

## EU mobility package 2022

The mobility package decided by the EU, has been taken to secure a common set of rules in the transport sector across Europe and will have a major effect when the set of regulations come into force step by step during the coming years. First step was in August 2020 and next step comes into force as of February.

The effects of the EU mobility package will affect the planning of the transport including the costs of transports as well. Therefore it is quite important to follow the changes to secure correct planning. The consequences are:

- Capacity will be under an even bigger pressure than the current situation
- More complicated administration and documentation
- Environmental impact
- Cost increase must be expected due to higher salary costs to the driver, capacity issues and more administration
- Lower productivity

The purpose of the EU mobility package is to secure better terms for truck drivers and make the set of rules for truck drivers abroad, clearer. It will secure that the new and existing rules will be followed, and it will make it easier to deal with the illegal methods.

The headlines for the EU mobility package as of August 2020 and February 2022:

- Driving time and rest period (in force as of August 2020)
  - o The truck drivers are not allowed to spend their weekly rest in the cabin
  - o Weekly rest must take place in a suitable and gender-neutral accommodation including sleeping- and sanitary facilities
  - o Accommodation must be paid by the employer
  - o The truck drivers must be granted the possibility to return to home every 3<sup>rd</sup> to 4<sup>th</sup> week
- Working hours (will apply as of February 2022)
  - o Average weekly working hours of max 48 hours over a 4-month period
  - o Maximum daily working time of 10 hours within a period of 24 hours where night work is performed
- Posting (will apply as of February 2022)
  - o Gives the driver the social conditions, working- and employment conditions as the country he drives in (loading/unloading – not applicable for transit countries)
  - o Applies during the transport but not during rest period
  - o The journey must be notified prior to the start of the transport in IMI, by filing a posting declaration
  - o All trucks must manually register all border crossings
- Cabotage (will apply as of February 2022)
  - o The cabotage regulations now applies to the road part of a combined transport as well
  - o When a truck has reached the maximum allowed cabotage transports in a specific country, the truck needs to leave the country for a cool down period of 4 days before returning to the country
  - o The truck must return to home every 8 week. Home definition is the Member State of establishment, this applies also for third country transports

As a consequence of the EU mobility package, the Polish government has changed the rules for tax-free travel allowances.

Previously the employees received a tax-free allowance. As of 02.02.2022 they will no longer receive this as such, but they will receive reimbursement of expenses incurred in connection with the posting i.e., travel costs and accommodation costs.

The situation is, that previously a truck driver received a tax-free travel allowance because they were considered as being on a business trip. This changes as they are now seen as posted abroad.

It means that:

- The employer must compensate the employee with a higher base salary to maintain the net salary of the employee
- The net amount for the employee will be less than before because they do not have the tax-free travel allowance and instead, the employee must pay tax of a higher base salary.
- Salary cost of the employee will be higher as of 02.02.2022.