance compliance and improve road safety.
- ▶ **Challenges in labour inspections and deterrence measures:** The CEP sector is a priority for labour inspections in France, Germany, and the Netherlands due to the high incidence of undeclared and underdeclared work. They use sector-specific strategies and tools to detect and sanction undeclared and underdeclared work, such as inspections performed close to distribution centres and data analysis of the closely monitored delivery process. Findings from French and Dutch labour inspectors highlight the need for specialised inspection units to bundle competences. Moreover, the absence of targeted regulations, such as mandatory tachographs in light commercial vehicles (LCVs), further exacerbates the problem. Therefore, a key demand of the inspection authorities is the obligatory instalment of the smart tachograph into LCVs and the issuance of a driver card to couriers.



- **New legislative and preventive measures:** Recent regulatory efforts aim to improve working conditions in the CEP sector. Supply chain due diligence laws at the European level introduce liability requirements for companies contracting out parcel delivery services. In addition to the Due Diligence Directive, other recent EU laws such as the Postal Service Directive (97/67/EC), Regulation (EU) 2018/644 on cross-border parcel delivery services, EU Regulation 2020/1055, and EU Regulation 2020/1054 also contribute to enhancing working conditions and regulatory oversight in the sector. Belgium and Germany have also introduced new postal laws to address precarious employment in parcel delivery. However, it remains uncertain whether these measures will be sufficient to resolve ongoing issues. An important preventive measure recently introduced in Belgium and France is the registration of companies and workers involved in parcel delivery. Moreover, social partners are trying to better regulate the sector through collective bargaining (Italy) and business counselling for CEP companies (Germany). Cooperation between advice centres, labour inspectorates, and trade unions supports couriers in claiming unpaid remuneration (Germany), in combatting bogus self-employment (Spain), and in mitigating dependency in subcontracting chains (France).

1.0 Introduction

Overview of the methodology

The aim of this study is to explore undeclared work in the Courier, Express, and Parcel (CEP) sector. Its services include the delivery of parcels below 31.5 kg, both business-to-consumer (B2C) and business-to-business (B2B). For the carriage of these goods, light commercial vehicles having a maximum mass not exceeding 3.5 tons (N1 UNECE standards) are used.² In terms of NACE codes, the study mainly takes into account 'other postal and courier activities' (NACE category H53.2) and 'freight transport by road and removal services' (NACE category H49.4).

The prevalence of undeclared work in the sector is difficult to estimate due to its hidden nature. However, existing studies and reports from both social partners and inspection authorities have raised concern over non-compliant forms of employment in the sector. The CEP sector seems to be susceptible to undeclared work due to several interrelated factors which are explored in this study.

This study builds on the peer learning dialogue report, Approaches tackling undeclared work in transport of goods by light commercial vehicles (LCV).³

The study follows a concept note and structure in accordance with the European Labour Authority (ELA). Consultations with social partners at European level (European Transport Workers Federation (ETF) and UNI Europa Post & Logistics, the IRU (International Road Transport Union), and Business Europe), were held to address highly relevant issues raised by the social partners and to identify key respondents. Moreover, three case studies were selected for in-depth analysis, including (1) innovative business strategies and potential effects on un- and underdeclared work in Poland; (2) dependencies in subcontracting chains in the CEP sector and impact on un- and underdeclared work in France; (3) legislation and legislative proposals to tackle un- and underdeclared work in subcontracting chains in the CEP sector in Germany.

The authors compiled secondary data from statistical sources at European level, notably the Structural Business Statistics (SBS) and the harmonised data about the postal sector collected by ERGP (European Regulators Group for Postal Services).⁴ As the CEP industry is not defined and clearly discernible using official EU or national data,

² [EU classification of vehicle types](#) based on [UNECE standards](#).

³ European Labour Authority, 2022.

⁴ The European Regulators Group for Postal Services (ERGP) is an advisory group to the European Commission.



the authors used existing studies or data compiled by business observers (e.g. Transport Intelligence) to trace sectoral developments.

For the study, 10 interviews were conducted or written statements were gathered from the following stakeholders in four countries and at European level: Netherlands Labour Authority, Financial Control of Undeclared Work (Finanzkontrolle Schwarzarbeit, FKS, Germany), France Labour Inspectorate (regional support and monitoring unit for illegal employment specialising in transport), Poland National Labour Inspectorate, German trade union Verdi (transport section), German Federal association of the CEP services sector (Bundesverband der Kurier-Express-Post-Dienste, BdKEP), UNI Europa Post & Logistics, European Express Association, Association for the defence of subcontractors and couriers in French transportation (Association de défense des sous-traitants), and the National Federation of Road Hauliers (Fédération Nationale des Transports Routiers). The interviews and written statements followed an interview guideline reflecting the topics raised in the concept note. Interviews were conducted online, in English, and transcribed.

Based on the methodology, the report is structured as follows:

- ▶ Chapter 2 describes the main characteristics of the CEP sector, giving an overview on employment trends, business models, and the main players. Moreover, the role of regulatory frameworks, including collective agreements, for shaping employment in the CEP sector is laid down. The chapter is based on an analysis of secondary data using existing databases and statistics from EU sources. Where available, national data is referred to, along with literature, doctrinal sources, and grey literature. A case study on Poland sheds light on new entrants in the CEP sector.
- ▶ Chapter 3 analyses undeclared work in the CEP sector and the factors influencing its emergence. The findings are based on a systematic review of national reports, media coverage, and grey literature, including relevant projects carried out at EU level. In addition, a case study presenting a methodology for analysing dependencies in subcontracting chains, updated with interviews with inspection authorities and social partners in France, examines dependencies in subcontracting chains in parcel delivery and the impact on working conditions and un- and underdeclared work.
- ▶ Finally, Chapter 4 discusses effective enforcement practices in selected Member States to tackle undeclared work in the CEP sector. On the one hand, the chapter provides an overview of important efforts and innovative tools used by inspection authorities to detect undeclared work in the CEP sector. On the other hand, recent legislation introduced to tackle undeclared work in the CEP sector is assessed, notably legislation in Germany that targets due diligence and liability in subcontracting chains.

2.0 Characteristics of the Courier, Express, and Parcel sector in Europe

This chapter gives an overview of business structure, employment trends, business models, and the main players in the European CEP sector. It uses data from the Structural Business Statistics (business demography, employment), transport statistics (road transport) from EUROSTAT, data from postal regulators, including ERGP at European level, national statistics and reports, market analysis reports, and information provided from interviews with experts.



Key findings

- ▶ The volume of parcels shipped has increased substantially. Concurrently, employment has exhibited an upward trend, albeit to a lesser extent.
- ▶ The CEP sector is dominated by postal service providers, who have significantly expanded their international operations as third-party logistics providers, as well as e-commerce companies which act as the principal contractors in the sector. Small to medium-sized enterprises are active in the operative transport business.
- ▶ The blurring of sectoral boundaries (e.g. postal, transport) following the liberalisation of the sector poses a significant challenge for estimating and comparing employment numbers across Europe. This is due to couriers being subsumed under different categories, which complicates the identification of relevant regulations.
- ▶ The role of platforms in the CEP sector is subject to variation depending on national legal frameworks.
- ▶ Cross-border shipment in CEP is primarily utilised in the context of express services. It plays a minor role in regional last-mile delivery.
- ▶ New market entrants are impacting the technological landscape, as evidenced by increased investment in parcel lockers. The impact of this development on employment and undeclared work is still unclear.
- ▶ Labour shortages in road transport, including courier services, are a relevant concern shared by institutions and social partners.
- ▶ While the number of enterprises active in the CEP sector has increased significantly in some countries, indicating an increase in one-person companies, in other countries the number of one-person companies decreased, which might indicate a professionalisation of the sector and a shift away from treating CEP workers as self-employed.

2.1 Market structure and main economic players

2.1.1 Trends in business development and business demographics

The Courier, Express, and Parcel (CEP) market operated by LCVs has experienced an **immense increase in volume, turnover, and employment** throughout Europe, especially in the B2C segment, in the past decade and, in particular, during the COVID-19 pandemic. In the European Union, revenues in the CEP market increased by 4.3 % between 2013 and 2017 and business-to-customer delivery by 12.5 %, ⁵ a trend intensified by the pandemic. According to the [ERGP \(2025\) report](#), which analyses market trends in postal services and parcel delivery based on reports of the national regulators of the postal sector, the volume of parcels delivered in Europe has increased by 12.1 % between 2019 and 2022, and by 5.7 % between 2022 and 2023. ⁶ The increase in the eastern and southern regions across these two periods (21.1 % and 13.8 %; 16.0 % and 12.0 %) was greater than in the western region (8.9 % and 3.0 %).

Using Eurostat statistics, data on economic developments in the CEP sector have to take into account data on **postal services under universal service obligation (USO)** (NACE category H53.1), **other postal and courier**

⁵ WIK Consult 2019, 5

⁶ See p.43, ERGP, 2025.



services (NACE category H53.2) and **freight transport by road and removal services** (NACE category H49.4), which are not entirely accurate for estimating business activities and employment in the CEP sector. Postal services under USO may include parcel delivery next to other postal services; other postal and courier services often include data on food delivery; road freight transport includes the transport of goods by lorries below and above 3.5 tons. Therefore, trends in parcel delivery can be approximated by referring to official data using these three NACE sectors.

Across Europe, the trend in postal activities under USO shows a decrease in terms of volume (as indicated above), turnover and hours worked (Table 1), whereas data on other postal and courier activities and freight transport by road show an upward trend. Using another indicator for activities of CEP companies - the number of newly registered lorries (under 3.5 tons), there is a steady increase, averaging 2.10 % per year between 2020 and 2023. At the same time, the average price increase between 2020 and 2024 for letter post services (7.45 %) is higher than for other postal services (including parcel services) (3.42 %). The price increase for parcel services is also moderate compared to the overall price increase of 6 %. This information is important when it comes to assessing the profitability of the sector and the low margins involved.

Table 1. Average change in hours worked and net turnover, 2021-2023, EU-27

| | Hours worked* | Net turnover |
|--|---------------|--------------|
| Postal services under USO | -13.57 % | -1.85 % |
| Other postal and courier activities | 8.57 % | 7.44 % |
| Freight transport by road and removal services | 3.44 % | 15.23 % |

*Hours worked are only available for 2021 and 2022.

Source: Eurostat [sbs_sc_oww].

In 2023, average revenues per parcel item in the European Union were between 2.47 EUR (PL) and 6.15 EUR (IT).⁷ **Factors driving costs and margin pressure** in parcel delivery are related to increased costs of fuel (as fuel costs can contribute up to around 25% of total last mile delivery expenditures) and increased competition.⁸ According to the UNI Europa Post & Logistics representative interviewed for this study, profit margins per item are very low in parcel delivery because the volume of parcels has to be increased to compensate for the low price. This increases costs for CEP companies. As shipment by online retailers is promised 'for free' or fixed at a low level, online retailers de-facto determine the prices for shipments which puts pressure on the CEP companies and ultimately the couriers, as laid down in detail in section 0. Another issue is the free return service offered by online retailers. Moreover, the type of items shipped has changed. Heavy or bulky products, such as mattresses, are now shipped via LCVs and then collected when they are returned. In former times, such operations were handled with a 2-man forwarding business.

Increased competition, as another aspect of decreasing revenues, can be derived from the **number of active enterprises**. Other postal and courier activities are taken as the reference sector, although, as already mentioned, this NACE code also encompasses companies engaged in food delivery, and not just parcel delivery. Between 2013 and 2023, according to Eurostat data shown in Figure 1, the number of enterprises active in other postal and courier activities has increased by almost 340 %, with the biggest increments in France and Portugal. This is due

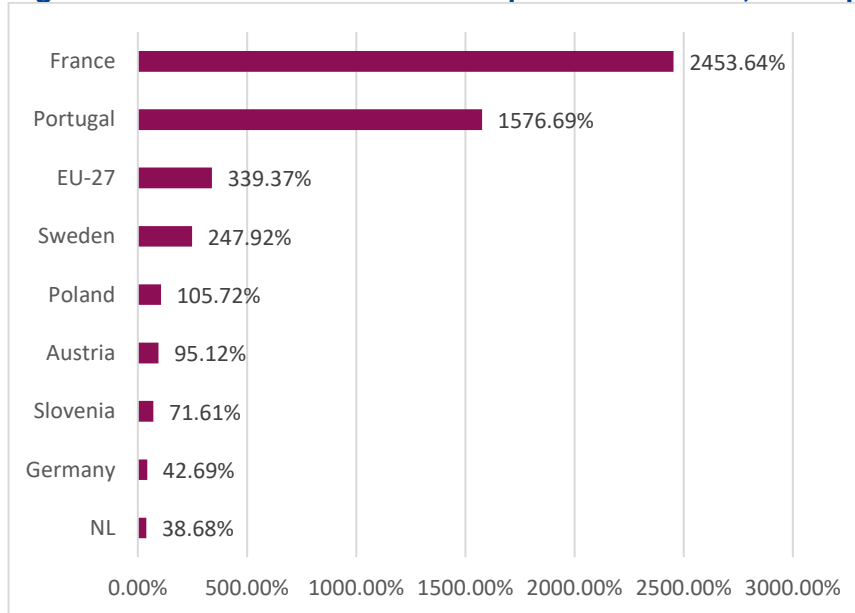
⁷ ERGP 2025, p.58.

⁸ Ti (Transport Intelligence), 2023b.



to the significant increase in the numbers of sole proprietor companies attributed to the food delivery sector.⁹ Looking only at growth rates between 2021 and 2023, numbers of active companies have grown at a more moderate rate, and in some countries, such as Germany, Austria, France, and Sweden, the number of active enterprises has even decreased.

Figure 1. Growth in number of enterprises 2013-2023, Other postal and courier activities



Source: Eurostat [sbs_sc_ovw].

The differences in the share of **one-person enterprises** in the total number of enterprises in other postal and courier activities are significant. The share of such enterprises in Lithuania, France, Latvia, Cyprus, Finland, and Slovenia exceeds 90 % of total enterprises. In Italy, Poland, Denmark, and Austria one-person enterprises account for less than 70 % of businesses in the sector, and their share in Germany remains below 30 %. For road freight transport, an adjacent sector, the share of one-man enterprises ranges from 18.33 % (DE) to 72.4 % (CZ).

Apart from the prevalence of one-person enterprises, how are enterprises distributed in terms of the number of persons employed? Figure 2 shows that in France, Latvia, and Portugal more than 60 % of the CEP workforce is employed in one-person enterprises, while in Germany and Sweden more than 75 % work in enterprises with more than 250 persons employed; on average for the EU-27, 56 % of the workforce is employed in enterprises with 250 persons employed or more, 8.45 % in enterprises with 50-249 persons employed, 8.32 % in enterprises with 2-9 persons employed, and 14.80 % in enterprises with one-person employed. One explanation for this striking difference may be, as mentioned above, the significant increase in the number of food delivery couriers in France and Portugal that are often subsumed under this category,¹⁰ while in Germany there are much fewer one-person enterprises engaged in courier activities. According to an interview with the German trade union Verdi, following a company audit of the e-commerce retailer, Amazon, by the German social security authorities on the basis of a ruling by the Federal Social Court, Amazon had to terminate the 'Amazon flex' business model, which provided for delivery with independent delivery staff. In some countries, notably in Germany, Sweden, and Austria, there is a trend towards larger enterprises and a decline in the number of one-man enterprises in other postal and courier

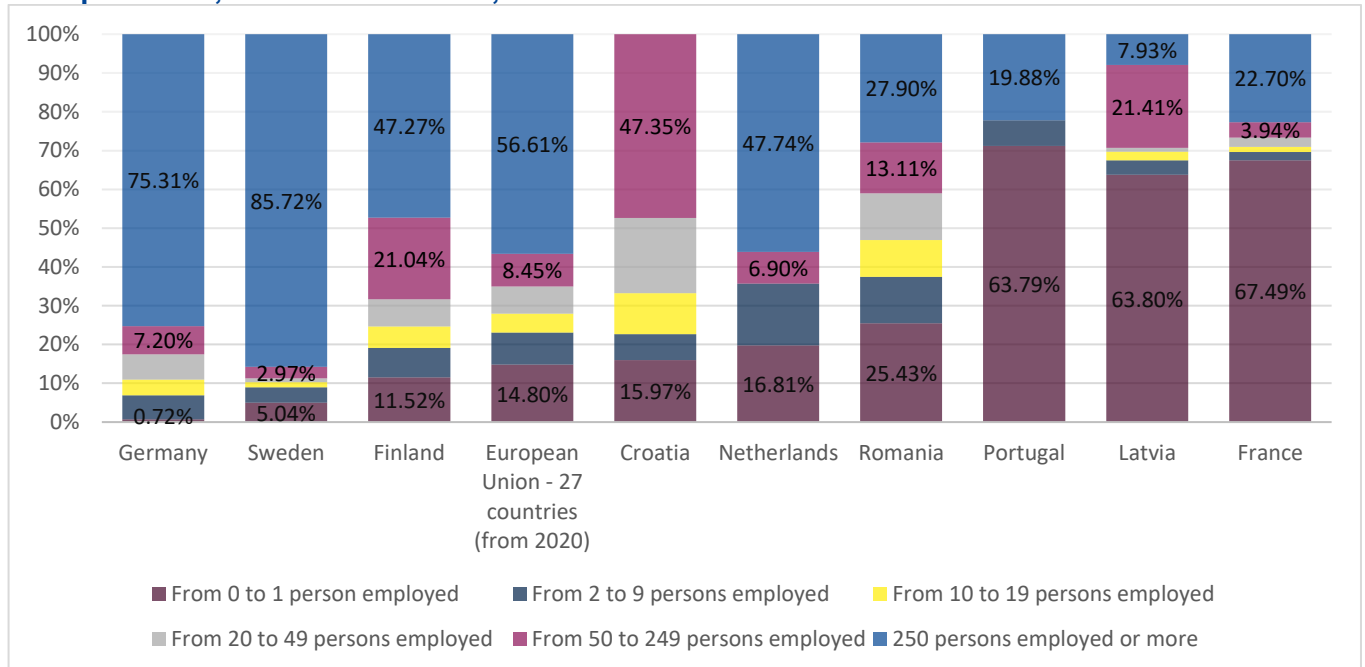
⁹ CGDD, 2019.

¹⁰ Note that according to Eurofound's representativeness study (2024), this classification is not always in place. In Romania, platforms such as Glovo or Bringo do not belong to the postal and courier activities sector but instead belong to the information and communication technology (ICT) sector.



activities. This may be an indication not only of compulsory social security adjustments but also of the professionalisation of the sector.

Figure 2. Percentage of total persons employment in other postal and courier activities by enterprise size, Selected countries, 2023



Source: Eurostat [sbs_sc_ovw].

2.1.2 Market structure

Principally, the CEP market can be divided into the **B2C (Business-to-Consumer)** and **B2B (Business-to-Business)** segments. As an indicator, the B2C segment in Germany accounts for 55 % of total shipments, including letter handling services, parcel delivery, and bicycle cargo, according to the German representative of a CEP association. B2B includes supply of components delivery to pharmacies, direct courier national and international - between consignor and consignee - and bicycle cargo. In Germany, there are 12 000 companies providing CEP services. On average, each company has 10 employees and 10 vehicles, with the number of employees from 0 and 6 500. A total of 24 companies generate 80 % of the turnover, with the main ones being Deutsche Post DHL, DPD, or Amazon. Approximately 3 000 to 4 000 companies, known as 'Nachunternehmer', operate as subcontractors in the CEP sector. According to the German representative of a CEP association, the trend is moving towards subcontracting companies with larger fleets, typically around 20 to 40 vehicles, as companies are increasingly specialising. He explained that self-driving subcontractors or subcontractors with three vehicles or less no longer play a significant role in the CEP industry. On the one hand, the compliance requirements for subcontractors have increased over the last 10 years and larger companies are better able to meet these requirements. On the other hand, it is not cost-effective for clients to manage a large number of companies with small fleets.

Measured by shipment numbers, in Germany the parcel market is the largest CEP market segment, accounting for around 85 % ([BIEK, CEP Study 2023](#)), while the remaining 15 % is distributed between the courier and express markets. In terms of revenue, the parcel market also dominates the CEP sector. Although shipment volumes declined for the first time in 2022 (-8 %) compared to the previous record year, they still remained 14 % above the pre-COVID-19 crisis level, reaching around 4.2 billion shipments. The parcel market is also the fastest-growing segment, particularly in the end-customer business with private consumers.



Another differentiation can be drawn between the **high-end segment of express services**, including international shipments, and **parcel and postal services**. For example, according to its [annual report](#), DHL Deutsche-Post operates five divisions.¹¹ The express division, which operates worldwide, accounts for 29.1 % of the company's total revenue and employs 116 000 people. Postal and parcel services in Germany account for 20.1 % of total revenue, employing 187 000 people. The express industry has been described as the business class of the cargo industry serving the high-end segment of the industry.¹²

In France, two types of parcel delivery groups are differentiated. **Traditional** parcel delivery services mainly handle heavy B2B shipments with an average weight 100 kg. The main business groups active in the traditional parcel delivery services are Geodis, Gefco, Heppner, Schenker, Kuehne & Nagel, Dachser and Ziegler. Geodis is the only major French group in this sub-sector. The other type of parcel delivery service is labelled **express** (going beyond 'express' in the sense of the high-end segment), serving the purpose of delivering much lighter consignments (an average of 11 kg), mainly B2C.¹³ The business groups involved in express services are FedEx, Amazon transport, La Poste, Geopost (including Chronopost and DPD), DHL, and UPS. The French groups are La Poste and Geopost. According to Rème-Harnay (2023), by 2021, the average subcontracting rate will be 84 % for traditional parcel delivery firms and 93 % for both express parcel delivery services (for details, see section 2.2)

Table 2 ranks the largest groups providing CEP services in Europe in 2021:¹⁴

Table 2. Ranking of largest CEP providers

| Company | Country of origin |
|-----------------|-------------------|
| DHL | Germany |
| TNT | Netherlands |
| Schenker | Germany |
| Kuehne et Nagel | Switzerland |
| La poste | France |
| Geodis | France |
| Gefco | France |
| Dachser | Germany |
| ABX (SNBC) | Belgium |
| Royal mail | UK |
| Ziegler | Belgium |

¹¹ DHL Group, 2024.

