

SINGLE PROGRAMMING DOCUMENT 2026 -2028

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Foreword

In the period 2026-2028 ELA aims to be the nodal point and trusted partner in supporting Member States, the European Commission, social partners, and all other stakeholders in the field of promoting fair and effective labour mobility.

ELA's motto for the programming period being *efficient, impactful, focused and operationally agile*. This motto reflects the Authority's objective to use the full potential of its existing mandate and resources to provide added value for all stakeholders in 2026-2028, building on the accumulated experience and taking into account the conclusions of ELA's first evaluation. The Authority will continue to put emphasis on the practical implementation of labour mobility rules to contribute to the protection of mobile workers and to the competitiveness of the Union.

ELA will seek to improve efficiency and impact of its activities on the ground in order to provide better and more targeted assistance to Member States, the Commission and other stakeholders in their efforts to ensure fair and effective labour mobility within the Union. This will entail the streamlining of its tools, where relevant. The increased integration of Authorities' activities combined with agility, efficiency and bigger impact will allow the Authority to use its resources in line with its mandate and developments in labour mobility, while preserving the capacity to react to unforeseen circumstances.

Building on close cooperation and expansion of its network in previous years, the Authority will continue to implement the partnership principle throughout its activities, covering more institutions and stakeholders in Member States, not only at national, but also regional or local level. The National Liaison Officers will remain a crucial link between the Authority and Member States. Furthermore, the Authority will chair the European Network of EU agencies in the first year of the programming period and thus will be well placed to further strengthen the relations with other EU agencies.

The Authority will closely monitor and reflect in its activities the impact on labour mobility of societal mega trends such as green transition, accelerated digitalisation and demographic changes. Other important factors such as conflicts and security issues, existing imbalances on the labour market, increased presence of TCNs and migration, inflation etc. will also be taken into account in ELA's priorities.

The Authority remains committed to be at the forefront of digitalisation of labour mobility, given its impact on the EU labour market and the activities and interests of relevant stakeholders. The transition to an environmentally and socially sustainable economy in the context of reaching the climate objectives and sustainable development goals will also be reflected in the Authority's internal processes with the objective of reaching the EMAS certification.

ELA will take over the EU Agencies Network (EUAN) coordination for one year on 1st March 2026.

This document builds on the input received during the consultation with the ELA Stakeholder Group and the ELA Management Board, including the opinion received by the European Commission.

List of Acronyms

AC: Administrative Commission for the coordination of social security systems

AFMP: Agreement on Free Movement of Persons

CdT: Translation Centre of the Bodies of the European Union

CJI: Concerted and Joint Inspections

ECA: European Court of Auditors

ECO: European Coordination Office (EURES)

ECG: EURES Coordination Group (EURES)

EEA: European Economic Area

EFTA: European Free Trade Agreement

ELA: European Labour Authority

EURES: EUROpean Employment Services

IAS: Internal Audit Service

IMI: Internal Market Information system

LVCs – light commercial vehicles

MB: Management Board

MSs: Member States

NCO: National Coordination Office (EURES)

NLO: National Liaison Officer

PES: Public Employment Service

PMS: EURES Performance Measurement System

RRF: Recovery and Resilience Facility

SLIC: Senior Labour Inspectors' Committee

SDG: Single digital gateway

SG: Stakeholder Group

SNE: Seconded National Expert

SPD: Single Programming Document

TCN: Third Country National

UN SDGs: United Nations Sustainable Development Goals

WP: Work Programme, part of SPD

Mission Statement

The European Labour Authority ('the Authority' or 'ELA') is a European Union body established by Regulation (EU) 2019/1149 of the European Parliament and of the Council.

ELA's mission is to contribute to ensuring fair and effective labour mobility across the Union and to assist Member States and the Commission in the coordination of social security systems within the Union. To that end ELA shall facilitate access to information on rights and obligations regarding labour mobility across the Union as well as to relevant services, enhance cooperation between Member States in the enforcement of relevant Union law, mediate cross-border disputes, and support Member States in tackling undeclared work. The Authority also has an important role to play in contributing to facilitating and ensuring effective labour mobility in Europe, in particular by coordinating activities of the European Employment Services (EURES).

ELA's vision is to be a trusted partner, proactively contributing to efforts addressing present labour mobility issues, facilitating concrete and cooperative solutions, where workers and employers can exercise their rights and obligations seamlessly, adding value to stakeholders at Member State and Union level, while being ready for future challenges in addressing modern labour mobility across the Union.

ELA's corporate values are the cornerstone of ELA's work culture, the core ethical tenets under which ELA operates to deliver on its mission:

- **Fairness** – At ELA, we are committed to fairness. We strive to ensure fair treatment for all workers and companies operating within the European Single Market. This commitment is anchored in integrity, impartiality, and objectivity.
- **Respect** - We act with respect for our stakeholders, employees, and a steadfast dedication to our mission. Embracing their diverse perspectives is a crucial precondition to deliver effectively on our mandate.
- **Partnership and collaboration** – Collaboration is at the heart of what we do. We believe in the power of working together. In our collaborative partnerships, we actively listen to the needs of our stakeholders, foster open and constructive communication, encourage engagement, and share a collective commitment to seeking input, sharing information to maintain balance, and generating synergies.
- **Transparency** - Transparency is a cornerstone of ELA's culture. We cultivate an environment of trust, both within our organisation and with external partners. We believe in well-informed decision-making through clear communication, disclosure, and accessibility of information. We are open to innovation and welcome new ideas to drive progress.
- **Accountability** - As a European agency, we hold ourselves accountable. We are fully dedicated to upholding and promoting the values of the EU. We take responsibility for our actions and decisions, understanding their impact on our stakeholders and citizens. Our aim is to enhance the functioning of the Single Market by ensuring fair labour mobility while building a strong reputation and credibility.

I. GENERAL CONTEXT

1.0 General context

Labour mobility is a structural component of the European labour market. Its fair functioning benefits individuals, workers, and employers and will remain at the heart of ELA's work. More and more labour mobility goes beyond the traditional patterns and embraces many realities. Letta's report '*Much More Than a Market*', highlights that 'to fully realise its potential, the Single Market must address a series of challenges, including ensuring mobility for people but also freedom to stay', as well as freedom to return.

At the time covered by this programming document, ELA will enter the seventh year of its existence. During 2026-2028, functioning with a stable model of operation in place and a well-established and reliable cooperation framework. ELA will further build on this solid foundation to provide its tools and services in a more efficient manner with emphasis on increasing the impact of its activities. This includes building a pool of labour mobility related data and implementing a more data and risk assessment driven approach to its activities. The Authority will continue in more targeted support of cross border enforcement, considering the demand from Member States. The sectoral approach of the Authority will continue, with the focus on the health care and long-term care sector in 2026.

The Commission concluded the first evaluation of the European Labour Authority. The evaluation, while limited in scope, recognises ELA's important role and added value. At the same time, the evaluation points to room for improvement of ELA's performance related to its objectives and key performance indicators (KPIs), in particular with regard to the need of better measuring the impact of awareness campaigns, improve efficiency of financial resources, increased integration and coordination of ELA's various activities; further consolidation of EURES, strengthening the mediation function by identifying the reasons for its underuse and exploring ways to increase its cost-effectiveness, articulation of outcome-related objectives in the capacity building activities. While some of these areas of improvements have been already partially addressed, ELA will be working on an Action Plan addressing these recommendations comprehensively.

The Single Market Strategy also notes certain limitations in the mandate that could affect ELA's potential. Targeted modifications could strengthen ELA, including its efficiency and effectiveness, such as enhanced data handling competencies, improved cooperation with Member States, including in terms of information provision, ELA's role vis-à-vis third-country nationals, ELA's responsibilities with regard to the development of EURES, and the conversion of a number of SNE posts into statutory staff.

The Authority's work will contribute to labour and social policy priorities of the Union enshrined in the European Pillar of Social Rights and the upcoming Action Plan for its implementation. Where relevant, the Authority will also reflect the priorities and initiatives of the new Strategic Agenda and corresponding priorities of the European Commission and European Parliament. In particular, the further facilitation of labour mobility and enforcement of the labour mobility rules.

The Authority will continue to enhance relations with EU institutions and bodies to ensure cooperation in all its activities, avoid overlaps, promote synergies and complementarity. The cooperation will continue with other EU agencies, such as Eurofound, Cedefop, EU-OSHA, Europol, FRA or Eurojust, while aiming to establish cooperation and information exchange with a broader set of European and international organisations, in particular ILO. The Authority will continue in the cooperation with third countries, particularly those granted the candidate status to the EU with the twofold objective – to assist them in their accession to the EU as well as to better implement its mandate in support of fair and effective labour mobility in the EU. In this context, the Authority stands ready to continue in ad-hoc

cooperation activities or facilitation of cooperation between Member States or conclude future cooperation arrangements with candidate countries, in close cooperation with the Commission.

Major developments that could influence ELA's policy context in the coming years.

This section presents selected (policy) factors that are expected to influence ELA's work in the coming years.

► European labour mobility trends

The developments in the labour market will continue to be instrumental for the planning of the Authority's activities. Particularly, ELA will base its activity on findings and conclusions from the intra-EU mobility reports but also its own analyses of the trends and issues at the labour market. These sources of information will remain instrumental in the identification of mobility trends, key sectors and groups exercising labour mobility. The Annual report on Intra-EU Labour Mobility 2024¹ published by the European Commission indicates that the labour mobility flows are quite stable and returning to pre-pandemic levels. The number of all movers slightly increased between 2022 and 2023 (13.9 million) and the number of movers in working age has also slightly increased to 10.1 million (+2% relative to 2022). The number of cross-border workers increased by 3% and reached 1.8 million. Finally, the number of posted workers increased between 2022 and 2023 by 19% and reached 5.5 million. The largest sectors of employment for EU mobile workers remain similar in 2022 compared with 2021 and include manufacturing, wholesale and retail trade, and construction. Additionally, human health and social work, accommodation and food service, agriculture, transport and storage are still important sectors for labour mobility. The same sectors remain relevant for cross-border and posted workers. Return mobility is still a significant component of labour mobility in Europe, with an increase by 6% when comparing and reached 738 000 movers of working age who returned to their countries of origin in 2022. Both personal and socio-economic factors played a role in this trend.

ELA's first strategic foresight exercise, conducted from autumn 2023 to spring 2024 indicates that the European economy and labour market is expected to be characterised by ongoing transformation, resulting in the need for flexibility and adaptation by all involved actors. There seems to be a tendency to expect more negative effects for rural areas and regions in the south of Europe as well as on more vulnerable workers and employers. Facilitating the free movement of workers might get more challenging as low-skilled workers might face increasing difficulties to move and integrate abroad and developments related to the twin transition could require a different approach to intra-EU mobility. At the same time, the twin transition might offer new opportunities for labour mobility.

► Labour market imbalances

The Authority will continue to monitor the imbalances in the labour market in line with its mandate and also cooperate closely with the Commission and other EU agencies as outlined in the Commission Communication on the Action plan on labour shortages². The tightening situation at the EU labour market is likely to continue during the programming period 2026-2028. ELA's recent strategic foresight exercise found that the structural labour shortages observed for the last few years are expected to

¹ [Annual Report on Intra-EU mobility 2023](#)

² [Action Plan on labour and skills shortages in the EU.](#)

persist, and new shortages might arise in strategic sectors or those related to the twin transition. The north of Europe might be more affected by shortages than the south. Labour surpluses might particularly arise among low-skilled workers and those conducting routine tasks, hence likely to further deteriorate the labour market situation of vulnerable groups. Rural and deserted areas as well as southern Europe might be more characterised by labour surpluses than other regions. Labour shortages and attractiveness of sectors also depend on access to good working conditions, which calls for a reflection on how fair labour mobility can contribute to more decent work in the EU.

► **Mobile third-country nationals**

The number of third-country nationals in the EU labour market is constantly growing, reaching 19.5 million in 2023. There was a sharp increase of TCNs by 14% between 2022 and 2023, attributed to the Russian invasion of Ukraine, which led to a significant influx of individuals fleeing the war. The persons fleeing the war will continue to be monitored and supported by the Authority. The trend related to the presence of third-country nationals in the EU labour market that has been continuously brought to the attention of the Authority by several European and national counterparts, is the growing number of third-country nationals at the Internal Market. The growing number of posted TCNs is also reflected in the increased total number of postings within the Union. The trend of increased movement of TCNs within the Single Market will continue to be monitored by ELA and mirrored in its operational activities. Furthermore, the impact of the Talent Pool, once adopted, on intra-EU mobility of TCNs will be closely followed by ELA.

► **Other trends impacting the labour market**

The labour market in the European Union and worldwide is impacted by other general trends, particularly technological transformation, transition to a green economy, ageing of population as well as other societal or geopolitical factors.

The technological transformation, particularly the advancements in AI and digital communication are reshaping the labour market, bringing both opportunities and challenges, such as the creation of new job roles and the potential displacement of traditional jobs. Furthermore, digitalisation is transforming the traditional employment models, with remote work and digital nomadism becoming more common. AI and other digital technologies also bring additional opportunities regarding innovative ways of information exchange and communication between the citizens and authorities, but also in the use of the technologies by the authorities of the Member States when implementing and enforcing labour mobility rules. Similarly, ELA's recent strategic foresight exercise identified 'technology as a matchmaker' as an important influence factor for future developments, i.e. the use of technology to facilitate labour market information and advice (including through machine translations), recruitment and automated matching. The challenges encompass increasing reliance on digital platforms, taking account, among others, the cross-border nature inherent in this business model and the challenges of algorithmic management, a growing risk of cyber threats, data security concerns and challenges related to the protection of personal and sensitive information and corresponding ethical and regulatory considerations when using AI.

The transition to the green economy is creating new job opportunities and altering existing ones, with a significant emphasis on sustainability and green skills and also corresponding support for labour mobility, in response to growing demand in the green sectors of the economy. Besides the green

transition, the increasing frequency and severity of environmental catastrophes, such as natural disasters, climate change effects, and pollution incidents, are impacting labour markets and mobility patterns. Inequalities are expected to materialise across countries and regions due to differences in climate-exposure affecting certain sectors (such as agriculture or tourism) or labour productivity.

The changing demographics of the EU workforce, marked by an ageing population, increased participation of women, and greater cultural diversity, implies the need to adapt the policies and their implementation to the unique needs and contributions to the labour market. Within the EU, due to ageing and declining birth rates, the population will peak around 2026 and gradually shrink over the coming decades. The EU's working-age population is projected to decline by 1 million every year up to 2050. This can also have negative implications for the EU's competitiveness and growth prospects as well as for the financial stability of the pension and social protection systems in the EU. Furthermore, the demographic trend will also aggravate the labour shortages. While the effect of ageing was until now counterbalanced by increased labour market participation, the EU labour force is expected to shrink in the coming decades. ELA's recent foresight activities flagged the importance of considering the potentially changing preferences of workers and employers. Taking into account the increasing spread of new forms of employment, it will have to be seen *inter alia* whether future generations might prioritise flexibility over stability and certain elements of working conditions over others. This might result in increased inequalities where workers with in-demand skills and employers with attractive features can attract the type of employment they prefer while others face intense competition for the remaining posts or workers which are less aligned to their preferences. Societal and geopolitical trends are having an increasingly significant influence on the labour market. This includes the ongoing process of globalisation, the need to reinforce the resilience of the EU and emphasis on the reinforcements of its supply chains, the increasing demand on sustainable development. In the societal/social policy field, increasing inequalities among regions and people is of growing concern, including also in-work poverty. In ELA's recent strategic foresight exercise, the housing market and housing policy was identified as influential for future labour market developments. Thereby, availability, affordability and quality of housing as well as policies affecting these elements were discussed. During the last decade, a substantial increase of accommodation costs was observed, and for the future a further decline in housing affordability is expected.

ELA will continue to monitor these trends, conduct strategic analyses and foresight, and reflect on these trends and scenarios in planning of its activities.

Major developments in the EU social and employment policy that could influence ELA's work in the coming years

► Policy priorities

The Authority will contribute to the implementation of the Action Plan on the implementation of the European Pillar of Social Rights. In line with its mandate, ELA's strategic objectives as well as priorities in the thematic areas under its remit – posting of workers, free movement of workers, social security coordination, road transport, tackling undeclared work and digitalisation – all seek to support proper implementation and enforcement of EU labour mobility rules. This will contribute to the Pillar's objective to achieve an 78% employment rate of the population aged 20-64 by 2030 and will indirectly also contribute to achieving other objectives of the Action Plan. The Authority will also actively contribute to

the implementation of the revised Action Plan the European Pillar of Social Rights announced by the European Commission once finalised.

Furthermore, the Authority stands ready to support, within its remit, the future initiatives of the Commission focusing on the long-term workforce challenges, quality job or the labour gaps. This includes the Quality Jobs Road Map, particularly as regards the free movement of workers and services at the Internal Market. The Authority will also take into account Commission priorities related to supporting people, strengthening our societies and our social model as well as new plan for Europe's sustainable prosperity and competitiveness', while continuing to support the implementation of ongoing initiatives.

Finally, through its activities, the Authority will aim to facilitate the practical implementation of rules and raise awareness of rights and obligations. It will also support the Commission's simplification efforts by targeting at least a 25% reduction in reporting obligations overall, and at least 35% for SMEs, while maintaining EU policy objectives, high social standards and their effective application and enforcement

The Authority will also monitor, and where relevant, reflect the negotiations of the Multiannual Financial Framework, particularly during its chairmanship in the EUAN network.

► The implementation of the labour mobility legislation and related policy developments

The focus of ELA on the correct application and enforcement of the rules on labour mobility will continue during the programming period 2026-2028. The Authority will also closely monitor the upcoming fair labour mobility package in this context. ELA will also continue to assist the Commission and Member States in the implementation of the new initiatives. To this end, ELA will also follow and, where relevant, support the Commission's projects on a European Social Security Pass (ESSPASS) and the e-declaration on the Posting of Workers, with a view to support effective digital cross-border cooperation and enforcement. ELA will continue to support the digitalisation efforts in the social security field in line with the Communication on digitalisation in social security coordination: facilitating free movement in the Single Market³. The Authority will continue to fulfil the tasks following from the Commission's implementation report on the revised Posting of Workers Directive⁴ and will implement activities identified to secure a proper follow-up. The Authority will also closely follow the initiatives stemming from the Report on the future of the Single Market, particularly the tasks which will have a direct impact on the Authority's mandate and activities.⁵

The Directive on improving working conditions in platform work will be continued to be looked at by ELA, having in mind the possible cross-border and transnational context of the platform work, as well as the contribution of the Directive to tackling undeclared work. ELA stands ready, within the framework of its mandate, and focus on platform work to assist the Commission and Member States in the implementation of this Directive.

The Authority will consider other implementation reports related to the application of the labour mobility rules, including social security coordination. ELA will also closely follow the expected revision of its mandate to be ready to prepare it for its practical applications once adopted.

³ COM (2023) 501 final

⁴ COM(2024) 320 final

⁵ [Much more than a Market](#).

