

ABU



A new CLA for Temporary Agency Workers as of 1 January 2026

What does this mean for you as a client?

Whitepaper

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Introduction

There is a new *CLA for Temporary Agency Workers*. This CLA will come into force on 1 January 2026 and will be valid for three years. The CLA includes a number of sweeping but positive changes. It will give temporary agency workers more security and will entitle them to equivalent remuneration. The new CLA also includes adjustments to the pension scheme for temporary agency workers.

The changes in the CLA will not only affect temporary employment agencies and temporary agency workers but will also affect you as a client. In this white paper, we set out the main changes.

The white paper consists of three parts.

1. The four main changes in the CLA.

[Go directly to Part 1 →](#)

2. An overview of the impact of the new CLA on clients.

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3. All the changes explained and clarified in detail.

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Part 1

The four main changes in the CLA



Equivalent remuneration

- From 1 January 2026, temporary agency workers will be entitled to equivalent remuneration.
- Equivalent remuneration means that the temporary agency worker's employment conditions are at least equivalent to all the employment conditions of employees directly employed by the client in an equivalent or comparable position. Not all employment conditions need to be the same, but when they are added together, the temporary agency worker will have an employment package of equal value.



Pension

- From 1 January 2026, there will be a new pension scheme. This will apply from day one for all temporary agency workers aged 18 and over.
- Pension must be included as an employment condition in the equivalent remuneration.
- Is the client's pension scheme better than the StiPP scheme? If so, the temporary employment agency must compensate for this.



Migrant workers

- In the Price Quality System (PKS) for accommodation, a change will apply from 1 January 2026. This change relates to indexation of the EUR 0.90 per (additional) quality point.
- Otherwise, the current regulations for migrant workers in the *CLA for Temporary Agency Workers* will remain the same.



Legal status and flexibility

- Phase B in the phase system will be shortened from three to two years as soon as the Wet Meer zekerheid flexwerkers takes effect for this point. That is expected to be on 1 January 2027.
- As is currently the case, six fixed-term temporary employment contracts may be entered into during the two-year period.
- The six-month interruption period in the phase system will no longer apply. This will be replaced by a limitation period of 60 months.

Part 2

What does the new CLA mean for you as a client?

The changes in the *CLA for Temporary Agency Workers* will affect not just temporary employment agencies and temporary agency workers but also you as a client.

In particular, the introduction of equivalent remuneration is a major change. Temporary employment agencies are preparing for this change, but they are dependent on the cooperation of their clients. It is only by working together that we can ensure that the CLA is applied properly.

Equivalent remuneration, a joint effort

Input from clients is required in order to determine the equivalent remuneration.

Temporary employment agencies should be aware of all the client's relevant employment conditions, including additional arrangements and any separate documents (such as mobility or working from home arrangements). As a client, you are legally obliged to provide this information under Article 12a of the Wet allocatie arbeidskrachten door intermediairs (Waadi). After receiving all the employment conditions, the temporary employment agency can make the transition to equivalent remuneration.

It takes time to map out the client's employment conditions and translate them to equivalent remuneration. This is why we are asking you as a client to act now. The main actions to be taken involve the following four steps:

1. Make an inventory of all the employment conditions, including all the supplementary schemes such as bonuses and mobility arrangements.

Please note: employment conditions that do not apply to temporary workers according to the regulations at the client's are not relevant. It concerns all the employment conditions that apply for employees with an equivalent or comparable

position who work directly for the client.

2. Provide all employment conditions to the temporary employment agency correctly and completely by completing the Model Inquiry Equitable Pay (MIEP).

This questionnaire is available on the ABU and NBBU [Wijzerbelonen.nl](https://www.wijzerbelonen.nl) platform and is very useful for collecting the required information and submitting it correctly..

3. Make sure that changes in employment conditions are immediately communicated to the temporary employment agency.

4. Be prepared for the administrative impact of equivalent remuneration and involve the right people in good time.

Advantages for clients

The new CLA requires clients to take action but it also provides them with several clear advantages. The main advantages are listed below:

- A fair labour market and a strong employer brand.
- Building a future together in which everybody counts – regardless of the contract type.
- Clarity and transparency regarding the employment conditions.

- Greater satisfaction and higher productivity among temporary agency workers.
- Lower risk of legal claims or additional charges.

Risks in the case of non-compliance

Failure to apply the equivalent remuneration properly entails risks not just for the temporary employment agency but also for the client.