¹² [European Express Association](#).

¹³ According to the Ministry's parcel delivery survey, the average weight of parcel shipments of the first category is 100 kg, of the second category is around 11 kg. See, <https://www.statistiques.developpement-durable.gouv.fr/enquete-trimestrielle-sur-lactivite-de-la-messagerie>.

¹⁴ See, Courier, express and parcel (CEP) market volume in Europe by company 2021, by Martin Placek, 8 December 2023. Available at: <https://www.statista.com/statistics/1381838/courier-express-parcel-market-volume-europe-by-carrier/>



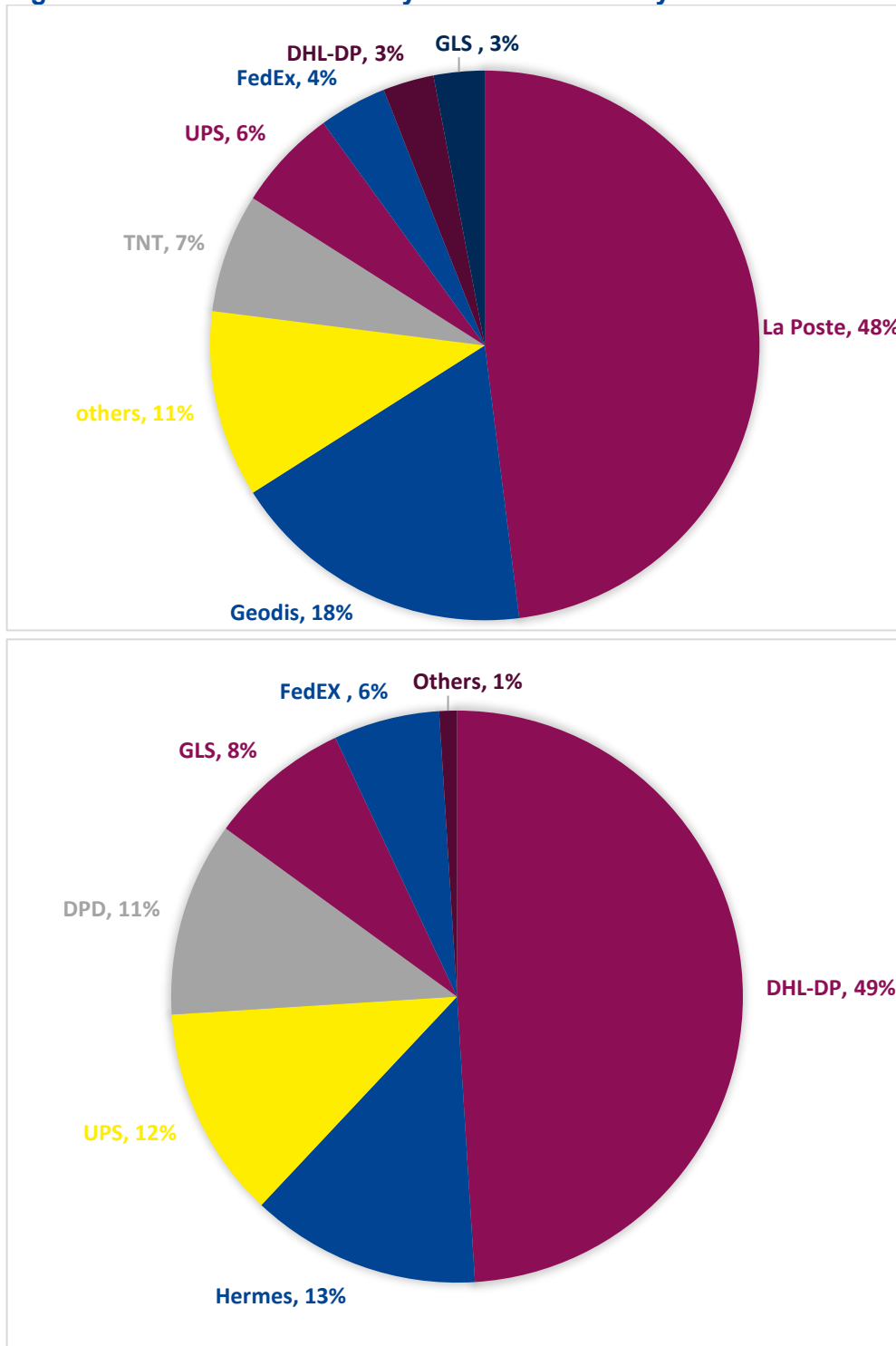
Source: See <https://www.statista.com/statistics/1381838/courier-express-parcel-market-volume-europe-by-carrier/> Statista data is based on a study in cooperation with Effigy Consulting (<https://www.effigy-consulting.com/>)

Eurosender breaks down the parcel market share per country and provider for Germany and France for the year 2022.¹⁵ In both countries the **national postal incumbents** (DHL DP in Germany, La Poste in France) are the dominant players, followed by other third-party logistics providers such as UPS, Geodis, Hermes DPD, GLS, TNT, and FedEx.

¹⁵ For parcel delivery statistics in the EU 2025, see [Eurosender](#).



Figure 3. Parcel market share by volume in Germany and France



Source: [Eurosender](#)

In Austria and Poland, data can be drawn from the national regulatory authority. In Austria in 2023, the postal incumbent Österreichische Post AG had a market share of 58 % for national shipments, followed by Amazon (15 %), DPD (11 %), and GLS (7 %); for international shipments the incumbent's share was 29 %, followed by GLS (26 %), DPD (20 %), UPS (14 %), and DHL (7 %). In Poland in 2023, there were 71 postal operators operating in the courier segment. This sector increased its revenue by more 20.5 % compared to 2022, volumes shipped increased by 16.8 %. Courier deliveries accounted for 71.3 % of the value of the postal market and 51.7 % of the



total volume of postal services in 2023. The leading postal operators in the courier services segment are by ranking InPost, DPD, GLS, Poczta Polska, UPS, Ruch, FedEx, Allegro, DHL, Meest.

Other important players are **e-commerce retailers**. Amazon is the most influential among them, while others include Chinese e-commerce companies. Amazon's strength lies in its significant market power and high liquidity, which enables substantial investment. Amazon invested heavily into predictive analysis and the automation of a dense network of fulfilment, sorting and distribution centres. It drives technological innovation in shipments, new locker systems, drones, autonomous vehicles. To many contract logistics providers, Amazon is a partner, customer and a competitor. Still, Amazon relies on service partners which are small and medium-sized enterprises and other third-party logistics providers such as DHL-DP or other postal incumbents to operate the transport services.

Increasingly, Amazon is expanding into other segments of logistics, delivery, and transportation; for example, in Germany in July 2021, Amazon introduced a new partner programme for carriers, the Amazon Freight Partner Programme (AFP), next to the Logistics Partner Programme already established in CEP, the so-called Amazon FLEX model.¹⁶ The Amazon Flex model was run in last-mile delivery according to which delivery partners are recruited and hired on a self-employed basis. In June 2022, Amazon withdrew the Amazon Flex option from the German market.¹⁷ In Spain, this model also came to an end, as 4 000 couriers were reclassified as employees by the Spanish Labour Inspectorate after the General Union of Workers (UGT) denounced Amazon's way of distributing its parcels through self-employed delivery drivers.¹⁸ Under this model, the company's couriers were forced to work with their own vehicle to deliver packages, following instructions from a company app. The trade union UGT brought this case to the Court of Madrid. In February 2023, the Court of Madrid recognised these delivery drivers as employees, applying the doctrine from the Supreme Court's September 2020 decision, which recognised a former Glovo rider as an employee.¹⁹

The future **use of digital labour platforms** such as Glovo, Uber, Byrd, or Stuart for regional delivery is highly uncertain. While there is a need for the sector to remain competitive and flexible by leveraging platforms, there are inherent risks of unreliability with using digital labour platforms for deliveries which should not be underestimated, according to the representative of the European Express Association. While flexibility is important, prime contractors need to closely monitor the delivery process in order to optimise and rationalise it, ensuring they meet customers' quality requirements. Therefore, platforms are not the best option for this type of service in most countries. In addition, in Germany and Spain, the dependency of self-employed couriers, brokered via a platform, on the contractor has been found to be so significant that it must be classified as an employment relationship.²⁰

However, there are also opposing trends. A recent study commissioned by EU-OSHA (2022) underlines that digital labour platforms are indeed active in parcel delivery using LCVs or cargo bikes. In Spain and Italy, Glovo engages not only in food delivery by bike but in last-mile delivery in general, e.g. delivery from supermarkets, pharmacies, or small parcels. According to the German inspection authority (Finanzkontrolle Schwarzarbeit FKS), in metropolitan areas, platform-mediated couriers (particularly food delivery) are active. In France, digital labour platforms are key players in parcel delivery. Principally, in France anyone setting up a transport company with motorised vehicles must have a licence, according to the articles L3113-1 and L3211-1 of the French Transport Code. If the company goes bankrupt, the licence is cancelled. Transport without a licence, i.e. by non-professional, private individuals is restricted. According to the Law on Collaborative Platforms, turnover must be less than EUR 3 000 per year and less than 20 trips per month for private individuals. According to a written statement

¹⁶ DVZ, 2022.

¹⁷ Onlinehandler News, 2022.

¹⁸ UGT, 2023.

¹⁹ Team Hub, 2024.

²⁰ While not used to inform this report, the forthcoming study by the European Labour Authority on 'Addressing platform workers' employment misclassification: legal frameworks, enforcement strategies and the new Platform work Directive' will contribute to the broader understanding of employment misclassification issues.



provided by the National Federation of Road Hauliers for this study, some digital labour platforms offer this form of brokering for individual consumers or companies to transport goods regardless of these limits. Other digital labour platforms, more widespread in urban areas, sell physical objects with transport as an added value (Deliveroo, UberEats, etc.) recurring to self-employment. This observation is also confirmed by the head of ADSTTF in France who was interviewed for this study. According to him, [Tut Tut](#), a popular digital labour platform, provides what is commonly referred to as 'collaborative delivery'. This means that transport requests are connected with individuals who agree to carry out the transport. To circumvent limits on the number of trips and revenue, individuals may register a vehicle in the name of a spouse or dependents, creating multiple accounts to manage transport operations. They can then generate a turnover of EUR 12 000 on these platforms, with the remainder being derived from undeclared work. In the context of digital labour platforms specialising in household appliances, construction and public works, the transportation of a washing machine is offered at a price of EUR 19.

According to information in the Eurofound (2024) study on representativeness for the postal sector, Stuart (a subsidiary of La Poste operating in six countries and 125 towns), is active as a platform brokering parcel services. In Sweden, some new actors such as BudBee, a Swedish company later acquired by Instabox, are mainly active in e-retail employed platform-like models for its couriers. The company did not directly employ its couriers, each courier was self-employed through an invoicing service, Pay Salary. However, the extent of such practices is unclear. Platform work as part of the postal and courier services sector was mentioned for Czechia, concretely Bolt and Wolt are not only offering food delivery but also delivery of goods. Platform work is also on the rise in Croatia, according to the Eurofound (2024) study. In Germany, according to the trade union interviewee, platforms do not play a major role because the CEP companies are geared to always assigning the same routes and driving the same number of vehicles. This principle of day workers recruited through platforms does not allow this type of work, because it requires continuity, specialised training and, of course, a driving licence.

Online intermediaries brokering shipments,²¹ including LCVs, are gaining terrain in cross-border transport, however, up until now they have not been engaged in regional transport, according to the representatives of employer organisations interviewed (German Federal association of the CEP services sector, European Express Association).

When it comes to **business models**, with third-party logistics providers, including postal incumbents and online retailers, **contracting out the delivery to service partners** is widespread. The payment of a service partner is based on competitive tendering for delivery in an area, and on a service contract. Parts of this service contract can be contracted out further to another service partner. Usually, the further away the worker is from the principal contractor the more precarious and unstable the conditions of employment are.

In express delivery, according to an interview with a representative of this sub-segment of logistics (UPS), subcontracting is an extremely important aspect of the business, as the transport itself (last mile and cross-border by air, sea, rail, truck or LCV) is also carried out by subcontractors. The level of subcontracting varies from country to country. In Germany, around 50 % of transport services are outsourced, while in Poland the figure is 100 %. The type of last-mile delivery also varies from country to country. In the Netherlands, for example, bicycle delivery has replaced LCV delivery. In this high-end, premium-priced segment, the interviewee said they avoid subcontracting to one-person companies: *'We want real companies with several drivers and management. That means established companies are our preference'*. Subcontractors must be reliable and meet certain standards for the high quality of service they provide. It is not acceptable for subcontractors to subcontract to other partners. To maintain control and overview of the service provided, UPS sticks to this first level of subcontracting.

According to the [ERGP report](#) in 2020, sectoral demarcation is increasingly blurred. Undertakings whose main activity is transport may deliver parcels as a supplementary activity or specialise in parcel delivery; traditional

²¹ Shopify, freight exchanges such as TIMOCOM, <https://www.courier.net/>, <https://www.e-kurier.net/de/index.php>, trans.eu



postal operators may offer their premises for warehousing of e-retailers and provide dispatch and delivery services for those e-commerce services; undertakings whose main activity is fulfilment may have sorting and distribution facilities and deliver parcels, including on behalf of third parties. Currently, the classification of e-retailers/on-line platforms as postal service providers varies depending on the national context.

For example, Amazon is considered to be a postal operator in Italy, Germany, Austria, and recently also in Spain, according to a ruling of the Spanish National regulatory authority [CNMC](#) in 2020, and it is registered as such in those countries. In Sweden, Denmark, the Netherlands, Poland, and Portugal, Amazon manages the local delivery services from a hub located in a neighbouring country. Amazon has a Dutch office and recently opened a Dutch website (Amazon.nl); however, according to the interview with the Netherlands Labour Inspectorate, shipment is being carried out by postal service providers. In France, Amazon is not considered as a postal operator as the French legislative framework states that 'postal services are the collection, sorting, routing and distribution of postal items through *regular* rounds'. However, Amazon Transport, under the Regulation on cross-border parcels, declared itself to [the French regulatory authority for electronic communications, postal services and press distribution \(ARCEP\)](#) as a parcel delivery provider.²²

2.1.3 New entrants and innovative technologies - the 'InPost' case

Next to digitalisation and data-driven automation to monitor delivery schedules by using routing software, which – based on a machine learning algorithm – calculates the optimal route, information technology has expanded into areas such as demand and supply visibility, forecasting and predictive analysis, and customer data capture that helps to anticipate customer demand, to plan storage and transport capacities, and track orders.

Moreover, the number of **parcel lockers** is constantly increasing in various countries. Figure 4 presents an overview of the number of parcel lockers installed by Universal Service Providers (USP) and other postal service providers. The figure shows that parcel lockers are especially widespread in Poland and Spain. InPost, a Polish provider, and the market leader for parcel delivery in Poland is expanding its business model to other European countries, as is explained in this case study.

²² Amazon provides shipping and delivery services for various organisations and entities in France. Amazon Transport is a chartering and transportation organisation. See, <https://www.insee.fr/en/metadonnees/nafr2/sousClasse/52.29B>



Figure 4: Parcel lockers from the USP and other postal service providers, 2019-2023

| COUNTRY | USP | | | OPSP | | |
|--------------|---------------|---------------|---------------------------------|---------------|----------------|---------------------------------|
| | 2019 | 2023 | Variation 2019 - 2023 (%) | 2019 | 2023 | Variation 2019 - 2023 (%) |
| AT | | 151 | | | 1,441 | |
| BE | 186 | 901 | 384.4% | 2 | 226 | 11200.0% |
| BG | 0 | | | 101 | 1,415 | 1301.0% |
| CY | 2 | 13 | 550.0% | 3 | 4 | 33.3% |
| CZ | 0 | 1,867 | | 37 | 13,719 | 36978.4% |
| DE | 4,500 | 13,000 | 188.9% | 1,654 | 3,941 | 138.3% |
| DK | 1,465 | | | | | |
| EE | 257 | 364 | 41.6% | 245 | 642 | 162.0% |
| EL | | 18 | | 25 | 5,570 | 22180.0% |
| ES | 5,153 | 2,241 | -56.5% | 3,610 | 31,673 | 777.4% |
| FI | 1,673 | 2,162 | 29.2% | | | |
| FR | | | | | | |
| HR | 0 | 300 | | 0 | 925 | |
| HU | 50 | 548 | 996.0% | 138 | 4,190 | 2936.2% |
| IE | | | | | | |
| IS | | | | | | |
| IT | 16 | 43 | 168.8% | 1,868 | 7,039 | 276.8% |
| LT | 162 | 436 | 169.1% | 388 | 1,351 | 248.2% |
| LU | 103 | 141 | 36.9% | 1 | 3 | 200.0% |
| LV | 63 | 219 | 247.6% | 262 | 1,075 | 310.3% |
| MD | | 31 | | | 257 | |
| ME | | | | | | |
| MK | | 155 | | | 2,786 | |
| MT | 20 | 25 | 25.0% | 13 | 21 | 61.5% |
| NL | | 903 | | | 1,970 | |
| NO | | 1,960 | | | | |
| PL | 205 | 281 | 37.1% | 7,000 | 37,990 | 442.7% |
| PT | | 758 | | | 312 | |
| RO | 0 | 3 | | 440 | 5,288 | 1101.8% |
| RS | | 380 | | | 218 | |
| SE | 0 | 2,445 | | 134 | 4,210 | 3041.8% |
| SI | 24 | 100 | 316.7% | 62 | 665 | 972.6% |
| SK | 60 | 155 | 158.3% | | 2,786 | |
| TR | | 404 | | | 939 | |
| TOTAL | 13,939 | 30,004 | 115.3% | 15,983 | 130,656 | 717.5% |

NOTES:

1. PT: USP: It was considered that CTT Expresso was USP.
2. PT: OPSP: It was considered the maximum number of lockers for each supplier.
3. SE: Decrease due to merger of Instabox and Budbee. On locations where both companies previously were present, now only one joint parcel facility is reported.

Source: [ERGP, \(2025\)](#), p.70.

InPost S.A., based in Krakow, specialises in parcel lockers. It initially focused on timely delivery, challenging the Polish Post Office in niche markets like bill delivery and court orders by undercutting prices. After facing legal battles, InPost expanded into parcels, experiencing mixed success before nearly going bankrupt in 2016. The American fund, Advent, revived InPost in 2017 by acquiring 75 %, enabling its growth.²³

In 2021, InPost was listed on Euronext Amsterdam under the symbol '[INPST](#)'. The share lost a lot of value in the year after its listing.²⁴ After the group made a major acquisition with the purchase of Mondial Relay, the French parcel relay giant, its value improved significantly. With this acquisition, it got a foothold not only in the French but

²³ Les Echos, 2021,

²⁴ Euronext Amsterdam is a stock exchange based in Amsterdam. Formerly, the Amsterdam Stock Exchange, it merged with the Brussels and Paris Stock exchange on 22 September 2000 to become Euronext. See, https://en.wikipedia.org/wiki/Euronext_Amsterdam

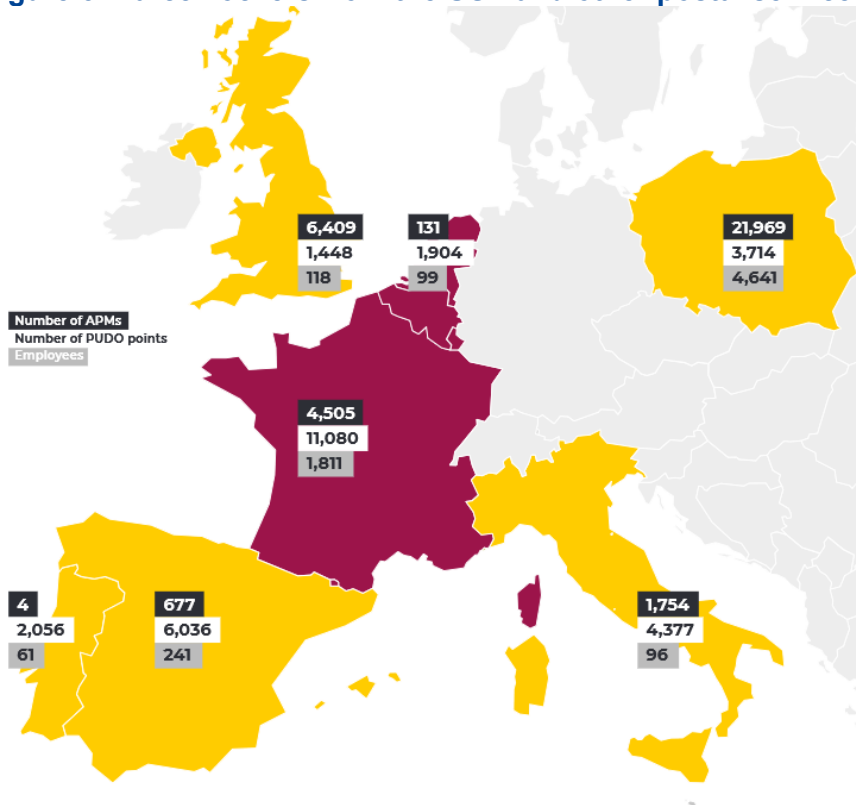


also in the Iberian market. In 2023, it also acquired the UK's Menzies distribution limited. In the meantime, it has become Europe's leading out-of-home automation solution for e-commerce, expanding and launching partnerships in Rome, Barcelona, and Manchester. It sets up parcel lockers (Automated Parcel Machine lockers) at public transport stops in these cities, cooperating with Public Transport such as the Transport for London or metro.²⁵

Unlike most of its competitors, the Polish company does not just install lockers but manages the entire delivery chain in the same way as Amazon: product reception at its six hubs and 62 depots, order preparation, delivery to automatic lockers, and returns management. According to [InPost's](#) sale's pitch, '49 % of the population lives within a seven-minute walk of a Paczkomat'. It also managed to keep Amazon at bay: Amazon is an InPost partner rather than a competitor. According to InPost's [annual report](#), Inpost is enjoying strong growth in terms of both volume and sales, both at home and abroad (i.e. in Portugal, Spain, the UK, France, and Italy). Parcel volumes increased between Q3/2023 and Q3/2024 (year-to-year) by nearly 21 %, revenues by 23 % and EBITDA margin by 21 %.²⁶ The number of Automated Parcel Locker machines has increased by 27% to 35 450, and the number of PUDO (Pick-Up Drop-Off) points to 30 615. A break-down of different countries is shown in Figure 5.