Other legislative and policy initiatives

Other policy initiatives can directly or indirectly impact activities of ELA. ELA will closely monitor these developments as well as other actions and initiatives also linked to the new Action Plan on the European Pillar of Social Rights⁶. Some of the current as well as future legislative and policy initiatives are listed below:

- Common Agricultural Policy (Regulation 2021/2115) requiring Member States as of 1 January 2025 at the latest to ensure that farmers and other beneficiaries comply with applicable working and employment conditions or employer obligations arising from EU labour law
- Directive (EU) 2024/1760 of the European Parliament and of the Council of 13 June 2024 on corporate sustainability due diligence well as the omnibus proposal
- New Pact for Social Dialogue
- EU Strategic Framework on Health and Safety at Work 2021-2027
- Revision of Regulation (EC) No 883/2004 and Regulation (EC) No 987/2009 on the coordination of social security systems⁷
- Proposal for Regulation on a public interface connected to the Internal Market Information System for the declaration of posting of workers (eDeclaration)
- Talent and skills package, including proposal for a Talent Pool
- The Regulation on prohibiting products made with forced labour on the Union market
- Announced new Action Plan on the Implementation of the European Pillar on Social Rights
- Announced Fair Labour Mobility Package (2026)
- (poss.) Agreement on Telework Quality Jobs Road Map and Quality Jobs Act
- EU Anti-poverty Strategy and Affordable Housing

⁶ https://ec.europa.eu/info/strategy/priorities-2019-2024/economy-works-people/jobs-growth-and-investment/european-pillar-social-rights/european-pillar-social-rights-action-plan_en

⁷ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A52016PC0815>

II. MULTI-ANNUAL PROGRAMMING 2026-2028

2.0 Multi-annual Programming 2026-2028

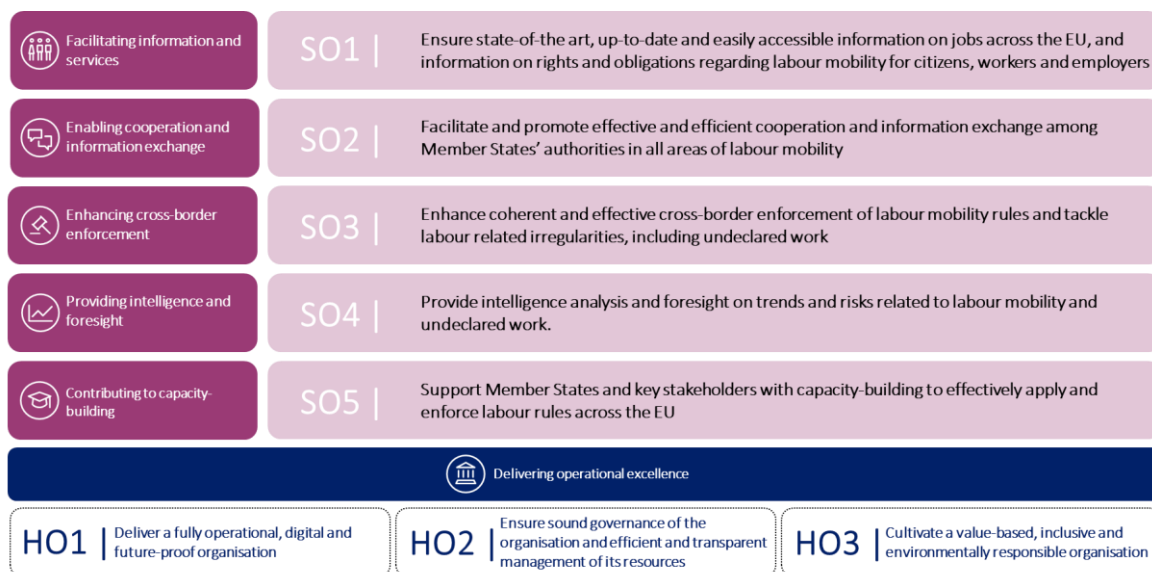
2.1 Introduction

This chapter of the document includes the medium-term planning of ELA activities for the period of 2026 – 2028, in which the Authority will continue to deepen its activities, building from the experience of the previous years and feedback received from its stakeholders with the aim to increase the impact of its activities. The multiannual planning for 2026-2028 is structured around the following thematic areas: (1) posting of workers, (2) free movement of workers, (3) social security coordination, (4) social aspects of road transport, and (5) tackling undeclared work. Furthermore, the Authority will continue its work on the horizontal thematic area focused on (6) facilitating digitalisation. The activities will reflect the observed trends on the labour market, policy and regulatory developments, and the most relevant challenges identified together with the Member States and social partners. The thematic focus seeks to reinforce the synergies between strands of ELA's mandate and to provide a comprehensive approach to dealing with the labour mobility issues across the organisation.



2.2 Strategic objectives

Building on the work from previous years, ELA continues to use the strategic objectives, which are delivered across the thematic areas under its remit and corresponds to the main building blocks of its mandate, as outlined below. The strategic objectives seek to deliver ELA's mandate in a coherent way. They are mutually reinforcing, benefiting from the stronger integration of ELA's activities. The subchapter 2.9 provides a set of key performance indicators covering the selected activities for the period of 2026-2028.



2.3 Thematic area 1: Posting of workers

Recent statistics show that the number of posted workers has been constantly increasing, including the posted third country nationals. Posting of workers is a regulatory area where ELA plays a key role in supporting implementation and enforcement of the posting rules. More specifically, ELA follows the following **three objectives**:

- *Improving availability, quality and accessibility of information on posting of workers.*
- *Enhancing cross-border enforcement of posting rules via concerted and joint inspections, building the capacity of enforcement authorities in this field and other actions and by providing insight into the posting patterns.*
- *Improving efficiency of administrative cooperation between the Member State authorities.*

ELA will maintain its role in supporting the implementation and enforcement of regulations related to the posting of workers across the EU, based on the priorities established in the previous years while also considering the impact of the 2024 Commission Report on the application and implementation of Directive (EU) 2018/957.

In this context, ELA will maintain its sectoral approach and extend some activities to sectors significantly affected by the posting of workers in 2026-2028. At the same time, it will focus on key cross-cutting issues related to posting, in particular subcontracting practices and the posting of TCNs, availability of information on remuneration and temporary work agencies.

A set of analytical activities, including studies and reports, will continue to be planned to improve understanding and awareness of key issues related to the posting of workers and better inform and support all ELA's activities.

ELA's activities on posting will also cover the target group of third-country nationals who are posted within the EU Single Market. The number of postings involving third-country nationals continues to increase; the operational activities of ELA illustrate and respond to this trend, and they will be further strengthened by analytical activities related to posting of third-country national workers. More specifically, in 2026-2028 ELA will plan targeted enforcement activities related to the posting of TCNs,

including preparing a dedicated practical guidance material for labour inspectors. The Authority will also address the information needs of third-country nationals and their EU-based employers, building on the respective information needs analysis conducted in 2025.

While addressing the above-mentioned issues, ELA also intends to continue implementing its sector specific approach, by exploring emerging economic fields in the posting area. As done in the past for the construction sector, this will be based on statistical analysis and the priorities outlined by Member States and social partners. As a result, ELA information activities, such as information campaigns and events, will be tailored to these sectors (i.e. manufacturing sector in 2027).

Furthermore, future awareness-raising campaigns will consider specific issues in the field of posting of workers such as posting allowances, reimbursement of posting-related costs, and sub-standard accommodation conditions. Close and good cooperation with Member States and social partners in preparing and delivering such campaigns and events is crucial and will be an integral part of these activities. Here, ELA's direct support to Member States will include translations of campaign and information materials into other languages.

ELA also aims to reinforce the provision of information and transparency on specific issues by supporting Member States and social partners in making information on posting websites more transparent, comprehensive, up-to-date, and easily accessible. ELA will continue offering peer and expert reviews of national and EU-level information websites, hands-on workshops, as well as lessons learnt and a 'sample outline' for national authorities to verify the information provided on their single national website on posting. Furthermore, ELA organises local information events to support mobile workers and their employers in understanding their rights and obligations under posting legislation. These events offer interactive opportunities to engage with key information providers, including labour inspectorates, social partners, and other relevant stakeholders.

The webtool providing information on labour mobility (chatbot) will be further enhanced to deliver even more comprehensive resources for users seeking information. Additionally, the results of the 2025 feasibility study on establishing an information help desk will be thoroughly reviewed. Based on these findings, an action plan will be formulated to enhance and align with current initiatives.

In close cooperation with Member States and social partners, ELA will continue to work on the pilot for a remuneration tool started in 2025. The tool implemented at national level by volunteering Member States aims to improve transparency on applicable remuneration in posting situations for mobile workers and their employers.

The focus on the enforcement of posting rules, supported by operational and analytical activities, will continue. While the responsibility for checking the compliance and enforcement of the rules remains in the hands of Member States, with the involvement of social partners in accordance with national law and practice, ELA's role remains to assist Member States in their efforts including by coordinating and supporting concerted and joint inspections. ELA will continue to support the cross-border enforcement of the rules by providing conceptual, logistical, legal, technical, and analytical support to concerted and joint inspections. The operational support will become more streamlined and adjusted to the needs of national enforcement authorities, and ELA will also encourage increased targeting of specific challenges and issues in the context of the inspections and weeks of action coordinated and supported.

In parallel, building on the experience started in 2025, ELA stands ready to implement an operational task force approach upon request by Member States or suggestion from ELA, to provide operational and analytical support to large scale cross-border inspections in new complex sectors, major infrastructure projects, major events or tackling challenging phenomena.

Further and dedicated operational activities focusing on posting will also be encouraged in other highly mobile sectors including air transport and inland waterways while also facilitating enforcement of all the core terms in Article 3(1) Posting of Workers Directive, including equal treatment on the rights to maximum work and minimum rest periods, minimum paid annual leave among others. In addition, ELA will continue to work towards supporting effective enforcement of remuneration rules, including by tackling misclassification of posted workers' qualifications in cross-border context, as well as the enforcement of constituent elements of remuneration in line with EU and national law and practice.

Under the POSTING 360 Programme, the cooperation among national authorities and the exchange of information and good practices on pressing issues related to the posting of workers, including subcontracting, temporary agency work, posting of third-country nationals, genuine posting administrative requirements and control measures related to the posting of workers will be further strengthened and promoted, based on the initiatives carried out in the previous years. Building on the feedback from the IMI-PROVE programme, ELA in 2026-2028 will explore challenges with the cross-border enforcement of penalties and fines and the possible support ELA can provide to Member States to improve cooperation in this area.

Through identification of issues in the application of EU labour mobility law, related to the posting of workers and by bringing national authorities and social partners together where appropriate, ELA aims to provide a forum for discussion to find a common approach to address these issues. In this context, the Forum on posting of workers under POSTING 360 MLUP continues to provide a discussion platform for Member States, social partners, the European Commission and ELA to exchange views on the posting-relevant activities and issues covering ELA's activities across the operational units.

2.4 Thematic area 2: Free movement of workers

Free movement of workers is a regulatory area where ELA plays a significant role in facilitating labour mobility and supporting to address labour market imbalances in the Single Market. Furthermore, ELA contributes to better understanding and enforcement of the applicable rules.

ELA's **main objective** in the area of free movement of workers is to support the efficiency and well-functioning of the Single Market, and equal treatment of workers exercising their rights of free movement, via

- *Improving awareness about rights and obligations under the free movement of workers area (including social security) with focus on more vulnerable groups (cross-border workers, frontier, and seasonal workers).*
- *Facilitating labour mobility to address labour market imbalances in the Single Market.*
- *Improving efficiency of administrative cooperation of relevant authorities.*

In the period covered by the programming document, ELA will promote well-functioning free movement and uphold the principle of equal treatment. Its activities will expand to sectors with significant numbers

of mobile workers and employers, such as manufacturing, long-term care, and retail. ELA will also continue focusing on vulnerable groups and workers with specific mobility rules, including frontier and cross-border workers, workers in virtual labour mobility or other categories of workers, such as artists or researchers. Special attention will be given to specific groups, such as people with ethnic minorities disabilities trainees, apprentices, and interns, aligning with the Talent and Skills package and EURES mandate, to address their specific information needs and mobility-related challenges. ELA will also continue its work on return mobility.

The information and awareness raising activities will continue to target the area of free movement of workers. In this context, ELA will continue activities in seasonal work and look at the long-term care sector in 2026. Furthermore, the range of themes and sectors will include those which involve cross-border workers and target issues (e.g. employment-related rights and obligations, social protection, living and working conditions etc.), identified while conducting its activities (e.g. analytical and enforcement activities, social partners liaison, exchange in and across Member States, EURES). Close and good cooperation with Member States and social partners in preparing and delivering such campaigns is crucial and will be an integral part of these activities.

ELA will continue to provide its information tools in the free movement field such as website reviews and translations, developing checklists, templates, mutual learning and exchange workshops for information providers, including 'Labour Mobility Labs' for providers of labour mobility services. Local information events, directly targeting workers and employers, are planned to extend their scope and thematic focus (e.g. countries of origin, border regions, new sectors etc.). ELA will develop tailor-made information material, products, events targeting frontier work and virtual labour mobility based on the findings of the information needs analysis. ELA will incorporate the information on social security rules and their application in all the information activities pertaining to free movement.

To further support cooperation between national authorities, capacity-building and cooperation activities with the free movement bodies will continue during the programming period. ELA will also invest effort in raising awareness about the free movement of workers and the free movement bodies as a go-to service for legal and other advice for workers and their family members when executing their rights with the specific campaign organised in 2026. ELA will seek further synergies with the Advisory Committee for Freedom of Movement for Workers established pursuant to Regulation (EU) No 492/2011.

ELA will also provide its assistance in cross-border enforcement of the labour mobility rules applicable in the domain of free movement of workers. The concerted and joint inspections will gradually seek to be more targeted, based on the Member States' request or cases submitted by social partners or suggested by ELA on its own initiative." Particularly, focus will be put on specific types of workers who enjoy the right to free movement, such as seasonal workers or frontier workers, or specific sectors characterised by more frequent violations of rights of EU mobile workers. This focus on specific types of intra-EU mobile workers or sectoral aspects related to the enforcement of their rights will also be continued in the strategic analytical work of ELA when analysing the overall data on intra-EU mobile workers or when understanding the enforcement challenges the national enforcement actors face when enforcing their rights.

ELA will carry out an analysis with focus on the issues on recognition of qualification of EU movers as an obstacle to free movement with the aim to identify where ELA could contribute with its mandate to address the issues in close cooperation with the other stakeholders, such as Cedefop, where relevant.

The Authority will also look at the workers exercising freedom of movement from the perspective of gender equality and to incorporate these in ELA's work.

The EURES network and its services will remain crucial in mapping and addressing the labour market imbalances and supporting the effective allocation of labour. The EURES strategy 2030, including the dedicated communication strategy, will be part of the activities contributing to this objective. ECO will continue to support national and multinational online and onsite information and recruitment fairs through the European (Online) Job Days platform, which will also celebrate an anniversary during the programming period. ELA will work to link closer the EURES portal and the European (Online) Job Days platform. The EURES Training Academy will adapt its training offer to current and future labour market trends as well as to the needs of the EURES Advisers. The EURES portal will be further modernised and its functionalities enhanced, to better satisfy the needs of its users. In collaboration with the Commission, ELA will seek to promote the EURES Cross-Border Partnerships

The Authority will also continue to report on the labour shortages and surpluses in line with the task enshrined in EURES Regulation, including the identification of transnational matching potential to address some of the existing imbalances.

2.5 Thematic area 3: Social security coordination

ELA will continue to incorporate social security aspects in the areas of posting of workers, free movement and road transport as a coordination mechanism that is essential to protect the social rights of mobile workers and ensure seamless labour mobility in practice.

ELA's **main objective** in the area of social security coordination is to improve the efficiency of social security cooperation and the understanding of rights and obligations of workers and employers, particularly via:

- *Improving further efficiency of cross-border cooperation between Member States' authorities in social security coordination, including through supporting Member States in the use of digital tools, particularly the EESSI system.*
- *Supporting Member States in their fight against fraud and error in social security coordination (in cooperation with the Administrative Commission and its dedicated working group Steering Committee on Fraud and Error).*
- *Improving information sources on rights and obligations of workers and employers.*

In 2025, ELA launched the dedicated multiannual information and awareness-raising campaign on rights and obligations under social security coordination rules. For the period 2026-2028 ELA will continue with information and awareness-raising activities, focused on informing mobile individuals, employers and social partners about their social security rights and obligations when engaged in EU (labour) mobility, including the use of portable documents like PD A1 and EHIC. In addition, ELA will continue to support where needed the information provision on relevant procedures in the Single Digital Gateway (SDG).

The Authority will also continue with targeted analytical and enforcement activities focused on the application of social security coordination rules and pertinent issues, including social security fraud

cases. ELA's objective is to move towards more targeted cross-border inspections, while also covering social security and the social fraud aspect as a horizontal topic for all weeks of action, supporting cross-border enforcement on thematic/sector-specific issues.

ELA will continue to invest in a strong and close cooperation with the Administrative Commission for the coordination of social security systems (AC) and Technical Commission for data processing (TC). It will foster collaboration and synergies, as agreed in the cooperation framework, to enhance the efficiency and reflect joint commitment to the effective application and enforcement of EU laws related to labour mobility and social security coordination, while avoiding duplication and respecting the legal competences of the two parties. To this end, ELA and the AC/TC will continue working together on joint projects and activities building on recent projects. Such as enhancing information resources regarding the registering for insurance and payment of social security contributions and on optimising and enhancing the statistical reports adopted by the AC. ELA will also follow-up on the joint projects with AC/TC focusing on the analysis of the application of social security coordination rules, further improving ELA's analytical outputs leveraging on the data collected by AC and the digitalisation in this field.

With the aim to improve transnational cooperation, ELA will further work on supporting implementation and optimal functioning of the EESSI system via its PROGRESS programme (see under strategic area 'Facilitation of digitalisation'). In addition, the Authority aims to provide specific training activities for national authorities on various topics or branches of social security coordination. And lastly, ELA continues offering the mediation procedure with the aim of resolving disputes related to social security coordination between Member States. ELA will proactively reach out to Member States to inform them about the possibility. At the same time the cooperation with SOLVIT and the Administrative Commission will be continued in this regard.

2.6 Thematic area 4: Road transport

Road transport continues to be a strategic and operational priority for ELA, given its central role in cross-border labour mobility and the complexity of its regulatory landscape. As one of the largest sectors in terms of posting of workers and a key contributor to the functioning of the Single Market, road transport is characterised by a highly mobile workforce, diverse employment models and a high incidence of cross-border operations. These features make it a sector wherein the effective implementation and enforcement of EU labour mobility and social security coordination rules are both essential and particularly challenging.

ELA's mandate in this area is shaped by the sector-specific provisions introduced by the Mobility Package I. These include rules on the posting of drivers, driving and rest times and the use of tachographs and digital tools for enforcement. Since 2022, ELA has been implementing its Framework for Action on Road Transport, which has laid the grounds for a coordinated and targeted approach to supporting Member States in applying these rules. In the 2026-2028 programming period, ELA will build on this foundation to further strengthen its operational support, analytical capacity and stakeholder engagement in the road transport sector.

The Authority's **main objectives** in this area are threefold:

- *to improve the understanding and accessibility of the applicable rules*

- *to enhance the cross-border enforcement of social legislation in road transport*
- *to foster more efficient administrative cooperation between national authorities*

To achieve these goals, ELA will continue to coordinate and support concerted and joint inspections (CJIs), including thematic Weeks of Action, with a focus on recurrent irregularities related to posting and rest time violations and high-risk areas such as passenger transport or light commercial vehicles (LCVs) (particularly in light of the new rules applicable from 1 July 2026). These inspections will be supported by operational risk assessments and analytical reports, helping to target enforcement efforts where they are most needed.

In addition, ELA will support awareness-raising campaigns targeting both workers and employers in the road transport sector, helping to improve compliance and reduce the risk of exploitation. To enhance the outreach of these campaigns ELA will further advance its cooperation with the Safe and Secure Parking Areas for professional drivers and bring together relevant information providers to discuss and develop impactful information strategies to this target group in mutual learning workshops.

Capacity building will remain a cornerstone of ELA's work in this area. ELA will continue offering tailored training programmes for enforcement authorities, including road transport enforcers, focusing on the latest regulatory developments, practical enforcement techniques and the use of digital tools, such as the IMI and the European Register of Road Transport Undertakings (ERRU). Special attention will be given to the social security aspects of road transport, including the issuance and verification of Portable Documents A1 (PD A1) which certify the applicable social security legislation for mobile workers.

ELA will also continue to implement and expand its TRANSPORT SUPPORT programme, which facilitates mutual learning and cooperation among Member States. This programme includes staff exchanges, peer learning activities and direct assistance to national authorities, with the aim of promoting consistent interpretation and application of EU rules.

Beyond road transport, ELA will be extending its activities to other modes of transport where relevant, including aviation and inland waterways. In the air transport sector, ELA will build on the findings of its 2025 analytical study on the enforcement of labour mobility and social security coordination rules for aircrew members. ELA will also explore its added value in supporting fair working conditions in this highly mobile and complex sector, in response to concerns raised by national authorities and sectoral social partners. Similarly, ELA will provide support for enforcement activities in inland waterways, including inspections and analytical work to better understand the specific challenges in this mode of transport.

Throughout the programming period, ELA will continue to promote the use of digital tools and innovative technologies to support enforcement and cooperation – see cross-cutting area of digitalisation.

ELA's work in the road transport sector during 2026-2028 will be guided by a comprehensive and forward-looking approach that combines operational support, capacity building, stakeholder engagement and digital innovation. By focusing on targeted enforcement, improved cooperation and better access to information, ELA aims to contribute to fairer working conditions, more effective application of EU rules and a more integrated and resilient Single Market in the field of road transport.

2.7 Thematic area 5: Undeclared work

ELA's mandate is to support the efforts undertaken at national level to tackle undeclared work in its various forms and falsely declared work associated with it, including bogus self-employment. The work under this thematic area is also covering the cross-border dimension of undeclared work and thus contributes to tackling this phenomenon ~~also~~ in the field of labour mobility as well.

*ELA's **main objectives** in the area of undeclared work are to:*

- *enhance cooperation between Member States and other actors in tackling undeclared work more efficiently and effectively.*
- *improve the capacity of the Member States' authorities to tackle undeclared work regarding its cross-border aspects.*

ELA maintains its commitment to support Member States in their efforts to address undeclared work and its various manifestations, including falsely declared work, such as bogus self-employment, as well as other practices having potentially more adverse impact and enabling undeclared work such as letterbox companies. Strong emphasis will be placed on the protection of workers and fundamental labour rights in all its activities. ELA's approach builds on effective collaboration and information exchange among authorities and other key actors, with the aim of enhancing efficiency in tackling undeclared work.