The main risks are:

- Incorrect remuneration leads to claims or corrections afterwards.

- Poor communication and lack of clarity can lead to mistrust and absenteeism among temporary agency workers.
- Failure to apply equivalent remuneration can lead to a negative image in the minds of staff, unions and society.

In short, act now and let's work together to make sure that equivalent remuneration for temporary agency workers is applied properly!

Part 3

New *CLA for Temporary Agency Workers* explained and clarified

Reasons for the new *CLA for Temporary Agency Workers*

The Wet Meer zekerheid flexwerkers is currently before the House of Representatives and is expected to be introduced in 2026/2027. The contents of this Act are based on the recommendations of the Borstlap Committee (2020), the SER-MLT recommendations (2021), the coalition agreement (2022), the outline agreement (2024) and a number of rulings by the European Court of Justice and the Supreme Court. Over the past few years, improvements have already been made to the *CLA for Temporary Agency Workers*.

These improvements originated from the SER-MLT recommendations. Due to all the developments and the bill and because the current CLA expires at the end of 2025, the CLA parties have now bridged the final differences with respect to the new law.

The *CLA for Temporary Agency Workers* was concluded with the LBV trade union. ABU would have liked to conclude a CLA with all the trade unions active in the temporary employment sector. Unfortunately, this proved to be impossible. We are glad that we were able to conclude this new CLA with the LBV.

What does the Wet Meer zekerheid flexwerkers entail?

The Wet Meer zekerheid flexwerkers does not affect just temporary agency workers. The bill contains measures that affect any form of flexible work, including on-call contracts and the chain-of-contracts rule.

- For example, the six-month interruption period will be replaced by a 60-month limitation period.
- In addition, Phase B in the *CLA for Temporary Agency Workers* will be shortened. This is the consequence of an amendment to the chain-of-contracts rule.
- For regular employers, the use of on-call contracts will be abolished. This means you too will be unable to use this option in due course.
- The exclusion of the continued payment of salary (the agreement that an employer and employee can make that no salary will be paid if work is not done) will disappear, with an exception for Phase A temporary work.
- Furthermore, Article 8 of the Wet allocatie arbeidskrachten door intermediairs (Waadi)

will be amended. This is the article in which the remuneration of temporary agency workers is regulated. This change means that temporary agency workers are entitled to at least the same essential employment conditions as employees who work directly for the client in an equivalent or comparable position. The non-essential employment conditions must be at least equivalent.

In the bill, it has been agreed that you may derogate from this in the CLA. A choice can then be made to apply the essential employment conditions equivalently. This is provided for in the new *CLA for Temporary Agency Workers*. In short, essential employment conditions include all employment conditions except for pension. Pension is currently the only non-essential employment condition

① It was only recently announced that the Wet Meer zekerheid flexwerkers is likely to come into force later than 1 January 2026. This does not affect the introduction on 1 January 2026 of equivalent remuneration in the *CLA for Temporary Agency Workers*.

Main changes CLA for Temporary Agency Workers

The main changes in the new *CLA for Temporary Agency Workers* are listed below.



Equivalent remuneration

Effective date 1 January 2026

The biggest change in the *CLA for Temporary Agency Workers* relates to the introduction of equivalent remuneration for temporary agency workers on 1 January 2026 (or 29 December 2025 in the case of a four-week/weekly salary). The current user company remuneration will be completely scrapped.

What is user company remuneration?

User company remuneration means that for ten points the temporary agency worker's employment conditions apply in the same way that they apply for an employee in an equivalent or comparable position. Not all the employment conditions are therefore adhered to.

Equivalent remuneration means that the employment conditions of the temporary agency worker are at least equivalent to the employment conditions of employees who work directly for the client in an equivalent or comparable position. Not all employment conditions have to be the same, but when added together the temporary agency worker will have a package of employment conditions of equal value.

Think of it as a weighing scale. The scale is in balance. The employment conditions of the temporary agency workers are worth the same as the employment conditions of employees working directly for the client. However, the shape of the weights may differ, because not all employment conditions need to be applied in exactly the same way.

Essential and non-essential employment conditions

For equivalent remuneration, there is a link to the *Meer zekerheid flexwerkers* bill and the distinction that it makes between essential and non-essential employment conditions. This means the following:

- The total of essential employment conditions must be equivalent, but the temporary employment agency may 'exchange' employment conditions within the terms of the essential employment conditions.