Parcel lockers have become popular also in other European countries and are increasingly installed. For example, in Czechia and Slovakia, the companies operating them are Packeta, Alza (alzabox), and also the publicly owned national post.

Figure 5: Parcel lockers from the USP and other postal service providers, 2023



Source: InPost's [annual report](#)

Couriers are mentioned as a particular 'stakeholder' group in the [annual report](#), indicating that the delivery of parcels is based on a subcontracting model. InPost in Poland in 2023 cooperated with almost 9 200 couriers.²⁷ It

²⁵ Ti (Transport Intelligence), 2023a.

²⁶ EBITDA is Earnings Before Interest, Taxes, Depreciation, and Amortization

²⁷ See p.195, InPost, 2023.



is not clear, whether these couriers are self-employed or employed with service partners. Compared to Eurostat data, other postal and courier activities only encompass 4 634 one-person companies in 2023 in Poland. InPost indicates to have implemented codes of conduct to which partners must adhere to 'with a focus on legal compliance and ethical standards'. Couriers receive supplementary benefits for timely parcel delivery, for high utilisation of parcel lockers, and extra pay during the holiday peak season. According to newspaper reports in 2016-17, a subsidiary company of InPost was allegedly not paying its employees and making them work in critical conditions. The Razem party submitted a lawsuit to the labour inspectorate and later to court, which was dismissed in 2022.²⁸

Further media reports²⁹ have highlighted structural issues within the courier sector, particularly concerning the employment practices of subcontractors working with major delivery platforms. According to an investigation by Gazeta Wyborcza (2023), many subcontracting companies—often operating as small businesses—employ couriers without thorough verification of qualifications or proper legal contracts. This practice can contribute to the growth of undeclared work and create significant gaps in accountability.

A notable case in Wola, where a 14-year-old pedestrian was fatally struck by a courier who was reportedly driving with a suspended license, has brought these concerns into public focus. As the article suggests, insufficient oversight in subcontracting arrangements can lead to the employment of individuals without valid licenses, insurance, or training, raising both legal and safety concerns.

Subcontractors interviewed in the article cited high operational costs and pressure from platform partners as key challenges. These pressures may discourage thorough vetting of workers, especially in cases where platforms require rapid scaling of delivery services. This environment may also facilitate negative selection, where individuals with limited access to formal employment—such as those with debt or prior convictions—are disproportionately engaged.

The introduction of new delivery technologies, such as parcel lockers, has a positive impact on the efficiency of parcel delivery and cost effectiveness, which are major problems in the sector. From a trade union perspective, this development is viewed with caution. On the one hand, new technologies always have an impact on working conditions and need to be accompanied by consultations with trade unions. On the other hand, parcel boxes could reduce the price pressure on delivery, as goods do not have to be transported back and forth; they might also reduce the time pressure on couriers, as they only have to deliver once, as was mentioned by the German trade union representative interviewed for this study. Indirectly, this development could increase price margins, leave more room for remuneration, and potentially reduce un- or underdeclared work. If price margins increase, more revenue is left for income distribution (profit and wages). Nominal/minimum wages might not increase but actual hours worked would be paid, therefore reducing underdeclared work. At the same time, as will be explained in the section 2.2, subcontractors who hire couriers and carry out the concrete delivery have little power to negotiate contract terms with their clients.

²⁸ For more information about the Polish Razem party application to the labour inspectorate, see https://krakow.wyborcza.pl/krakow/7,44425,20596718,partia-razem-sklada-wniosek-do-inspekcji-pracy-w-sprawie-spolki.html?_ga=2.128924108.1910002555.1737037358-623649090.1737037358. See also <https://partiarazem.pl/aktualnosci/2016/08/25/skladamy-wniosek-inspekcji-pracy-sprawie-spolki-bezpieczny-list> and <https://partiarazem.pl/aktualnosci/2022/10/29/oswiadczenie-zarzadu-krajowego>

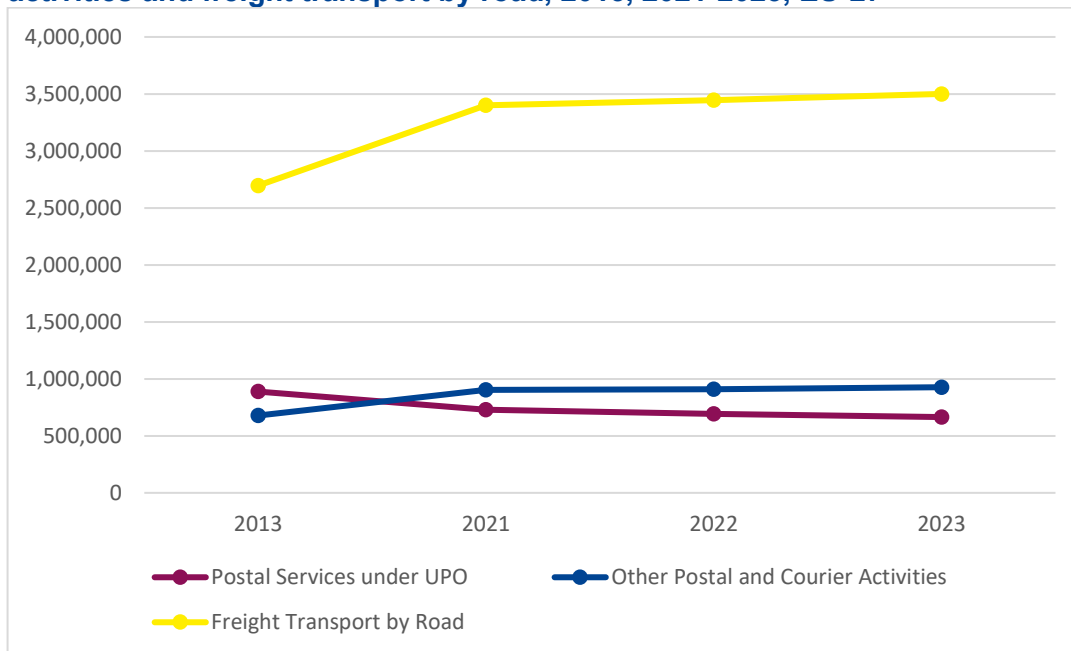
²⁹ "Gazeta Wyborcza media report 'Couriers without permissions and without control. 'Small partners of large companies often employ illegally', available at: https://warszawa.wyborcza.pl/warszawa/7,54420,31595333,kurierzy-bez-uprawnien-mali-partnerzy-zatrudniaja-w-wiekszosci.html?_ga=2.6739441.291408391.1737369831-276215898.1737369831

2.2 Employment

The number of persons employed in CEP is difficult to estimate as it comprises employment numbers from postal and courier services, warehousing, and land transport by road. The problem of blurring sectoral boundaries has been described above.

If we take a look at the employment numbers for postal services under USO, compared to other postal and courier activities in the EU-27 countries (see Figure 6), we see a steep downward trend between 2013 and 2021 from 888 424 to 665 000 persons employed, and a steep upward trend for the latter, from 679 469 to 926 925. This was mainly due to closures of postal offices and the reduction in mail delivery. Parcel delivery was one of the expanding divisions at postal incumbents and at other postal service providers. In the following years 2021-2023, these trends continued. Note that employment under the NACE code 53.20, 'Other Postal and Courier Activities', can also include employment of bike couriers in food delivery. Similarly, during the same period (2021-23), employment in freight transport by road saw a significant increase of 26%; this growth was not only substantial but also consistent throughout the timeframe.

Figure 6. Number of persons employed in Postal services under USO, other postal and courier activities and freight transport by road, 2013, 2021-2023, EU-27



Source: [sbs_sc_ovw__custom_15831661]

This development is also confirmed by the [ERGP \(2025\) report](#).³⁰ Comparing employment figures for 2019 and 2023, 18 out of 20 countries reported a reduction in the number of USP employees (except for Belgium and Estonia), 18 countries saw a rise in other postal service providers employment (except for NL and MK). For the period 2022-2023, an analysis of the figures on total employment on a country basis shows that in the majority of European countries, the USP again faced a decline in total employment, most notably in Latvia (LV) (- 20.5 %), Sweden (-16.5 %), the Netherlands (- 13.0 %), Czechia (- 12.3 %), Lithuania (- 11.7 %), while the number of people employed by other postal service providers grew (LV, NL, CZ, MD, MK, HU, HR, BG, RS, EL, BE, SI, ES).

For a more accurate breakdown of employment numbers in CEP, we need to refer to **national data**. Using **Germany** as an example we see that, according to Eurostat, in 2023, 535 053 persons were employed under the

³⁰ See pp. 72-74 of the report.



NACE category 'Other postal and courier activities' (H53.2). There are no data available for **postal services under universal service obligation (USO)** (NACE H53.1). According to data provided by [Bundesnetzagentur](#), the regulatory authority of the postal sector in Germany, 381 115 employees were active in the postal sector, of them 52 % (around 200 000) are attributed to other postal service providers. The trade union, Verdi, estimates that around 300 000 people were employed by or for companies in the CEP market in 2022. The numbers from various sources differ significantly.

Verdi differentiates between three forms of delivery staff employment: (1) employed directly by the CEP service provider (approximately 50 %); (2) employed by subcontractors and commissioned by the CEP service provider (approximately 48 %); and solo (bogus) self-employed (a model that is declining). No comprehensive official surveys about the demographic characteristics of CEP workers are available to the present day. Official statistics show a 32.5 % share of non-German workers in the postal sector in 2023, while consulting organisations report that up to 90 % of the workers are non-German.³¹ In order to shed more light on the CEP sector in terms of data, in 2025 the German trade union Verdi is currently conducting a survey of couriers on working conditions, composition of the workforce, and company affiliation and labour law violations.

For **Italy**, a case study about collective bargaining efforts at Amazon revealed some sociodemographic characteristics among couriers: 85-90 % are men, young (under 35), and non-Italian, as well as Italians recruited from other sectors. Since driving a van does not require any special training or certification other than an ordinary driving licence (type B), most workers in the industry have only a high school diploma. The unionisation rate of workers in the sector is high e.g. about 4 000 workers are members of FILT-CGIL (the Italian Federation of Transport Workers-the Italian General Confederation of Labour), one of the main sectoral trade unions.³²

For **France**, Eurostat data shows under the heading 'other postal and courier activities', 53 758 persons employed in 2023, while in 2013 only 6 532 persons were subsumed under this heading, indicating an increase of 723 %. In freight transport by road, 445 963 persons were employed, an increase of 27 % since 2013. National data, though, even provides the following figures: 270 000 are labelled as salaried delivery drivers (CGDD, 2019) and around 140 000 self-employed drivers, 100 000 delivery drivers working for platforms (65 000 with UberEats, 55 000 with Deliveroo, 2 % of them working for both), and 40 000 self-employed in other transportation sectors.

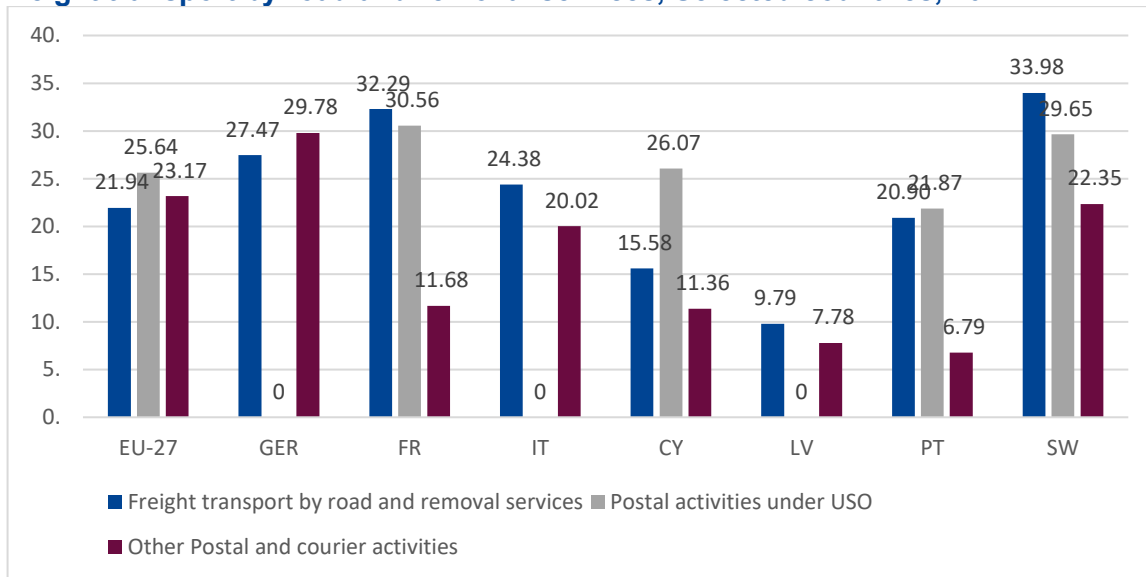
The extant literature provides no concrete statistics regarding **labour shortages** in the field of courier transport services. According to the interviewee accounts for this study, there was a unanimous consensus that demand for couriers is high, and a shortage exists.

Another interesting indicator (Figure 7) relating to remuneration in the sector are **unit labour costs**, as the average cost of labour per unit of output produced (in millions EUR). With regards to workers in other postal and courier activities they are low compared to freight transport by road and postal services under USO (with the significant, exception of Germany). In France and Portugal the difference is especially pronounced, namely threefold.

³¹ Rosa Luxemburg Stiftung, 2024.

³² Team Hub, 2024, p.86.

Figure 7. Unit Labour Costs, Postal services under USO, other postal and courier activities, and freight transport by road and removal services, Selected countries, 2022



Source: Unit Labour Cost statistics: Eurostat [sbs_sc_ovw]

Cross-border parcel delivery is an issue from the market perspective as volumes in international shipments, both express and standard shipments, are rising. However, cross-border employment of couriers plays a minor role. Occasionally, in express delivery, LCVs cross borders when distribution centres are located in a different country from the shipment's final destination. The interviewee representing the express delivery segment made clear that posting rules pose a hurdle to flexibility and efficient operation in cross-border shipment. The research found cases where cross-border employment involved severe misuse (see section 3.2).

To sum up, the CEP sector is structured and operates as follows:

- **Sectoral boundaries are becoming blurred** as e-retailers and postal incumbents enter the logistics sector and freight operators and e-retailers deliver parcels subject to the postal service obligation. This development has implications for the potential entry of new competitors, the type of collective labour regulation to be applied, and the quality of products and services to be provided.
- **Divisions or subsidiaries of postal incumbents** (e.g. DP DHL, DPD as part of Geopost/La Poste, GLS as part of Royal Mail, Post NL, BPost, SDA as part of Poste Italiane)³³ lead parcel and last-mile delivery in domestic markets, with DHL-DP, DPD, GLS also active in other European countries. UPS and FedEx, major US-based players, and DHL-DP dominate B2B express delivery (90 % compared to 10 % B2C), a high-end segment where reliability and premium pricing are key. Employees in this segment are predominantly employed in postal services companies under Public Service Obligation (PSO), that offer the most stable working conditions, the number of which has declined over the past decade across the EU-27 countries. Un- and underdeclared work do not play a role here.
- **E-commerce** giants like Amazon coordinate the logistics chain to the consumer: order, sorting, distribution, fulfilment. Recently, they have also entered last-mile delivery, engaging subcontractors and self-employed couriers. They operate 'hub-and-spoke' systems for speed, lower inventory levels, immediate service, predictive analysis, and tracking technology. They invest in services (Pick Up-Drop

³³ Posteitaliane, 2022.



Off, same day delivery) and facilities (parcel lockers, aviation network) to manage growing e-commerce parcel volumes. **Digital labour platforms** are dominant in parcel delivery in only a few countries such as France and, to a lesser extent, in Sweden, Croatia, and the Czech Republic, but struggle in other countries due to legal requirements. Un- and underdeclared work occur when digital labour platforms do not comply with legislation in place. **Online intermediaries** are significant in cross-border transport, not in local transport. Overall, cross-border employment in the CEP industry plays a minor role.

- Business models are characterised by **subcontracting**, with third country logistics providers or e-commerce giants at top of the subcontracting chain. Businesses in the **second or third tier** of the subcontracting chain are either subsumed under other postal and courier activities or freight transport by road. Employment surged in these categories. It is mainly in the subcontracted activities, the delivery and collection of parcels, that un- and underdeclared work occurs.

3.0 Analysis of un- and underdeclared work in the Courier, Express, and Parcel sector

This chapter provides an overview of un- and underdeclared work in the parcel delivery sector by investigating various employment models, examining contract types, compliance issues, and the influence of the digital economy. It describes prevalence, types, and characteristics of un- and underdeclared work in the CEP sector, and main compliance issues. It explores the main causes of undeclared work in the CEP sector, with a focus on subcontracting chains.

Key findings

- Undeclared work remains a pressing issue across Europe, with various forms including unregistered businesses, bogus firms, fake bankruptcies, underreporting of working hours, and non-payment for specific tasks such as loading or waiting times. Poor working conditions not only affect couriers but also have broader implications for road safety.
- A number of factors have been identified as contributing to the phenomenon of undeclared work. These include unclear employers responsibilities in subcontracting chains, the recruitment of vulnerable workers from third countries or other Member States who are unfamiliar with local labour laws, high pressure for fast deliveries, increasing parcel volumes and minimising costs, lack of collective agreements and trade union oversight, and easy access into the trade without formal training.
- While bogus self-employment has declined in some countries (e.g. Germany), it has been partially legalised in others (e.g. France), highlighting regulatory differences across Europe.
- The use of long subcontracting chains obscures the role of major logistics service providers, e-retailers, and postal incumbents, making it difficult to identify those benefiting from non-compliant labour practices.
- Economic dependencies between subcontractors and principal contractors create a power imbalance that contributes to undeclared work and problematic working conditions. The prevalence of low pricing remains a central challenge.



3.1 Forms of employment

Numerous studies and reports have been carried out in the nearly two decades since the growth of e-commerce increased the importance of last-mile parcel delivery, and postal services have been liberalised, allowing new entrants to serve customers.³⁴ While the postal sector has been a highly regulated area (including employment relations), parcel delivery has spread to other sectoral regimes that have offered less stable employment.

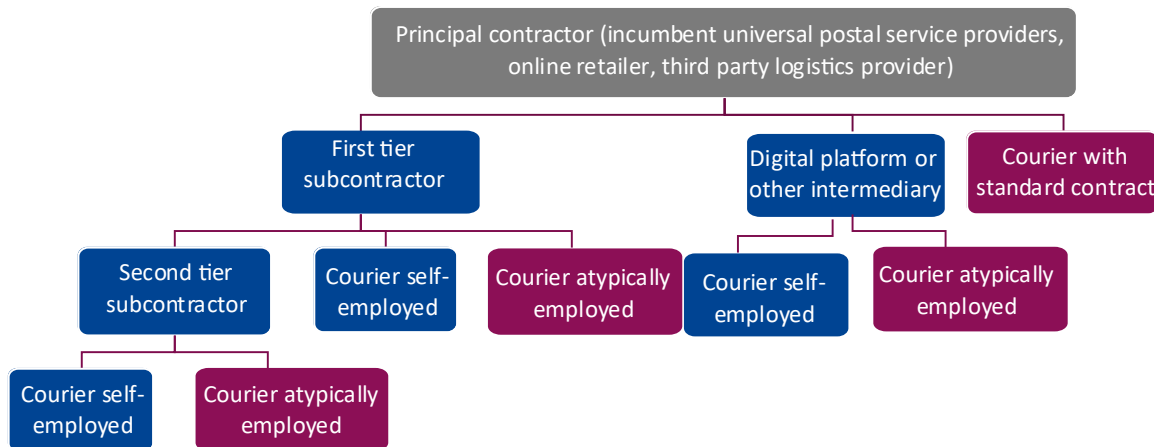
As a result, the CEP sector, and in particular the last-mile delivery of parcels, has become a particularly problematic area for inspection authorities and a focus for inspections, as emphasised by all the inspectorates participating in the 2022 ELA Peer Learning Dialogue³⁵ (from Portugal, Sweden, the Netherlands, Belgium) and by the representative of the Netherlands Labour Inspectorate interviewed for this study. According to the latter, transport and parcel delivery is the sector where undeclared work is most widespread, also compared to other sectors affected by undeclared work such as HORECA or agriculture. Comprehensive data and precise estimates of the extent of undeclared work in the CEP sector are not available. This report uses data provided by National Labour Inspectorates, social partners, and advisory organisations.