The central structure for ELA's activities within this area is the European Platform tackling undeclared work, which has been integrated into ELA as a permanent working group. The Platform will celebrate its 10th anniversary at a dedicated conference in 2026. It will keep on serving as the main forum for sharing practices and knowledge among national authorities and other relevant stakeholders, aiming to deepen the understanding of types of undeclared work and the sectors particularly exposed to it, as well as on tools, procedures and instruments that can facilitate the work of enforcement authorities and other organisations, including the social partners, by preventing and deterring undeclared work. The work of the Platform is closely coordinated with other working groups such as the Inspections Working Group. ELA will also continue to increase the public awareness about undeclared work and cover this topic in its information and awareness raising campaigns, with a stronger focus around the 10th anniversary of the Platform.

With the objective to deepen the understanding of the phenomenon of undeclared work as well as tools to tackle it, ELA will continue its efforts to further develop and disseminate expertise through the exchange of good practices, training activities, and mutual learning. That also includes sector-specific analyses and studies that deepen understanding of trends of undeclared work, particularly in sectors vulnerable to such practices such as the platform economy, seasonal work, construction, personal and household services, the HORECA sector, and private security sector.

ELA will continue supporting national authorities in the form of tailored analytical support and mutual assistance projects. Additionally, ELA will continue the peer learning dialogues on topics selected by the members of the Platform.

Taking into account the results of ELA's evaluation, ELA will continue with the further integration of the Platform with other ELA tasks to generate synergies across its various operational tasks, including concerted and joint inspections, capacity-building initiatives, and labour mobility analyses or facilitation

of labour mobility, by *inter alia* making declared work easier and facilitating the transition from undeclared to declared work. The experience accumulated from cross-border enforcement will in turn provide the Platform with useful insights into the cross-border aspects of undeclared work and how to tackle it. ELA will address national and transnational dimensions simultaneously, allowing for a more holistic approach.

2.8 Thematic area 6: Facilitation of digitalisation

The Authority remains highly committed to encourage the use of innovative digital approaches to effective and efficient cross-border cooperation and to promoting the potential use of digital tools to facilitate access to data and the detection of fraud, thus fostering effective enforcement of labour mobility rules. The Authority shall support interoperability of digital solutions and databases. In this regard, ELA will facilitate the use of digital systems as a part of its operational activities in close coordination with the Commission. The Authority's activities in this field will be structured around three main pillars:

ELA Digitalisation Knowledge Hub: Under this pillar ELA aims to collect, share knowledge on the use of existing tools, either at EU or national level, and facilitate their use. The target audience for these activities will be the end users of digital tools, particularly IMI, EESSI and ERRU. ELA will focus on trainings/capacity building to support end-users of the applications through the IMI-PROVE and PROGRESS Programme and on providing feedback to the providers, in particular the Commission in case of EU tools. ELA will continue the IMI-PROVE programme by addressing challenges in the posting and road transport modules, providing feedback to the European Commission. This also entails the integration of the digitalisation efforts into the training and operation activities, including the development of new tools and methodologies for risk assessment, data analysis and information sharing. Trainings and knowledge sharing will also cover the European Register of Road Transport Undertaking (ERRU) system and its links to other EU information systems. Under the PROGRESS programme, developed with the Technical Commission for Data Processing (TC), ELA will support the EESSI system through national trainings, good practice sharing, implementation mapping, and user support. Plans include connecting the end users' forum with EESSI Common Data Model designers to better align the systems' business requirements with institutional needs. Where appropriate, ELA will also support electronic data exchange and digital tools in collaboration with Administrative Commission (AC) and TC.

ELA Innovation Facilitator: Under this pillar ELA aims to improve knowledge and practical experience in the deployment and use of innovative technologies and solutions, both at EU and national level to support efforts towards broader digitalisation. The target audience for these activities will be the IT specialists and IT related decision-makers. ELA will further support digital innovation, experimentation and working with the new technologies, and facilitate the exchange of practical experience with the implementation of the legislation applicable to digital innovation for solutions relevant for labour mobility (e. g. AI application on risk assessment systems) to further facilitate the digital transformation. ELA will continue with the market studies on the innovative digital tools developed by national authorities and call for papers to reach outside of public administration to further enrich the database of digital innovative solutions. The ELA TECH Conference will remain the highest IT forum of the Authority to allow for discussion and dissemination of innovative technologies and policies linked to the use of such technologies. The other initiatives piloted in previous years (ELA TECH Labs, Sandboxes) will continue during the programming period.

ELA's Information Hub represents activities and projects aimed at ELA's stakeholders, providing services and information on labour market conditions through its digital tools, such as the EURES portal, remuneration tool, web tool on labour mobility information and an online handbook for posting.

2.9 Horizontal area: Delivering operational excellence

ELA is fully committed to maintaining operational excellence in line with its mandate throughout 2026–2028. The Authority will continue to strengthen its organisational design, governance and internal processes to further consolidate and streamline its activities, increase their impact and effectiveness, while ensuring sound financial management, simpler administration, optimisations, transparency and cost-effectiveness.

Internal governance and compliance

ELA will further strengthen its organisational governance, internal coordination and strategic management, taking into account the recommendations contained in its evaluation report. The Action Plan will be elaborated to address all of them, particularly improving its monitoring system with clear SMART objectives and KPIs, enhancing internal coherence and synergies, and addressing operational efficiency. Furthermore, the action plan will ensure that internal structures and processes remain fit for purpose, transparent and fully in compliance with the applicable regulatory framework. The internal coordination structures – thematic taskforces – will be further reinforced to ensure higher integration of ELA's operational activities. The business continuity plan will be updated and expanded during this period, to safeguard uninterrupted operations in crisis situations.

ELA's governing bodies – Management Board and Stakeholder Group, will continue to provide strategic steering and expertise to the Authority's activities in line with the founding Regulation. ELA will explore the way how to improve their functioning, where relevant.

A rigorous internal control framework will be maintained and adjusted as needed, based on regular risk assessments and audit findings, including recommendations from the Internal Audit Service, the European Court of Auditors, and the discharge procedure. These measures will secure full compliance with ELA's Founding Regulation and support sound key financial management and fraud prevention.

Communication and outreach

ELA will continue to invest to visibility of its activities at EU and national level, in line with its communication strategy. EU-wide campaigns will continue to be delivered, corresponding to the Authority's sectoral focus. They will be further supplemented by target campaigns corresponding to the recent development at EU level with the implications for labour mobility, such as entry into force of LVC legislation in 2026. ELA will explore the ways how to increase the impact of its campaigns based on the analysis undertaken in 2025 and 2026. ELA will continue to work closely with national counterparts, including national authorities and social partners, in the communication field to ensure multiplication effects of its activities. The coordination with other partners at EU level will also be ensured. Where relevant, joint outreach activities with EU institutions and partners will be pursued to increase impact and ensure coherent messaging.

Cooperation and stakeholder engagement

The close partnership principle will continue to be mainstreamed in ELA's activities. ELA will implement the Stakeholder Strategy developed in previous years, which will guide ELA's engagement with key actors in the labour mobility field, ensuring that stakeholder collaboration adds clear value. Strong relations with Member States and social partners as well as the Commission are a fundamental precondition for efficient functioning of ELA's operational model, which is based on the voluntary participation at its activities. The network of relations with other agencies and bodies will be nurtured and, where relevant expanded. The intensive cooperation will continue with other EMPL agencies (Cedefop, Eurofound, ETF, EU-OSHA) as well as Europol and Eurojust, and other bodies such as the EU institutions and Eurojust. The cooperation with other bodies will continue where relevant for operational activities, e. g. Aquapol, Roadpol, FRA, ECR or Corte, Administrative Commission for the Social Security Coordination. The cooperation with third countries will be further developed, exploring the ways how to secure additional financing to support and involve candidate countries more efficiently. The Brussels Liaison Office will play a crucial role in fostering the relations with stakeholders at the EU level. ELA will Chair the EUAN Network in 2026. This will allow the Authority to further strengthen its relations with other EU agencies.

Advancing digital transformation and environmental sustainability

ELA will continue to implement digital solutions in its daily operations, building on systems developed in recent years to fully support its mandate and operational needs. Smart tools are used both, for the internal activities of the Authority (e. g. Operational Plan Application), but also to streamline the operational activities, more efficient management of stakeholders' interactions and information flows. To illustrate this, the creation of the Inspection Application will enhance coordination and data sharing across key operational areas. This comprehensive digital approach will position ELA as a leader in leveraging data on labour mobility and will strengthen information exchange with stakeholders within and beyond the Authority.

ELA progressively continues with the environmental management project with the objective to acquire the EMAS certification during the programming period. This will imply the implementation of environmental management and further integrating sustainability measures into its daily operations, in line with the Authority's commitment to environmental responsibility.

Human resources management

Human capital remains vital to ELA's success. Between 2026 and 2028, a wide range of Human Resources activities are planned to support the achievement of the horizontal objectives, including attracting, developing and retaining a diverse, highly qualified fit for the future workforce, maintaining ELA's full capacity. Specific measures include requesting two additional contract agents, converting up to 10 Seconded National Experts positions into TA statutory posts to support operational stability, and exploring other workforce solutions. ELA will optimise organisational design and structure, aiming at effective and efficient use of the workforce and workload management. Considering the external environment and anticipating emerging challenges, HR management would need to stay agile and responsive, further develop and adapt its HR policies, processes and digital tools, including SYSPER and Human Resources Transformation. Talent and knowledge management activities, including Learning and Development, will ensure that ELA possesses the expertise, skills, and capacity to effectively fulfil its mandate. ELA will continue to foster a culture of continuous learning, facilitate

performance management across the organisation and implement its talent management framework, ensuring the right people with the right skills are in the right positions, while focusing on knowledge management and retention. Organisational culture, organisational values, staff wellbeing, diversity, equality and inclusion, work conditions and attractiveness will remain priorities throughout this period, reinforcing ELA's status as an employer of choice and ensuring full compliance with the applicable legal framework.

2.10 Key performance indicators

The European Labour Authority is dedicated to ensuring fair and effective labour mobility across the European Union. To ensure transparency and accountability, ELA uses Key Performance Indicators (KPIs) to monitor progress and measure impact across its strategic priorities.

For the 2026–2028 programming period, KPIs will serve as a cornerstone for evaluating both the scope of activities and the quality of outcomes. The KPIs target several activities of the Authority focusing on two main elements: the number of activities carried out in a specific area and the qualitative assessment based on stakeholders' perspective. Following the lessons learned identified in ELA's evaluation, the Authority will work towards the development of the more impact-oriented KPIs. The KPIs presented below are based on previous SPDs to ensure continuity in reporting. However, they will be revisited once the more impact oriented KPIs will be developed.

Key performance indicators	Target by 2028
Ratio of supported awareness and information raising initiatives (e.g., campaigns) to the planned initiatives in the annual work programme	95%
Ratio of translation requests from Member States processed	100%
Ratio of European Job Days supported by ELA to the planned number in the annual work programme	100%
Proportion of requests for cooperation and exchange for information managed within one month through ELA's support.	85%
Proportion of mediation procedures launched in relation to number of requests received concerning cases for which ELA is competent	80%
Ratio of delivered actions to promote the use of EU digital tools and procedures (such as IMI, EESSI and ERRU) to the actions planned in the annual work programme	95%
Share of Members States participating in CJI's	95%
Ratio of inspections supported by ELA to number of proposals submitted/requested by Member States	95%
The percentage of strategic analytical reports completed and delivered within the scheduled timeframe as outlined in the annual work program	90%
Ratio of completed capacity-building activities to those planned in the Annual Work Program	95%
	90%

Satisfaction of Member States and other stakeholders with capacity building activities provided by ELA	Satisfaction rate
Stakeholders' perception regarding the cooperation with ELA	Satisfaction rate
Turnover rate	Below 10 %
Staff satisfaction with ELA as an employer	Satisfaction rate
Number of audit findings addressed or resolved	100%
Efficient budget management including achieving the set commitments rate and payments rate	95% commitments rate 90% payments rate 90% payments in time

2.11 Human and financial resources – outlook for 2026 - 2028

2.11.0 Overview of the past and current situation

The Authority's human and financial resources have reached its planned capacity in 2024.

Table 2. Overview of past and current human and financial resources

	2026	2027	2028
Staff	149	149	149
Budget	EUR 51 965 639	EUR 53 004 742	54,000,000 ⁸

The tables presented in the annexes provide a detailed overview of the evolution of resources, also indicating the gender and geographical balance of staff. As indicated in the Annexes III-V, the evolution of staff population and budget reflects the growth of the Authority and the engagement to deliver on all the tasks assigned to the Authority.

2.11.1 Outlook for the years 2026-2028

After reaching its full operational capacity in 2024, the Authority embarked the cruising speed period being operational and equipped to deliver on all the tasks assigned to it.

During the years 2026-2028 the Authority will continue its activities as a mature organisation in terms of human and financial resources. The Authority will continue to implement and deepen its core activities and operations, while taking into account the results of the evaluation of its mandate carried out by the

⁸ Based on MFF 2028-2034 proposal.

Commission. ELA will address the recommendations in the dedicated action plan, which will be mirrored in the programming documents.

ELA will continue evolving as an operational agency offering high quality services to its stakeholders. ELA's organisational development, together with talent management and workforce planning, will focus on efficiency, impact, agility and improving tools, processes and the effective development and (re)deployment of its staff as to stay fit for the future.

2.11.2 Resource programming for the years 2026-2028

In the programming period, the Authority is expected to continue with the full staffing of its resources, 149 full-time equivalents (69 TA, 27 CA, 53 SNEs (including NLOs)).

Adding two CA FG IV would enable the Authority to deal with cybersecurity and accountancy work. More details can be seen in Annex II covering both human and financial resources allocation per activities outlined in this programming document. Furthermore, more details are provided in Annex III for the budget forecast and Annex IV for human resources forecast.

ELA will also continue its efforts to request conversion of SNEs posts into statutory staff TA posts with the objective to ensure operational stability and effective delivery of ELA's mandate. While in 2024 five SNE posts have been converted into five CA FG IV positions, and a similar exercise is foreseen for 2026, this has not sufficiently addressed the needs of the Authority to have a stable resource basis for further development and full delivery of the mandate. The further conversion of SNEs posts in 2026 and in 2027 to establishment plan positions would improve the composition of ELA's staff to 79 TA, 27 CA and 43 SNEs.

The Authority will continue to offer the opportunity for national administrations to post cost-free SNEs to the Authority, either to support concrete cooperation and enforcement activities with one or several Member States ('national desks') or to support implementation of ELA's activities in other areas of its mandate.

Detailed data on staff evolution over the programming period are provided in Table 1 of Annex IV.

2.11.3 Strategy for achieving efficiency gains

The Authority is committed to continuous improvements, agility, efficiency, and effectiveness, and will continue consolidating its operations, streamlining and simplifying business processes, optimising resources and cross-unit collaboration, the engagement of its staff, ensuring optimal compliance with sound financial management, regularity and legality.

Following the evaluation of ELA's Regulation, the Authority will look at ways how to address the recommendations contained therein through the Action Plan, which will include also the identification of the measure to increase the efficiency.

The Authority will continue to cooperate with the European Commission and other EU Agencies on shared procurement, shared reserve lists, operational projects and shared services where relevant.

The Authority will continue advancing in digital tools to automate, and streamline its work processes and workflows, building on experience gained, such as collaboration, AI and automation. The tools

covered the internal processes, such as SYSPER with the Human Resources Transformation tool (HRT) in development, e-procurement, paperless and e-signature or Operational Plan Applications and Reporting Platform. The digital solutions are also gradually used in the field of operational activities, such as Stakeholder Relations Management (SRM) with its integrated modules — including the Compliance System, National Liaison Officer (NLO) Request for Collaboration and Information Case Management System, Database of Experts, and Translation Requests Application or Inspection Application.

ELA is continuously strengthening its methodological approach to strategic resources planning, prioritisation, talent management, etc. as it is an essential step in realising efficiency gains and enabling an agile optimisation and use of its resources.

In response to evaluation of the European Commission, ELA will finalise the Action Plan to address the lessons learned of the evaluation providing overview of the implemented as well as planned activities to address comprehensively the lessons learned.

2.11.4 Negative priorities/decrease of existing tasks

Based on the Evaluation from the European Commission and experience accumulated so far, the action plan may possibly include streamlining and de-prioritisation of existing tasks.

III. ANNUAL WORK PROGRAMME 2026

3.0 Annual Work Programme 2026

ELA's Annual Work Programme details the work to be carried out in 2026, organised in 10 operational and six horizontal activities. Actions, deliverables, and other outputs under each activity were defined to progress towards achieving the multiannual objectives set in the multiannual programming for 2026-2028. Individual operational and horizontal activities contribute into the strategic areas of ELA's work.

Each section of the Annual Work Programme includes a short description of the activity, main scope of work in 2026, a table presenting the expected outputs and estimated timeline of delivery, and how each activity contributes to the multiannual strategic objectives.

The planned allocation of the financial and human resources for each activity is presented in more detail in Annex II of this document.

Actions and outputs under each operational activity are designed around ELA's strategic areas and horizontal areas, as relevant.

ELA activities will be delivered in a horizontally coordinated manner building on the objectives for each strategic area in the multiannual part of this document.

In 2026, multiple sectors and regulatory areas will be covered by ELA's information and enforcement activities, while closer targeted actions are planned for the following:

- Social security coordination campaign and enforcement actions dedicated to applicable rules
- Care sector (long-term care) to tackle the main issues in this sector
- Seasonal work in some of the relevant sectors, with a closer focus on the HORECA sector or agriculture
- Continuation of activities on issues related to the posting of workers in the most relevant sectors

3.1 Operational activities

Activity 1: Information and Services

Under the Information and Services activity, ELA aims to improve access to information on cross-border and transnational labour mobility for individuals, employers, and social partner organisations, as well as to relevant services to facilitate intra-EU labour mobility. In 2026, ELA will continue to focus these activities on the posting of workers, the free movement of workers, social aspects of international road transport and social security aspects. Established activities will possibly be applied to new sectors and additional user groups for the services will be explored, e.g. website reviews for not-yet-served public national information providers. ELA will continue its efforts started in 2024 to offer tailor-made, targeted support to Member States and EU-level information providers, with the aim of helping them enhance their information provision activities, including their effectiveness. Depending on an action plan developed in 2025 based on the outcomes of the 2024 information needs analyses, new tools might be initiated in cooperation with Member States and social partners.

On the **posting of workers**, ELA will continue to expand its information activities across economic sectors and address sector-specific issues. Depending on Member States' uptake and experience with

the 'sample outline' for effective information provision on national posting websites developed in 2024 and piloted in 2025, next steps related to these tools will be considered for 2026 (e.g. revision, more targeted dissemination, support to Member States for its implementation). Additionally, the Authority will develop another checklist for individuals, employers and social partners offering guidance on the concepts of posting of workers under labour law and social security law. In preparation of ELA's campaign on the manufacturing sector in 2027 key messages will be developed closely associating relevant stakeholders. Based on the outcomes of the mapping of information needs of third-country nationals posted in the EU and their employers conducted in 2024/2025 and an action plan developed in 2025 based on the findings, targeted information activities will be designed in cooperation with EU-level and national stakeholders.

ELA will continue its work on a remuneration tool with volunteering Member States and their social partners, started in 2025 with the aim of technically developing a pilot module on applicable remuneration in the road transport sector. Furthermore, a road map will be developed to show possibilities for upscaling the tool.

In line with the developments around the e-declaration project, the Authority stands ready to accompany implementation in participating Member States by facilitating access to information and guidance for employers throughout the EU, e.g. through multilingual online information sessions or through information and awareness raising campaigns.

To capture relevant information in an interactive format and make these contents available to mobile workers and their employers on a permanent basis, ELA will develop a concept for a media library that will complement existing activities such as local information events and the webtool in close cooperation with Member States and social partners to ensure the relevant information remains up to date.

As regards the **free movement of workers**, ELA will intensify its focus on specific target groups such as frontier workers and workers involved in 'virtual labour mobility' as well as their employers and continue its activities in the field of seasonal work. Based on the mapping of support services for seasonal workers conducted in 2025, new activities will be developed, e.g. compiling a central source with the services available in the Member States, and engaging in information and awareness raising activities towards the target groups, involving social partners, where relevant. As a new activity, which builds upon the experience made in the field of seasonal work, in 2026 ELA will start a new mapping exercise of support instruments available in the Member States or at EU level, this time focusing on the area of return mobility.

In the area of 'virtual labour mobility', ELA's information activities in 2026 will draw on the action plan developed in 2025, based on the information needs analysis of platform workers, as well as on the 2024-2025 activities related to identifying already existing information instruments in the Member States. This preparatory work can, for example, feed into mutual learning exercises or local information events. Further cooperation on the topic with Eurofound is envisaged exploiting the results of the survey of online platform workers conducted jointly in 2025.

In its information activities on **road transport**, ELA aims to continue its cooperation with the Safe and Secure Parking Areas network established by the European Commission to enhance the outreach of its information activities, particularly the local information events and campaigns. In further developing this activity, the Authority will also explore mutual learning and information sharing events for information

providers. Through continued targeted online information sessions, operators and drivers of light commercial vehicles (LCVs) will be informed about the upcoming application of the rules under Mobility Package I.