Example 1:

The client's regular employees receive 10% holiday pay. The temporary employment agency pays its agency workers 8% holiday pay. The remaining 2% is paid as additional salary.

- Within the terms of the non-essential employment conditions, the temporary employment agency is also permitted to 'exchange' employment conditions. However, there is still only one non-essential employment condition (pension), so exchange is not possible in this case.
- It is also permitted to compensate a disadvantage in the non-essential employment conditions with an advantage in the essential employment conditions.

This is not permitted the other way round. So you may not correct an advantage in the non-essential employment conditions with a disadvantage in the essential employment conditions. The following two examples illustrate this.

Example 2:

The client has a better pension scheme than the StiPP pension scheme applied by the temporary employment agency. This disadvantage for the temporary agency worker must be compensated. It is not possible to do this with the StiPP scheme. This is therefore only possible within the terms of the essential employment conditions – for example, by paying out more salary.

Example 3:

The client's pension scheme is inferior to the StiPP scheme applied by the temporary

employment agency. The advantage of this for the temporary agency worker cannot be corrected with another non-essential employment condition, because there is none. Nor may it be corrected within the terms of the essential employment conditions. The temporary agency worker now receives a better pension than the employee working directly for the client.

The required input from clients

To determine the employment conditions of temporary agency workers, input from clients is required. The following is a list of what is required of clients.

All employment conditions count

In order to determine the equivalent remuneration, the temporary employment agency needs to be familiar with the client's employment conditions. This applies to all the employment conditions. These can be specified in a CLA or an employment conditions arrangement, but they can also be specified in separate documents such as a mobility scheme.

Sometimes the client's employment conditions specify that certain arrangements do not apply to temporary agency workers. These types of provisions are not permitted. The employment conditions of employees with an equivalent or comparable position who work directly for the client must then serve as the guideline.

Different arrangements for temporary agency workers are therefore not permitted.

Convenient platform: Wijzerbelonen.nl

ABU and NBBU have developed a convenient form – the Model Inquiry Equitable Pay (MIEP) – that can be used to map out the employment conditions at the client's. The form is available on the ABU and NBBU platform [Wijzerbelonen.nl](https://www.wijzerbelonen.nl). This website is constantly being maintained and updated.



Legal obligation to provide employment conditions

As a client, you are legally obliged under Article 12a of the Wet allocatie arbeidskrachten door intermediairs (Waadi) to provide the temporary employment agency with all information about your employment conditions correctly, punctually and in full. If there are any changes in the employment conditions, you must inform the temporary employment agency about this immediately. These changes can be then included in the equivalent remuneration.

Implementation rules for equivalent remuneration

The CLA includes several implementation rules for equivalent remuneration. For example, the old CLA already includes rules concerning enrolment, periodicity and the allocation of public holidays. These rules continue to be valid in the new CLA. These implementation rules are linked to the special position of the temporary agency worker. This is because temporary agency workers often have multiple clients and varying employment levels.

A number of implementation rules may result in the temporary worker receiving more than an employee employed directly by the client in an equal or comparable position. For example, because the temporary employment agency must take the relevant work experience of temporary agency workers into account when grading them, whereas this does not always apply to the client.

Any add-ons that the temporary agency worker may receive as a result must be included on top of the total value of employment conditions. They may not be corrected by holding back on other essential employment conditions.

Transition to equivalent remuneration

Has the temporary employment agency received the employment conditions from the client? And have they been supplemented by any add-ons in the CLA for Temporary Agency Workers? Then the temporary employment agency can determine its total value. To do this, it uses the gross value of the employment

conditions. If there is a specific exemption, the temporary employment agency can apply it. For example, the travel allowance that is specifically exempt for EUR 0.23. Has the employer chosen to include certain employment conditions under the expense allowance scheme? If so, the temporary employment agency may do the same but this is not compulsory.

Has the value of the employment conditions been determined? Then the temporary employment agency can make the transition to the equivalent remuneration. When doing this, all the employment conditions do not need to be applied in the same way as long as the total value is the same.

Transitional law

For most temporary agency workers, equivalent remuneration leads to an improvement in their employment conditions. Nevertheless, the temporary agency worker's total remuneration may be lower due to the new CLA. This may be because under the current *CLA for Temporary Agency Workers*, the temporary agency worker is entitled to 25 holiday days and 8.33% holiday pay. This number and percentage may be lower at the client where the temporary agency worker is working. Is the temporary agency worker's total remuneration now lower (excluding pension)? Then the temporary agency worker is still entitled to 25 holiday days and 8.33% holiday allowance for at least another 6 months.