Typically, parcel delivery involves long supply chains involving principal contractors (often postal services, large online retailers, or third-party logistics providers) working with a chain of subcontractors including temporary work agencies, transport service providers operating as subcontractors, and sub-subcontractors as well as those at the bottom of the chain such as self-employed drivers or atypically employed couriers (Figure 8). Formally, the courier is employed by or has a commercial service contract with the first- or second-tier service provider. In case of an employment relationship, it is necessary to identify the service provider who is responsible for the employee's compliance with labour and social security obligations. However, first- and second-tier service providers have 'economic dependence' on the principal contractor and have little economic leeway to negotiate contract terms that allow for decent employment of couriers. These conditions can lead to circumvention of labour laws and an increase in undeclared work. In section 0 of this chapter, we will analyse this phenomenon of 'economic dependence' and how it fosters un- and underdeclared work, taking France as an example.

³⁴ Benvegnú et al., 2018; Bouffartigue et al., 2018; Faire Mobilité, 2023, 2024; Gillis et al., 2022; Haidinger, 2012, 2022; Hugo- Sinzheimer Institut für Arbeits- und Sozialrecht, 2023; Kohlenberger et al., 2021; Moore & Newsome, 2018; Rème-Harnay, 2018, 2020, 2021, 2022, 2023, 2024; Rosa Luxemburg Stiftung, 2024; Schmierl et al., 2021; Team Hub, 2024; WIK Consult, 2019; Zanker, 2018.

³⁵ <https://www.ela.europa.eu/sites/default/files/2022-10/UDW-PLD-Approaches-tackling-undeclared-work-in-transport-of-goods-by-light-commercial-vehicles-2022-EN.pdf>

Figure 8. Subcontracting chains in the Courier, Express and Parcel (CEP) market



Legend:

■ Service contract

■ Employment contract

Source: The author's own illustration based on Haidinger, 2012, p.15.

In terms of employment, the CEP labour market is tiered along three types of employment: (i) standard employment; (ii) minimum monthly payment based on minimum hourly wage and guaranteed minimum working hours topped up with performance-based bonuses; and (iii) self-employment, with the latter two being particularly susceptible to underpayment, underreporting of working hours, bogus self-employment, excessive working hours and withheld overtime pay, imposition of fines on drivers. In particular third country citizens (with restricted or without work permits) are recruited for the bottom end of the CEP labour market. These three types of employment correspond to the position of the courier in the subcontracting chain (Figure): (i) they can work for the principal contractor (incumbent universal postal service provider or third-party logistics provider) with a standard contract, often collectively bargained; (ii) they can be employed by service partners operating for principal contractors; (iii) they can work on a service contract basis for online retailers or platforms that commission a consignment. Un- and underdeclared work is more prevalent where the courier works in atypical employment and the further the courier is from the principal contractor in the subcontracting chain.

3.2 Presence of un- and underdeclared work

Un- and underdeclared work in this sector can take different forms. There are no harmonised European figures to give an accurate assessment of the phenomenon. We need to refer to the figures provided by the national



authorities which detect infringements on the basis of inspections and estimates by the social partner, and on media research.³⁶

According to information from the **German** inspection authority ‘Finanzkontrolle Schwarzarbeit FKS’³⁷, the parcel delivery sector is a key focus of inspections, as part of the forwarding, transport and associated logistics sector: between 2020 and 2024, on average 3 975 employers and 32 132 employees were the subject of inspections. On average, 4 390 investigative criminal procedures were initiated between 2021 and 2024 following inspection, on average violations include temporary employment (10-31 cases), work or residence permit (4-6 cases), non-payment of social security contributions (1 160-1 345 cases), illegal residence (624-938 cases), misuse of benefits (1 808-2 459 cases), tax evasion (9-24 cases).³⁸ The minimum wage act was violated in 621 cases on average which is an administrative offence. FKS also provided insights into two nationwide focus inspections of the CEP sector, in 2020 and 2023, respectively, when on one day 2 378 (3 174) FKS staff checked 7 889 (9 754) persons. The inspections initiated 16 (62) criminal proceedings, including fraud, falsification of documents, illegal residence, and 36 (94) administrative offence proceedings, including unauthorised employment of foreigners, violation of reporting or notification obligations, and minimum wage violations. Moreover, FKS initiated further examination in 1 557 (1 958) cases, including potential violations of minimum wage (433-737 cases), contribution withholding, including bogus self-employment, and abuse of benefits.

In 2021 a focused inspection in **Austria** examined 133 service providers, including 96 subcontractors and 24 sub-subcontractors, and 2 416 workers at a distribution centre of a large e-retailer.³⁹ The results give an indication about the composition of the workforce: 1 228 of the employees were third-country nationals and 1 188 of the persons inspected were EU citizens, 687 were employed part-time and 237 were registered as marginally employed⁴⁰. 987 complaints were filed after the inspection, specifically, the financial police found 468 violations of the General Social Security Act, 144 violations of the Unemployment Insurance Act, 12 violations of the Act on the Employment of Foreign Nationals, three violations of the Act to Combat Wage and Social Dumping, and one violation of the Trade Regulation Act. In addition, social benefit fraud was reported in 96 cases. During another inspection in parcel delivery in Austria some of the statements made by the self-employed hauliers were particularly alarming: some stated that they worked up to 77 hours a week (sometimes from 4:00 a.m. to midnight).⁴¹ They would also spend the night in a highway parking lot without accommodation. Others stated that

³⁶ Data in written form or assessments in interviews was provided by inspection authorities from Germany, France, Netherlands, and Poland. The Polish source, in addition to general data on undeclared work primarily provided data on undeclared work in the food delivery by bike or taxi services which are not within the scope of this report.

³⁷ The Financial Control of Undeclared Work (FKS) carries out its inspections on the basis of § 2 of the Act to Combat Unlawful Employment and Benefit Fraud (SchwarzArbG) and pursues a holistic approach. This means examining, inter alia, whether employers have duly registered their employees for social security, whether social benefits are unduly received or have been unduly received, whether foreigners have the work permits or residence permits required to take up employment and whether working conditions under the Minimum Wage Act, the Posting of Workers Act and the Temporary Employment Act are complied with. The FKS performs both routine inspections and inspections based on tip-offs, and these inspections include checks of persons and/or business documents.

³⁸ The statistics of the FKS only count the “leading” offence. Therefore, the attached statistics show the number of preliminary investigations based on the leading offence, not the total number of infringements detected. Since formal infringements are often overshadowed by more serious infringements, no conclusions can be drawn from the total numbers.

³⁹ Austrian Federal Ministry of Finance, 2021.

⁴⁰ Marginal employment (geringfügige Beschäftigung) is a specific category under Austrian labour law, defined by an income threshold—set at €551.10 per month in 2025—below which employment is not subject to full social insurance contributions. While legally recognised and subject to the same labour rights as other employment types (e.g. entitlement to leave and severance), marginal employment may, in practice, be associated with more precarious working conditions. There is a risk that underreporting of income or working hours could be used to remain below the threshold, potentially facilitating underdeclared work. This structure may create incentives for informal arrangements, which could contribute to the grey economy. For detailed information, refer to the official Austrian government portal on marginally employed persons, available at: <https://www.usp.gv.at/en/themen/mitarbeiter-und-gesundheit/einstellung-mitarbeiter-und-arten-der-beschaeftigung/geringfuegig-beschaeftigte.html>

⁴¹ Austrian Federal Ministry of Finance, 2023.



they spent the night with up to 7 people in a mattress dormitory. In addition, there are verbal 'instructions' from the clients to pay penalties of up to 500 euros for missed tours due to illness or vacation.

Inspections carried out by the **Netherlands** Labour Inspectorate in 2020 concluded that nine out of ten parcel delivery companies subcontracted by other companies performed some kind of irregularities or violations, e.g. infringements related to labour and social security or fiscal obligations, employment of workers without a valid work permit. During the ELA Peer Learning Dialogue, participants from Portugal, the Netherlands, Belgium, and Sweden mentioned that labour inspectorates often find infringements during inspections in the transport of goods by LCVs. For instance, in Belgium, in 44% of such inspections, infringements are detected.⁴²

For **France**, ACOSS (*Agence Centrale des Organismes de Sécurité Sociale*) is the central agency for social security organisations, which is responsible for collecting information on the social security contributions paid by companies. According to ACOSS, in 2016, out of 600 transport companies, nearly a quarter was suspected of undeclared work. This figure has doubled since 2015, which itself had already seen a surge in cases compared to 2014. It is challenging to ascertain whether this surge is indicative of an increase in fraudulent activities or a result of heightened inspection measures. In any case, the transportation sector is the fifth most fraudulent in terms of undeclared work, according to ACOSS. The ACOSS also points out that the transport sector most affected by this type of fraud is local transport, i.e. urban or regional transport (as opposed to long-distance transport).⁴³ As couriers are obliged to carry an identification badge to collect the parcels, illegal employment is not widespread, rather linked to underdeclared working hours and the number of workers. If a driver is sick, they make an undeclared delivery driver work by giving them the sick driver's badge.

In **Italy**, according to recent news reports⁴⁴, the Milan Public Prosecutor's Office has been investigating logistics supply chains in the portering, fashion, and large-scale retail sectors. In the last investigation, in July 2024, EUR 84 million was seized from logistics giant Gxo. Other investigations included multinational delivery company Amazon, shipping companies DHL and GLS, supermarkets Esselunga and Lidl, and car rental platform Uber. A total of EUR 552 million was seized for tax evasion. The use of bogus companies and illicit intermediaries at FedEx has been uncovered by the Milan financial police in a long-lasting investigation. Between 2022 and 2023, 2 916 workers, including truck drivers were recruited in this way, with 32 companies involved in the alleged illicit scheme.

In **Poland**, according to [media reports](#), in December 2023, the Tax Administration released figures about non-compliance of the CEP sector and of its self-employed workers in the National Debt registry: the sector as a whole owed the State PLN 35.3 million, of which PLN 22.3 million are owed by one-person enterprises (which account for 918 debtors out of the total of 1 237).⁴⁵ The article also shows how the sector is often in credit with larger companies for around PLN 30 million, due to delays in payments.

3.3 Forms of un- and underdeclared work and contributing factors

Within this sector **underdeclared work** usually takes the form of underdeclaring working hours and underpayment, and/or **undeclared work** through unregistered businesses or false classification of employees, e.g. as temporary agency workers, bogus self-employment, and the recruitment of third-country nationals without a work permit.

⁴² Haidinger, 2022.

⁴³ Rème-Harnay, 2023.

⁴⁴ Source: <https://ilmanifesto.it/societa-serbatoio-e-lavoratori-sfruttati-fedex-indagata> and https://milano.corriere.it/notizie/cronaca/25_gennaio_29/fedex-serbatoi-di-manodopera-a-buon-mercato-nella-logistica-sequestrati-46-milioni-di-euro-per-evasione-al-colosso-americano-fd609204-345a-4a30-9d85-f01dbff98xik.shtml.

⁴⁵ Forsal.PL, 2023.



Overall, irregularities in the sector include social security fraud, undercutting of minimum wage, non-compliance with protective provisions for OSH and other working conditions, and breaches of trade regulations.

► **False classification**

In **Spain**, transport companies, often subcontracted by third-party logistics providers, employ couriers. However, when the operators use LCVs or bikes for shipping they may not be subject to transport regulations or may breach the existing collective bargaining agreements. Companies operate with⁴⁶ self-employed couriers. In Spain, when a company's business model is based on algorithm-based and labour platform-mediated delivery (as typically deployed in food delivery by bike), couriers must be employed. The presumption of an employment relationship in this case goes back to a supreme court decision and a subsequent tripartite national agreement.⁴⁷ Amazon's business model is also subject to this decision. However, Amazon is circumventing this strategy by subcontracting couriers to intermediaries which seems to be an illegal assignment of workers through temporary employment agencies. In this case, the legal requirements for lending out the worker are not met, and he or she may choose to be a permanent worker of the user undertaking (Amazon).⁴⁸

In **France**, according to the interview with the French Labour Inspectorate, several big parcel delivery groups hire out to intermediary groups, which in turn do some of the work themselves using employees and some of it by subcontracting to small companies. In the case of small companies, the company owners issue DPAEs (declaration prior to hiring) but no employment contracts. According to Eurofound (2024), Stuart (a subsidiary of La Poste), and its former director, were convicted of illegal temporary agency work. They were accused of having used a company called Branis Courses for subcontracting deliveries, but Branis Courses was essentially a fake company, as its employees' work was entirely managed by the Stuart platform.

► **Working without a contract**

Fair Mobility (Faire Mobilität), a **German** counselling organisation, regularly publishes cases of violations of workers' rights encountered in their counselling practice. A case from March 2024 concerns a courier driver who was employed by DPD to deliver parcels. The driver sustained an injury at work in his first month of employment. The employer subsequently informed the employee that he was not eligible for health insurance, citing the employee's lack of registration. Consequently, the employee was dismissed from his position, resulting in the non-payment of wages for that particular month. This prompted the employee to approach the main customs office for assistance. Following the intervention of the customs office, criminal proceedings were initiated, and Fair Mobility facilitated the enforcement of their claims outside of the court system under civil law. Despite the serious nature of the allegations, the customs officers considered it improbable that criminal proceedings would be initiated due to the absence of an employment contract and, consequently, the absence of proof of employment. The courier elected to pursue their civil law claims against the employer, a course of action that was supported by Fair Mobility. A short time later, the outstanding monthly wages were received from the employer.⁴⁹

Another factor leading to undeclared work, as reported by the **French** Labour Inspectorate, 'outboarding'. This involves banning drivers from accessing the sorting centre due to customer complaints. Principal contractors ban

⁴⁶ Team Hub, 2024.

⁴⁷ In 2020, a supreme court decision banned food delivery platforms from using self-employed drivers. A Tripartite agreement was reached, including the presumption of employment in algorithm-controlled and platform-based delivery and consultation rights in case of algorithm deployment. As a consequence, Glovo and Just Eat adjusted to this new regulation using a free log-in system that does not discriminate against workers through algorithmic analysis. Deliveroo withdrew from the market because the system was no longer profitable. Additional information available at: <https://www.poderjudicial.es/cgpi/es/Poder-Judicial/Tribunal-Supremo/Noticias-Judiciales/El-Tribunal-Supremo-declara-la-existencia-de-la-relacion-laboral-entre-Glovo-y-un-repartidor>

⁴⁸ Ara, 2022.

⁴⁹ Faire Mobilität, 2024.



drivers who are then dismissed because they cannot be reassigned. The drivers don't appeal their dismissal because they either don't know their rights, and/or the companies they work for have a limited lifespan and often disappear before an appeal can be processed.

► **False declaration of working hours**

Drivers are often registered as part-time workers to reduce the basis for social security contributions⁵⁰. Another practice of falsely declaring working hours is working more hours than those stated in the employment contract and earning extra money that is undeclared. Additionally, one of the most prevalent forms of undeclared work in the platform economy is unregistered and unpaid working hours and incorrect classification of waiting or stand by time.

A common form of undeclared employment in **Germany** is registering workers as 'mini-job' employees while they actually work full-time, according to the German CEP employer organisation representative.⁵¹ A major problem, according to the trade union, Verdi, is excessive working hours of 12-16 hours without overtime pay, which constitutes a violation of the minimum wage.

According to Fair mobility, as a rule, only the time spent driving to the customer is remunerated, but not the waiting time, for example during the loading of parcels at the distribution centre. A case from 2020 revealed that loading parcels at the Amazon distribution centre added up to 13 hours of unpaid work in two months. Even the electronic recording of working hours has so far been unable to prevent employers from circumventing contractually agreed wages and expenses. If there are delays due to delayed loading times that were not caused by the drivers, they often still receive unreasonably high contractual penalties deducted from their wages.⁵²

In **France**, according to an interview with the Labour Inspectorate, introduction of the Mobilic registration tool in 2024 (for details see 4.5.1) gave the French labour inspectors an efficient tool to monitor working time that eventually revealed excessive working hours. Couriers who are supposed to work 4 days a week (12 hours daily accounting to 48 hours weekly), in reality work 54 hours a week and often 7 days a week. In order to circumvent the maximum working hours, couriers utilise a QR code-fitted badge, which can be easily shared via WhatsApp, for example, by colleagues who are absent due to illness.

► **Bogus self-employment**

Sometime drivers are recruited as self-employed, which means contractors and intermediaries are not bound to comply with regulations in place for employed drivers. As a result, self-employed drivers might bear the risks related to carrying out services, like business uncertainties, irregular income due to fluctuating orders, or occupational health and safety risks since they are not covered by OSH regulations. Also, the employer benefits from lower costs as there is no need to pay any social security contributions (i.e. unemployment benefits, pension insurance). Bogus self-employment disguises an employment contract by a commercial contract and withholds

⁵⁰ A significant aspect of undeclared work in parcel delivery is the under-declaration of working hours, which can lead to an incorrect basis for calculating social security contributions and subsequently to social security fraud. This study is based on statements from labour inspectorates and social partners; no social insurance authorities were interviewed. In this respect, it is not possible to provide precise information on the coordination and collection steps of the social security institutions in cases of social security fraud. In general, suspicious cases are passed on to the competent authorities for further investigation in the course of inspections.

⁵¹ In Germany, mini-jobs are marginal jobs with a maximum monthly salary of EUR 556 (2025) or a maximum of 70 working days per calendar year. Due to the lack of social security contributions, mini-jobs are not covered by social security.

⁵² Faire Mobilität, 2024.



labour standards and claims associated with employment status, such as minimum wage, maximum working hours, social security rights and benefits⁵³.

Detecting bogus self-employment is a major challenge for labour inspectorates. Inspectors must assess whether the driver is in a state of economic dependence to the contractor: they must accurately identify the (different) companies the driver works for, who provides the vehicle, who gives the work instructions. This means that the inspection process needs to be very precise. The classification of a person's employment status depends on the specific circumstances in which he/she is performing deliveries and on the nature of the services. Another challenge is to bring together relevant information and data collected by inspecting authorities to assess the employment status of the driver. The competent authorities checking the employment status of a worker vary across the Member States. In most countries in cases of alleged bogus self-employment, the court decides on the nature of the employment relationship ex-post by examining the particularities of each case.

In **Germany**, **Spain**, and **Netherlands** the phenomenon of bogus self-employment was considerably reduced. In Germany this was due to a court ruling. In the Netherlands, according to the interview with the labour inspectorate, it was widespread about 10 years ago, but stopped after the trade union and the labour inspectorate intervened, requiring couriers to be employed. As a consequence, self-employment was replaced by (small) subcontractors employing their own couriers, often along multiple tiers. In **France**, the phenomenon of one-person companies in courier services is much more widespread (see section 2.1.1), however, up until now it is not regarded as 'bogus self-employment' (see Box 2 section 4.2.1).

► Employment of third-country nationals

Third-country nationals are a vulnerable group of workers in CEP market and transport services provided by LCVs. Overall, third-country nationals are vulnerable to precarious working conditions as they often have little knowledge about their rights or the available institutional and support structures in case of violation of their rights⁵⁴. Often there is no written formal employment contract, and their residence permit is linked with an insecure, short-term work permit or it is only valid for a specific type of employment (e.g. self-employment). As a result, they might de facto be bound to one specific employer and they cannot search for another job. A major challenge during inspections is the language barrier. Also, labour inspectors need to build trust to receive the necessary information to pinpoint labour rights violations.

The interview with the **Netherlands** Labour Inspectorate revealed that the recruitment and undocumented work of third-country nationals in parcel delivery is widespread, which will continue until the principal contractors can be held liable for undeclared work, whether or not with the employment of third-country nationals in their subcontracting chain. (for details see section 53.4.2).

According to experiences of the **French** Labour Inspectorate, the phenomenon of cabotage and non-declaration of posting can be observed in the context of international transport, specifically in the context of transporting goods from Germany to France operated by Polish hauliers, as well as in the context of inter-company deliveries, using HCVs retrofitted to LCVs. The use of light vehicles below 3.5 tons is not subject to the same regulatory constraints as those imposed on heavy goods vehicles. To circumvent restrictions, operators opt to remove the tachograph, roll cage, and repurpose the vehicle as a tarpaulin-covered box, thereby reducing its weight to less than 3.5 tons. This results in the vehicle being re-registered as 3.5 tons. It is evident that these light vehicles are being overloaded as they were previously registered to carry up to 7.5 tons. This practice constitutes a form of falsification in the realm of vehicle registration. Actually, these vehicles, colloquially termed 'XXL light vehicles', are required to be

⁵³ More information can be found in the European Labour Authority PLD report '[Approaches to preventing, detecting and tackling bogus self-employment](#)'

⁵⁴ More information can be found in the European Labour Authority study [Counteracting undeclared work and labour exploitation of third-country national workers](#)



fitted with a tachograph. These vehicles are typically operated by individuals from **Belarus and Ukraine** who hold posting permits and are hired by Polish companies for the purpose of transporting goods via the 'freight exchange' of this large group. The 'freight exchange' in turn charters these companies on an ad hoc basis. The selection process is often determined by the lowest bid. The working conditions of these workers are extremely poor and they are unable to get information about remuneration that they are entitled to.

► **Bogus firms and non-compliance with trade regulations**

In some countries there is an issue of either unregistered or 'vanishing' companies which pose unfair competition to legitimate transport businesses. These entities either operate entirely unregistered or conduct a portion of their transactions on an undeclared basis.