ELA will continue the activities on improving online information provision related to **social security coordination**. To complement these efforts, the Authority will conceptualise and pilot mutual learning and exchange workshops on information provision regarding social security coordination and will look into ways to structurally identify good practices in relation to registration and payment of social contributions. ELA will remain committed to integrating social security coordination as a key element and cross-cutting topic across all initiatives aimed at enhancing access to information. Building on their successful implementation in the first years of ELA's operation, ELA will maintain and further develop **established Information and Services activities**. For instance, the Authority will continue to offer on-demand assistance to Member States and EU-level providers to further improve national and EU-level websites and information material through reviews and workshops, e.g. with a focus on single national websites on posting, websites on the social aspects of Mobility Package I and EURES national websites. In addition, new 'user groups' for this tool will be explored, such as websites of national labour inspectorates.

Local information events for employers and workers in established sectors will be continued and expanded to new target groups in close collaboration with Member States' authorities and social partners. The concept of 'know before you go' events, developed in 2025 will be implemented. Depending on the demand from information providers, ELA will also continue to offer mutual learning and exchange workshops for institutional actors in the Member States.

Through its **Translation Facility**, ELA will further support Member States in the implementation of information activities in a multitude of EU and non-EU languages and work on standardising the quality of translations, e.g., through regular meetings with the National Translation Coordinators. Together with CdT, ELA will continue to develop other language services that can be offered to the Member States through the Translation Facility.

ELA will continue its **cooperation with EU mobility services**, such as the Your Europe portal and the Single Digital Gateway (SDG) team as well as labour mobility information and services providers coordinated at the EU level, like Your Europe Advice, Enterprise Europe Network and SOLVIT, or established at national level under EU legislation, such as 'free movement bodies' or national liaison offices for the posting of workers, with the aim to further streamline and improve accessibility of labour mobility information and services. The focus will be on fostering synergies and preventing duplications. ELA will continue offering the organisation of 'Labour Mobility Labs', bringing together mobility service providers at national level.

Based on the action plan derived from the feasibility study on an information help desk developed in 2025, the identified implementation steps will be launched.

In 2026, ELA will also continue its work to develop and test the AI-driven 'webtool on labour mobility information'. This digital tool aims to consolidate national and EU-level information sources, including from the European Commission, EU agencies, and to channel the required information to the information seeker using advanced technologies (e.g., a chatbot). ELA will closely cooperate with relevant counterparts in the European Commission for the development of such advanced AI-driven ICT tools.

Title	Action Type	Output Type	Timeline
Tailor-made support for Member States to enhance information provision activities, e.g. website reviews and workshops on national and EU-level websites	Improvement of national information	Report	Q1-Q4 2026
Local information events	Information provision	Minutes / Summary	Q1-Q4 2026
Translation of information material for Member States	Translation for MSs	Translated document	Q1-Q4 2026
Mapping support instruments for return mobility	Information provision	Report	Q1-Q4 2026
Mutual learning events on information provision, Labour Mobility Labs	Mutual learning provision	Information material	Q1-Q4 2026
Implementation of the findings of the feasibility study on an information help desk	Information provision	TBD	Q1-Q4 2026
Implementation of the information webtool (chatbot)	Information provision	Information material	Q1-Q4 2026
Piloting a module for a remuneration tool	Information provision	Information material	Q1-Q4 2026
Information and awareness raising campaigns	Information campaigns	Information material	Q1-Q4 2026
Developing and promoting common checklists or templates on labour mobility information for MS use	Developing guidelines & recommendations	Guidelines / Handbook / Templates	Q1- Q4 2026

Activity 2: EURES

ELA's EURES activities are mainly related to the thematic areas of free movement of workers and aspects related to social security.

ELA is responsible for managing the EURES European Coordination Office (ECO) and is the system owner of the EURES portal. ECO will, in compliance with the EURES Regulation, continue to coordinate the EURES network, and to maintain and further develop the functionalities of the portal for the external (jobseekers and employers) and internal (EURES network) users. ECO aims to not only maintain the established EURES activities, but also to improve them further in close cooperation with the network and relevant stakeholders. For this purpose, the first steps in implementing the EURES Strategy 2030, developed during 2024-2025 to provide a multiannual orientation for future development of EURES activities, will take place in 2026.

As regards the **EURES network governance**, ECO will continue to organise the EURES Coordination Group (ECG) meetings, support the National Coordination Offices (NCOs) in their annual planning activities (drafting of national work programmes, including through the Programming Cycle Workshop and Roundtable meetings) and in compiling the information required for the national annual activity reports, and to collect the information for the Performance Measurement System (PMS). Building upon the work done in previous years, reporting procedures will be further optimised in close cooperation with

the network. ECO will also continue providing EURES' input to the Single Market Scoreboard and the Single Digital Gateway.

Building on activities which started since 2021, ECO will further support NCOs in their efforts to extend the network (e.g. through organising mutual learning and exchange among NCOs on the topic) and facilitate networking and exchange on specific topics (for example, EURES service provision, digitalisation, greening, addressing specific target groups like youth, people with disabilities, returnees etc.) or among certain actors in the network (e.g. line managers meeting, facilitation of bilateral meetings and study visits among NCOs or Members and Partners).

ELA will continue supporting job matching and recruitment support of the EURES countries by offering them the EURES portal's and the European (Online) Job Days platform's services. ECO will maintain and further improve the platform and facilitate the planning and implementation of the events, as well as organise EOJD mutual learning workshops for the network. Furthermore, as in 2026, the EOJDs will celebrate their 15th anniversary with dedicated activities to take stock of the experiences made and explore its future pathways, to further improve its visibility and awareness among the target group.

ECO will further enhance its stakeholder relationship management by regularly exchanging and looking for active cooperation with the NCOs, EU-level social partners, the PES Network, Europass, DG COMM, and other relevant stakeholders.

Drawing on the results of the EURES visibility study and the new EURES **communication** strategy developed in 2025, EURES communication activities will not only be continued, but modernised. In this context, ELA will engage in European-level communication activities and provide active support to the EURES countries. Furthermore, new formats, like a European labour mobility event or European 'job weeks' could be considered.

In 2026, ECO will start a new Framework Contract for the EURES **Training** Academy, which will be used as an opportunity to review and update the training offer to better satisfy the needs of the network. Furthermore, the annual EURES in Action event will be organised and the quality assurance mechanisms related to the training provision further enhanced.

The **EURES portal** will be operated and maintained in continuous cooperation with the technical solution provider, DG EMPL (incl. the Europass team), and the NCOs (or their technical teams, respectively). ECO will continue to provide the EURES portal helpdesk services and translations of EURES portal information.

Additionally, actions resulting from the EURES Portal Strategy 2023-2030 will be implemented, either as continuation of the previous years or newly started in 2026. This might include e.g. the further development of the matching engine and other job matching services, improvement of the data quality, more customised/personalised portal functionalities, improvements of the sections 'Living and Working Conditions (LWC)' as well as 'Labour Market Information (LMI)', to make them more relevant to recent trends/topics and needs of the portal users. For the improvement of the LWC and LMI sections, cooperation with Eurofound is sought. Furthermore, the implementation activities in 2026 will consider further cooperation between the EURES portal and identified partners.

ELA will further work on using synergies and complementarities of EURES with other ELA activities, such as communication and training (incl. mutual learning and exchange) activities.

ELA considers **EURES' information strand** as one of the important EU-level information portals and will include it in activities mentioned in Activity 1, such as in the exploration of improvement potential of EU-level information sources or national website reviews.

ELA will continue to engage in **analytical activities** associated with information and data from the EURES portal. It will prepare and publish data on labour shortages and surpluses under the EURES mandate, also with the aim to support the NCOs' work programme development and hence to improve EURES' contribution to tackling labour market imbalances in Europe. Following the progress of preparatory work in previous years, 2026 will be devoted to further improve the reporting as regards more robust and informative data on labour market imbalances, further exploration of causes and mitigation measures and presentation of findings. This could be explored in cooperation with Cedefop, Eurofound, Eurostat, the PES Network, national statistical offices, and others.

Furthermore, ELA will build on the expertise of its Information and Communication teams, for example in the planning and implementation of campaigns. Vice versa, the data and information collected through EURES (labour market information, living and working conditions, labour shortages and surpluses) is expected to benefit other ELA activities as these can be based on improved, inhouse labour market intelligence (see Activity 7).

All planning activities under activity 2 will deliver more than one type of output with the most prevalent one being indicated in the table below.

Title	Action Type	Output Type	Timeline
EURES portal	EURES portal management	Web portal	Q1-Q4 2026
EURES Training Academy	EURES network support	Training plan / programme	Q1-Q4 2026
EURES governance and stakeholder support	EURES network support	Minutes / Summary	Q1-Q4 2026
EURES Communication activities	EURES network support	Information material	Q1-Q4 2026
European (Online) Job Days	EURES network support	Job fairs	Q1-Q4 2026
Programming Cycle	EURES network support	Programming documents	Q1-Q4 2026
Performance Measurement System	EURES network support	Report	Q1-Q4 2026
EURES 2025 data on shortages and surpluses	EURES network support	Report	Q1-Q4 2026

Activity 3: Cooperation and NLOs Office

ELA will continue to invest in facilitating and supporting the bilateral and multilateral cooperation and the exchange of information between national authorities, with particular attention to offer tailored support to the Member States, as well as continue building on the steps carried out in the previous years in the areas of **posting of workers, free movement of workers, social aspects in international road transport and social security coordination**.

The Authority will continue nurturing existing groups of Member States who are actively cooperating in the field of labour mobility on a regular basis, through ELA's support, as well as promote the set-up of **cross-border cooperation networks** between other groups of Member States with the aim of establishing projects of strategic cross-border cooperation on a medium to longer term. For this purpose, ELA will continue providing **logistical and technical support** to bilateral or multilateral cooperation efforts between national authorities and/or with the social partners, including the participation of authorities from third countries, where possible and necessary. The Authority will also continue organising **national events** for Member States to highlight thematic priorities and cooperation practices. The network of National Liaison Officers (NLOs) will be crucial for the development and implementation of these initiatives. The **translation facility** will continue to support the translation of relevant documents for the purpose of internal exchange and supporting cooperation between national administrations.

The network of NLOs will be instrumental to **facilitate specific requests for exchange** of bilateral or multilateral information between the national authorities, including assisting **national SOLVIT centres** on open cases before being closed as unresolved, and other structural and recurrent cases. ELA will continue to **report on unresolved requests** twice a year, as mandated by Article 7(1)(e) of the ELA Regulation. ELA will also continue to provide **information to support Member States** on issues regarding the application of labour mobility law, upon request.

ELA will further steer its four **mutual learning and understanding programmes** to deepen work on the thematic areas under ELA's remit and focus areas:

In the field of posting of workers, the **POSTING 360 programme** will continue ensuring ELA's leadership on cooperation initiatives following up on the conclusions of the Report from the Commission on the application and implementation of the posting of workers Directive¹. In cooperation with the European Commission, ELA will continue to convene the bi-annual Forum on the Posting of Workers. In this context and considering the conclusions of the study initiated in 2025 on the subject, ELA will address the administrative requirements related to the issuance of the PD A1 as to ensure their accuracy and to prevent fraud. Moreover, as part of the workstream under the POSTING 360 programme dedicated to the posting of TCNs, ELA plans to create an online handbook containing national legal frameworks and procedures for each Member State. This handbook will be made available as an interactive online digital tool, with the aim to develop a comprehensive online handbook/database for national labour inspectors, which will provide them with an overview of national legislation and practices related to the posting of TCNs. The Authority will carry out further peer learning dialogues on sub-contracting liability rules based on the mapping of national legal frameworks and enforcement practices and start exploring challenges with the cross-border enforcement of penalties and fines, steered by the findings of a **study** on the topic, if relevant.

The **IMI-PROVE programme** will continue fostering more effective use of the IMI modules for posting of workers and road transport. Under the **workstream dedicated to the posting of workers**, ELA will finalise the review of the pre-defined questions of the information request modules to guarantee their completeness, common understanding and coherent translations, with a particular focus on the questions set on health and safety at work, in coordination with the Senior Labour Inspectorate Committee (SLIC). The Authority will contribute to the explanatory notes related to the question sets, which were analysed and revised in 2024 and 2025, and on the translation of these notes into all EU Member States' languages. Together with the Commission, ELA will proceed with the revision of all

unanswered questions in the IMI modules for posting in every Member State, with the involvement of NIMICs. Moreover, ELA will be ready to adapt its activities under this programme to support the Commission and the Member States in the implementation of the e-declaration initiative should it be adopted by offering information and consultation sessions and other services as needed. Under the **road transport workstream**, ELA will continue supporting IMI users and NIMICs in their roles, pointing at the importance of back-office authorities complementing the roadside enforcement, focusing on intra-group posting of drivers and posting via temporary work agencies. ELA will also conclude the series of workshops dedicated to the IMI checks of remuneration in the road transport sector, which began in 2025, with the aim to adopt common approaches for enforcement via the Commission's expert group on the posting of drivers.

ELA will continue supporting competent authorities in the field of social security coordination, in cooperation with the **Administrative Commission for the Coordination of Social Security Systems** and other bodies under its remit (in particular, the Technical Commission, the Cooperation and Conciliation Board and the Steering Committee for Fraud and Error). The existing ELA-AC joint projects on information provision and enhanced statistics and analysis will continue to be developed in close cooperation with the respective stakeholders and ELA will follow up on potential interest of Member States in any new initiatives. Under the **PROGRESS programme**, further training series will be held, aimed at assisting the Member States and the European Commission in their preparation for the roll out of the new versions of Common Data Model, as well as addressing operational issues faced by the end users in the EESSI functioning. The continuous development of the PROGRESS online portal, launched in 2025, will facilitate the sharing and uptake of good practices and innovative solutions in EESSI implementation, providing an overview of national EESSI landscapes and supporting interoperability testing between the National Applications. In addition, a pilot project related to a Social Security Coordination AI powered Chatbot ("ESSbot") will be launched, which seeks to transform the accessibility and utilisation of specialised information related to the application of the social security coordination rules under the EU law. Based on the results of the first meeting in 2025, ELA will finally evaluate potential and interest in the follow up conventions of the EESSI Single Points of Contact (SPOCs) for further exchange of practices and improvements in the EESSI data exchanges.

The **TRANSPORT SUPPORT programme** will focus on cooperation challenges regarding different modes of transport. ELA will continue its commitment to offering advanced training to national control authorities, focusing on the enforcement of social legislation in **road transport**. This will include promoting coherent enforcement practices for both freight and passenger transport, with special attention to light commercial vehicles. Moreover, one of the key areas the Authority will be focusing on is the manipulation of tachographs, building upon the work carried out in 2024 and 2025. The programme will introduce four types of activities, namely training sessions, information sessions, workshops and bilateral meetings with Member States. Additionally, ELA will convene a multiannual workstream for the Intracommunity Liaison Bodies. Support for the use of the ERRU system will continue through bilateral meetings, with a focus on national use and the application of new functionalities. **Civil aviation** and other transport modes, such as the maritime sector, will receive further attention, especially for what concerns challenges in enforcing social security provisions to workers in these sectors.

Title	Action Type	Output Type	Timeline
NLO requests for exchange	MSs information exchange support	Written response to cases	Q1-Q4 2026
Translation instrument	MSs cooperation support	Information Material	Q1-Q4 2026
Missions for NLOs to the Member States for the execution of the cooperation and liaison functions	MSs cooperation support	Minutes/ Summary	Q1-Q4 2026
National and multinational events	MSs cooperation support	Minutes/ Summary	Q1-Q4 2026
Provision of logistical and technical support to cooperation meetings	MSs cooperation support	Minutes /summary	Q1-Q4 2025
Report(s) on unresolved requests for cooperation and exchange of information cases handled by the NLOs	MSs cooperation support	ELA Regulation Report	Q1-Q4 2026
Report(s) on cooperation-relevant challenges	Analysis	Study	Q4 2025
PROGRESS - Mutual Learning and Understanding Programme	MSs digitalisation support	Training /Learning Material	Q1-Q4 2026
POSTING 360 - Mutual Learning and Understanding Programme	MSs cooperation support	Minutes / Summary	Q1-Q4 2026
TRANSPORT SUPPORT - Mutual Learning and Understanding Programme	MSs cooperation support	Minutes / Summary	Q1-Q4 2026
IMI-PROVE - Mutual Learning and Understanding Programme	Mutual learning provision	Minutes / Summary	Q1-Q4 2026
PROGRESS Tool maintenance and enhancement on existent 2024 modules (3) and 2025 module (1)	MSs digitalisation support	Inventory of documents / Register	Q1-Q4 2026
Online handbook on national posting	MSs digitalisation support	Inventory of documents / Register	Q1-Q4 2026

Activity 4: Mediation

The Authority will continue offering its mediation services aimed at facilitating solutions in cases of disagreements between two or more Member States regarding individual cases of application of EU labour mobility law.

In 2026, on the basis of the **evaluation by the European Commission** and the several proposals for increasing the effectiveness and functionality of the mediation procedure presented to the Management Board, ELA will continue its work together with the Working Group on Mediation. This, based on its new mandate, on adopting measures aimed at improving the effectiveness of mediation, including proposals which contribute towards achieving this aim, such as revising and simplifying the existing Rules of Procedure, identifying potential cases for mediation, improving the information provision, providing further guidance and assistance, as well as explore other methods of mediation. In 2026, the work within the Working Group will be crucial and should lead to a proposal for a modernised and simplified mediation procedure, with the aim of making this procedure more user-friendly and thus leading to a potential increase in the number of referrals to ELA for mediation.

Moreover, following the recommendations from the European Commission and the Management Board, the Authority will continue **promoting the ELA mediation function**, as a tailor-made and voluntary mechanism offered to Member States when they have divergent viewpoints regarding individual cases of application of EU labour mobility or social security coordination legislation, which they are unable to resolve through direct contact and dialogue. ELA will continue organising **information sessions** in the Member States, to increase awareness and inform the relevant institutional actors, including national authorities and social partners about ELA's mediation procedure and its benefits.

Also, the Authority will continue **building up the knowledge** by organising **training sessions** for the relevant national actors which may request the launch of or be party to a mediation procedure. The NLOs will have a central role in assisting in the organisation of these sessions. Moreover, the appointed mediators and experts of the mediation board will also take part in an **annual meeting** where good practices and experiences were gained from mediation, also by other stakeholders dealing with dispute resolution in the area of labour mobility, such as the Administrative Commission and the SOLVIT network, will be shared and discussed.

In 2026, ELA will also produce an **online learning module dedicated to mediation**, to be placed on ELA's e-learning platform.

Title	Action Type	Output Type	Timeline
Coordinating and supporting the meetings of the WG Mediation	ELA working structures	Minutes / Summary	Q1-Q4 2026
Bi-annual report to the Commission on the outcome of the mediation cases.	Corporate monitoring and reporting	ELA Regulation Report	Q1-Q3 2026
ELA mediation cases handling	Mediation process	Mediation document	Q1-Q4 2026
Annual workshop with mediators and experts of the mediation board, and other stakeholders dealing with dispute resolution in labour mobility	Technical workshops	Minutes / Summary	Q1-Q4 2026

Report to the Management Board on the implementation by the Member States of the opinions and recommendations delivered during the first and second stages of the mediation procedure	Corporate monitoring and reporting	Report	Q1-Q4 2026
Production of online learning module on mediation	Internal governance	Inventory of documents / Register	Q1-Q4 2026
Organisation of information sessions on the use of mediation in different Member States	Training provision	Minutes / Summary	Q1-Q4 2026

Activity 5: Concerted and joint inspections

Under this activity the Authority will continue to coordinate and support inspections by providing conceptual, logistical, technical support, and where appropriate legal expertise, including interpretation services and translation of inspection-specific documentation. It will continue to digitalise as much as possible the established tools and procedures to facilitate the planning, execution, and follow-up on inspections. In addition, if already in place, ELA will assess the functioning of a tool enabling secure, smooth and data protection compliant exchange of information relevant for inspections, with a view to further enhance enforcement activities at operational level. ELA's activities in this area will be supported by the Working Group on Inspections, in line with its up-to-date mandate.

ELA will encourage national authorities to focus on targeted cases during the cross-border cooperation. In that regard, thanks to growing capacity of labour mobility analyses and risk assessments, it will be able to launch broad enforcement activities targeting specific problematic sectors or irregularities of cross-border nature. To maximise resource efficiency, there will be greater focus on concerted cross-border inspections.

Targeted training activities (covered under Activity 8) will support enforcement authorities in achieving the necessary knowledge and skills to prepare and efficiently take part in joint enforcement actions. In parallel to these intelligence-led and more programmed enforcement actions, ELA will continue working closely with NLOs and Member States' authorities to identify and support any other regional, sectoral, or circumstantial priority areas requiring cross-border coordination and support.

The Authority will also deepen its cooperation with other EU agencies, networks of national enforcement authorities, as well as national and sectoral partner organisations, relevant committees such as SLIC, and other stakeholders, with the purpose to enhance the effective application and enforcement of labour mobility rules. This will include cooperation with the relevant third countries and international organisations (e.g. ILO) in the priority areas requiring cross-border coordination as described above.

