Factsheets on Existing Tools to Address Undeclared Work

Title of the tool (in English)	DIMONA (Déclaration IMmédiate/ONmiddellijke Aangifte)
Country / geographical scope	Belgium
Type of tool	Online tool: Electronic system, Register, Database, Service
Scope of the tool	Nationwide tool
Short description	
• Key objectives and intended use (content, membership, topic coverage)	DIMONA is an electronic declaration system, which contains information on any employee entering or exiting the workforce in Belgium. It thus allows for the immediate identification of any undeclared employees. Every employer is obliged to register new employees in DIMONA. The central objective of DIMONA is to oblige employers to electronically inform the National Social Security Office (Rijksdienst voor Sociale Zekerheid - RSZ) of any employee who enters or leaves the company. It also benefits employers by providing them with an online, real-time repository of all their employees. Employees benefit from the system, as it provides better guarantees for their social rights. DIMONA has existed since 1 January 1999, covering only a limited number of sectors, but was officially launched in January 2003. DIMONA has been created to support administrative simplification and to improve social security controls. It constitutes the link between the various social security bodies attached to the Crossroads Bank for Social Security (Kruispuntbank van de Sociale Zekerheid, KSZ). In addition to the data on changes in employment, DIMONA also registers other relevant information, such as wages.
• How the tool operates in practice	Once an employee has been appointed or his/her contract has been terminated, the employer should update online DIMONA with this information. It serves the aim to reduce the possibility of fraud, undeclared labor and avoids abuses of the social system. With the DIMONA online service, the employer can specify: • that a worker takes up a position; • that a worker leaves a position; • that a worker is employed for a longer or shorter period than expected. The personnel file is placed in the secure DIMONA database. A user name and password is required to use the personnel file. With the personnel file the employer can: • add new workers; • search for workers; • complete DIMONA declarations for one or more workers (Multi-DIMONA); • search the notifications for employees.

The Belgian authorities use DIMONA data to:

- perform early identification of workers;
- establish clear relationship between a worker and an employer;
- provide benefits to workers.

If DIMONA returns are completed incorrectly and/or not on time. workers' social rights might be negatively affected, e.g. delays in holiday pay; delays in family or maternity leave allowance payments; losing the right to training vouchers, etc.

Since the end of December 2005, local authorities are able to request a special number from the central social security database for temporary foreign workers, thus allowing their employers to submit a DIMONA declaration.

One of the key advantages of DIMONA for the employers – the system's main target group – is that it provides a complete personnel file, electronically available. DIMONA has also achieved a number of simplifications in the management of social documents, thus reducing handling costs for the employers and the government authorities.

Through the Crossroads Bank for Social Security, DIMONA data is fed into the OASIS and other government databases, which serve to identify and prevent employment-related risks, including undeclared work.

Background	
- Authorities/bodies/organisations involved in its elaboration	National Office for Social Security Crossroads Bank for Social Security
- Targeted groups or institutions	Employers, both local and foreign, as well as their employees
- Start date and duration	January 2003
- Short assessment of transferability potential in the EU	It would be possible to implement DIMONA in other countries as a tool for undeclared work prevention but it requires the existence of sophisticated e-government systems, including guaranteeing high levels of personal data protection. It also requires deep internet connectivity penetration to serve all employers.
Sources	https://www.socialsecurity.be//site_fr/employer/applics/dimona/index.htm https://www.eurofound.europa.eu/observatories/emcc/case-studies/tackling-undeclared-work-in-europe/dimona-belgium
Metadata and key words for online search	Online tool, immediate declaration, Belgium, employee, employer, social security, data matching, data mining, deterrence.