According to the Faire Mobilität case collection (2024) for **Germany**, the sudden disappearance of subcontractors is a common tactic employed within the industry to evade employee demands. For instance, a courier driver working for a fashion goods company was dismissed during his employer-approved stay in Romania, and was subsequently deprived of a month's pay. He filed a complaint with the regional labour court seeking remuneration and protection against dismissal. However, the court hearing could not proceed due to the employer's absence. In other cases, couriers were summoned to the premises of the subcontractor only to find empty garages. Unable to contact the employer, who owed them two months' remuneration as well as their payslips, they had difficulties in receiving the unemployment benefit to which they were entitled from the employment agency. With the support of Faire Mobilität, the individuals seeking advice asserted their entitlement to remuneration with the general contractor, filed remuneration and dismissal protection claims with the Suhl Labour Court and applied for insolvency benefits.⁵⁵

Many parcel service providers obscure the identity of the company for which employees work. For instance, in Germany, a courier driver from Romania employed by a subcontractor was denied an employment contract and information regarding his employer's name. Upon discovering that he was employed undocumented, the driver refused to continue working undeclared. Consequently, he was not paid the remuneration he was entitled to. The claimant chose not to file a remuneration claim as he was unable to identify his employer.⁵⁶

In **Italy**, using bogus firms in the form of cooperatives to hire couriers is a widespread practice.⁵⁷ Recent media reports from January 2025 detail an operation by the Financial Police in Milan resulting in the seizure of EUR 46 million from a prominent U.S. multinational shipping company.⁵⁸ The investigation revealed a network of fraudulent companies employing cooperatives and limited liability companies which primarily served to elongate the subcontracting chain and obstruct regulatory oversight. These entities facilitated transfer of workers between companies to evade VAT and mandatory contributions, thereby defrauding tax authorities. A typical scheme, as reconstructed by Milan magistrates, is outlined as follows: The employing company allocates a fictitious labour supply contract to a shell company, which subsequently sources workers from cooperatives that function as reservoirs, bypassing VAT and social security contributions. Workers receive minimal wages and are continually shifted from one cooperative to another to avoid scrutiny. The Milan prosecutor's office categorises this system as a form of 'illicit intermediation' in the employment of labour.

In **France**, according to the French Labour Inspectorate, companies often declare bankruptcy due to non-payment of employer contributions to the Organisations for the Collection of Social Security and Family Allowance

⁵⁵ Case Collection FM, October 2022.

⁵⁶ Case Collection FM, July 2022.

⁵⁷ Benvegnú et al., (2018).

⁵⁸ <https://www.ilsole24ore.com/art/illecita-somministrazione-manodopera-sequestrati-46-milioni-fedex-AGVGeMcC> and <https://www.milanotoday.it/cronaca/fedex-serbatoi-manodopera-sequestri.html>.



Contribution (URSAFF),⁵⁹ yet continue to operate or reestablish themselves under new entities. According to the interview with the head of the Association for the Defence of Subcontractors and Delivery Drivers in French transportation, a common practice involves neglecting the payment of contributions to URSSAF despite the registration of drivers. Should the employer be unable to fulfil financial obligations, an option exists to defer payment for the duration of one and a half years. Subsequently, URSAFF will issue a statement indicating their inability to further defer payments, to which the employer responds by declaring their incapacity to meet the obligations. The next logical step is to file for bankruptcy. The companies cease operations and subsequently establish new enterprises, often employing family members as nominees.

In many cases, these businesses struggle with the difficult decision of either underdeclaring their employees to the authorities, potentially leading to consequences from principal contractors, or accurately declaring their workforce, which may strain their financial obligations to URSSAF. This situation underscores the significant challenges faced by small enterprises in meeting their legal and financial responsibilities while operating under tariffs set by principal contractors that are often insufficient to cover operational costs.

The turnover of subcontractors is substantial, as observed by the Netherlands Labour Inspectorate. In instances where the load capacity is less than 500 kg, any individual may establish a company. However, for capacities exceeding this threshold, registration with the Chamber of Commerce and successful completion of an examination are mandatory. There are occasional instances where fraudulent individuals are positioned before the Chamber of Commerce, who subsequently disappear once the licence has been granted. Consequently, the labour inspectorates are in favour of having access to this register of the Chamber of Commerce in order to have a complete picture of the business set-up of all transport companies..

Table 3. Key elements of un- and underdeclared work in CEP and related infringements

| Key element of un- and underdeclared work | Related infringements | Factors contributing to un- and underdeclared work |
|---|---|--|
| False declaration of working hours | <ul style="list-style-type: none"> ▶ Underpayment of couriers, falsely declaration of working time in relation to social insurance, non-compliance with established legal working and rest times ▶ Non-compliance with road safety, vehicle safety rules ▶ Social security fraud | <ul style="list-style-type: none"> ▶ Involvement of subcontractors, high cost and performance pressure on subcontractors ▶ Recruitment of vulnerable workers and weak enforcement power, due to lack of resources by inspection authorities (i.e. to carry out inspections) and of challenges faced by workers in raising a claim about possible infringements (i.e. not aware of the right procedures, language barriers) |
| Bogus self employment | <ul style="list-style-type: none"> ▶ False registration of status, including non-compliance with labour and social security legislation ▶ Non-compliance with road safety, vehicle safety rules, trade regulations | <ul style="list-style-type: none"> ▶ Circumvention of minimum wage and maximum working hours, more flexibility to deploy couriers in peak times ▶ Platform-mediated work, involvement of subcontractors |

⁵⁹ Unions de Recouvrement des cotisations de Sécurité Sociale et d'Allocations Familiales.



| | | |
|--|--|---|
| | | <ul style="list-style-type: none"> ▶ Recruitment of vulnerable groups of workers, and weak power of inspection authorities ▶ Little formal requirements to access the profession as a business holder of LCVs ▶ Weak national legal framework for defining bogus self-employment |
| Employment of third country nationals | <ul style="list-style-type: none"> ▶ Illegal employment, in particular of third-country nationals, can give rise to precarious working conditions. This puts them at higher risk of exploitation or undeclared work. ▶ Severe infringements of human rights, including sleeping in the van | <ul style="list-style-type: none"> ▶ Restricted access to the local labour market ▶ Recruitment of vulnerable groups of workers |
| Non-declaration of posting | <ul style="list-style-type: none"> ▶ Non-compliance with labour and social security legislation ▶ Severe infringements of human rights, including sleeping in the van | <ul style="list-style-type: none"> ▶ Platform-mediated work, involvement of subcontractors ▶ Recruitment of vulnerable groups of workers, and weak enforcement power of enforcement authorities |
| Unregistered business, bogus firm | <ul style="list-style-type: none"> ▶ Tax fraud ▶ Misuse of bankruptcy ▶ Social security fraud ▶ Non-compliance with road safety, vehicle safety rules, trade regulations | <ul style="list-style-type: none"> ▶ Little formal requirements to access the profession as a business holder of LCVs ▶ Competitive advantage against compliant business holders ▶ Restricted access to the local labour market ▶ Loss of welfare benefits in case of formal employment |
| Working without contract, false classification | <ul style="list-style-type: none"> ▶ False/no registration of status, or to social security institutions ▶ Workers should be employed directly by the company, and not by a temporary work agency | <ul style="list-style-type: none"> ▶ Outboarding and unlawful dismissal ▶ Misuse of bankruptcy |



► Workers are not paid according to the collective agreement

This section has presented key elements related to un- and underdeclared work in the CEP sector. These include misdeclaration of hours worked, misclassification of workers or work without a contract, bogus self-employment, employment of third-country nationals, in some cases non-declaration of posting, non-declaration of enterprises and the setting up of bogus companies. Offences related to such undeclared work include underpayment of couriers; non-compliance with legal working hours and rest periods; false or non-registration as a worker, including non-compliance with labour and social security legislation; illegal employment, particularly of third-country nationals; serious human rights abuses; social security and tax fraud, both by workers and companies; abuse of bankruptcy; non-compliance with road safety, vehicle safety, or trade regulations.

Factors contributing to un- and under-declared work and related infringements include the use of subcontractors and the high cost and performance pressures on subcontractors; the recruitment of vulnerable workers and weak enforcement, the limited access of third-country nationals to the local labour market, and the loss of social benefits in the case of formal employment, factors include the circumvention of minimum wage and maximum working time regulations to allow more flexible use of couriers during peak periods, platform mediated work and unlawful dismissal; low formal requirements for entry into the profession as an LCV owner and competitive advantage over compliant business owners.

3.4 The potential impact of subcontracting on un- and underdeclared work

Complex subcontracting chains are an important gateway for violation of the rules in the transport sector, especially when small and medium-sized subcontractors or even subcontracted bogus firms are used as intermediaries to circumvent employer obligations. Formally, the courier is employed or has a commercial service contract with the first or second tier service provider. Consequently, in case of an employment contract what is relevant is to identify the service provider who is responsible for compliance with labour and social security obligations. However, first and second tier service providers are in a state of economic dependence to the principal contractor and have little commercial margin to negotiate the terms and conditions of the contract that allow for decent employment of couriers. On the one hand, subcontracting usually downgrades the bargaining position of unions and employee representatives, as they need to struggle and negotiate with different employers and for a divided workforce. On the other hand, replacing employment with contractual relationships, therefore introducing market elements in work relations, are widespread, and put downward pressure on remuneration.

According to Eurofound (2024), subcontracting parcel delivery is common in all European countries. In **Estonia**, according to the report, subcontracting is mainly used in rural areas and for filling parcel delivery machines/parcel lockers. The postal operator partners with other companies in these tasks. In **Greece**, the use of temporary agencies, especially during the peaks of the COVID-19 pandemic, could be categorised as subcontracting. In **France**, in addition to the employees of La Poste who work in express delivery subsidiaries such as Chronopost, there are a number of companies that apply the road transport collective agreement to their employees and self-employed workers. The number of these companies has exploded in recent years, including undeclared workers. In **Hungary**, the Hungarian Post subcontracted transport capacity, for example, to BHS Trans and Waberer. The **Dutch** incumbent PostNL works with subcontractors for delivering packages and letters. The trade union FNV estimates that 70 % of parcel delivery is done by subcontractors. In **Italy**, Poste Italiane is pursuing the strategy of shifting the complete parcel delivery business to a subsidiary (SDA).



The presence of subcontracting practices can potentially increase the prevalence of undeclared work in the sector due to its complexities and the various actors involved. Additionally, inspection authorities face various challenges in identifying the right employer, and countries have implemented different approaches to handle when an infringement 'in the chain' is identified (i.e. hold all agencies or only the employer liable). Undeclared work in the form of bogus self-employment and the false declaration of working hours is particularly widespread in subcontracting chains.

► Low prices

A key factor contributing to incidences of un- and underdeclared work is **the overall low prices** that principal contractors pay to subcontractors for shipments. Additionally, there is a transfer of risk regarding fluctuating prices from the principal contractor to the subcontractor. According to the German association of employers in CEP, seasonal and economic fluctuations result in volatile shipment volumes within transport networks.⁶⁰ On the cost side, unpredictable factors such as soaring fuel and energy prices, rising vehicle costs, and increasing labour expenses create challenges. Against this backdrop, fixed and largely stable parcel prices for end customers represent a cost trap for subcontractors who handle transportation but have little influence over the conditions offered by CEP service providers. Contracts with clients could be structured in a way that allows cost increases – such as minimum wage increases – to be passed on to clients. However, due to the market power of CEP service providers, subcontractors have very limited bargaining leverage. Additionally, there is a lack of transparency regarding cost structures and pricing in the parcel delivery sector. To address this issue, the industry's representative body provides a CEP Transport Price Index for its members, calculated based on real CEP prices supplied by various logistics providers and shippers. This index also includes a quantitative price forecast and an interpretation of recent price developments.⁶¹

The UniGlobal representative underscores the issue of price opacity in the CEP sector. Similarly, the head of the Association for the Defence of Subcontractors and Delivery Drivers in French Transportation comments that the subcontractor must be proficient in calculating and anticipating cost fluctuations. According to CNTR, the French transport operator association, standardised European national regulations are imperative for the professionalisation of light transport activities. These regulations should include criteria analogous to those applicable to the transportation of heavy vehicles. Such measures are crucial to uphold the integrity of the contractual frameworks, thus preventing the emergence of abnormally low prices that would be financially unsustainable for road haulage companies and incompatible with European and French transport and social regulations. Employer organisations have developed voluntary preventive measures to address these problems (see chapter 4.5.2).

► High economic dependency of subcontractors

The low price level in the CEP sector needs to be linked to the dominant business model of outsourcing the operative part of the service, namely the delivery of the parcels, to subcontractors. As noted by the **French Labour Inspectorate**, *'Everything is optimised to a level that left me perplexed'*. Subcontractors are bound by stringent regulations, particularly pertaining to adherence to the gross vehicle weight rating, driving hours, rest periods, and vehicle maintenance. For instance, after 10 hours, the software installed on the digital handheld device ceases to function, the tool freezes and deliveries cannot proceed. However, the restrictions imposed by their principals occasionally render compliance with these regulations challenging, resulting in scenarios where subcontractors inadvertently breach the rules.

⁶⁰ BIEK (2023).

⁶¹ BIEK (2023), page 5.



The **Netherlands Labour Inspectorate** asserts that the utilisation of digital labour platforms is not pervasive, as the desire of principal contractors to exercise influence and control over the parcel delivery process is paramount. The handheld device provided by the principal contractor to all its subcontractors contains all the data that is transferred to the principal contractors. This enables them to ascertain with precision the timing and recipient of each delivery, in addition to the route taken, thereby providing a comprehensive evaluation of the delivery process in terms of its efficiency and efficacy. A salient feature of these transactions is the phenomenon of ‘self-billing’, whereby the principal contractor assumes full control of the invoicing process, as opposed to the subcontractor. The subcontractor does not invoice the principal contractor for its services; rather, the principal contractor invoices the subcontractor. The principal contractor’s role is to verify the accuracy of the amount and the number of stops, and upon acceptance, the subcontractors receive payment.

The activities of their subcontractors are significantly influenced by principal contractors. If this were considered a form of self-employment, it would likely be regarded as bogus self-employment. However, given that the subcontractor employs couriers, it does not fall under this category, despite the evident dependencies. A consignment is made by the principal contractor, yet the invoice is not issued by the entity executing the assignment, but rather by the entity that purchases the consignment. It is notable that subcontractors frequently works with only one principal contractor, thereby increasing their dependency on them.

3.5 Exploring dependencies in subcontracting relationships in the Courier, Express, and Parcel sector in France

The French case study illustrates how dependencies in subcontracting chains can be identified and what effect such dependencies potentially have on undeclared work.

In France, two types of parcel delivery group dominate the market: ‘traditional’ parcel delivery services, which mainly handle heavy B2B shipments, and services with lighter consignments handling B2C shipments. Geodis, Gefco (Ceva), Heppner, Schenker, Kuehne & Nagel, Dachser and Ziegler serve the heavy traditional market, with two French groups dominating it: Ceva logistic (which recently acquired Colis privé, Gefco and Bolloré), while Geodis. FedEx, Amazon transport, La Poste, Geopost (including Chronopost and DPD), DHL, and UPS serve the B2C market. The average subcontracting rate (i.e. the ratio between the number of drivers not employed by the group and the total number of the drivers working on the investigated warehouse) is 84 % for B2B parcel delivery firms and 93 % for B2C parcel delivery services.⁶²

A series of relevant qualitative and quantitative surveys up to the 2000s have been conducted due to serious concerns the French Government had concerning the situation of transport companies following the deregulation at the end of the 1980s (end of licence quotas and end of regulated prices)⁶³. It monitored subcontracting price index and subcontracting rates as a percentage of companies turnover. This monitoring stopped and it became necessary to again estimate the level of subcontracting and the resulting degree of interfirm dependence on the basis of surveys and an in-depth field study.

► Subcontracting rates of parcel delivery groups in outsourcing delivery and pick-up rounds

Starting in 2011, an empirical study of parcel delivery warehouses in the Paris region found that, among a sample consisting of 15 warehouses and 48 subcontractors, 71 % of the total volume of freight leaving the warehouses was subcontracted.⁶⁴

⁶² Rème-Harnay, 2023.

⁶³ Madis Archive, IFSTTAR (French Institute of Science and Technology for Transport, Development and Networks), available at: <https://madis-externe.ifsttar.fr/exl-php/accueil>

⁶⁴ Rème-Harnay et al., 2014.



The investigation proceeded as follows: the city of Paris had contacted the largest parcel delivery groups (UPS, DHL, FedEx, GLS, France Express, Geodis etc.) that had provided access to a number of parcel delivery warehouses. All drivers of the vans leaving the warehouses were identified according to their employer. If the employer was the warehouse, then the loading was considered to have been carried out internally; if the driver's employer was not the warehouse, then the loading was considered to be subcontracted. The figure of 71 % may be an underestimation, as the subcontractors included in the survey sample are larger than an average French transport company.

Between 2019 and 2021, a follow-up study, including 25 parcel delivery warehouses in the Paris region, was conducted. It explored personnel and subcontracting strategies implemented by these groups, and the way tasks are distributed between subcontracted and directly employed delivery drivers as well as the relative proportions of the two categories of drivers. The study found out, that in the Ile-de-France region, on average only 10 % of delivery drivers are employed by parcel delivery groups.

Table 4: Subcontracting rate in the Ile-de-France region

| Parcel delivery group or warehouse | Subcontracting rate: number of subcontractors/total number of drivers in the warehouse |
|------------------------------------|--|
| Amazon Transport France | 100 % |
| Colis privé | 100 % |
| Calberson (78) | 90 % |
| Gefco France | 100 % |
| GLS France | 100 % |
| Dachser (91) | 90 % |
| UPS (92/94) | 75 % |
| DB Schenker (78) | 75 % |
| DB Schenker interagency France | 85 % |
| DHL (77) | 100 % |
| Chronopost (95) | 100 % |
| Dachser (77) | 85 % |
| DB Schenker (77) | 70 % |
| Geodis (93) | 71 % |
| Geodis (95) | 71 % |
| Relais (77) | 100 % |
| Dachser (95) | 95 % |



| | |
|-----------------|---------|
| Dachser (77) | 96 % |
| La Poste (95) | 100% |
| Relais (93) | 92 % |
| Chronopost (78) | 85 % |
| UPS (93) | 67 % |
| Chronopost (92) | 99.93 % |
| Geodis (94) | 88 % |

Source: Rème-Harnay, 2022.

► **Assessing the degree of dependence of subcontractors on large groups**

▷ **Interfirm dependence**

As a relevant indicator for economic dependence, the study used the concept of inter-firm economic dependence according to Emerson (1962) and Marchesnay (1979). It conceives economic dependence as a relative notion characterising the nature and intensity of the relationship between companies. Every company, to survive or to maximise its profit, is dependent on its suppliers and customers to a greater or lesser degree. A form of co-dependence tends to exist between companies, whether in terms of financing, availability of resources, or demand. When economic dependence is too high, it can have negative impacts on the dependent firms because the dominant firm can adapt the policy and management of the dependent entity to its own advantage.⁶⁵ Five criteria have been identified to characterise economic dependence: general dependence (indicator 1 in Table 5), concentration of the flow of trade (indicators 2 and 3), essentiality (indicators 4 and 5).

▷ **Empirical application**

In 2015, 67 delivery drivers delivering parcels in the Paris region were surveyed whilst on the road and engaged in delivery, sorting or picking up parcels. There were asked precise questions about economic dependence (the number of warehouses they worked for, the percentage of their turnover which was generated with their principals, their ability to work outside of subcontracting, their total turnover, their number of employees, the age of their firm, etc.).⁶⁶

▷ **Assessing dependence indicators**

First, the criterion of general dependence was defined as the necessary presence of an intermediary to carry out an activity. We approached this by asking subcontractors if they could directly access shippers without going through an intermediary (indicator 1). Only 9 % of the small firms are able to do so. The others are forced to go through parcel delivery groups that can bring together a sufficient number of vehicles and parcel volumes to win tenders from shippers.

Second, the concentration of the flow of trade between two firms was defined via two indicators, the average rate of turnover achieved with the main contractor (indicator 3) and the proportion of subcontractors achieving their turnover with a single contractor (indicator 2). In the study, more than half of the subcontractors generate 100 %

⁶⁵ Rème-Harnay, 2024.

⁶⁶ For details on the method, see Rème-Harnay, 2022.



of their turnover with a single contractor. As for the share of turnover generated with the latter, it is 78 % on average.

Third, essentiality is an indicator of the degree of dependence characterised by the fact that the breakdown of commercial relations between the supplier and the distributor could compromise the maintenance of its activity. We propose to evaluate it via the average number (indicator 4) and the median number (indicator 5) of contractors per subcontractor. The same was done for delivery drivers working for digital labour platform in 2018 in order to compare the rates.

Table 5 Dependence indicators

| | Number of observations | Indicator 1: Rate of direct access without going through an intermediary | Indicator 2: Rate of subcontractors achieving their turnover with a single parcel delivery group | Indicator 3: Average rate of turnover achieved with the main contractor | Indicator 4: Average number of contractors | Indicator 5: Median number of contractors |
|-------------------------------------|------------------------|---|---|--|---|--|
| 2015 Parcel delivery study | 67 | 9% | 52% | 78% | 2.6 | 1 |
| 2018 Digital labour platforms study | 103 | 0% | 78% | 95% | 1,3 | 1 |

Source : Rème-Harnay, 2025

Comparing results to other freight transport sub-sectors, the level of dependence is particularly high for CEP. It is highest for two-wheeled delivery drivers working for Uber Eats or Deliveroo, and remains very high for parcel delivery drivers. Some European countries have identified thresholds to identify economically dependent self-employed workers so that they can receive special protections. In Germany, if above 50 % of sales are made with the same principal, the worker is considered economically dependent; in Spain, the figure is above 75 %. In France, this rate is not subject to regulation. If the same rules as in Germany or Spain were applied in France, parcel delivery drivers would be reclassified as dependent workers.⁶⁷

The study identified several factors that aggravate the dependence of subcontractors on parcel delivery groups:

- ▶ Delivery area: the smaller the delivery area, the higher the risk of dependency. Dependence is stronger in the parcel delivery sector than in long-distance transportation.⁶⁸
- ▶ Transport schedule: dependence is stronger when there is strong pressure concerning delivery speed; the higher the pressure to deliver, the greater the dependence.
- ▶ The region where the warehouse is located: in less densely populated areas dependence is smaller than in large cities.