Cross-border cooperation in complex cases of enforcement should lead to increasingly systematic and targeted concerted and joint inspections with appropriate frequency, fully exploiting the potential of analyses and risks assessments, available both in Member States and at ELA and contribute to expanding their geographic and sectoral scope within the scope of ELA's mandate and with a view to

tackle complex cross-border arrangements involving e.g. subcontracting and labour intermediaries.. ELA will emphasise the need for appropriate follow up to inspections based on results indicated in the post inspection reports, considering that the ultimate responsibility for sharing inspections-related data remains with the national competent authorities. The information that ELA obtains from various sources (complaints, data provided by social partners, data from previous inspections etc.), and from its own risk analyses, will be used to suggest to Member States to carry out cross-border inspections, focusing on regional or sector-specific issues, systemic risks and challenges in relation to the application of relevant EU labour mobility and social security law, and any other situations falling under ELA's mandate that put at risk mobile workers' rights and/or the proper functioning of the internal labour market. Likewise, greater attention will be dedicated to large infrastructure projects and major events with clear cross-border implications. Making sure that the information is systematically gathered and analysed will remain a priority and ELA will continue its efforts in digitalising the CJI management and coordination, as well as streamlining the procedures and workflows in this regard. Building on experience from the previous years, a range of sectors (e.g., construction, agriculture, various modes of transport) and issues (e.g., posting of workers, free movement, social security coordination, cross-border undeclared work) will be covered.

Title	Action Type	Output Type	Timeline
Provide conceptual, logistical, legal, technical and analytical support to concerted and joint inspections, deploy ELA experts, including National Liaison Officers, on the spot	Coordination & Support to CJIs	Completed Inspection / Number and type of service items provided	Q1-Q4 2026
Propose concerted or joint inspections to Member States based on own intelligence and foresight, including based on cases submitted by social partner organisations at national level	Case identification for CJIs	CJI proposal	Q1-Q4 2026
Organise enforcement campaigns targeting specific problematic sectors or irregularities of cross-border nature	Coordination & Support to CJIs	Completed Inspection /	Q1-Q4 2026
Make available new or refine efficient existing tools and procedures to facilitate cross-border inspections, including to ensure quick, data protection-compliant and secure information exchange	Developing Guidelines & recommendations,	Guidelines / Handbook / Templates /	Q1-Q4 2026
Deepen cooperation with strategic partners, including enforcement authorities in third countries	Stakeholder engagement	N/A	Q1-Q4 2026

Strengthen the capacity of stakeholders in enforcement to tackle cross-border irregularities	Stakeholder engagement	Trainings	Q1-Q4 2026
Develop non-binding guidelines to help to enforce EU mobility legislation	Developing Guidelines & recommendations	Guidelines / Handbook / Templates	Q2-Q4 2026
Coordinating and supporting the meetings of the Working Group on Inspections	ELA working structures	Minutes / Summary	Q1-Q4 2026
Further development of digital tools for case/CJI management	Corporate monitoring and reporting	Digital solutions	Q1-Q4 2026

Activity 6: Tackling undeclared work

ELA will continue its activities in supporting Member States in tackling undeclared work, while creating and exploiting synergies with the other activities of the Authority, particularly the concerted and joint inspections, capacity building knowledge sharing activities, labour mobility analyses and risk assessment and information activities of the Authority. ELA will focus on the cross-border aspects of undeclared work, as well as continue to support Member States in relation to the national dimensions of undeclared work. Analysis of drivers of undeclared work, trends, and policy developments, which are having an impact on the undeclared work phenomenon in Member States will also be considered. The European Platform tackling undeclared work will continue being an important ELA working structure supporting the work in this area.

ELA aims at enhancing cooperation and information exchange, including on good practices, between relevant authorities and other actors involved to tackle more efficiently and effectively undeclared work in its various forms and falsely declared work associated with it, including bogus self-employment and letterbox companies. ELA will research new areas and build the knowledge base on undeclared work; among the possible topics to be covered is undeclared work in the care sector. ELA will aim to further improve the capacity of different relevant authorities and actors to tackle undeclared work, and among possible topics it will cover policies and tools used to prevent and deter undeclared work. In addition, ELA will continue supporting the exchange and cooperation between the Member States in tackling undeclared work by activities such as staff exchange and peer to peer learning. Other activities will aim to increase public awareness and knowledge of issues relating to undeclared work.

ELA will encourage Member States to step up their efforts to tackle undeclared work. It will also support developing expertise and analysis as well as encourage and facilitate innovative approaches. To fulfil those objectives, the activities of the European Platform tackling undeclared work will continue promoting its comprehensive approach to tackling undeclared work with a view to achieve its transformation into declared work. Relevant findings and outcomes of the work under this activity will be used when planning and implementing other operational activities.

In addition, in 2026, the European Platform tackling undeclared will celebrate its 10th anniversary. This will constitute a good occasion to hold a conference on declared work. It will aim to elevate the visibility

of the Platform and ELA's efforts in tackling undeclared work and be accompanied by dedicated communication activities.

Title	Action Type	Output Type	Timeline
Analysis and studies to improve the knowledge of undeclared work	Analysis	Analysis / Study	Q1-Q4 2026
Supporting the capacity of national authorities and the cooperation between them through peer-learning dialogues and mutual assistance projects	Mutual learning provision	Report	Q1-Q4 2026
Learning resource papers, output papers and other supporting documents created as a follow up to mutual learning events	Mutual learning provision	Report	Q1-Q4 2026
Seminars, workshops, webinars, follow up/study visits and other mutual learning activities	Mutual learning provision	Report	Q1-Q4 2026
Contributing to the development of information and awareness raising materials	Information campaigns	Information Material	Q1-Q4 2026
Sharing of good practices	Good practices provision	Good practices document/collection	Q1-Q4 2026
Support for the Platform tackling undeclared work	ELA working structures	Report	Q1-Q4 2026
Conference on declared work	Stakeholders engagement	Minutes / Summary	Q1-Q2 2026

Activity 7: Analysis and risk assessment

ELA will continue carrying out analyses and risk assessment on issues related to cross-border labour mobility and social security coordination. This includes a range of tasks related to enforcement as well as information provision, EURES, and capacity building.

ELA will continue to support concerted and joint inspections through operational risk assessment. The analytical and risk assessment function provides analytical support to CJIs in the form of analytical reports produced at request of Member States involved. This analytical support included in ELA's risk assessment function and triggered upon a request by national authorities involved in concerted or joint inspections can be calibrated to focus specifically on certain companies, for example, those involved in posting of workers. It is also available to support decisions on the follow-up of cases suggested by social partner organisations. The analytical function covers also work on the bi-annual report on concerted and joint inspections. The analysis of CJI cases will also feed into the strategic analysis in the context of the project on complex cases and enforcement challenges.

ELA will keep developing its strategic analysis capabilities to keep track of emerging trends, identify sector-specific challenges and recurring problems in the application of labour mobility and social security legislation. As far as focused in-depth analyses and studies to investigate specific issues are concerned, ELA will finalise and publish the report on trends and challenges in long-term care sector, possibly covering also domestic work. In the context of strategic analysis, ELA will continue to focus on sectors or types of structures strongly associated with the posting of workers. It will work on the manufacturing sector and cover general issues, such as labour intermediation including temporary work agencies. ELA will also carry out analysis on the application of posting rules in inland waterways in cooperation with Aquapol. Furthermore, ELA will look at the application of social security coordination rules new forms of work. Such analyses will inform the activities of all ELA's operational units in the next and following years.

The collection of statistical data compiled and provided by Member States is crucial for effectively implementing the mandate to carry out labour mobility analysis. ELA will thus continue developing cooperation with the Commission and the Administrative Commission on the collection and analysis of statistics on labour mobility and social security cooperation. The administrative statistics will be analysed together with data available through cooperation with Eurostat. Strategic analysis will be pursued in coordination and cooperation with Eurofound, especially in the context of analysing the situation in specific sectors and as regards new forms of work. Information needs of EU companies as regards posting of workers and free movement of workers could be further explored through cooperation with Eurofound on the next European Company Survey and adding a module on this topic in the survey planned to be conducted in 2028.

Closely intertwined with the analytical activities, ELA will continue organising outreach activities that enhance risk assessment capacities and knowledge and mutual understanding of different systems and practices for national competent authorities, involved in implementation and enforcement of labour mobility and social security coordination legislation in the Member States. ELA's technical workshops will contribute to the development, in cooperation with Member States and, where appropriate, EU institutions, international organisations and social partners, of an analytical and risk assessment capacity in labour mobility and social security cooperation. In this context, ELA will continue developing the topic of artificial intelligence and other new technologies in risk assessment.

In cooperation with other relevant stakeholders (e.g. FRA, CEPOL), ELA will also continue supporting and encouraging multidisciplinary cooperation between labour inspectorates and other law enforcement organisations, building their capacity to, for example, deal with instances of labour abuse or exploitation with cross-border elements, or in relation to tackling undeclared work.

To inform ELA activities as well as stakeholders about potential future developments as regards labour mobility, ELA will continue with strategic analysis and, where possible, foresight exercises in the form of the development of future scenarios related to labour mobility.

Finally, ELA will continue to conduct further analytical activities, where relevant, such as mapping exercises and analyses in the fields of labour mobility and social security coordination across the Union. Such analyses will inform ELA's activities supporting enforcement, information provision, capacity building, and cooperation among the Member States. It will also allow for the continuous review and prioritisation of its activities in close consultation with its main stakeholders and based on their own

priorities, to ensure alignment with Member States operational needs, but also flexibility and responsiveness to any changes in the EU labour mobility and social security coordination landscapes.

Title	Action Type	Output Type	Timeline
Operational risk assessment: Technical and analytical support to CJIs	Operational risk assessment	Analysis / Study	Q1-Q4 2026
Strategic risk assessment: reports on selected relevant issues and sectors	Analysis	Analysis / Study	Q1 2026 - Q3 2027
Technical workshops: Risk assessment systems and procedures	Technical workshops	Minutes / Summary	Q1 2026 - Q1 2027

Activity 8: Capacity building

In 2026, ELA will continue with the implementation of the Capacity Building Strategy with the long-term vision to become, by 2030, a preferred partner for Member States in matters related to EU labour mobility, providing information and expertise on the application and enforcement of EU labour mobility law. In line with this strategy, the Authority will continue supporting Member States with capacity building activities aimed at fostering and improving consistency in the application of the Union law.

The Authority aims to strengthen the capacity of national authorities by enhancing the knowledge, skills, and capabilities of individuals, organisations, or systems to perform their functions effectively across the activities covered by ELA's mandate and in the key focus areas of **posting of workers, the free movement of workers, social aspects in international road transport and social security coordination**. This includes, *inter alia*, the provision of training opportunities for different target groups according to their training needs, developing practical guidelines, establishing training programmes, identifying and promoting the exchange of good practices and knowledge, promoting study visits, secondment schemes, and a mutual understanding of different national systems and practices as established in the founding Regulation.

In 2026, Member States will continue to receive various forms of support aimed at strengthening the capacity of their national authorities in the areas of labour mobility and social security coordination. This will be ensured through, for instance, the provision of **various training programmes** to respond to emerging trends, needs and demands in the Member States, at different levels, including for labour inspectorates and social partners in line with Article 11 of the founding Regulation.

With a view to promote mutual learning on the application of EU labour mobility law, the Authority will continue **promoting the collection and dissemination of good practices**, experiences, and knowledge in its different areas of operation. The database of good practices which was developed in 2025 with online access will give national institutions, including the general public, the opportunity to search for good practices by topic and geographical region, and to get acquainted with good practices across the EU. The Authority will continue offering the building **of communities of practice** for participants of capacity building events.

In 2026 ELA is launching a new mutual learning and understanding programme in the field of free movement of workers, called *YEU-MOVE*. The programme aims to support Member States in the effective application and enforcement of EU rules on free movement of workers. It will do so by strengthening the capacity of national authorities and stakeholders through training, peer exchange, and mutual learning, as well as by fostering structured cooperation and information sharing among them.

Moreover, in cooperation with national authorities and the social partners, where appropriate, the Authority will seek to develop specialised trainings and related handbooks on various topics related to the application of labour mobility and social security coordination legislation, building on relevant work at national and Union level, for use by Member States and the social partners. As from 2026, the Authority will continue addressing the **identified training needs of staff members in social security institutions**, who deal with the implementation of the social security coordination Regulations through targeted trainings. An **annual training event** will be organised **exclusively for the national social partners**, with topic/s identified in consultation with the social partners.

The Authority will continue supporting the cooperation and effective application and enforcement of EU rules in the labour market between national authorities by promoting **study visits and secondment schemes**. Based on the experiences gained in the previous years, these exchange programmes will be reviewed to better address the objectives of the programmes.

Furthermore, the Authority aims at increasing and strengthening cooperation and creating **strategic partnerships with other stakeholders** in capacity building, including with existing national training centres and public administration institutions, by offering the possibility to organise joint trainings and other events for participants from national authorities. The Authority will continue with the development of **e-learning modules and self-paced tools** through the **ELA e-learning platform**. Synergies with other existing online platforms will be explored to ensure a **single-entry point** for all online learning offered by ELA.

In addition, the new **database of experts** is reinforced and updated to ensure a stable access to experts with specialised up-to-date knowledge and expertise in EU labour mobility law, also from a practical point of view, focusing on the application and enforcement of such rules, to supplement ELA's resources during capacity building activities. The Authority will also continue its efforts in guiding Member States on **potential funding opportunities** to strengthen their capacity.

For all its capacity building activities, the Authority will continue developing its **evaluation framework to assess the impact and effectiveness of the capacity building initiatives**, by collecting feedback from participants and stakeholders and monitoring the application of acquired skills and knowledge and measuring the progress towards desired outcomes.

Finally, in line with the capacity building strategy, ELA will start **exploring new approaches, technologies, innovations and methodologies** to enhance capacity building, through the implementation of pilot projects. ELA will deepen partnerships with educational institutions and universities to create specialised training programmes which can lead to a **recognised certification of competences**.

Title	Action Type	Output Type	Timeline
Basics of EU labour mobility training 2026	Training provision	Training /Learning Material	Q1-Q4 2026
Modular training for inspectors 2026	Training provision	Training/ Learning Material	Q1-Q4 2026
National trainings in Member States (national inspections/road transport/SSC)	Training provision	Training/ Learning Material	Q1-Q4 2026
Cooperation with universities to establish a Diploma course and academia to organise capacity building activities	Stakeholders engagement	Training /learning material	Q1-Q4 2026
Strengthening cooperation with national training centres and public administration institutes	Stakeholders engagement	Minutes/ Summary	Q1-Q4 2026
Online learning platform and production of online learning content	Training provision	Training/ Learning Material	Q1-Q4 2026
Good Practices Call 2026 and Awards	Good practices provision	Good practices document /collection	Q1- Q4 2026
Study visits exchange programme and secondment schemes in different areas.	MSs cooperation support	Staff exchange	Q1-Q4 2026
Capacity Building event for national Social Partners on EU labour mobility topic	Training provision	Training /Learning Material	Q1- Q4 2026
Trainings for national social security institutions	Training provision	Training/ Learning Material	Q1- Q4 2026
Interactive application to facilitate the formation of communities of practice for participants of capacity building events (swap card)	MSs digitalisation support	Training/ Learning Material	Q1- Q4 2026
Mutual Learning and Understanding Programme on Free Movement	Mutual learning provision	Minutes / Summary	Q1-Q4 2026

Activity 9: Social Partners Liaison Function

ELA will continue close cooperation with the social partners, as one of the key partners for ELA regarding the implementation of its mandate. The Social Partners Liaison function will continue to engage with social partners in a comprehensive and structured way to enhance the cooperation and input into ELA's work, using the work of the Brussels Liaison Officer. Dedicated staff under this activity will continue to carry out three basic functions: Firstly, to provide a secretariat function to the Stakeholder Group to ensure its efficient and compliant functioning. Secondly, to be the first contact point for European social partners and finally, to help handle the cases reported to ELA under Article 8 of ELA Regulation and facilitate social partners' engagement with ELA's operational activities. Based on the experience from

previous years, the procedures will be reviewed in close cooperation with the inspection team of the Authority.

The Social Partners Liaison Function will further deepen the cooperation with sectoral social partners in the sectors which will be under a high share of mobile workers and thus subject of ELA's sectoral focus. To that effect and following established practice, before engaging in the new sector, ELA will approach relevant social partner organisations to inform them about its plans, but, foremostly, seek the expertise for designing ELA's activities. Further follow-up activities to see the developments in the sectors, already addressed by the Authority in previous years, or to see emerging trends and their impact. This will be done through organising workshops, seminars, and outreach events, involving social partners active in specific sectors or proposing studies to social partners. ELA will continue to organise general outreach event for social partners in the beginning of 2026 to inform them about ELA's priorities and involvement of social partners. This event will be organised back-to-back with the meeting of the Stakeholder Group.

ELA will also continue to cooperate with the sectoral social dialogue committees, focusing on the most relevant sectors from the labour mobility perspective, informing about its activities, future priorities and identifying opportunities for sectoral social partners. The social partner liaison function will also look to support National Liaison Officers in outreaching activities targeting the national social partners at cross-industry and sectoral levels.

Title	Action Type	Output Type	Timeline
Secretariat function to Stakeholder Group	ELA working structures	Minutes / Summary	Q1-Q4 2026
Engagement activities with social partners	Stakeholder engagement	Minutes / Summary	Q1-Q4 2026
Coordination of cases reported to ELA by social partners	Case identification for CJIs	Written response to cases	Q1-Q4 2026

Activity 10: Facilitation of digital tools supporting labour mobility

Under this activity the Authority will build on the consolidated approach to its digitalisation activities introduced in 2024, covering both the existing EU system and facilitation of its use for national authorities, as well as the facilitation of digital innovation by enabling the collection and sharing of knowledge on the use of innovative technology-driven approaches to effective and efficient cross-border cooperation, easier access to information on rights and obligations regarding labour mobility, better enforcement of labour mobility rules and access to data and detection of fraud. Both strands are underpinned by ELA's efforts to bring together the relevant stakeholders – IT experts and IT decision-makers, as well as end-users and policy experts from the institutions developing and implementing labour mobility relevant solutions under ELA's remit.

ELA Digitalisation Knowledge Hub will provide a comprehensive framework to promote and share knowledge about the use of the digital tools existing at EU level with relevance for labour mobility field, aiming to achieve the full potential of the **Single Market Information (IMI) system**, the **Electronic Exchange of Social Security Information (EESSI) system** and the **European Register of Road**

Transport Undertakings (ERRU), mainly through its mutual learning and understanding programmes included under the Activity 3. Similarly, the knowledge hub will also provide an opportunity to exchange experience, with the use of innovative digital technologies, e.g. AI.

ELA Innovation Facilitator will seek to support the technical aspects of digital innovation and practical implications of the new regulatory frameworks applicable for innovative digital technologies. By implementing relevant practical activities, such as sandboxes or TECH Labs - hands-on technological workshops, to facilitate the practical use and implementation of the digital innovation in the labour mobility field.

ELA will continue in mapping and collecting the innovative digital solutions, gradually extending its database and thus becoming the nodal point for the digital innovation in labour mobility. ELA will start preparatory work towards the ELA TECH Conference 2027 to bring together high-level representatives to provide valuable input into the direction of digitalisation efforts implemented in the Union. ELA will continue to reinforce the link with the digitalisation efforts at Union level by close coordination with the European Commission.

Title	Action Type	Output Type	Timeline
Facilitation of knowledge sharing on digital innovative solutions and tools	MSs digitalisation support	Report	Q1-Q4 2026
Update of the mapping of digital solutions supporting labour mobility	MSs digitalisation support	Mapping document	Q2-Q4 2026
TechLabs, SandBoxes and Technological workshops	MSs digitalisation support	Workshop	Q1-Q4

3.2 Horizontal activities

Activity 11: Governance and policy coordination

Under this activity the Authority will facilitate sound governance of the organisation, well-functioning ELA governing bodies and ensure compliance with the legal requirements with regards programming and reporting obligations and documents. As part of the sound governance, ELA will further develop its internal processes, services delivery model, business continuity framework, performance management system and related monitoring tools, and provide effective and efficient horizontal policy coordination. Furthermore, the horizontal projects, particularly the EMAS certification and Terminology project will be further implemented. ELA will also work on following up on the conclusions of its first evaluation and formulate the main takeaways in the dedicated action plan. This will be reflected in the future programming documents and priorities of the Authority.

Externally, this function will ensure relations and engagement with relevant stakeholders at European and national level, fully leveraging the work of Brussels Liaison Office. ELA will implement its Stakeholder Strategy.

One of the key priorities is to ensure the continuity of the well-functioning of ELA's structures (Management Board, Stakeholder Group). Processes and procedures supporting the functioning of the governing bodies will be reviewed and adjusted where needed, reflecting the outcome in assessment reports and experience from the previous years.