Pensioen

Effective date 1 January 2026

According to the SER-MLT recommendations and the Wet Meer zekerheid flexwerkers, the temporary employment sector is obliged to offer a pension that is in line with the market. For this reason and also because of the Wet toekomst pensioenen, the pension scheme for temporary agency workers is currently being amended. From 1 January 2026, there will be a new pension scheme. This will apply

from day one for all temporary agency workers aged 18 and over. This scheme replaces the current basic and plus schemes. The new total pension premium is 23.4%. Of this amount, 15.9% is payable by the temporary employment agency and 7.5% by the temporary agency worker.

Pension must be included as an employment condition in the equivalent remuneration. To calculate this, the level of the employer's premium is taken into account. In this way, the client's pension scheme is set off against the pension scheme for temporary agency workers. Is the employer premium higher at the client's? Then the temporary employment agency must compensate this within the terms of the essential employment conditions.



Migrant workers

Effective date 1 January 2026

The current regulations for migrant workers in the *CLA for Temporary Agency Workers* remain unchanged. Only the Price Quality System (PKS) for accommodation will be changed.

The temporary employment agency can charge the temporary agency worker for the use of accommodation.

The maximum chargeable cost of accommodation is determined on the basis of the PKS.

Accommodation that meets the basic conditions is subject to a chargeable basic fee. For each (additional) quality point, this amount is increased by 90 euro cents.

From 1 January 2026, this amount will always be indexed based on variations in the legal minimum wage.

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Legal status and flexibility

Effective date: as soon as the Wet Meer zekerheid flexwerkers takes effect on this point (expected on 1 January 2027)

The phase system determines the legal status of the temporary agency worker and therefore the type of temporary contract to which the temporary agency worker is entitled.

The phase system will be adjusted according to the Wet Meer zekerheid flexwerkes.

The change only relates to Phase B. This phase will be shortened from three to two years.

The new phase system will be as follows:

- **Phase A** 52 weeks worked with possible application of agency clause and exclusion of continued payment of salary
- **Phase B** Two years in which six fixed-term agency contracts may be concluded
- **Phase C** For an indefinite period

Despite the adjustment of the phase system, the temporary employment agency still has more flexibility than the regular employer.

In Phase A, multiple temporary contracts may be concluded, and the agency clause can also still be applied. The latter means that the temporary employment contract automatically ends when the assignment with the client ends.

In addition, unlike the regular employer, the temporary employment agency may still agree to continued payment of salary. This means that the temporary agency worker is only paid for the hours actually worked (no work, no pay).

And although Phase B will be shortened by one year, six fixed-term agency contracts can still be concluded during this phase.

This is obviously separate from all the other advantages of temporary employment, such as the extensive knowledge of the labour market of the temporary employment agencies. A temporary employment agency brings supply and demand together and can quickly recruit and select the right candidates.

Adjustment of interruption period

Just as for the regular employer, the six-month interruption period will be extended to 60 months.

Now the following applies: if the temporary agency worker has not worked for the temporary employment agency for more than six months, they start again in Phase A. With the introduction of the 60-month limitation period, the count in the phase system continues as long as there has not been an interruption of more than 60 months.

Example 1:

The temporary agency worker worked for eight weeks in Phase A. They subsequently spend three years working somewhere else.

The temporary agency worker then returns and resumes working through the agency. The count in Phase A now continues and the temporary agency worker continues in week nine of Phase A. Interruption periods do not count in Phase A.

Example 2:

The temporary agency worker had an initial temporary employment contract in Phase B for six months.

This contract ends and the temporary agency worker does something else for two years. After these two years, the temporary agency worker returns. The temporary agency worker now starts in Phase C. This is because in Phase B the interruption periods are relevant for the count. As a result, the duration of Phase B has now expired.