⁶⁷ Antonmattei and Sciberras, 2008, p.6.

⁶⁸ Rème-Harnay (2025).



- Size of the subcontracting firm: the smaller the firm, the greater the dependence.
- The place of the subcontracting firm in the subcontracting cascade: some larger subcontractors implement additional levels of subcontracting. The final link - the subcontractor/worker at the very end of the subcontracting chain who actually performs the delivery tasks - is then doubly dependent on the two preceding links (the intermediate link and the parcel delivery group, which outsource without having access to this final link).

The study also identifies different consequences of interfirm dependence on working and employment conditions (for a detailed analysis, see section 3.3):

- A high rate of business failure among subcontractors: the subcontractors are in such a dependent position that they are unable to refuse contract changes. Furthermore, it is a common occurrence that the financial remuneration offered by the contractor does not adequately address the costs incurred by the subcontractor. As a result, subcontractors choose either to stop paying their contributions for each of their employees to URSAFF, by under-declaring the number of employees, under-declaring the number of hours they work, or declaring themselves bankrupt to circumvent these payments. They then set up a new company under another name.

Insofar as work is undeclared, it is almost impossible to measure it using empirical in-depth studies or national statistics, but we can detail different forms it takes according to transport federations, unions and inspection bodies.

According to interviews with one labour inspector in the south of France and one labour inspector in the central region, the two main forms of illegal employment in the CEP sector are: unpaid hours (employees are remunerated for a lower number of hours than their actual working time) and underdeclaring to URSAFF (failure to declare bankruptcy or non-payment of employer contributions to URSAFF by declaring bankruptcy with the intention of establishing a new company). According to both interviewees and interview with the French National Road Transport Federation, there are other forms of undeclared work, which tend to involve long-distance interurban journeys, that is to say misuse of laws on light commercial vehicles (instead of heavy trucks) and posted work and cabotage for which it is impossible for French inspection bodies to obtain the standard information on working hours and pay.

In **summary**, labour inspectorates and other enforcement authorities have identified and prioritised the CEP sector for inspection due to an increasing number of infringements in this sector over the past decade. These infringements have led to significant issues with un- and underdeclared work. Trade unions and counselling centres are receiving an increasing number of complaints from workers in this sector. While the incidence of bogus self-employment appears to be declining in countries such as Germany and Spain, where it has been clearly defined that couriers' work is considered dependent employment, there have been instances of opaque business practices, including the misuse of bankruptcy (France) and the establishment of fictitious firms (Italy). The underdeclaring of work has been identified as a key problem, leading to underpayment of workers and, consequently, lower social insurance contributions. Furthermore, the misuse of social benefits by employees who simultaneously receive social benefits and are employed as couriers is a serious concern. While subcontracting can be a valid strategy to enhance the efficiency of parcel delivery and to stimulate competition, leading to lower prices for consumers, it also poses significant risks. These include the potential for unhealthy price competition among firms and the risk of high dependency of subcontractors, that is small and medium enterprises, on principal contractors. This dynamic can give rise to the occurrence of un- and underdeclared work, encompassing the underpayment of workers and the deterioration of labour standards.



4.0 Enforcement and legislation

This chapter provides an in-depth analysis of the Member States with robust reporting and accountability mechanisms and insights into sector-specific legislation or legal frameworks governing subcontracting chains in selected Member States.

Key findings

- ▶ Sectoral legislation governing the CEP sector includes postal regulations and road transport regulations. Accordingly, different collective agreements are applicable.
- ▶ Enforcement authorities involved in inspecting drivers, companies, and vehicles involved in the transport of goods by LCVs include labour inspectorates, traffic police, transport authorities, customs. They use different tools to carry out inspections and have different competences and access to data. **Inter-institutional cooperation** is paramount.
- ▶ Labour inspectorates need **specialised units** dedicated to road transport to improve the effectiveness of inspection activities.
- ▶ Using data stored on the **devices necessary for the delivery process is crucial** to verify working hours and to trace the chain and identify the courier's direct employer, the employer's contractor, or the client sub-subcontracting to the courier's employer. **Training** for labour inspectors could be expanded, particularly in digital inspection tools and data analysis strategies.
- ▶ Better tools are needed to record working and resting time, for example, tools that digitally record working time and the whereabouts of the driver (e.g. smart tachograph). Inspectorates uniformly assessed the usefulness of implementing **mandatory tachographs for light commercial vehicles** (LCVs) to improve inspection outcomes.
- ▶ New **registration tools**, such as Belparcel in Belgium and Mobilic in France for the CEP sector, have recently been introduced. While they hold potential for monitoring compliance, their effectiveness remains to be seen. Moreover, specific documents (i.e. obligatory consignment notes such as a CMR) would facilitate checking the registration of the company, lawfulness of transport, and the companies involved in the transport chain
- ▶ The **prohibition of subcontracting** was a matter of considerable debate in Germany; however, the implementation of such a ban in new legislation did not materialise. Alternative approaches could be the **introduction of minimum prices** for delivery, or the standardisation of wages across subcontracting chains, or the restriction of multiple subcontracting layers.
- ▶ In addition, **due diligence and contractor liability** regulations present alternative options for targeting principal contractors' responsibility for working conditions. The effectiveness of such measures is subject to debate, as their enforcement is challenging.

4.1 Sectoral regulations at European level

Companies active in parcel delivery come from different sectors including postal, transport, and commerce. Their strategic expansion into new business fields makes it difficult to clearly determine which regulations apply to them regarding market regulation and collective bargaining coverage.



In terms of market regulation, the blurred distinction between the parcel market and postal services, transport services or e-commerce is important to clarify. Such regulations impact on service provision, the operators' access to the market, obligations for registration and documentation, and inspection competences. Moreover, different collective bargaining agreements apply for different trades. The ERGP stresses that, *'in view of a new European regulatory framework for postal service provision, it will be necessary to establish clear definitions of the main concepts of the sector, such as 'postal operator', 'postal service' and 'postal item', especially comprising parcels'*.

ERGP expects that the postal sector will increasingly focus on the delivery of goods; therefore a demarcation between transport services in general and postal services in particular needs to be drawn, e.g. using a weight limit or including specified dimensions and packaging. According to the [Save our post campaign](#) launched by UNI Europa Post & Logistics, the e-commerce market should be regulated in a way that guarantees good working conditions, decent wages, and a high quality of service, including affordable parcel delivery at uniform prices. Therefore, they also demand an update of the Universal Service Obligation (USO) definitions and its scope, including a better regulation of the E-commerce sector and cross-border parcel services provision, setting minimum conditions related to price, dimension of the parcel, or weight. Moreover, UNI Europa Post & Logistics is critical about subcontracting when it comes to the loading and delivery of parcels.

For the time being, a variety of regulatory frameworks are in place to regulate the CEP sector. They encompass **regulations of the postal sector at European level** ([Regulation \(EU\) 2018/644 on cross-border parcel delivery services](#), [postal service directive \(97/67/EC\)](#)) following the liberalisation of the postal sector. The postal service directive had to be transposed into national law. Currently, a consultation process is taking place to revise the directive that originates from 1997, and was amended in 2008. In some countries, recently, **new laws 'modernising' the postal sector** have been introduced, e.g. in [Germany](#) and [Belgium](#), also tackling problems related to the subcontracting of parcel delivery (see section 4.2.1).

Moreover, regulations concerning the **transport sector** are relevant. Since 21 May 2022 LCV transport operators engaged in the international carriage of goods need to satisfy certain criteria regarding their qualifications in order to be issued with the appropriate licence permitting them to engage in international carriage (e.g. an operator's licence), ([EU Regulation 2020/1055](#)). From 2026 onwards, European legislation will foresee the instalment of smart tachographs for HCVs as well as LCVs, albeit only on international journeys for LCVs. At present, according to the European legislation ([EU regulation 2020/1054](#)), it is mandatory to install a tachograph in new vehicles having a mass of more than 3.5 tons (i.e. HCVs) when they are intended for the transport of goods, or new vehicles carrying more than nine persons including the driver, when they are intended for the transport of passengers. Tachographs record rest, driving, and other working time of drivers, thus it is an important inspection tool in road transport to check compliance with rest and driving time regulations and to check working hours in general. The purpose of the tachograph is to prevent driver's fatigue and to guarantee fair competition and road safety. Digital tachographs can record and store the activity of the driver and the codriver in an accurate and secure manner, thanks to the implementation of forefront technology and strong antitampering measures. The driver must insert into the tachograph a personal card incorporating a microchip before starting to drive. This personal card stores the driving activity of the driver for at least 28 days and ensures that the information can be easily retrieved by inspection authorities.

4.2 Specific legal framework targeted at undeclared work in the Courier, Express, and Parcel sector

As the CEP sector gained attention as one of the industries where undeclared work and problematic working conditions are widespread, in some countries, new rules were brought forward governing the postal (or more specifically the CEP) sector or for due diligence in supply chains in general.



4.2.1 Sectoral legislation

Notably in Germany and Belgium, legislation related to the postal sector or more specifically to the CEP sector has been revised. In both countries, the issue of problematic working conditions in parcel delivery were on the agenda.

In **Germany**, the [Postal Modernisation Act](#) came into effect in July 2024.⁶⁹ This law requires every company offering parcel services to apply for registration, during which the provider's reliability and expertise are assessed. They insert data on qualifications (Germany) or subcontracting (Belgium). In turn, clients will be obliged to regularly check their subcontractors according to certain criteria. Furthermore, a due diligence obligation for clients ([§9](#)) has been introduced, particularly regarding working conditions, a plausibility check on parcel shipment volumes, and total declared payroll expenses.⁷⁰ *'Providers must ensure through ongoing checks that subcontractors involved in delivery comply with legal requirements regarding working hours, wage payments, and social security contributions.'* There is presumed to be an abuse of the system if the charge for a specific service does not include its long-term additional costs and a reasonable mark-up for overhead costs that do not change based on the amount of service used, and if the profit margin for an access service is not high enough to allow a company to make a good profit on its own share of the value chain (margin squeeze).

Another key provision in the revised act stipulates that parcels with a weight exceeding 10 kg must be appropriately labelled. This amendment is intended to prevent parcel carriers from incurring back problems by lifting themselves. The revised legislation stipulates distinct labelling requirements for parcels within the 10 kg and 20 kg weight categories. This differentiation has prompted DHL to modify its existing product range, and increase prices for 20 kg parcels.⁷¹

In **Belgium**, the aim of the [Parcel Delivery Act of 17 December 2023 \(in French\)](#) is to **improve working conditions for parcel delivery workers** and to **establish sustainable competition** between postal service providers operating in the parcel delivery sector. The new obligations set out in the legislation target the **parcel delivery phase** known as the '**last-mile**'. This phase runs from preparing the delivery round to delivering the parcels to a specified address. Parcel delivery workers are natural persons who deliver parcels for a postal service provider or one of its subcontractors, regardless of their professional status. The law therefore applies to parcel delivery workers who are employees (including students whose curriculum provides for employment), self-employed, or self-employed assistants.

Companies are subject to the law if they deliver parcels weighing up to 31.5 kg as 'last-mile' carrier involving at least one Belgian address either as addressee or sender. Then, companies need to register their business as a 'last-mile' carrier via the online service '[my belparcel](#)' and pay a one-time fee.⁷² They have to appoint a coordinator to look after the rights of their parcel delivery workers who must draw up an initial version of the due diligence plan which must be reviewed annually. From 1 April 2025 onwards, information on all clients and subcontractors the company is working with must be provided. Companies are obliged to pay the minimum remuneration. They are obliged to report on delivery activities every six months. They need to record the delivery time of parcel delivery workers.

Moreover, the issue of how to address the problematic impact of subcontracting on subcontractors and employment is a contentious one, and the subject of much debate. A notable proposal that has been a subject of considerable controversy in **Germany** is to ban subcontracting altogether (Box 1). Conversely, a proposal currently

⁶⁹ For more information on the details of the Act and the provider directory, see [Federal Network Agency](#).

⁷⁰ German Postal Act, July 2024.

⁷¹ DHL Group, 2025.

⁷² By March 25, 2033 were registered via this portal.



under consideration in **France** entails the establishment of minimum prices for parcel delivery, complemented by a more pronounced regulatory framework governing subcontracting practices (Box 2).

Box 1. Proposal I: prohibition of subcontracting (Germany)

In **Germany**, the issue of prohibiting subcontracting in the CEP sector was the subject of an extensive debate. Ultimately, however, the introduction of legislation in this area was not realised.

The trade union, Verdi, demanded a ban on the use of external personnel for transportation and delivery parcel service providers and thus the ban on contracts for work and services and subcontractor chains.⁷³ It is evident that subcontracting chains should be subject to limitations, with the primary concern being the minimisation of the number of tiers in such chains. In any event, the proliferation of subcontracting chains should be subject to limitations. In instances where subcontracting is deemed appropriate, it is essential that employees are subject to the same conditions as the client. This is crucial to prevent price dumping, i.e. ensuring that the terms and conditions are consistent across all parties involved.

A report based on extensive legal expertise by Hugo-Sinzheimer Institut für Arbeits- und Sozialrecht (2023) on this issue supported Verdi's standpoint: the prohibition of work contracts might be an effective measure to prevent deficiencies in working and social conditions in the CEP sector. By legally prohibiting parcel service companies from relying on subcontractors in the core area of their business operations, subcontractors would no longer be subjected to price and competitive pressures, which are key factors contributing to labour violations and undeclared work. As highlighted by the interviewee, due to the high workload, traffic infractions such as parking and stopping violations, as well as speeding, often occur in the sector. The requirement for direct employment could serve to make regulatory inspections by the competent authorities more effective. The oversight capabilities of the responsible inspection authorities are significantly hampered by the complex structures of subcontractors and sub-subcontractors. Employees within these extensive subcontractor chains often do not know their formal legal employer. A direct employment requirement might enhance transparency. Moreover, due to the highly mobile nature of parcel delivery work, conducting inspections is particularly challenging.

The report⁷⁴ concludes that there are no less severe ways to address the substantial breaches of the law, especially in labour law, in the sector. The report provides a comprehensive analysis of the inadequacy of existing legislation, including the Parcel Carrier Protection Act, the Supply Chain Act, and the recently enacted Postal Act, in addressing violations of labour and social security law.

In contrast, employer organisations such as BdKEP, representing 12 000 medium-sized businesses in this sector, have voiced strong opposition to a ban on subcontracting. From their perspective, the crux of the issue is not the existence of subcontractors, but rather the absence of accountability on the part of clients, who bear no risk when hiring low-cost or even exploitative service providers. It is imperative that clients assume responsibility for their subcontractors. They also warn that the ban on subcontracting will endanger local value creation, as small and medium-sized enterprises that currently provide parcel delivery will be forced out of business. Such a move strengthens e-commerce multinationals and concentrates market power in the CEP industry.

Box 2. Proposal II: Minimum prices in parcel delivery (France)

⁷³ <https://psl.verdi.de/branche/fair-zugestellt>

⁷⁴ Hugo-Sinzheimer Institut für Arbeits- und Sozialrecht (2023)



In France, the Federation of Subcontractors (Association de défense des sous-traitants) has been set up to work through various channels to balance relations between transport groups and small companies, particularly in the CEP sector. It advocates for the regulation of prices in parcel delivery. The proposal calls to mind the safe rates provisions that have been instated in certain countries (namely, Australia and South Korea) within the context of the heavy truck industry. The objective of these provisions is to introduce minimum prices for transport services.⁷⁵ Frank Moreels, President of the Belgian trade union BTB-ABVV concedes: *‘A sector such as this one, where every penny is carefully watched, has an interest in clarity: both for drivers and for road safety. Which is why we are arguing unequivocally for the introduction of Safe-Rates legislation. These are clear minimum rates that apply to every player in the industry. They are verifiable and can easily be looked up by all customers. It is the method needed for tackling excesses in the sector and improving working conditions for all drivers in the sector.’*⁷⁶

The law, proposed in France by the Federation of Subcontractors, was submitted by a member of the opposition to the National Assembly. The legal provision under discussion aims to establish a minimum price for parcel delivery services, with a view to ensuring fair remuneration for subcontractors. The introduction of this minimum price would allow for the consideration of real costs incurred by subcontractors and guarantee a minimum income. This would provide protection against the abuse inherent in subcontracting contracts.⁷⁷

The main proposal of this law thus concerns the introduction of minimum prices between principal contractors and subcontractors. The Federation believes that undeclared work is strongly linked to the fact that subcontractors are poorly paid, sometimes even below their production costs. However, it remains unclear who would bear higher subcontracting prices, the principal contractors or consumers.

The Federation also notes that contractors impose very high financial penalties on subcontractors, which could also contribute to the growth of undeclared work. The proposed legislation seeks to impose limitations on the application of contractual penalties and to substitute them with a system of free and negotiated billing in instances where the initial terms and conditions of the contract are exceeded. This would enable subcontractors to invoice additional costs if unforeseen changes to routes or delivery conditions are requested by the client or consumer, thus helping to rebalance contractual relations.

In general, the Federation considers that subcontracting constitutes a transfer of the principal contractor's obligations to the subcontractor which does not reflect power relations between them. Therefore, a key demand is to shift legal responsibility for the financial impact of the principal contractor's requirements to the principal contractor and for the latter to bear the unforeseen costs caused by last-minute changes. It is expected that this measure will encourage main contractors to be more prudent in their planning, thereby avoiding the implementation of untimely contract amendments, a practice that has been shown to be detrimental to subcontractors and to foster undeclared work.

A controversial proposal in this bill is to regulate the entry of new subcontractors to the market, for example, by formal qualification requirements and by setting a maximum threshold for transportation capacities that can be allocated by the competent authorities according to market needs, workforce capacities, road safety requirements, and the quality of transportation services.

⁷⁵ Nossar & Amoresano.

⁷⁶ BTB-ABVV, 2024.

⁷⁷ Bill aimed at establishing a minimum cost price for subcontractors in the freight transport sector using light vehicles (VL), TRM less than 3.5 tons. (Proposition de loi visant à établir un prix plancher de coût de revient pour les sous-traitants du transport de marchandises utilisant des véhicules légers (VL) TRM<3,5T).



Moreover, the practice of ‘spot’ subcontracting should be subject to strict limitations. The current practice of conducting detours of a duration of two hours, for instance, results in a considerable disruption to the working day. This can hamper organisational efficiency, cause delays and result in financial penalties being borne by subcontractors, which in turn can be a driver for undeclared work.

Further aspects relate to revision of the rating system, the removability of the flocks (e.g. removing logos from vehicles), outfit and dress code, as well as the possibility of a change of contractor.

4.2.2 Due diligence and principal contractor liability

Another legal approach to tackle undeclared work in the CEP industry is to focus on the principle contractor that consigns the delivery services. As previously outlined in section 0, subcontracting chains and the high dependency of service partners, respectively those operating the transport service, can create a conducive environment for undeclared work. Consequently, client liability and due diligence provisions represent notable legal options for reducing undeclared work.

At European level, the [European Corporate Sustainability Due Diligence Directive](#) establishes a corporate due diligence duty.⁷⁸ The core elements of this duty are identifying and addressing potential and actual adverse human rights and environmental impacts in the company’s own operations, their subsidiaries and, where related to their value chain(s), those of their business partners. Global third-party logistics providers, including postal service providers, will be subject to this directive. At national level, in some countries, similar laws are in place. For example, in **Norway**, the consignor of transport services is obliged to examine his/her contractor’s correct book-keeping and to conduct due diligence with respect to human rights and decent work through their supply chain.⁷⁹

In **France**, different Acts potentially restrict fraudulent practices resulting from subcontracting. For example, the [Due Diligence Act](#) (Loi de Vigilance) requires companies from 2018 onwards to identify all social and environmental risks induced by them or by their subcontractors and to set preventive measures.⁸⁰ In December 2023, a judgment was handed down against La Poste. The trade union SUD PTT initiated legal proceedings against the company in 2020, citing concerns regarding the alignment of the vigilance plan with the prevailing legislative framework. The court ruled that La Poste was required to rectify its due diligence plan by incorporating a risk map and a comprehensive list of subcontractors and suppliers.⁸¹

The report focuses on liability regulations in **Germany**, as three pieces of legislation have a direct (Parcel Courier Protection Act) or potential (Client liability in the context of minimum wage legislation, Supply Chain Due Diligence Act) impact on the fight against undeclared work in the CEP sector.

► Parcel Courier Protection Act ([Paketbotenschutzgesetz](#))

In three sectors, construction (2002), meat industry (2017) and the courier, express and parcel (CEP, 2020), the so-called **subcontractor liability for social insurance contributions** (*Nachunternehmerhaftung*) was introduced in Germany.⁸² The law provides for liability of social security contributions (worker and employer contributions for pension, health, unemployment insurance, and accident insurance) against the contractor of the employer. It is enforced by the social administration (for instance, the health insurance institution or pension fund).

⁷⁸ Directive (EU) 2024/1760.

⁷⁹ Krajewski, Tonstad, & Wohltmann, 2021.

⁸⁰ Official Journal of the French Republic (JORF), Law No.2017-399.

⁸¹ Team Hub, 2024.

⁸² Bundesgesetzblatt (German Federal Law Gazette), 2019.



In contrast to the legal provisions on liability for wages (see below), not every contractor in the subcontracting chain can be held liable for the payment of social security contributions - only the employer's direct contractor. Only in exceptional cases of circumvention can the main contractor or other intermediate subcontractors be held liable. Furthermore, liability only comes into play when the employer has not paid the contributions. As this is a subsidiary liability, the administration must first enforce payment from the employer, and only if this fails, can it turn to the contractor.