As regards planning, programming, and reporting activities, ELA will continue with preparation of the Single Programming Document and the Consolidated Annual Activity Report, and as part of it to evaluate progress towards the set of objectives and targets and the KPIs. ELA will, where relevant, adapt and improve the e-developed tools to ensure the monitoring of the implementation of the Work Programme 2026 and budget as well as programming and reporting.

Under the policy coordination, ELA will continue ensuring adequate internal horizontal coordination of its operational activities, relying on the internal structures corresponding to the core thematic areas under ELA's remit. These thematic taskforces, together with management steering, will continue to ensure the information flows, the better cross-unit planning and integration of the operational activities, to be fully in line with the organisational objectives and ELA's strategy.

ELA will further build and operationalise the relations with external stakeholders by implementing its Stakeholder Strategy. The established working arrangements with other EU agencies will be continuously implemented, while looking for multilateral projects particularly with ELA sister agencies. ELA will also, where appropriate, conclude new cooperation instruments, prioritising Europol and the International Labour Organisation. The Annual Forum of Free Movement Bodies will be also organised.

ELA will extend its engagement with the third countries, be it through ad hoc activities or, where relevant based on more structured cooperation instrument. The EU candidate countries will remain in central focus with the objective to support their accession process to the EU as well as for the sake of fair labour mobility inside the Union. To that end, ELA will also work closely with the Commission and Member States and facilitate the relations with third countries in the labour mobility field.

ELA will assume the chairing of the EUAN network during 2026. This will imply chairing of several sub-networks and organisation of corresponding events. From the content perspective, ELA will seek to actively pursue the common interests of the agencies, particularly within the context of the upcoming large-scale review of the European Commission, and the new MFF, also promoting cross-agency joint initiatives, and fostering collaboration. ELA will also seek to increase the visibility of the agencies and their contribution to the implementation of the EU policies.

Title	Action Type	Output Type	Timeline
Support to ELA's Management Board Secretariat	Governing bodies coordination	Minutes / Summary	Q1-Q4 2026
Terminology Project	Analysis	Analysis / Study	Q1-Q4 2026
External relations: Meetings and other engagement activities with stakeholder.	Stakeholder engagement	Minutes / Summary	Q1-Q4 2026
Internal Governance framework development and monitoring	Internal governance	Internal Procedures	Q1-Q4 2026
External relations: Engagement related to accountability to the European institutions	Stakeholder engagement	Minutes / Summary	Q1-Q4 2026
Operational Plan implementation and monitoring	Corporate monitoring and reporting	Report	Q1-Q4 2026
Internal Policy Coordination: Leading internal projects and task forces.	Internal policy coordination	Strategy / Concept Note / Policy Note	Q1-Q4 2026
Draft Multiannual Work Programme 2027-2029	Corporate monitoring and reporting	Programming Document	Q4 2026
Consolidated annual activity report 2025	Corporate monitoring and reporting	ELA Regulation Report	Q1-Q2 2026
Multiannual work program 2026-2028	Corporate monitoring and reporting	Programming Document	Q1 2026
Concluding or updating Memorandums of understanding and/or other forms of cooperation	Stakeholder engagement	Cooperation agreement	Q1-Q4 2026
Implementation of ELA environmental strategy and EMAS certification	Internal policy analysis	Strategy / Concept Note / Policy Note	Q1-Q4 2026
Testing and updating the Business Continuity Plan	Business continuity management	Training / Learning Material	Q1-Q4 2026
Free movement bodies forum	MSs cooperation support	Minutes / Summary	Q1 2026
Annual Conference of the European Labour Authority	Stakeholder engagement	Minutes / Summary	Q1-Q4 2026
Chairing of EUAN Network	Stakeholder engagement	Minutes/Summary	Q1-Q4 2026

Activity 12: Compliance and Internal Control System

Under this activity the Authority will ensure that its activities are conducted in a legally compliant way and that an effective internal control system is put in place.

The legal function provides legal advice on the implementation and interpretation of the founding Regulation and ELA's institutional framework and supports compliance of the Authority's activities with its regulatory framework, such as the Staff Regulation and the Financial Regulation. It further provides legal advice to ELA's operational and horizontal units concerning the legal and regulatory framework of their activities and concerning ELA's external cooperation with EU partners, third countries and international organisations, and other stakeholders.

The Data Protection Officer of the European Labour Authority (ELA DPO) ensures, in an independent manner, the application of the Regulation (EU) 2018/1725, in line with the ELA Management Board Decision 2022/20 and 2023/04. In particular, the ELA DPO monitors the implementation of the Regulation (EU) 2018/1725, provides information and advice to the ELA Units and Sectors, reports personal data breaches and follows up on data subjects' requests. The ELA DPO also provides specific training to all ELA staff and prepares an annual report about the Authority in relation to personal data protection to fulfil her reporting obligations towards the Executive Director and the ELA Management Board.

To ensure compliance with the data protection rules, ELA DPO will continue providing appropriate support to ELA staff and ensure proper record keeping, according to the current written procedures.

The use of new Artificial Intelligence (AI) tools in the agency has become a crucial focus for the DPO. These tools often pose a significant risk to the rights of the data subjects, triggering the need of a Data Protection Impact Assessment (DPIA). ELA DPO will support the specific Unit/Sector to perform the specific documentation for these processes.

As a member of the AI Board, the DPO can offer valuable insights and guidance during the planning stages of any AI-related projects, ensuring that any potential risk is addressed before start of the development. Consultative activities of the ELA DPO aim to inform and advise the Controllers and Operational Controllers in the European Labour Authority of their obligations under the data protection rules. This includes the ELA DPO to maintain the register of personal data processes in the Authority. According to the relevant written procedures, Controllers are obliged to report any new process of personal data or significant change on an existing one.

The Internal Control function aims to ensure that the Authority can rely on an effective internal control system in place to maximise the organisation's performance, ability to handle risks and opportunities, executing its tasks efficiently, while complying with the applicable regulations.

Internal workflows and standard procedures will be further improved to clarify applicable procedures, responsibilities, and actors. Such policies will support the managerial oversight in the Authority's decision-making process, ensure an appropriate information flow and enhance control structures and compliance with the regulatory framework of the Authority. ELA will continue its focus on enhancing its ex-ante and ex-post checks by thoroughly reviewing and formalising the process for assessing key parameters. Furthermore, ELA will assess its budgetary processes, from elaboration to implementation,

and identify any structural issues, areas and analyse patterns that contribute to high rates of carry-overs and cancellations.

Title	Action Type	Output Type	Timeline
Legal advice	Legal advice	N/A	Q1-Q4 2026
ELA's internal control framework	Risk management, internal control and compliance	Report	Q1-Q4 2026
Internal and external audits	Internal control and compliance	Report	Q1-Q4 2026
Access to documents requests	Handling of public requests and complaints	Written response to cases	Q1-Q4 2026
Complaints and inquiries	Handling of public requests and complaints	Written response to cases	Q1-Q4 2026
Monitor the new processing operations and biannual review of the existing processing operations in ELA units/ sectors	Data protection	Report	Q1-Q4 2026
Monitor the restrictions on data subjects' rights on ELA processing activities (Article 25 of Regulation (EU) 2018/1725)	Data protection	Report	Q1-Q4 2026
Monitor the handling of personal data breaches in line with the legal requirements	Data protection	Written response to cases	Q1-Q4 2026
Monitor the handling of request by data subjects to exercise their rights under Regulation (EU) 2018/1725	Data protection	Written response to cases	Q1-Q4 2026
Provision of legal advice regarding the interpretation of Regulation (EU) 2018/1725	Data protection	Report	Q1-Q4 2026
Monitor international data transfers	Data protection	Report	Q1-Q4 2026
Monitor processes with external/internal processors	Data protection	Report	Q1-Q4 2026
Training/awareness courses in order to implement data protection rules	Training provision	Training / Learning Material	Q1-Q4 2026

Activity 13: Communication and awareness raising campaigns

Under this activity the Authority ensures effective internal and external communication on its activities, prepares information and awareness raising campaign material on issues under its remit and leads the EU-wide coordinated campaigns on topics related to labour mobility.

In 2026, ELA will continue its dissemination and outreach activities and will consolidate its collaboration with national multipliers, including media, in EU Member States, as well as with EU-level stakeholders. This will be coupled with the monitoring of media and analysis of analytics of all communication and campaign activities.

ELA will continue to reinforce its digital presence compared to the previous year, implement its social media strategy to ensure increased exposure as well as the number of followers and reach, and by further consolidating its presence on the social media channels in use. ELA website will be further maintained and developed in particular to multilingualism and accessibility.

ELA will continue to prepare EU-wide coordinated information and awareness raising campaigns on selected labour mobility issues and aims to achieve larger scale campaigns to reach out to broader audiences compared to the previous years in collaboration with Member State authorities and social partners. ELA will conduct the second part of its information and awareness raising campaign to account for the legislative changes with a focus on rules applicable to LCVs as of 1 July 2026, which started in 2025. The new campaign delivered in 2026 will be on the care sector with focus on long-term care. In addition, the campaign on social security coordination initiated in 2025 will also continue in 2026. In the area of free movement, the follow-up campaign on seasonal work in some of the relevant sectors, such as HORECA or agriculture, will be delivered in 2026. An awareness raising campaign about free movement bodies will be organised in 2026. Aspects of tackling undeclared work are included in all thematic campaigns, however in 2026 there will be additional campaign material developed and used to highlight ELA's contribution to this topic, including the 10th anniversary of the Platform for Tackling Undeclared Work. Further, smaller campaigns on specific topics or events may be anticipated, such as the e-declaration tool.

To better target and design the campaigns, the target audience analysis, dissemination strategy and media and social media strategy are set as in previous years. ELA will also continue its work on analysing the campaign results to increase the impact of the campaigns. Campaign material in multiple languages and formats will be prepared for the use also at national level by the campaign partners. ELA will conduct the active campaigning in the relevant media and coordinate dedicated periods of actions with the campaign partners.

Title	Action Type	Output Type	Timeline
Access to media and research databases as well as e-books	Media relations	Information Material	Q1-Q4 2026
Website analysis and further updates	External corporate communication	Communications material	Q1-Q4 2026
Engagement with media and media monitoring	External corporate communication	Analysis / Study	Q1-Q4 2026
Audience analysis for EU wide information and awareness raising campaign	External corporate communication	Analysis / Study	Q1 2026
Production of information and awareness raising campaign material	Information campaigns	Communications material	Q1-Q4 2026
Delivery of EU wide information campaign (on long-term care, social security coordination, road transport, undeclared work, free movement bodies)	Information campaigns	Communications material	Q1-Q4 2026
Analysis of campaign results	Information campaigns	Analysis / Study	Q1-Q4 2026

Activity 14: Financial resources

Under this activity the Authority will continue working on ensuring sound financial management and legality and regularity of its budget implementation.

This will be achieved through the following activities:

- Prepare and regularly monitor annual budget;
- Ensure timely budget reporting and review for possible mitigating measures;
- Provide a compliant, effective, and efficient financial framework and procedures;
- Prepare and regularly monitor annual procurement plan;
- Provide compliant, effective, and efficient procurement system and procedures;
- Provide a reasonably assured true and fair view of the financial position of ELA in all material aspects.

In 2026, regular follow-up's on ELA's budget and procurement procedures will be continued and strengthened to ensure its full implementation and timely and effective reporting to ELA's management and other stakeholders.

Beginning in 2026, ELA will implement SUMMA as the replacement for ABAC. Consequently, certain financial procedures will be reviewed and adapted to align with the new system.

For a more efficient execution of procurement procedures, ELA aims at the full use of all functionalities of the PPMT (Public Procurement Management Tool) and parts of the e-submission tool (e-request, e-ordering, and e-invoicing). By becoming a member of SUMMA, ELA will have the option to transition to eContracting. A cost-benefit analysis for eContracting is planned for 2026.

With reference to the ELA strategy on data, ELA will further develop a set of interactive dashboards for ELA's units and ELA's stakeholders to simplify the access and use of financial information. These dashboards cover various aspects of finance and procurement and will support planning and execution of budget.

ELA will assume additional responsibilities associated with leading the EUAN network, specifically in the areas of procurement and accounting.

Title	Action Type	Output Type	Timeline
Budget plan development, monitoring and reporting	Budget management	Report	Q1-Q4 2026
Procurement plan development and monitoring	Financial management	Report	Q1-Q4 2026
Provisional and final accounts	Financial management	Report	Q2 2026
Multiannual procurement plan development	Financial management	Report	Q4 2026
To develop additional business processes and provide trainings on budget, finance and procurement	Training provision; Financial management	Training /Learning Material	Q1-Q4 2026

Activity 15: Human Resources

Under this activity the Authority will continue working on Human Resources management supporting the fulfilment of the organisational objectives, delivering operational excellence. ELA will continue, deepen, and expand its activities in all HR areas to sustain a fully operational, future-proof, high performing organisation, to ensure sound governance, and cultivate a value-based responsible organisation.

Attracting and retaining staff of the highest standards of ability, expertise, and qualification, ensuring large diversity, as well as inclusiveness is a continuous priority. ELA will continue working towards recruiting, secondment, and aligned strategic workforce planning to keep its full capacity. ELA will continue pursuing additional human capital, maintaining interim staff services, managing its traineeship programme and exploring further talent acquisition possibilities.

ELA has a significant number of Seconded National Experts, incl. 27 National Liaison Officers (EU Member States) and 1 National Liaison Officer from EEA countries out of its total workforce. Therefore, paid and cost-free secondment to the Authority will remain a key dynamic area.

In 2026, ELA will continue the consolidation and modernisation of HR administration, processes and HR digital tools improving digital solutions for human resources management. A FTE functional analysis will be carried out as to support the organisation to evolve and have the right people at the right place at the right time.

ELA will continue implementing HR policies and actions from the talent management framework, workload analysis, wellbeing survey, organisational culture, and others sustaining thriving working conditions and wellbeing of staff. Implementation of the schooling and pre-schooling options for staff and targeted social measures will continue.

ELA will continue adopting timely HR rules giving effect to the Staff Regulations (SR) in compliance with Art. 110 (2) of the SR. ELA will continue the social dialogue with staff, implementing the informal confidential counselling to staff, protecting the dignity of the person, and preventing psychological and sexual harassment at work.

Title	Action Type	Output Type	Timeline
Talent and knowledge management	Talent knowledge management	Various	Q1-Q4 2026
Annual appraisal exercise	Performance management	Appraisal reports	Q3 2026
HR rules and policies	HR administration management	Various	Q1-Q4 2026
Wellbeing	HR administration management	Survey and actions	Q1-Q4 2026
SYSPER/HRT	HR administration management	Various	Q1-Q4 2026
Selection, recruitment, secondment, onboarding	Recruitment, selection and onboarding	Various	Q1-Q4 2026
Annual reclassification exercises	Performance management	Reclassifications	Q4 2026
Learning and Development	Talent knowledge management	Training plan / training sessions	Q1 2026
HR administration	HR administration management	Various	Q1-Q4 2026
Organisational Design and Development	Performance management	Various	Q1-Q4 2026

Activity 16: ICT and corporate services

Under this activity the Authority will execute and evolve its Digital Strategy to deliver necessary supplies and services to support ELA staff to operate effectively in the office environment, and to collaborate efficiently in the remote environment.

ICT Infrastructure: ELA will continue to operate the ICT infrastructure and to monitor the Key Performance Indicators (KPIs) already established and assess these to ascertain whether additional performance measures are necessary or applicable. Some additional KPI's may be readily available through the Cloud Based infrastructure that ELA is using. Following successful migration of all Cloud Broker Services to self-managed services and some available through the DIGIT Cloud II FWC and other framework contracts, ELA will further enrich the portfolio of cloud-based services. The single cloud

vendor approach will be reviewed to balance related risks and management effort. ELA will build on the technological capabilities and strengthen the Security of both infrastructure and Data and its processing. The Business Continuity of the ICT Infrastructure set-up will continue to be tested to ensure ELA can continue to work in the most adverse circumstances. It is a specific aim to conduct Business Continuity Tests on at least an annual basis to ensure that changes in the infrastructure and service during the year can continue to function normally during an incident.

Ongoing improvements to the ICT Operations will be investigated through planned assessments of the security measures and services and in response to any findings of ICT studies, third party penetration testing and requirements of Cybersecurity Regulation. This will translate into changes in the means for managing and monitoring the ICT Infrastructure, deployment of technology and services, processes such as Change Management, Service Management, Incident Reporting, Operational Management, Business Continuity and Critical Incident Management. Small upgrades of central infrastructure and end-user equipment will be required to maximise effectiveness of infrastructure use and enable state of the art ways of interaction in office, remote and hybrid environments.

ICT Solutions: ELA will continue to develop ICT solutions to meet the operational and administrative needs of ELA and the business tasks. The outsourced development based on Software Development Life Cycle (SDLC) developed in 2022 will be a key delivery method when no market product can fulfil the task. The strict use of SDLC and related tooling will be a major success factor in changing the solution development supplier in 2024. ELA will continue to depend on outsourced development, but with a strong focus on continuity by protecting code and development environment knowledge inhouse. The prioritisation of development will be based on the key directions of ELA's Digital Strategy. The approach to ICT solutions portfolio management will be developed in close collaboration with Activity 10: Facilitation of digital tools supporting labour mobility to maximise synergies and speed up functionality development. An EU sponsored innovation lab environment will be used to test innovative solutions and prepare proof of concepts helping ELA's mission. Where possible code will be developed in compliance with DIGITS drive for Open-Source developments and wherever possible such code will be deposited in the Open-Source libraries for other Entities to take advantage of.

Significant ICT and key stakeholders' resources will have to be allocated to meet the continued demands and requirements of Cybersecurity and Information Security legislations. Cooperation with other EU institutions and use of external consultants will be required to meet this continued demand of implementation of these new obligations. Structural need for establishment plan resources resulting from these activities for the next years will be assessed.

Corporate services: Ongoing maintenance of ELA premises and office management related services will continue to be provided under this activity.

Under the corporate travel services ELA will continue maintaining travel policies, management and setting of MIPS application tool, booking tool, provide related trainings and ongoing support to staff. Other activities conducted under the corporate support involve implementation of ELA facilities related and social policies, processes related to ELA seat agreement, and logistical and technical support of events and meetings.

A consolidated approach to event management and related IT tools will be further developed to minimise efforts of staff in operational units and to ensure that event conflicts do not occur, and to allow all staff to have visibility of events across the entire organisation.

Environmental impact: ELA will consider the environmental impact of its decisions across all sectors, in particular, in active cooperation with the procurement team and reflecting the environmental and socially responsible aspects while launching the new calls, taking due assessment of the impact to the environment when considering power consumption, waste products, and the materials consumed. ELA's policy on hybrid working also contributes to reducing CO2 emissions arising from staff commuting and the resulting congestion and therefore contributes to the EU objectives to become climate neutral by 2050. These activities will be implemented within the framework of the environmental management system developed in previous years and should be fully in line with the EMAS certification.

ELA will also carry out tasks following from the charring of EUAN network under this strand of its activities.

Title	Action Type	Timeline
Facilities management	ICT Governance	Q1-Q4 2026
Travel policy and management of corporate travel services	ICT Governance	Q1-Q4 2026
Corporate services	ICT Governance	Q1-Q4 2026
Cybersecurity risk assessment	ICT Security Management	Q3 2026
Corporate reporting platform implemented	ICT Cloud, Infrastructure and Operations	Q2 2026
Migration of Cloud Broker FWC services	ICT Cloud, Infrastructure and Operations	Q3 2026

IV. ANNEXES

Annex I. Organisation chart

ELA organisation chart valid as of 1 November 2023 is presented here below.