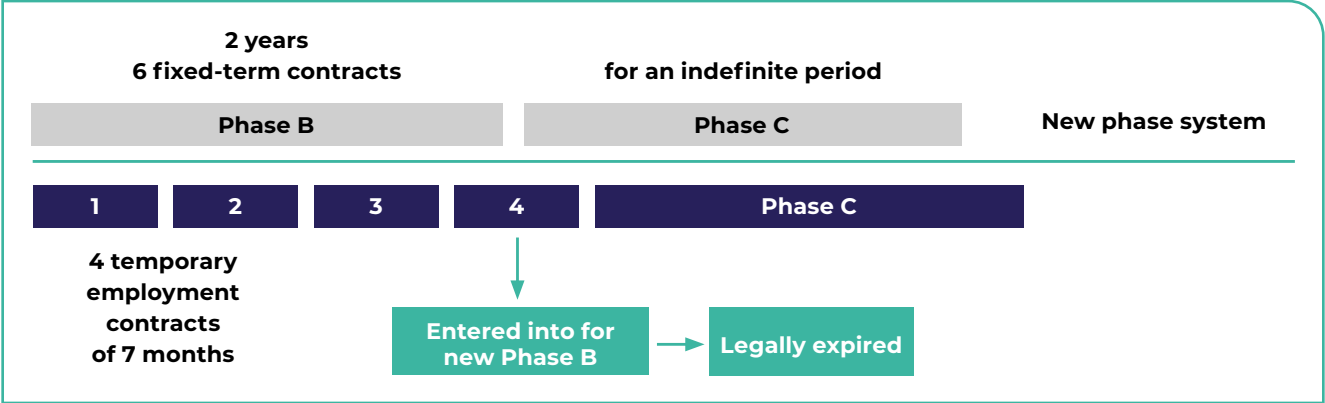
The legal exceptions to the chain-of-contracts rule also apply to temporary agency work. This could include exemptions for minors, schoolchildren,

students and pensioners. Among other things, this means that the current six-month interruption period will continue to apply to students and schoolchildren with a part-time job

Transitional law Phase B

Was the fixed-term temporary contract concluded before the adjustment? Then the agreement simply ends on the agreed end date.

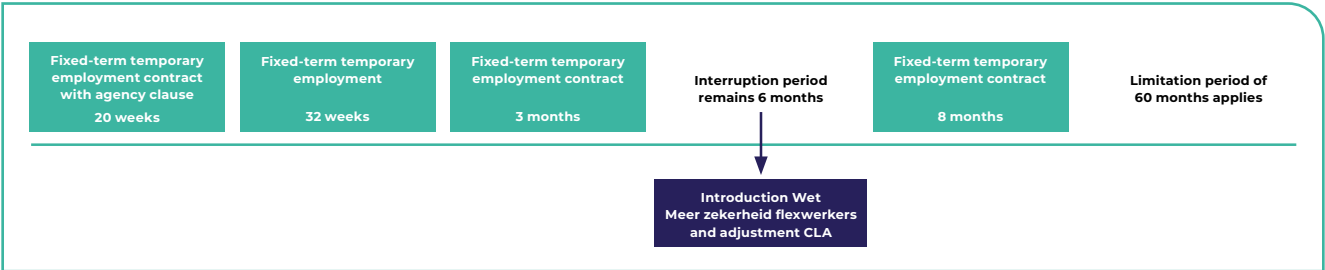
Is a new agency agreement then entered into? Then the transitional law will no longer apply to it.



Transitional law limitation period

The new 60-month limitation period is also subject to transitional law. This means that the old six-month interruption period will continue to apply to agency contracts that were concluded before the introduction of the new limitation period.

The new period will apply to temporary employment contracts entered into on or after the date of implementation.



Conclusion

The new *CLA for Temporary Agency Workers* will give substance to the *Wet Meer zekerheid* flexworkers. The contents of this bill are still subject to change. If this happens, or if other new laws and regulations take effect, the CLA will be amended. This can also happen if there are undesirable effects during the application of the CLA or if additional agreements are necessary to ensure good enforceability. Developments around labour migration may also lead to amendments. Finally, the CLA can still be amended after the parties to the CLA start evaluating the labour migration provisions in the CLA in 2026.

The fact that temporary agency workers will soon be remunerated in the same way as permanent employees in equivalent or comparable positions is a huge and important step. Equality in the workplace not only ensures greater equity, but also greater trust, commitment and job satisfaction. As a client, you are therefore contributing to a fair labour market as well as a strong employer brand. Together we can build a future in which everybody counts – regardless of the contract type.

Disclaimer

This white paper has been compiled with the utmost care. However, no rights can be derived from its contents. ABU is not responsible for any inaccuracies or for any meaning that the reader of this white paper may derive from its contents.

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