The law also includes an exemption from liability through the issuance of a so-called **clearance certificate** (*Unbedenklichkeitsbescheinigung*).⁸³ In order to relieve main contractors without neglecting the obligations of subcontractors, health insurance funds can issue a clearance certificate to the subcontractor who has so far duly paid the social security contributions. Anyone who concludes a contract with a company that can produce such a certificate is exempt from liability for the social security contributions even if, contrary to expectations, this company does not pay the contributions after all. The employer's obligation to provide information (applying to subcontractors) has proven to be practically unenforceable.

According to FKS Germany, there are no legal requirements governing the form or content of 'Unbedenklichkeitsbescheinigungen' certificates, making them non-mandatory. The certificate merely confirms in a general way that the subcontractor has duly paid the social security contributions for the declared total wages of the employees subject to social security contributions and regularly meets his payment obligations. However, the document does not provide insight into whether the subcontractor employs workers who are not declared to social security, whether the declared remuneration corresponds to the remuneration actually paid, and whether minimum working conditions are complied with. In this respect, there is little benefit to the work of the Financial control of Undeclared Work (FKS), in charge of inspecting compliance with labour law, among others.

An [evaluation](#) covering the period from 2019 to 2023 reports that claims for total social security contributions against a general contractor were enforced in only a very small number of cases (ten cases with claims totalling approximately EUR 100 000).⁸⁴ This indicates a structural issue in the identification and enforceability of claims, as social security authorities are unable to determine which activities were actually performed by subcontractors. One potential solution could be an enhanced reporting obligation within the contribution verification process, including appropriate control mechanisms. This would ensure that employers' contribution reports document the specific work performed by each employee within the framework of a service or works contract. Another measure suggested in the evaluation to address existing deficiencies could involve reviewing and improving cooperation between the FKS and social security institutions. The aim would be to ensure that relevant findings from the FKS, which may be linked to potential general contractor liability, are promptly communicated to social security authorities.

According to the evaluation, the introduction of general contractor liability in the parcel delivery sector has had a strong general preventive effect in ensuring the payment of total social security contributions and accident insurance contributions. An indirect positive effect was reported by the Berlin Advisory Centre for Migration and Fair Work (BEMA): a major global parcel delivery company has increasingly established direct employment relationships, leading to improved working conditions for employees. The BG Verkehr (Occupational Accident Insurance Association for Transport) and the trade union Verdi note that the mere denial of a qualified clearance certificate has prompted some companies to settle outstanding contribution debts or to improve their overall

⁸³ Bundesministerium für Arbeit und Soziales (German Federal Ministry of Labour and Social Affairs), 2019.

⁸⁴ [Report of the Federal Government](#) pursuant to § 28e paragraph 3h of the Fourth Book of the Social Code (SGB IV) on the effectiveness and scope of liability for social security contributions for entrepreneurs in the forwarding, transport, and related logistics industry, who are active in the courier, express, and parcel services sector.



payment discipline. Therefore, it can be assumed that the Parcel Courier Protection Act has contributed to an increase in social security registrations.

Overall, according to the evaluation, the proportion of employees subject to social security contributions in the sector has risen since the introduction of the law. Many subcontractors strive for prequalification and ensure that their contributions are paid correctly. The low number of cases in which general contractor liability has been enforced suggests that general contractors are taking greater care when awarding contracts, ensuring that subcontractors regularly pay their social security contributions. At the same time, general contractors are increasingly making social security compliance a prerequisite for contract allocation. This suggests that the Parcel Courier Protection Act has had a preventive effect in promoting stricter subcontractor selection.

► Client liability in the context of minimum wage legislation

Client liability for the minimum wage can be claimed in the context of the minimum wage legislation (§13 *Mindestlohngesetz*) and the employee posting law (§ 14 *Arbeitnehmer-Entsendegesetz*).⁸⁵ The aim of this legislation is to protect workers from abusive employment practices and to ensure fair competition. The legislation covers both workers employed by a company established in Germany, and posted workers employed by a company established abroad. The basis of liability is the German general minimum wage and, where applicable, the sector-specific minimum wage.

The liability applies when a company passes on his/her own contractual obligation to provide a work or service to a third party. The liability for the minimum wage is a **joint and several liability**. The liability of the client therefore applies to the entire subcontractor chain, i.e. employees of a subcontractor anywhere down the subcontracting chain can assert a claim for payment of the minimum wage against the main contractor. The liability is unconditional: neither the employer, nor the intermediary subcontractor nor the main contractor can reject the worker's wage claim, and the worker can sue them simultaneously.

The wage claim must be asserted by the employee before the labour court in a civil law proceeding. There is no administrative procedure for enforcing a wage claim. To support workers in this endeavour, the counselling service Fair Mobility (Faire Mobilität) provides **legal consultation and litigation guidance** in various languages, because workers, especially posted workers, are often not familiar with German law and how to set up a wage claim at court.⁸⁶ However, Fair Mobility cannot represent workers in court. Legal representation must be provided privately or by the trade union. Fair Mobility is financed by the German Ministry of Labour and Social Affairs and operated by the German Trade Union Federation.

Being able to hold the main contractor liable and having the possibility to use legal assistance, was considered as an efficient approach to enforce minimum wages - especially for posted workers - in subcontracting chains. As a result of this approach, few cases end up in court, as disputes are often solved beforehand. One obstacle to the effectiveness of the law is ensuring workers know about their rights described above. Therefore, raising awareness and information provision is considered an important prerequisite for its effective implementation.

The following case, which was successfully settled, was taken from the Faire Mobilität Case Collection (2024) and dates from July 2023. It demonstrates that employees in the CEP sector are able to successfully assert their rights by asserting claims against general contractors in an out-of-court context. This was exemplified by the case of two

⁸⁵ For information on the Liability of the client see, https://www.zoll.de/DE/Fachthemen/Arbeit/Mindestarbeitsbedingungen/Haftung-Auftraggebers/haftung-auftraggebers_node.html; also, Right of action of the employee at: https://www.zoll.de/DE/Fachthemen/Arbeit/Mindestarbeitsbedingungen/Klagerecht-Arbeitnehmer/klagerecht-arbeitnehmer_node.html

⁸⁶ For more information on Your rights as a parcel delivery person, see <https://www.faire-mobilitaet.de/ihre-rechte/branche/kurier-und-paketdienst/>



courier drivers who delivered DHL Express parcels for a subcontractor. Both individuals had approached the Fair Mobility advice centre, citing their non-receipt of the monthly wage stipulated in their contracts. The Fair Mobility advice centre then provided information regarding the regulations on general contractor liability and the available out-of-court options for claiming the outstanding wages. Subsequent to this advisory service, the couriers proceeded to pursue their wage claims against the general contractor, DHL Express, according to Section 13 of the Minimum Wage Act. Thereafter, both individuals received a letter from DHL Express requesting the submission of their employment contracts and payslips via email to substantiate their employment status. Following a period of two weeks, both workers received the outstanding wages.

► **Supply Chain Due Diligence Act (Lieferkettengesetz)^{87,88}**

The Supply Chain Due Diligence Act (LkSG) applies to companies with at least 1 000 employees in Germany, including those within corporate groups that have affiliated domestic entities. Consequently, third-party logistics providers and e-commerce retailers, the principal contractors in parcel delivery, are covered by this regulation.

The Act stipulates that companies are required to implement measures to prevent or minimise human rights violations both within their own business operations and across the supply chain. Company management is responsible for designing and implementing such due diligence measures. Since the supply chain includes all domestic and international steps necessary to provide services up to the final delivery to the consumer, subcontracting in the last mile by parcel service providers is explicitly covered. In terms of the subject matter, the Act addresses various aspects, such as compliance with occupational health and safety regulations at the workplace, payment of fair wages, or equal pay for equal work. Undeclared work is not explicitly mentioned but falls within the scope of content. Human rights issues related to physically demanding working conditions, high pressure to meet deadlines and perform, and excessive working hours - potential drivers of undeclared work - also arise in supply chains in supposedly low-risk countries such as Germany.

The LkSG imposes obligations on corporate governance to ensure that companies fulfil their responsibility to protect human rights, which may lead to greater enforcement of labour law. In addition to existing legal provisions and civil claims by employees, for example for undercutting of the minimum wage and underpayment, companies are now legally obliged to take corrective action in the event of violations, including undeclared work.

The primary oversight of these enforcement mechanisms is conducted by the Federal Office for Economic Affairs and Export Control (BAFA), a regulatory authority empowered to impose financial penalties. However, according to Hugo- Sinzheimer Institut für Arbeits- und Sozialrecht (2023), it is improbable that BAFA's monitoring duties will result in a significant increase in inspection density. The agency has not been designed to oversee compliance with domestic labour law, as compared to Finanzkontrolle Schwarzarbeit (FKS), the authority in charge. The Act does not foresee any interinstitutional cooperation obligations. Moreover, as the Act does not establish clear and transparent accountability structures for companies, inspections by supervisory authorities have a limited scope. Clearly, the establishment of a subcontractor management system does not substitute for an employer's direct responsibility to its workers, especially since workers can pursue their claims directly in court. The due diligence standard set out in the LkSG is also relatively flexible, as it only mandates compliance 'in an appropriate manner.'

The Act imposes reporting obligations in terms of risk assessment, risk identification, compliance with human rights and accountability. The Uni Post&Logistics representative further elaborates on this point, stating, *'If one were to consider themselves a responsible company, it is impossible to claim that subcontracting 90 % of operations is devoid of high risk with regard to compliance with decent working conditions. This provision empowers trade unions in the context of branch bargaining and social dialogue within the sector'*. It is imperative for trade unions to

⁸⁷ Bundesanzeiger, (German Federal Gazette), (2021).

⁸⁸ This section is mainly based on findings from Hugo- Sinzheimer Institut für Arbeits- und Sozialrecht, 2023.



maintain direct communication with affected companies to ensure accountability and responsibility for their supply chains. A potential preventive measure is the conclusion of collective agreements at global or national level (see section 4.5.3). From the employer perspective, the Act can be assessed from two perspectives: on the one hand, due diligence requirements of the LkSG may initially seem daunting or even overwhelming to companies, and some companies have a lot of catching up to do. On the other hand, early investment in new processes of cooperation and compliance procedures, such as self-disclosure, prequalification and contractual assurances, can result in a positive long-term outlook.

4.3 Challenges for inspections in the Courier, Express, and Parcel (CEP) sector

In 2022, a Peer Learning Dialogue (PLD) with Labour Inspectorates from Belgium, Portugal, and the Netherlands organised by ELA revealed significant challenges confronting enforcement authorities in addressing undeclared work in the transport of goods by LCVs, of which the CEP industry is part. The study builds on these findings, which remain valid, and provides additional insights.

The PLD highlighted that comparably (to other sectors) many transport operators fail to adhere to labour regulations. It noted the absence of sufficient regulatory oversight within the sector, the inadequacy of the implementation of rules designed to address undeclared work, the limited resources and effective tools available for identifying work-related infringements.

Moreover, different authorities are competent for different transport-related infringements. The workplace of couriers is predominantly on the road. As was indicated above, stressful working conditions, tight delivery times, and long working hours not only undermine labour standards and are to the detriment of the workers themselves, but also impact road safety, i.e. the safety of other drivers. Moreover, the condition of the vehicle, as the main means of production in transport, is of utmost importance for the safety of the drivers and other drivers. Road safety, however, and the inspection of vehicles and load is carried out by other authorities than those competent for labour and social issues. Hence, the labour inspectorate and road police are the competent enforcers. Often only the road police are allowed to stop a vehicle on the road. In countries such as Austria or Germany where the labour inspectorate is only competent for occupational health and safety concerns, a third institution, customs (Financial Control of undeclared work; FKS) or financial police, is involved. Moreover, bogus self-employment relates to the false status of a worker. In some countries (Belgium, Poland), labour inspectorates have the competence to verify the status; in other countries (Austria, Germany) the status of a driver only is corrected on a single case basis ex-post after a court decision. Hence, one challenge lies in establishing an efficient inter-institutional coordination of inspection to improve inspection outcomes in road transport.

Another major challenge for inspectorates is the intricacy of subcontracting chains in the CEP sector which complicates efforts to identify undeclared work, particularly when couriers are employed through various tiers of subcontractors.

Moreover, information deficits exist for drivers and transport operators about their rights and obligations. Low entrance barriers to work as a transport operator and high insolvency rates make non-compliant employer behaviour more likely to happen. These findings were confirmed by the information provided by the Labour Inspectorates of the Netherlands, France, Germany, and Poland approached for this study.

Consequently, there is still a necessity to implement more effective prevention measures in combination with deterrence measures that penalise those who violate the law.

The tachograph in combination with data stored on the driver card was identified as a key tool for inspectorates to detect infringements. As inspections primarily occur on the road, authorities often lack access to necessary data,



such as driver cards and **tachograph information**, which are crucial for effective monitoring. The obligatory instalment of the tachograph into light commercial vehicles, used for the delivery of parcels, was mentioned as a useful and efficient tool by labour inspectorates (France, the Netherlands) and social partners (France, Germany) to monitor compliance with working time. Overall, access to tachograph and possessing the knowhow to read and analyse tachograph data is an important skill for inspection authorities to detect undeclared work in the transport of goods by LCVs.

According to the **German** inspection authority FKS, in the field of road transport, tachographs have proved to be an effective means of detecting infringements related to minimum wages. In the **Netherlands**, since 2022, the Labour Inspectorate has had the download keys and system access to use all the information from the tachograph to check drivers' working hours. This has been a very useful step for HCV inspections. However, most LCVs do not have tachographs, so a mandatory installation would be important from an inspection perspective, suitable for facilitating the detection of minimum wage violations in the CEP sector. With the tachograph, a driver card would have to be introduced, issued only if a valid work permit is available and required for vehicle operation. These two tools could serve as a robust and relatively tamper-proof control mechanism against unfair practices in parcel delivery.

Moreover, according to an interview with the head of the French Federation of Subcontractors (*Association de défense des sous-traitants*), in France **consignment notes** (*lettre de voiture*) should document essential information about the transportation of goods, and would be an indispensable tool for guaranteeing the transparency and legality of operations. However, in practice, there is a lack of control over the management of these notes, which allows for fraud and unpunished overcharging. This lack of oversight enables subcontractors to be charged unfair fees or inflated costs without consequences, reducing their already limited earnings and creating financial pressure. As a result, subcontractors may feel compelled to accept longer working hours, unsafe practices, or non-compliant arrangements to make ends meet, ultimately worsening their working conditions and increasing risks to their health and safety. Another useful measure mentioned by the Netherlands Labour Inspectorate would be to re-introduce **the obligatory registration of employees from the first day of their employment**, as was the rule one decade ago in the Netherlands. This rule has been changed and now companies have one month to send the information to the system.

Another issue is the **retroactive claim of wages**. The authorities emphasise that drivers must claim their wages directly from the employer in a civil proceeding, while employers can be subject to fines for underpayment.

Inspectors adopt newly developed targeted strategies and use specific tools to verify company registrations, lawful transport practices, and compliance with labour and social security legislation as well as employment of third-country nationals and EU mobile workers. In the following subchapters, we present selected deterrence and preventive measures identified during the research.

4.4 Deterrence measures to tackle undeclared and underdeclared work in parcel delivery sector

4.4.1 Risk assessment and inter-institutional cooperation to identify and pursue cases

The **German** inspection authority Finanzkontrolle Schwarzarbeit (FKS) provided insights into sector-specific risk assessment. Prior to the actual selection of an inspection target site, there is an extensive preparatory and exploratory process. Following the selection of the parcel centre to be inspected, FKS conducts internet-based research, determining the location of potential satellite depots and the registered offices of subcontractors. They also explore suitable inspection points at the entrances to the target site and monitor the loading and return times



of the delivery vehicles, including weekends and nights. In the event of coordination with external entities, such as the state tax authorities, the state authorities responsible for occupational health and safety, and the Federal Network Agency, it is ensured that all parties involved are informed of the inspection's schedule and the specific details of the inspection.

The depot and vehicles are subject to coordinated oversight, with simultaneous monitoring of both locations. A particular emphasis is placed on rental vehicles and those lacking discernible company branding. The employees are interviewed with a particular focus on working hours and their consideration for remuneration (loading times at the depot, travel times, delivery times), the contractually agreed remuneration (per shipment or according to working time), and the plausibility of the vehicle utilisation. The review of business documents is focused on the following areas: bogus self-employment, in-house wage and external service ratio, verification of subcontractor chains (contractual relationships, invoicing, payments, profitability considerations, profitability, capacity utilisation, etc.), plausibility of vehicle utilisation, evaluation of parcel tracking data, tracking devices for plausibility and cross-check with working time data.

In the **Netherlands**, a joint inspection approach is pursued to tackle undeclared work in the CEP sector. Joint inspections between the police, the Working Environment and Transport Inspectorate, customs, the Public Prosecution Service, and the Netherlands Labour Inspectorate have been taking place on a regular basis since 2014. Interinstitutional cooperation is essential for effective case management. There is an interest in fostering closer ties with the tax authorities. Cases are selected based on data gathered during inspections and investigations conducted by all inspectorates. While direct data exchange is not always feasible due to data privacy concerns, results from data analysis can be shared. A multitude of inspectorates then make a claim, asking the respective company to provide all necessary documents to clarify initial suspicion. A particular inspection is initiated if at least two inspectorates express interest and wish to investigate the company due to indications of infringements. These signs may be observed during roadside checks or as a result of received complaints.

Joint inspections are carefully and routinely prepared. Inspectorates meet to discuss upcoming trends of infringements and decide on a focus for inspection every four to six weeks. In case of a joint inspection, participating inspectorates under the leadership of the initiating inspectorate decide on the procedural details for the inspection. The inspections are carried out together, however, each inspectorate operates in its field of competence: the Working Environment and Transport Inspectorate inspects transport permits and driving times; the police check driving times and transport permits as well as the technical condition of the vehicle; the Netherlands Labour Inspectorate checks for undeclared work, illegal work and underpayment of minimum wages.

To process results, each authority deals separately with its findings in a report. Results of the joint inspection are presented to the media, whereas the initiating inspectorate takes the lead in the communication process. While a media communication strategy to communicate activities of the labour inspectorate is important, attention needs to be paid to not releasing information that can impede an ongoing investigation.

As stated in a written statement by the **Polish National Labour Inspectorate**, the initiation of an inspection by a labour inspector in relation to persons driving unmarked passenger cars or cyclists providing meal delivery services or other persons providing road transport services necessitates the support of uniformed services (e.g. the police, the Border Guard or the Road Transport Inspectorate), as labour inspectors are not authorised to stop vehicles.

French inspection bodies are categorised into three principal groups, each with distinct yet interrelated functions. The first category is the labour inspectorate, the second is the URSAFF, responsible for verifying employers' contributions to the state, and the third is the DREAL (Department responsible for capacities distribution and transportation control), which conducts roadside inspections regarding traffic and transport violations. These roadside inspections yield greater efficacy when coordinated by the DREAL and the labour inspectorate, as each agency imposes distinct penalties. The DREAL additionally holds the authority to issue and revoke transport



licences. As revealed in an interview with a labour inspector from the central region, the regional DREAL now issues capacities for limited periods of up to five years, or for one to two years if the applicant has previously experienced bankruptcy with a transport company.

According to interviews conducted with various labour inspectors, substantial investments have been made to detect infringements in the CEP sector, with mutual support identified as a critical element for the success of these operations. For instance, during the Black Friday period, 500 vehicles were dispatched to demonstrate to contractors the collaborative efficacy of the DREAL and labour inspectorates. Furthermore, according to an interview conducted with the labour inspector for the southern region of France, enhancing the technical skills of inspectors, rather than merely increasing their numbers, is paramount. This includes the use of shared tools among different regulatory bodies, such as the Mobilic tool for monitoring working hours, and the ability to identify which regulatory body is responsible for specific inspections. Similarly, in the Netherlands, a specialised transport unit was established two decades ago. The interviewee from the Netherlands asserts that this specialisation is essential due to the complexity of European regulations and the requisite specific knowledge to interpret documents such as CMRs.

To tackle undeclared work, **improved digital tools** for recording working and resting times are essential. The French and Netherlands Labour inspectorate interviewed for this study, use or have implemented such devices.

4.4.2 The process of acquiring data from handheld devices in the Netherlands

The **Netherlands Labour Authority** provides an inspiring example. In the Dutch CEP industry, five companies, namely PostNL, DHL, DPD, UPS and GLS dominate 95% of the market. Their business model (partly) rests on the subcontracting of the delivery process. While couriers are largely correctly employed when working directly for these larger companies, abuses - including undeclared work and illegal employment - are widespread among subcontractors: According to the Netherlands Labour Authority, 40 % of cases investigated revealed infringements against labour and/or social security law. Subcontractors are obliged to use the handheld device provided by the contractor in the delivery process. The principal contractors receive all information processed by the handheld device, including working hours, driver names, and delivery destinations.

To investigate undeclared work in parcel delivery, the Dutch authorities introduced an innovative method: Through a **handheld device** used by the courier in the delivery process, the Labour Inspectorate harnesses the main contractors' ability to digitally monitor the movement of parcels, the exact whereabouts of parcels, and exact time of arrival of couriers at the customer. Moreover, the handheld device traces the chain of the parcel which also determines the courier's direct employer, the employer's contractor, or the client sub-subcontracting to the courier's employer. The data gathered through the handheld device and provided by the principal contractor is used to investigate suspicious cases of underpayment, a peculiarity of this sector. In other sectors, such data is not obtainable because principal contractors simply do not possess it.