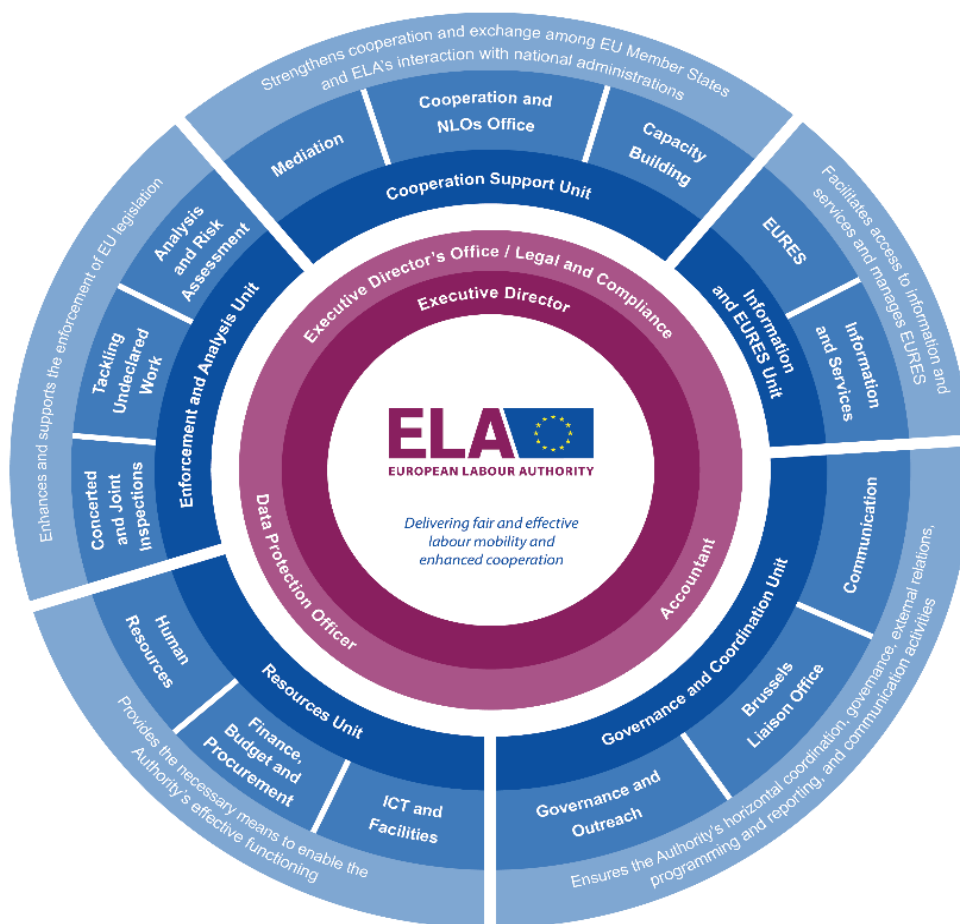


Table 1: ELA staff 31.12.2024

Unit	TA	CA	SNE	Grand Total
EXECUTIVE DIRECTOR	6	2	1	9
GOVERNANCE AND COORDINATION	10	3	2	15
INFORMATION AND EURES	11	4	8	23
ENFORCEMENT AND ANALYSIS	16	2	11	29
COOPERATION SUPPORT UNIT	12	2	33	47
RESOURCES	14	7	0	21
Grand Total	69	20	55	144

**Annex II.
Resource**

allocation per activity

Table 2

		2025				2026				2027				2028			
No	Activity	TA	CA	SNE	Budget	TA	CA	SNE	Budget	TA	CA	SNE	Budget	TA	CA	SNE	Budget
Operational activities		45	11	55	46,603,870	45	11	52	44,659,551	53	11	43	47,915,016	53	11	43	47,918,575
1	Information and Services	5	0	5	3,593,084	5		4	3,229,171	7		2	3,295,420	7		2	3,483,289
2	EURES	5	3	3	15,656,400	5	3	3	13,016,471	6	3	1	15,863,211	6	3	1	14,125,353
3	Cooperation and NLOs Office	5	1	31	7,798,838	5		30	7,657,888	7		28	8,015,522	7		28	8,651,678
4	Mediation	2			453,617	2			467,594	2			482,316	2			512,953
5	Concerted and joint inspections	7		7	4,060,318	7		6	4,194,358	9		4	4,354,551	9		4	4,559,195
6	Tackling Undeclared Work	3	1	2	1,825,851	3	1	2	2,112,781	3	1	2	2,296,947	3	1	2	2,388,859
7	Labour mobility analysis and risk assessment	6	1	2	3,498,776	6	1	2	3,319,171	7	1	1	3,495,420	7	1	1	3,733,289
8	Capacity building	3	2	3	3,051,968	3	2	3	3,580,374	3	2	3	3,679,262	3	2	3	3,801,812
9	Social partners liaison				118,860				130,000				60,000				60,000
10	Facilitation of digital tools supporting labour mobility			1	414,248			1	338,797			1	466,158			1	481,477
11	Governance and coordination	6	2		1,725,468	6	2		2,160,164	6	2		1,409,262	6	2		1,531,812
13	Communication and awareness raising campaigns	3	1	1	4,406,442	3	2	1	4,452,781	3	2	1	4,496,947	3	2	1	4,588,859
Horizontal support activities		17	9	1	4,166,328	17	16	1	5,399,091	19	16	0	5,815,522	19	16	0	6,351,678
12	Compliance and Internal Control	5	2	1	1,234,468	5	2	1	1,270,374	6	2		1,329,262	6	2		1,451,812
14	Financial Resources	5	3		1,234,468	5	5		1,587,968	5	5		1,661,578	5	5		1,814,765
15	Human Resources	5	2		1,080,159	5	2		1,111,578	5	2		1,163,104	5	2		1,270,336
16	ICT and facilities	2	2		617,234	2	7		1,429,171	3	7		1,661,578	3	7		1,814,765
Management and support		7	0	0	1,080,159	7	0	0	1,111,578	7	0	0	1,163,104	7	0	0	1,270,336
	Management and support	7			1,080,159	7			1,111,578	7			1,163,104	7			1,270,336
TOTAL		69	20	56	51,850,357	69	27	53	51,170,220	79	27	43	54,893,643	79	27	43	55,540,588

Allocation of resources is based on the structure of 16 activities included in the annual work programme. FTEs are allocated based on the prevailing activity. Budget per activity is allocated as a sum of the FTE equivalent for Title 1 and Title 2, and the amount allocated per activity in Title 3. The 2028 is based on the MFF proposal for 2028-2034.

Annex III. Financial resources 2025-2028

Table 3 Revenue

Revenues	2026	2027
	Budget	Budget
EU contribution	51,170,221	53,371,000
Other revenue	p.m.	1,522,643
Total revenue	51,170,221	54,893,643

Table 4 General revenues

Revenues	General Revenues					
	Executed Budget	Budget	Budget	VAR N+1/N	Envisaged in 2027	Envisaged in 2028
	2024	2025	2026			
1 REVENUE FROM FEES AND CHARGES						

2 EU CONTRIBUTION	39,296,694	50,468,350	51,170,221	1.39%	53,371,000	54,000,000 ⁹
<i>Of which assigned revenues deriving from previous years' surpluses</i>			691,893			
3 THIRD COUNTRIES CONTRIBUTION (incl. EEA/EFTA and candidate countries)		1,382,007	p.m.		1,522,643	1,540,588
<i>Of which EEA/EFTA (excl. Switzerland)¹⁰</i>		1,382,007	p.m.		1,522,643	1,540,588
<i>Of which candidate countries</i>						
4 OTHER CONTRIBUTIONS						
5 ADMINISTRATIVE OPERATIONS	91,569					
<i>Of which interest generated by funds paid by the Commission by way of the EU contribution (FFR Art. 61)</i>						
6 REVENUES FROM SERVICES RENDERED AGAINST PAYMENT						
7 CORRECTIONS OF BUDGETARY IMBALANCES						
Total	39,388,263	51,850,357	51,170,221	-1.31%	54,893,643	55,540,588

Table 5 Expenditure

Expenditure	2025		2026	
	Commitment Appropriations	Payment Appropriations	Commitment Appropriations	Payment Appropriations
Title 1 - Staff Expenditure	16,704,000	16,704,000	17,470,000	17,470,000
Title 2 Infrastructure and Operating Expenditure	3,173,500	3,173,500	3,490,724	3,490,724
Title 3 - Operational Expenditure	31,972,857	30,000,816	30,209,496	30,516,789
Total Expenditure	51,850,357	49,878,316	51,170,220	51,477,513

Table 6 Commitment appropriations

Expenditure	Commitment appropriations					
	Executed Budget	Budget	Budget	VAR N+1/N	Envisaged in 2027	Envisaged in 2028
	2024	2025	2026			
Title 1 - Staff Expenditure	15,690,443	16,704,000	17,470,000	4.59%	18,368,000	20,255,000
<i>11 Salaries & allowances</i>	<i>11,724,619</i>	<i>12,033,000</i>	<i>12,800,000</i>	<i>6.37%</i>	<i>13,568,000</i>	<i>15,000,000</i>
<i>of which establishment plan posts</i>	<i>7,241,335</i>	<i>7,192,000</i>	<i>7,700,000</i>	<i>7.06%</i>	<i>8,500,000</i>	<i>9,625,000</i>

⁹ The budget for 2028 is based on the proposal for the new Multiannual Financial Framework (MFF)¹⁰ Estimated EFTA contribution is 2.85% of EU subsidy.

<i>of which external personnel</i>	4,483,284	4,841,000	5,100,000	5.35%	5,068,000	5,375,000
12 Expenditure relating to Staff recruitment	8,512	48,000	40,000	-16.67%	30,000	20,000
13 Mission expenses	350,000	350,000	360,000	2.86%	360,000	370,000
14 Socio-medical infrastructure	1,381,355	1,515,000	1,700,000	12.21%	1,800,000	2,200,000
15 Training	386,129	390,000	350,000	-10.26%	400,000	450,000
16 External services	1,756,678	2,363,000	2,200,000	-6.90%	2,200,000	2,200,000
17 Receptions and events	83,151	5,000	20,000	300.00%	10,000	15,000
Title 2 - Infrastructure and Operating Expenditure	4,025,706	3,173,500	3,490,724	10.00%	3,689,510	4,085,000
21 Rental of buildings and associated costs	310,729	245,500	435,724	77.48%	474,510	500,000
22 Information and communication technology	2,925,919	2,261,000	2,400,000	6.15%	2,550,000	2,800,000
23 Movable property and associated costs	51,022	3,000	25,000	733.33%	15,000	20,000
24 Current administrative expenditure	355,729	107,000	196,500	83.64%	206,500	266,000
25 Postage	3,000	3,000	3,500	16.67%	3,500	4,000
26 Meeting expenses	151,204	254,000	180,000	-29.13%	190,000	245,000
27 Information and Publishing	228,103	300,000	250,000	-16.67%	250,000	250,000
Title 3 - Operational Expenditure	26,490,292	31,972,857	30,209,496	-5.52%	32,836,133	31,200,588
31 Enforcement	4,902,162	4,910,000	5,180,000	5.50%	5,494,500	5,600,000
<i>of which Concerted and Joint Inspections</i>	2,392,857	1,900,000	2,130,000	12.11%	2,194,500	2,200,000
<i>of which Analysis and Risk Assessment</i>	1,428,063	2,110,000	1,890,000	-10.43%	2,000,000	2,100,000
<i>of which Tacking Undeclared Work</i>	1,081,243	900,000	1,160,000	28.89%	1,300,000	1,300,000
32 Cooperation	3,145,730	4,051,925	4,560,000	12.54%	4,700,000	4,800,000
<i>of which Cooperation - National Liaison Officers</i>	1,629,827	2,089,425	2,100,000	0.51%	2,200,000	2,300,000
<i>of which Capacity Building</i>	1,449,011	1,817,500	2,310,000	27.10%	2,350,000	2,350,000
<i>of which Mediation</i>	66,892	145,000	150,000	3.45%	150,000	150,000
33 Information	11,163,670	16,009,007	13,069,706	-18.36%	16,001,633	14,160,588
<i>of which EURES</i>	8,793,755	13,959,007	11,269,706	-19.27%	14,201,633	12,310,588
<i>of which Information and Services</i>	2,369,915	2,050,000	1,800,000	-12.20%	1,800,000	1,850,000
34 Governance and operational communications	7,278,729	7,001,925	7,399,790	5.68%	6,640,000	6,640,000
<i>of which Social partners and committees</i>	100,036	118,860	130,000	9.37%	60,000	60,000
<i>of which Governance and policy coordination</i>	405,113	491,000	889,790	81.22%	80,000	80,000

<i>of which Communication and awareness raising campaigns</i>	4,135,689	3,634,900	3,500,000	-3.71%	3,500,000	3,500,000
<i>of which Facilitation of digital tools</i>	224,480	259,940	180,000	-30.75%	300,000	300,000
<i>of which Operational digital solutions</i>	2,413,412	2,497,225	2,700,000	8.12%	2,700,000	2,700,000
Total Expenditure	46,206,441	51,850,357	51,170,220	-1.31%	54,893,643	55,540,588

Table 7 Payment appropriations

Expenditure	Payment appropriations					
	Executed Budget	Budget	Budget	VAR N+1/N	Envisaged in 2027	Envisaged in 2028
	2024	2025	2026			
Title 1 - Staff Expenditure	15,003,394	16,704,000	17,470,000	4.59%	18,368,000	20,255,000
<i>11 Salaries & allowances</i>	<i>11,724,619</i>	<i>12,033,000</i>	<i>12,800,000</i>	<i>6.37%</i>	<i>13,568,000</i>	<i>15,000,000</i>
<i>of which establishment plan posts</i>	<i>7,241,335</i>	<i>7,192,000</i>	<i>7,700,000</i>	<i>7.06%</i>	<i>8,500,000</i>	<i>9,625,000</i>
<i>of which external personnel</i>	<i>4,483,284</i>	<i>4,841,000</i>	<i>5,100,000</i>	<i>5.35%</i>	<i>5,068,000</i>	<i>5,375,000</i>
<i>12 Expenditure relating to Staff recruitment</i>	<i>5,512</i>	<i>48,000</i>	<i>40,000</i>	<i>-16.67%</i>	<i>30,000</i>	<i>20,000</i>
<i>13 Mission expenses</i>	<i>320,828</i>	<i>350,000</i>	<i>360,000</i>	<i>2.86%</i>	<i>360,000</i>	<i>370,000</i>
<i>14 Socio-medical infrastructure</i>	<i>1,379,859</i>	<i>1,515,000</i>	<i>1,700,000</i>	<i>12.21%</i>	<i>1,800,000</i>	<i>2,200,000</i>
<i>15 Training</i>	<i>134,720</i>	<i>390,000</i>	<i>350,000</i>	<i>-10.26%</i>	<i>400,000</i>	<i>450,000</i>
<i>16 External services</i>	<i>1,406,242</i>	<i>2,363,000</i>	<i>2,200,000</i>	<i>-6.90%</i>	<i>2,200,000</i>	<i>2,200,000</i>
<i>17 Receptions and events</i>	<i>31,615</i>	<i>5,000</i>	<i>20,000</i>	<i>300.00%</i>	<i>10,000</i>	<i>15,000</i>
Title 2 - Infrastructure and Operating Expenditure	1,758,306	3,173,500	3,490,724	10.00%	3,689,510	4,085,000

21 Rental of buildings and associated costs	202,882	245,500	435,724	77.48%	474,510	500,000
22 Information and communication technology	1,424,877	2,261,000	2,400,000	6.15%	2,550,000	2,800,000
23 Movable property and associated costs	50,632	3,000	25,000	733.33%	15,000	20,000
24 Current administrative expenditure	76,850	107,000	196,500	83.64%	206,500	266,000
25 Postage/Telecommunications	2,562	3,000	3,500		3,500	4,000
26 Meeting expenses		254,000	180,000	-29.13%	190,000	245,000
27 Information and Publishing	503	300,000	250,000	-16.67%	250,000	250,000
Title 3 - Operational Expenditure	19,115,327	30,000,816	30,516,789	1.72%	34,860,000	35,110,000
31 Enforcement	4,264,170	5,208,986	3,320,000	-36.26%	6,000,000	6,000,000
of which Concerted and Joint Inspections	1,450,631	1,986,957	1,200,000	-39.61%	3,000,000	2,300,000
of which Analysis and Risk Assessment	1,518,219	1,590,341	1,370,000	-13.85%	2,200,000	2,200,000
of which Tackling Undeclared Work	1,295,320	1,631,688	750,000	-54.04%	800,000	1,500,000
32 Cooperation	3,198,046	3,898,103	3,009,999	-22.78%	4,300,000	5,150,000
of which Cooperation - National Liaison Officers	1,078,552	1,778,636	1,400,000	-21.29%	2,200,000	2,500,000
of which Capacity Building	2,042,246	1,752,506	1,500,000	-14.41%	2,000,000	2,500,000
of which Mediation	77,249	366,961	109,999	-70.02%	100,000	150,000
33 Information	8,307,882	12,739,053	18,833,000	47.84%	16,750,000	16,450,000
of which EURES	7,708,000	10,895,813	16,983,000	55.87%	14,250,000	14,500,000
of which Information and Services	599,882	1,843,240	1,850,000	0.37%	2,500,000	1,950,000
34 Governance	3,345,230	8,154,674	5,353,790	-34.35%	7,810,000	7,510,000
of which Social partners and committees	169,477	100,456	100,000	-0.45%	90,000	70,000
of which Governance and policy coordination	259,787	623,475	300,000	-51.88%	720,000	90,000
of which Communication and awareness raising campaigns	2,356,250	4,134,310	2,850,000	-31.06%	4,000,000	3,650,000
of which Facilitation of digital tools	246,817	541,414	250,000	-53.82%	100,000	200,000
of which Operational digital solutions	312,899	2,755,019	1,853,790	-32.71%	2,900,000	3,500,000
Total Expenditure	35,877,027	49,878,316	51,477,513	3.21%	56,917,510	59,450,000

2026 Procurement Plan

The 2026–2027 SPD, including the 2026 ELA annual work programme, is equivalent to a financing decision for the activities it covers, in line with Article 72 of ELA's financial rules. The implementation of the decision is subject to the availability of budget appropriations for the 2026 financial year.

Administrative appropriations will be implemented without a prior financing decision, in line with Article 72(1) of ELA's financial rules.

The estimated global budget reserved for procurements related to the operational activities referred to in Part III of this document for the 2026 financial year is EUR 30,000,000.

	Annual Work Programme Activity reference	Type of procurement service	Type of contract	Estimated No of contracts per year	Estimated amount (EUR) for four years
2	EURES	Service	FWC	4-6	11,000,000
7	Labour mobility analysis and risk assessment	Service	FWC	6-8	10,000,000
8	Capacity building	Supply	PO	1	5,000
13	Communication and awareness raising campaigns	Service	FWC	2-5	16,500,000
	All operational and administrative activities	Service	FWC	30-50	25,000,000

Annex IV. Human resources – quantitative

Table 8 - Staff population and its evolution; Overview of all categories of staff

A. Statutory staff and SNE

Staff	Year N-1 (2024)			Year N (2025)	Year N+1 (2026)	Year N+2 (2027)	Year N+3 (2028)
ESTABLISHMENT PLAN POSTS	Authorised Budget	Filled as of 31/12/2024	Occupancy rate %	Authorised staff	Envisaged staff	Envisaged staff	Envisaged staff
Administrators (AD)	52	52	100%	52	52	62	62
Assistants (AST)	15	15	100%	15	15	15	15
Assistants/Secretaries (AST/SC)	2	2	100%	2	2	2	2
TOTAL ESTABLISHMENT PLAN POSTS	69	69	100%	69	69	79	79
EXTERNAL STAFF	FTE authorised budget	FTE as of 31/12/2024	Execution Rate %	Envisaged FTE 2025	Envisaged FTE 2026	Envisaged FTE 2027	Envisaged FTE 2028
Contract Agents (CA)	20	19	95%	20	27	27	27
Seconded National Experts (SNE)	55	55	100%	56	53	43	43
TOTAL EXTERNAL STAFF	75	74	99%	76	80	70	70
TOTAL STAFF	144	143	99%	145	149	149	149

B. Other Human Resources

Table 9 Structural service providers¹¹

	Actually in place as of 31/12/N-1 (2024)
Security	
IT	5
Other (specify) EURES	4
Other (specify) Communication	0
Other (specify)	

Table 10 Interim workers

	Total FTEs in year N-1 (2024)
Number	22

Table 11 Multi-annual staff policy plan Year N+1, Year N+2, Year N+3

Function group and grade	Year N-1 (2024)				Year N (2025)		Year N+1 (2026)		Year N+2 (2027)		Year N+3 (2028)	
	Authorised budget		Actually filled as of 31/12/2024		Authorised budget		Envisaged		Envisaged		Envisaged	
	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts	Permanent posts	Temporary posts

¹¹ Service providers are contracted by a private company and carry out specialised outsourced tasks of a horizontal/support nature. At the Commission, following general criteria should be fulfilled: 1) no individual contract with the Commission 2) on the Commission premises, usually with a PC and desk 3) administratively followed by the Commission (badge, etc.) and 4) contributing to the added value of the Commission.