Every courier uses a handheld device provided by the client containing all relevant data to optimise the delivery process. If during inspections, and after checking with other databases, a suspicion of undeclared work arises, the Netherlands Labour Authority has the right to access data processed through the device. The authority does not read the device itself but can – in case of reasonable suspicion – apply for the data in the central storage system of the principal contractor where the information from the handheld device is stored. Companies (clients) are penalised in cases of non-cooperation with fines up to EUR 8 000. The data includes information about timeframes of all deliveries, couriers' trajectories from the sorting centre to the delivery address, customers, transport operators (subcontractors) involved in the delivery of the parcels, and couriers' employment. Based on this information, the



inspector can conduct further investigations at the premises of the subcontractor distributing parcels on behalf of the client.⁸⁹

The information yielded through the handheld device in combination with billing and revenue data from a (sub)contractor provides a comprehensive picture of the principals' and the subcontractors' business activities. The Netherlands Labour Authority has the right to check all information, including pay slips, bank statements, information about the contracts between principal contractors and contractors, including prices for consignments, related to the employment of a specific courier that is available in the company in case of an infringement during an inspection. This encompasses not only the information that is stored in and processed through the handheld device, as all information from the handheld device is sent to the central system of the principal contractor. Investigations at the principal contractors' premises are conducted on the basis of concrete infringements reported by other authorities, such as the road traffic police or the Human Environment Inspectorate, or on the basis of risk assessment analysis. Utilising the handheld device, the information obtained on-site is further investigated at the direct employer, who is responsible for ensuring proper and legitimate employment of the courier.

In case of undeclared work of undocumented third country workers, even the client can be held liable for this infringement and for underpayment (below the minimum wage). According to the Dutch labour inspector interviewed for this study, this practice seems to have good results in tackling illegal work, i.e. persons residing illegally in the Netherlands who do not have a formal employment contract. Illegal employment, i.e. undeclared work by third-country nationals without a residence permit, is subject to liability provisions. A fine can be imposed on the entire chain.⁹⁰ This has been an important lever in the parcel delivery sector to limit illegal employment.

When a company is fined several times, the Netherlands Labour Authority has the possibility of 'preventive closure of the company', i.e. a warning, if the Labour Inspectorate discovers further infringements during investigations along the chain, there is the possibility of closing, for example, a depot for a certain period of time. If there is no response within two weeks, part of the depot can be closed. This deterrent has proved very effective as, according to the labour inspector interviewed, at least some of the 'Big 5' are taking immediate action to prevent and stop illegal employment, for example by checking IDs at the gates of depots. As a result, main contractors have become much more cautious in their choice of subcontractors and carry out investigations on their own premises into the integrity of the subcontractor. Word also gets around and they have effective media coverage of our cases and main contractors are made aware of problematic companies.

However, such liability rules only apply in the case of illegal employment, not in the case of undeclared or underdeclared work if it concerns persons with legal residence status in the Netherlands. Fines can then only be imposed on the subcontractor, not on the whole chain, i.e. the main contractor. They are therefore not legally responsible for the working conditions in the chain, but 'morally', as the interviewee explains.

⁸⁹ Good practice fiche – The Netherlands: Special instruments to tackle undeclared work in goods transport by light commercial vehicles (LCVs) (2023). Available at: https://www.ela.europa.eu/sites/default/files/2023-12/Good-practice-fiche-NL-UDW_special-instruments-tackle-undeclared-work-in-goods-transport-by-light-commercial-vehicles.pdf

⁹⁰ European Labour Authority (2021), Counteracting undeclared work and labour exploitation of third-country national workers. Available at: <https://www.ela.europa.eu/sites/default/files/2023-12/counteracting-undeclared-work-labour-exploitation-third-country-national-workers.pdf>



4.5 Preventive measures to combat un- and underdeclared work in parcel delivery

4.5.1 Registration and control tool – the example of Mobilic

[Mobilic](#) is the French Government's digital platform for monitoring working time in light road transport. The French ministry in charge of transport is aware that the transportation of goods by light vehicles is difficult to monitor. Light transportation companies must provide 'individual control books' (livret individuel de contrôle - LIC) for each driver. These booklets must include working hours, breaks, delivery and collection points, etc. However, roadside controls have shown that these books are either not present or not kept up to date.

Mobilic is a digital alternative to the individual control booklet (LIC) for all companies concerned by the regulations on monitoring working time in light transport (less than 3.5 tons or less than 9 seats).

An account on Mobilic can be created either by employed drivers to record their working time, or by managers of the company who need to monitor the working time of the company's employees. Mobilic is used in three different ways: the application allows employees to record their working time in real time and have it paid by their employer; it allows managers to consult this data and use it in the management of their company, and the inspection bodies (in particular land transport inspectors and the labour inspectorate) to verify compliance with regulations.

According to a labour inspector working in the French centre region, a region crossed by foreign drivers and cabotage, *'for our inspections, the difficulties result in the absence of an individual control booklet, the lack of traceability'*. In response, labour inspectors utilise various administrative measures, including financial sanctions and vehicle immobilisation, to penalise subcontracting companies that fail to provide the LICs.

Mobilic is a mandatory application in case companies opt for a digital solution to record working time. It is difficult for the French Labour Inspectorate to make its use mandatory for all companies, particularly those of a substantial size. According to an interviewed French labour inspector, this can be achieved if there is sufficient capacity to conduct frequent checks and halt vehicles, for instance, during significant retail events such as Black Friday. It is noteworthy that companies have begun to acknowledge the necessity of this application, according to the French Labour Inspectorate interviewed for the study. This realisation has prompted companies to acknowledge the extent of overtime driven by their employees, as well as instances of drivers using the badge of a colleague who is indisposed without prior declaration.

It is recommended that Mobilic be made compulsory in all such instances and that the various tools be integrated. Mobilic retains comprehensive data. *'They're not afraid of the drivers, but they are afraid of us'*, the interviewed inspector concludes.

Registration and control tools such as Mobilic and BelParcel (see section 4.2.1) have only recently been introduced. Therefore, as far as we know, there is no effectiveness study of such tools to tackle undeclared work, only experiences of the labour inspectorate. In any case, compulsory registration is preferable to voluntary registration, from an inspectorate perspective. While registration is a prerequisite for authorities to be able to identify non-compliant companies more easily, other mandatory measures, e.g. risk analysis or obligatory reporting, help to prevent companies from falling into a non-compliant situation.

4.5.2 Preventive measures by employer organisations

Preventive measures by employer organisations, which implicitly target un- and underdeclared work, include supporting enterprises in realistic cost calculations, the issuance of quality seals or voluntary audits carried out by employer organisations.



In **Germany**, BdKEP supports small transport companies in cost accounting, realistic pricing, and risk calculation for price increases. It also provides model cost calculations.⁹¹ However, the reach of such informational efforts is limited, as entry barriers to the industry are very low, and entrepreneurs often lack the capacity to develop and apply such cost calculations, according to the interview conducted with BdKEP.

Moreover, the FairKEP Code aims to provide CEP companies with guidelines for sustainable and transparent business practices in the areas of market operations, workplace conditions, environmental responsibility, and community engagement. Companies that adopt the FairKEP seal can differentiate themselves from competitors, such as in tenders or customer interactions, and position themselves as attractive employers. Furthermore, given the subcontractor liability under the Minimum Wage Act, documenting dealings with subcontractors in writing can be advantageous. Such quality certificates to employers with clear auditing of certificates and commitments of employers can be an effective measure to prevent undeclared work.

In the **Netherlands**, a voluntary audit of TLN, Dutch Association for Transport and Logistics exists. [PayChecked](#) in Transport is a quality mark with which transport entrepreneurs demonstrate that they pay their employees as agreed in the collective bargaining agreement and that their personnel and payroll records are in order.

Companies could more extensively consider the possibility of moving away from home delivery to parcel boxes (see section 2.1.3), including multi-company parcel boxes that can be used by any of the parcel service providers and their customers. This approach could reduce price pressure, as it is more efficient to drive to a street corner and drop parcels in a box than to reach several households. Reducing price pressure allows more room for decent working conditions, including the prevention of undeclared work.

4.5.3 Preventing un- and underdeclared work through collective bargaining

The establishment of minimum employment standards within the CEP sector serves as a pivotal preventative measure, aimed at mitigating the prevalence of precarious working conditions and reducing the likelihood of recourse to un- and underdeclared work. The collective bargaining success of trade unions and employer organisations in Italy is a pertinent example of this.⁹² Furthermore, global framework agreements and protocols that exist between third party logistics providers who act as principal contractors (such as DHL-DP or Geopost) and trade union federations represent a means by which to address the issue of due diligence in subcontracting chains.

Collective agreements play a significant role in the postal sector, and depending on the legacy of industrial relations in the respective countries, also in the logistics and transport industry. For parcel delivery a variety of collective agreements applies, depending on the type of employer, ranging from the postal sector where collective bargaining coverage is high either at sectoral or at company level to logistics and transport and commerce where the employer landscape is much more scattered and collective bargaining coverage strongly varies from country to country.⁹³ Collective agreements regulate working conditions, including minimum wage, working hours, daily rates, health and safety, including maximum weight to carry alone, data protection and privacy issues related to the use of mobile devices, and un- or underdeclared work. Collective agreements have the power to introduce minimum standards into a trade that is characterised by a scattered employer landscape, long working hours, exposure to health and safety risks, and un- or underdeclared work. In chapter 4.5.3, we provide an example for a successful implantation of a collective bargaining agreement in Italy in parcel delivery ('last-mile delivery'). The tenor of

⁹¹ BdKEP Magazine, 2023.

⁹² Amazon signs an industrial relations protocol with the trade unions CGIL, CISL and UIL in Italy based on: Team Hub, 2024; Jacobin, 2021; European Transport Workers' Federation (ETF), 2021; Regalia, 2021.

⁹³ Eurofound, 2024.



interviews conducted for this study emphasised the importance of collective bargaining to improve working conditions, however, they do not play a significant role to specifically combat un- or underdeclared work other than raise the awareness of couriers about their labour rights and claims.

As it is not within the scope of this study to provide an overview on collective bargaining coverage across all European countries, some selected examples of how the sector is regulated by collective bargaining are presented. In **Austria**, for instance, collective agreements for the postal, transport, and LCV (*Kleintransportgewerbe*) sector are in place which cover the entire workforce (except self-employed) employed as couriers. In **Germany**, workers directly employed by logistics providers are covered by collective agreements at company level or industry level (logistics). Recently, the company agreement at DHL-DP following the revised German postal law introduced a maximum weight of parcels to be carried alone by one courier, resulting in a [price adaption of parcel prices](#). According to the interview with the UNI Europa Post & Logistics representative, in **Sweden**, a collective agreement covering parcel delivery is in place. CEP companies are obliged to apply the collective agreement for the transport sector. In **Denmark**, conversely, self-employment in parcel delivery is allowed and widespread, with couriers paid by item delivered.

In **Poland**, no collective agreement for couriers is in place as in **France**.⁹⁴ Consequently, the majority of e-commerce activities in France are subject to either the wholesale and retail trade collective agreement or the collective agreement for road transport and ancillary transport activities.⁹⁵ Most couriers, however, work on a self-employed basis (90 % of delivery drivers are subcontracted according to Rème-Harnay, 2022). Nevertheless, in the parcel delivery sector in France, there is a framework agreement, the “contrat-type sous-traitance” (standard subcontracting agreement), which protects large transport groups against claims for reclassification as employees by delivery drivers. This agreement only applies to transport companies. Deliveroo and Uber Eats are not registered as such, and have seen a number of lawsuits won by delivery drivers. In reality, for digital labour platforms, the transposition of the European directive in favour of the employment status for digital labour platform delivery drivers has not yet taken place. Some lawsuits have therefore been won by delivery drivers, and others lost, which was also confirmed in a court decision.

According to information provided in the Eurofound 2024 study on representativeness for the postal sector, Stuart (a subsidiary of La Poste operating in six countries and 125 towns), and its former director, had to answer to the Paris judicial court in relation to suspected concealed work in France in 2016 and 2012. Stuart is suspected of having maintained a wage-earning relationship with its couriers, even though they officially had the independent status of self-employed entrepreneurs. During the hearings, Stuart appeared to be the main client of the courier due to indicators such as reminders following late deliveries, account deactivation in the event of repeated refusal of a delivery, and training sessions on the behaviour to be adopted. However, the Paris court considered that the elements in its possession ‘were insufficient to acquire the conviction that a salaried relationship linked the couriers to the platforms’.⁹⁶

The **Netherlands** tries to regulate the sector and to control prices through the introduction of collective agreements by setting specific calculations for parcel delivery and by setting a list of transport item prices. Still, a challenge is that prices vary in accordance with the collective agreement in place.⁹⁷

In **Spain**, trade unions are pursuing the extension of the sectoral Collective Bargaining Agreement framework of the road transport sector to couriers in the parcel delivery sector at the national level. This endeavour aims to ensure that road transport and last-mile delivery workers are subject to a unified collective bargaining agreement,

⁹⁴ Team Hub, 2024.

⁹⁵ Team Hub, 2024.

⁹⁶ Eurofound, 2024, p.152.

⁹⁷ Peer Learning Dialogue, 2022.



thereby counteracting the sectoral dispersion that has hitherto prevailed. At the regional level, a CBA has been achieved in certain provinces, including Madrid.

In **Italy**, the unions CGIL, CISL and UIL have been active to organising Amazon workers since 2011 and succeeded in implementing plant-level agreements on working time and night shifts for warehouse workers working at fulfilment centres. A challenge for unions is to find a common strategy for all logistics workers who are subject to different collective agreements and represented by different union branches, e.g. commerce, transport, or postal services. The same problem arises for employer organisations, showing a higher level of fragmentation. In 2021, three unions and Amazon signed a 'historic' industrial relations protocol that commits Amazon to respect the trade unions as social partners to negotiate collective agreements and implicitly to comply with the rules stipulated in the National Collective Labour Agreement for Logistics, Freight Transport and Shipping. This agreement was reached after a national strike of Amazon workers in Italy in September 2021 and it covers workers employed by Amazon and regulates health and safety issues, workload, and working time, among others.

In February 2022, a second-level national collective agreement for companies operating in the last-mile delivery for Amazon Italia – signed by the employers' association of the National Association of Last Mile Express Couriers and E-commerce (Assoespressi) and the three confederal unions (Filt-CGIL, Fit-CISL, UILtransport) – has been concluded. Around one hundred companies, both corporations and cooperatives, are affected. By means of 'transport contracts' (art. 1376, Italian civil code), these companies ensure the final delivery to the consumer of the goods purchased via Amazon in Italy. They employ between 100 and 600/800 workers (drivers) across Italy, encompassing around 13 000 drivers, rising to 15 000-16 000 drivers in peak periods. Amazon's last-mile delivery drivers in Italy are all outsourced workers not directly employed by Amazon, but by the transport companies. They are employees of these companies or temporary agency workers, but they do not have any contractual relationship with Amazon Italia.

The analysed Assoespressi collective agreement applies to all workers, regardless of the type of contractual relationship, hired by companies operating in Amazon's last mile delivery, which makes it a very innovative agreement. The collective agreement succeeded in reducing maximum working hours from 44 to 42 hours of work per week; introduction of a daily allowance; introduction of obligatory electronic working time recording systems; payment of cancelled routes at short notice; limits to fixed-term and part-time contracts; employment continuity in the event of a change of transport service contracting company; performance bonus; OSH measures; data protection and privacy provisions for the use of mobile phone/digital device means that data collected by these tools cannot be used for disciplinary purposes against drivers.

Nevertheless, the mere establishment of minimum standards is not enough. Standards need to be enforced. [Recent cases](#) of abuse detected by the Milan financial police indicate that, despite the substantial changes to enterprise policies adopted by industry players, the actual application of the rules appears to be 'destined to be in turn concretely unenforced,' due to a lack of 'adequate organisational models and control systems' within the company.⁹⁸

Next to plant collective agreements, in Italy the national collective agreement framework also foresees clauses on liability for transport contracts and subcontracting.⁹⁹

At **global level**, [Geopost](#) and [DHL](#) have concluded **global framework agreements or protocols** with Trade Union confederations, tackling also subcontracting and the control of supply chains. The GEOPOST-Uni Global 2024 agreement applies to all Geopost subsidiaries and aims to establish a basis for improving social relations within Geopost and between Geopost and its partners. Geopost commits itself to integrating the principles of

⁹⁸ il manifesto, 2025.

⁹⁹ [National Collective Labor Agreement Logistics, Freight Transport, and Shipping May 18, 2021.](#)



vigilance into its corporate culture and to working actively to prevent, identify, and remedy any negative impact of its activities. Geopost states that it plans to put in place tools and resources to train and raise awareness of the duty of care among its employees and partners as well as monitoring mechanisms.

In conclusion, the CEP sector has received increasing attention in the fight against undeclared and undeclared work. In this regard, a range of deterrence measures were implemented, including targeted inspections and the imposition of more rigorous penalties, with the aim of discouraging non-compliant practices. In terms of prevention, new registration tools and documentation obligations were initiated, as well as collective bargaining to address the prevention of undeclared and underdeclared work.

5.0 Conclusions on challenges and best practices

The Courier, Express, and Parcel (CEP) sector faces significant challenges related to undeclared work, complex subcontracting structures, and enforcement difficulties. The following conclusions and recommendations outline key findings and suggest measures to improve compliance, enhance enforcement, promote fair competition, and protect workers' rights.

Sectoral developments - undeclared work and subcontracting chains

- ▶ **Undeclared work remains a pressing issue** across all Europe, with various forms including unregistered businesses, bogus firms, fake bankruptcies, underreporting of working hours, and non-payment for specific tasks such as loading or waiting times.
- ▶ The use of **long subcontracting chains** conceals the involvement of major logistics service providers, e-retailers, and postal incumbents, thereby complicating the identification of those who benefit from non-compliant labour practices. Economic dependencies between subcontractors and principal contractors engender a power imbalance that fosters undeclared work and adverse working conditions. Employers, trade unions, and labour inspectors have all confirmed that **low pricing** remains a significant challenge.
- ▶ While **bogus self-employment** has declined in some countries, for example in Spain and Germany, sole proprietors are still a concern reframed in France, highlighting regulatory differences across Europe. Moreover, the role of digital labour platforms in the CEP sector differs across European countries due to varying legal frameworks.
- ▶ **Innovations** such as parcel lockers have the potential to improve efficiency by reducing returns and unnecessary delivery attempts. However, the impact on working conditions remains uncertain, and further research is needed to assess whether such technological advancements alleviate or exacerbate price pressures and labour issues.

Deterrence measures to tackle un- and underdeclared work

- ▶ The CEP sector has increasingly become a **focus for labour inspections**.
- ▶ **Joint inspections and interinstitutional cooperation**, including data exchange and the identification of sites to be inspected are essential and need further enhancement. **Specialised labour inspectorates or divisions** for the transport and logistics sector, as established in the Netherlands and put forward by the



French Labour Inspectorate, could have the advantage of bundling competences and knowledge in a highly complex and scattered inspectorate landscape and improve enforcement effectiveness.

- ▶ **Providing trainings** for labour inspectors around digital inspection tools and data analysis strategies could help authorities identify companies involved in non-compliant practices and clarify liability claims. An example was provided by the Netherlands Labour Inspectorate which uses data processed through handheld devices to detect un- and underdeclared work in the CEP industry.
- ▶ **In the Netherlands, hard sanctions**, such as vehicle seizures or depot closures, have proven to be more effective than high monetary penalties in enforcing compliance. Their immediate operational impact and visibility create stronger deterrents, prompting companies to take swift corrective action to avoid business.
- ▶ Inspectors interviewed for this study agreed on the usefulness of implementing **mandatory tachographs for light commercial vehicles** (LCVs) and the **obligatory use of driver cards** to improve inspection outcomes.

Preventive measures to tackle un- and underdeclared work

- ▶ **Collective agreements** can play a key role in combating un- and underdeclared work and improving working conditions, in the CEP sector. As the sector has evolved from different industries, notably postal and transport, new collective agreements have only recently been drawn up (for example, in Italy) to take account of the specificities of the sector. While setting such minimum standards is a prerequisite for claims, enforcement by workplace representatives is crucial to ensure compliance. However, the power of workplace representatives to enforce rules may vary depending on the specific context and legal framework in place.
- ▶ **Low barriers to entering the CEP market**, where in most countries only a driving licence is needed to operate a fleet of light commercial vehicles (LCVs), may foster non-compliant employer behaviour. Stricter access requirements could help reduce non-compliance and improve overall industry standards. Employer organisations address the issue through a dual strategy of training and information dissemination to operators, in addition to the implementation of self-checks and quality seals by employer organisations.
- ▶ **New registration tools**, such as Belparcél in Belgium and Mobilic in France, have recently been introduced. While they hold potential for monitoring compliance, their effectiveness depends on how widespread they become with companies, and if registration is voluntary or obligatory.
- ▶ **Outreach efforts to counteract information deficits** and inform drivers and transport operators of their rights and obligations should be improved using appropriate tools and languages.

Legislation and regulation

- ▶ **Liability and due diligence regulations** tailored to the transport sector have recently been developed but face challenges in enforcement due to their complexity and high administrative costs. Clearer guidelines on corporate obligations are necessary to ensure effective implementation. In particular, social dialogue is key to accompanying these regulations by developing mechanisms to monitor company practices and make recommendations, for example, in global framework agreements or collective agreements.
- ▶ The **prohibition of subcontracting** has been widely and controversially debated in Germany. Alternative measures, such as standardising wages across subcontracting chains or restricting multiple subcontracting layers, may be more feasible.



- **Low prices offered to subcontractors by primary contractors** is a key driver of undeclared work. The introduction of minimum price floors has been proposed by the French Federation of Subcontractors (Association de défense des sous-traitants), an organisation representing subcontractors in the French CEP sector, as a means of preventing the squeezing out of subcontractors in the CEP market. In the field of road transport, such policy options are referred to as "safe rates".



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