AD 16	-	-	-	-	-	-	-	-	-	-	-	-
AD 15	-	-	-	-	-	-	-	1	-	1	-	1
AD 14	-	1	-	1	-	1	-	-	-	-	-	-
AD 13	-	-	-	-	-	-	-	-	-	-	-	-
AD 12	-	-	-	-	-	1	-	2	-	5	-	5
AD 11	-	5	-	5	-	4	-	3	-	1	-	1
AD 10	-	1	-	1	-	1	-	2	-	4	-	5
AD 9	-	5	-	5	-	5	-	12	-	11	-	14
AD 8	-	14	-	10	-	14	-	10	-	16	-	18
AD 7	-	8	-	10	-	8	-	21	-	19	-	14
AD 6	-	18	-	19	-	18	-	1	-	5	-	4
AD 5	-	-	-	1	-	-	-	-	-	-	-	-
AD TOT AL	0	52	0	52	0	52	0	52	0	62	0	62
AST 11	-	-	-	-	-	-	-	-	-	-	-	-
AST 10	-	-	-	-	-	-	-	-	-	-	-	-
AST 9	-	-	-	-	-	-	-	-	-	-	-	-
AST 8	-	-	-	-	-	-	-	-	-	-	-	-
AST 7	-	-	-	-	-	-	-	-	-	-	-	-
AST 6	-	-	-	-	-	-	-	1	-	2	-	2
AST 5	-	2	-	2	-	6	-	7	-	11	-	11
AST 4	-	12	-	11	-	9	-	7	-	2	-	2
AST 3	-	1	-	2	-	-	-	-	-	-	-	-
AST 2	-	-	-	-	-	-	-	-	-	-	-	-
AST 1	-	-	-	-	-	-	-	-	-	-	-	-
AST TOT AL	0	15	0	15	0	15	0	15	0	15	0	15
AST/ SC 6	-	-	-	-	-	-	-	-	-	-	-	-
AST/ SC 5	-	-	-	-	-	-	-	-	-	-	-	-
AST/ SC 4	-	-	-	-	-	-	-	-	-	-	-	-
AST/ SC 3	-	-	-	-	-	2	-	2	-	2	-	2
AST/ SC 2	-	2	-	2	-	-	-	-	-	-	-	-
AST/ SC 1	-	-	-	-	-	-	-	-	-	-	-	-
AST/ SC TOT AL	0	2	0	2	0	2	0	2	0	2	0	2
TOT AL	0	69	0	69	0	69	0	69	0	79	0	79
GRAND TOT AL	69		69		69		69		79		79	

■ External personnel

Table 12 Contract Agents

Contract agents	FTE authorised budget 2024	Executed FTE as of 31/12/2024	Headcount as of 31/12/2024 *	FTE authorised budget 2025	FTE authorised budget 2026	FTE authorised budget 2027	FTE authorised budget 2028
Function Group IV	14	13	13	14	22	22	22
Function Group III	6	6	8	6	5	5	5
Function Group II	-	-	-	-	-	-	-
Function Group I	-	-	-	-	-	-	-
TOTAL	20	19	21	20	27	27	27

* including 2 CA FG III FTE – short-term temporary assignment Art 38 (2) FR

Table 13 Seconded National Experts

Seconded National Experts	FTE authorised budget 2024	Executed FTE as of 31/12/2024	Headcount as of 31/12/2024 *	FTE authorised budget 2025	FTE authorised budget 2026	FTE authorised budget 2027	FTE authorised budget 2028
TOTAL	55	55	56	56	53	43	43

* including cost-free SNE

Annex V. Human resources – qualitative

A. Recruitment policy

Table 14 Implementing rules in place

		Yes	No	If no, which other implementing rules are in place
Engagement of CA	Model Decision C (2019)3016	x		
Engagement of TA	Model Decision C (2015)1509	x		
Middle management	Model decision C (2018)2542	x		
Type of post and post titles	Model Decision C (2018)8800	x		

B. Appraisal and reclassification

Table 15 Implementing rules in place

		Yes	No	If no, which other implementing rules are in place
Appraisal of TA	Model Decision C (2015)1513	x		
Appraisal of CA	Model Decision C (2015)1456	x		
Reclassification of TA	Model Decision C (2015)9560	x		
Reclassification of CA	Model Decision C (2015)9561	x		

Table 16 Reclassification of TA/promotion of officials:

Table 1 - Reclassification of TA/promotion of officials

Average seniority in the grade among reclassified staff

Grades	Year N-4 (2021)	Year N-3 (2022) *	Year N-2 (2023)	Year N-1 (2024)	Year N (2025)	Actual average over 5 years	Average over 5 years (According to EC decision C(2015)9563)
AD05	-	2.0	2.0	-		2.0	2.8
AD06	-	-	-	-		-	2.8
AD07	4.0	-	2.0	2.0		2.7	2.8
AD08	-	-	2.4	2.0		2.2	3.0
AD09	-	-	-	2.0		2.0	4.0
AD10	3.0	2.0	2.0	-		2.3	4.0
AD11	-	-	-	-		-	4.0
AD12	-	-	-	-		-	6.7
AD13	-	-	-	-		-	6.7
AD14	-	-	-	-		-	-
AST1	-	-	-	-		-	3.0
AST2	-	-	-	-		-	3.0
AST3	-	2.5	2.0	2.0		2.2	3.0
AST4	-	2.0	2.0			2.0	3.0
AST5	-	-	-	-		-	4.0
AST6	-	-	-	-		-	4.0
AST7	-	-	-	-		-	4.0
AST8	-	-	-	-		-	4.0
AST9	-	-	-	-		-	-
AST10 (Senior assistant)	-	-	-	-		-	5.0
AST/SC1	-	-	-	-		-	4
AST/SC2	-	-	-	-		-	5
AST/SC3	-	-	-	-		-	5.9
AST/SC4	-	-	-	-		-	6.7
AST/SC5	-	-	-	-		-	8.3

Data on reclassification 2025 is not available yet.

* ELA's 1st reclassification exercise for TAs was carried out in 2021

Table 17 - Reclassification of contract staff

Function Group	Grade	Staff in activity at 1.01.Year N-2 (2023)	How many staff members were reclassified in Year N-1 (2024)	Average number of years in grade of reclassified staff members	Average number of years in grade of reclassified staff members according to Decision C(2015) 9561
CA IV	17	-	-	-	Between 6 and 10 years
	16	1	-	-	Between 5 and 7 years
	15	1	-	-	Between 4 and 6 years
	14	4	2	2.0	Between 3 and 5 years
	13	1	1	2.0	Between 3 and 5 years
CA III	11	1	-		Between 6 and 10 years
	10	3	-		Between 5 and 7 years
	9	1	-		Between 4 and 6 years
	8	1	-		Between 3 and 5 years
CA II	6	-	-	-	Between 6 and 10 years
	5	-	-	-	Between 5 and 7 years
	4	-	-	-	Between 3 and 5 years
CA I	2	-	-	-	Between 6 and 10 years
	1	-	-	-	Between 3 and 5 years

* ELA's 1st reclassification exercise for CAs was carried out in 2022

C. Gender representation

Table 18 - Data as of 31/12/2024 -statutory staff (only TA and CA)

		Temporary Agents		Contract Agents		Grand Total	
		Staff	%	Staff	%	Staff	%
Female	Administrator level (AD & FG IV)	29	42%	8	42%	37	42%
	Assistant level (AST & FG III)	12	17%	5	26%	17	19%
	Total Female	41	59%	13	68%	54	61%

Male	Administrator level (AD & FG IV)	23	33%	5	26%	28	32%
	Assistant level (AST & FG III)	5	7%	1	5%	6	7%
	Total Male	28	41%	6	32%	34	39%
Grand Total		69	100%	19	100%	88	100%

Table 19 Gender evolution of the Middle management

	N-2 (2023)		N-1 (2024)	
	Number	%	Number	%
Female Managers	2	33%	2	33%
Male Managers	4	67%	4	67%

* Heads of Unit and the Executive Director

If managers as Head of Sectors are included, **the ratio between female - male managers is 47% -53%**

D. Geographical Balance

Explanatory figures to highlight nationalities of staff (split per Administrator/CA FG IV and Assistant /CA FG I, II, III)

Table 1 - Data as of 31/12/2024 - statutory staff only (TA and CA)

Nationality	AD + CA FG IV		AST/SC- AST + CA FGI/CA FGII/CA FGIII		TOTAL	
	Number	% of total staff members in AD and FG IV categories	Number	% of total staff members in AST SC/AST and FG	Number	% of total staff
AUSTRIAN	2	3%	0	0%	2	2%
BELGIAN	1	2%	0	0%	1	1%
BULGARIAN	3	5%	3	13%	6	7%
CROATIAN	2	3%	0	0%	2	2%
CZECH	4	6%	1	4%	5	6%
DUTCH	2	3%	0	0%	2	2%
FINNISH	1	2%	0	0%	1	1%
FRENCH	1	2%	0	0%	1	1%
GERMAN	3	5%	0	0%	3	3%
GREEK	1	2%	1	4%	2	2%
HUNGARIAN	3	5%	4	17%	7	8%
ITALIAN	5	8%	1	4%	6	7%
LATVIAN	1	2%	0	0%	1	1%
LITHUANIAN	1	2%	1	4%	2	2%
LUXEMBOURGISH	1	2%	0	0%	1	1%
MALTESE	1	2%	0	0%	1	1%
POLISH	4	6%	1	4%	5	6%
PORTUGUESE	4	6%	0	0%	4	5%
ROMANIAN	6	9%	1	4%	7	8%
SLOVAK	18	28%	9	39%	27	31%
SPANISH	1	2%	1	4%	2	2%
TOTAL	65	100%	23	100%	88	100%

In 2024, ELA sustained the geographical representation to 21 nationalities among TAs and CAs.

Table 21 Evolution over 5 years of the most represented nationality (TA, CA)

	N-2 (2023)		N-1 (2024)	
	Number	%	Number	%
SK	21	26%	27	31%

E. Schooling

Table 22

Agreement in place with the European School(s)				
Contribution agreements signed with the EC on type I European schools	Yes		No	x
Contribution agreements signed with the EC on type II European schools	Yes		No	x
Number of service contracts in place with international schools:	20			
Description of any other solutions or actions in place:				
<p>Schooling is a key factor in fostering multilingualism and enabling ELA to attract and retain diverse qualified staff. The Authority will continue recruiting on the broadest possible geographical basis from among the nationals of the EU Member states.</p> <p>In the area of the seat of the Authority, there is no European school. To that end, the Authority is continuing to implement the MB Decisions on schooling and pre-school facilities costs for the children of ELA staff.</p>				

Annex VI. Environmental management

Based on the environmental review concluded in 2024, ELA implemented necessary steps to reinforce the environmental procedures with the objective to establish and implement the formal environmental management system (EMS) and acquire EMAS Certification. Some of the environmental measures are outlined below. The Authority continued with the preparatory steps for EMAS certification also in 2025 with the objective to acquire EMAS certification in 2026.

The seat of the Authority is in a newly constructed building, Landererova 12, completed in 2018. This building received the LEED gold certificate. The building uses 32 % less primary energy and 50 % less drinking water usage than conventional buildings, resulting in a total consumption of energy of 75 kWh/m². a, with primary energy: 116 kWh/m². a; CO₂ emissions 13.9 kg/ (m.a). Features include recharging stations for e-cars, showers and changing rooms for cyclists, and good connections to surrounding cycle routes.

As a joint tenant of the building, the Authority intends to integrate with the certified management systems already installed by the landlord and within the context of the Authority's sustainability strategy as an effective way of managing resources more efficiently. It will simplify several activities associated with these systems' maintenance and improvement. Those integrated management systems could have the following certifications: International Organization for Standardization (ISO) 9001 (quality), ISO 27001 (information security), ISO 10002 (complaints handling), Occupational Health and Safety Assessment Series (OHSAS) 18001 (health and safety), European Norm (EN) 170001 (universal accessibility) or ISO 14001 (environmental management). They could also be registered with the EU Eco-Management and Audit Scheme.

To maintain a sustainable environment, the Authority has already implemented some initiatives contributing to limiting its environmental impact. Examples are as follows.

- The Authority has adopted a printing policy that discourages physical printing and aims to reduce colour printing, by limiting the number of colour printers to one. Personal printers are not permitted at the premises.
- The Authority avoids ICT infrastructure on the premises, taking greater advantage of cloud services, thereby sharing power consumption with other customers.
- The Authority promotes digitalisation and enabling technologies that promote online collaboration, thus reducing the reliance on missions and the toll these have on the environment.
- Technical equipment meets the requirements of LEED certification parameters such as efficiency of cold production or water consumption in sanitary facilities.
- The Authority promotes the sorting of recyclable waste, setting up adequate collection containers in the premises for the collection of the several types of recyclable waste.
- The Authority aims to reduce its carbon footprint. It is tracing the carbon footprint of its missions. The establishment of the Brussels Liaison Office should also offset several missions carried out to Brussels.
- The Authority supports green modes of transport by contributing to the expenses incurred by its staff for the use of such transport.

- Green public procurement will be anchored in the Authority's calls for tenders, to engage service providers and vendors in the aim for environmental excellence.

Annex VII. Building policy – year 2026

Table 23 Details of rented ELA premises in 2026

Building name and type	Location	Surface area (m ²)			Rental contract					Host country (grant or support)
		Office space	Non-office space	Total	Rent (EUR/year)	Duration of the contract (years)	Type	Breakout clause (yes/no)	Conditions attached to the breakout clause (if applicable)	
Landererova 12, administrative building	Landererova 12, Bratislava 1, 81109, Slovakia	3 436.70	1 282.40	4 719.10	1 200 ⁽¹⁾	20	Sublease	Yes	If ELA ceases to exist, if ELA relocates, if Slovakia ceases to be an EU Member State ⁽²⁾	Slovakia

⁽¹⁾ As of the 11th year of the contract, ELA will pay regular rent.

⁽²⁾ According to the 'termination clause', ELA may terminate the sublease agreement if ELA ceases to exist without a successor, if ELA's seat is relocated outside Slovakia or if Slovakia leaves the EU. There are further conditions attached to these events depending on whether they occur in the first 10 years of the sublease or not.

The provisions for the seat of the Authority have been established by Decision (EU) 2019/1199 (14F¹²) and the Headquarters Agreement between ELA and the Government of the Slovak Republic. ELA moved to its permanent location in Bratislava, Slovakia, in September 2021. In the premises of Landererova 12, ELA has a lettable floor space of 4 719.1 m², of which approximately 1 282.4 m² are dedicated to a conference centre for ELA. The building was newly constructed in 2018 and ELA is the first tenant of its assigned floors. The building fits the Authority's needs for its specific installations, equipment, conference centre and office space. The office space and infrastructure were gradually made available during 2021, while the conference facilities were finalised in Q2 2022. Possible future adjustments of the premises will consider the experience with its current use and further calibration to the Authority's needs.

The lease for Landererova 12 lasts 20 years, with an option to break the lease under certain circumstances.

The building has a shared tenancy arrangement, with the Authority occupying four floors of the available 14 lettable floors.

Annex VIII. Privileges and immunities

The negotiations for the Headquarters Agreement with the Slovak Republic as the host Member State were finalised in mid July 2021. The mutual signature of the agreement took place on 4 October 2021. Under its provisions, Slovakia provides full compliance with the protocol on the privileges and immunities

⁽¹²⁾ ELA takes note of the decision of the court in Case C-743/19, European Parliament v Council. ELA will respect all future steps taken by the competent EU institutions on that matter.

of the European Union in terms of ELA staff and their relatives, and Slovakia also granted temporary tax measures that will facilitate the integration of ELA staff in Bratislava.

Annex IX. Evaluations

ELA's evaluation policy currently consists of a mixture of ex ante and ex post controls (involving following the four eyes principle, verification of the financial circuits, operational and financial verification functions, and exceptions reporting) and a modular approach rather than the conventional ex ante / interim / ex post evaluation approach, focusing on the activity level of the work programme, and relying on narrative reports linked to the specific activities.

ELA collects and reports on various other metrics to support efficient and effective operations at process and functional levels, notably regarding its communication and its financial performance.

Monitoring is carried out internally, including by the Management Board, which is informed at least two times per year on the status of the implementation of the annual work programme. ELA further consolidated its monitoring tools to provide regular updates to its management, building on the Operational plan developed in previous years. Finally, the Management Board conducts an annual analysis and assessment of the Executive Director's activity report. ELA continues to use the Internal

Key performance indicators are used to evaluate the overall and long-term success of ELA. Indicators are in place to evaluate the success of a particular objective of an activity ELA is engaged with, linked to the work programme.

The Authority has taken into account the results its evaluation completed in 2025 by preparing the first draft of the Action Plan to address the lessons learnt from evaluation. The Action Plan will be finalised in 2026. Given the period covered by evaluation (up to Q3 2023) certain elements following from the lessons learnt were already implemented. ELA also closely follows the steps in relation of strengthening of ELA's mandate outlined in the mission letter of Executive Vice-President responsible for ELA and articulated in the Commission Work Programme 2026.

Annex X. Strategy for the organisational management and internal control systems

Organisational management

ELA is headed by the Executive Director, who is accountable to the Management Board. The Management Board consists of a member from each Member State, two members from the European Commission, an independent expert appointed by the European Parliament and four members from EU-level social partners, two representing the trade unions and two representing the employer organisations. Since 1 June 2025, representatives of the Norway, Liechtenstein and Iceland are also members of the Management Board. The Management Board also has several observers from Switzerland and ELA's EU sister agencies.

The Management Board provides the strategic orientation of ELA and adopts ELA's SPD, the annual budget, the consolidated annual activity report on ELA's activities and other activities related to working groups and expert panels. The Management Board meets at least two times a year to ensure good governance of ELA's activities.

Executive Director is responsible for management of the Authority.

Internal control

The Executive Director – supported by managers and the internal control and legal functions – oversees the internal control systems within each unit/function. At the level of units, all managers are accountable for the achievement of objectives, and report in accordance with the applicable reporting arrangements within ELA.

ELA implements the internal control framework adopted by the Management Board in December 2020. The framework comprises five internal control components and 17 principles and is based on the internal control framework of the European Commission. Key performance indicators for monitoring the internal control framework have been adopted and the annual assessment of ELA's internal control system is carried out regularly. ELA is continuously strengthening its internal control system, also by relying on the recommendation of the Internal Audit Service, European Court of Auditors and external audit company. ELA introduced an internal horizontal Task Force to increase expertise and knowledge on financial processes and internal control issues within ELA.

ELA carries out an annual risk assessment considering the inherent risk environment in which the Authority operates, and specific activities and processes. At the corporate level, the assessment exercise involves the Executive Director and management, middle management, specialist in specific fields supported by the internal control function. During the year, the risk register, the risk action plan and related reporting are regularly reviewed, with feedback provided to senior management.

Since 2022, ELA takes part in the peer review exercise on risk management in decentralised agencies launched by the European Commission. ELA has in place an internal procedure to report and register nonconformity events, which are reported yearly to the Executive Director. To support the ethical and organisational values, ELA adopted and is implementing the following key ELA documents: Management Board Decision No 5/2022 on the code of good administrative behaviour, Management Board Decision No 16/2023 on ELA's anti-fraud strategy and Management Board Decision No 11/2021 on guidelines on whistleblowing.

ELA's updated Anti-Fraud Strategy 2024-2026, adopted with the MB decision No 16/2023 of 21 November 2023, aims to provide a framework addressing the issue of fraud at the Authority with the overall purpose to improve the detection, sanctioning and prevention of fraud and will support ELA's ongoing efforts to bring fraud against the EU budget further down. The Action Plan attached to the Strategy formulates the actions to be taken to implement it, which will cover all the stages of the anti-fraud cycle: prevention, detection, investigation and corrective measures.

Every staff member is to submit a certificate of good conduct or lack of a criminal record before taking up their duties.

Annex XI. Plan for grant, contribution, or service-level agreements

Not applicable.

Annex XII. Strategy for cooperation with third countries and/or international organisations

The ELA regulation stipulates that representatives from third countries that are applying EU law in areas covered by the regulation may participate in the meetings and deliberations of the Management Board as observers.

Regarding EEA countries, the process of incorporating the ELA regulation into the EEA agreement was finalised in June 2025 following the decision adopted by the Joint Committee in the end of 2023. After entry into force, the full participation of Liechtenstein, Iceland and Norway got membership at the

Management Board as well as the full participation in ELA's activities, e. g. appointment of NLO or conducting of CJIs in the territory of EEA countries.

Financial contributions by the EEA/EFTA countries are set by the EEA agreement (Protocol 31) and based on annual proxies. The contribution would imply the increase of ELA's budget as indicated in the Annexes having in mind the expected finalisation of the incorporation into the EEA.

The participation of Switzerland in ELA activities beyond the Management Board can only take place once the EU–Switzerland agreement on the free movement of people is amended. Advance participation such as that granted to the EEA countries is thus not possible at this stage. Switzerland thus keeps the observer status in the Management Board.

Beyond the EEA countries and Switzerland, ELA will continue its focus on the cooperation with the candidate countries with two-fold objective – firstly, to support fair and effective labour mobility within the Union and secondly, to support the accession process of the third countries to the EU. This approach also reflects Commission call¹³ that the participation of enlargement countries in EU agencies should be further intensified, including the collaboration with the European Labour Authority. Thus, Authority's will reinforcement of the interaction with the third countries based on the formal instruments of cooperation implementing the activities therein. Furthermore, the ad hoc approach will be preserved when in line with ELA's mandate, e. g. visits of the experts from the third countries in ELA or their participation in expert capacity in ELA's events, where relevant. ELA will aim to extend its network of more structured cooperation with candidate countries based on the pilot exercise with Republic of Moldova.

ELA also continued with ad-hoc working relations with international organisations, be it through joint projects or mutual participation at the meetings (e.g., with the International Labour Organization, OECD or IOM), strictly following ELA's mandate. ELA will also seek to formalise some of those relations.

Cooperation with third countries and international organisations, including concluding instruments of cooperation will be based on close coordination with the European Commission and the guidance by ELA Management Board and respecting the applicable legal framework, particularly Article 42 of the founding regulation.

¹³ COM(2024) 146 final

