



## European Platform Undeclared Work

### Practice fiche

#### Collaborative economy working group, France

<b>Title of the policy or measure (in English)</b>	URSSAF Ile de France (Office of Paris)
• Case study/good practice name	A Working Group dedicated to collaborative platforms, in coordination with the national investigation unit on internet, and labour and tax administrations.
• Country	France
• Sectors	All sectors
• Target groups	Platforms providers / participants
• Type of measure	<b>Deterrence: improve detection</b>
• Short sentence summarising the measure	The URSSAF Office of Paris has launched a working group dedicated to collaborative platforms with a mixed composition, including: representation from URSSAF Inspectors and managers, the Internet national investigation unit which operates at national level, local labour administration, and local tax administration (10 participants in total).
<b>Background</b>	
• Background context driving the implementation of the measure	<p>Increased risk of dissimulated work and revenues with the development of the collaborative platforms. The (still current) legal action against the UBER platform in France provided the initial stimulus for the creation of the group, with the objective of re-categorising UBER drivers as employees. The working group supports the national investigation Unit, which lacks resources for business intelligence actions and organising legal actions.</p> <p>To assist in the fight against dissimulated work, the working group brings together qualified people to tackle undeclared work. It has enabled improved coordination between the different administrations in charge of tackling undeclared work (tax, labour and social security).</p>
• When was the measure implemented? (including start date and end date/ongoing)	May 2016
• Names(s) of authorities/bodies/organisations involved	<p>URSSAF Ile de France</p> <p>DIRECCTE (Direction régionale des entreprises, de la concurrence, de la consommation, du travail et de l'emploi), ile de France</p> <p>DRFIP (Direction régionale des finances publiques), ile de France</p> <p>National investigation Unit based at ACOSS (head office of URSSAF)</p>
• Scope of the measure (a pilot project, nationwide, regional wide)	<p>Region wide, with the participation of the national investigation unit for the internet (launched in 2008).</p> <p>Most of platforms are located in Paris.</p>
• Type of (policy) measure	Working group
• Key objectives of the measure	To enable relevant authorities to share information and coordinate actions.
<b>Specific measure</b>	
• Description of how the measure operates in practice	<p>Since May 2016, the group has met every quarter with 3 objectives:</p> <ul style="list-style-type: none"> <li>• Sharing information about platforms and the outcomes of business intelligence actions undertaken between each meeting,</li> </ul>

	<ul style="list-style-type: none"> <li>Identifying platforms with a risk of dissimulated work and organising legal actions at local level, and</li> <li>Monitoring the state of on-going legal actions managed by each partner.</li> </ul> <p>In the case of platforms that are not located in Paris, legal actions are managed at local level by regional URSSAF.</p>
<ul style="list-style-type: none"> <li>Which groups are targeted by the measure?</li> </ul>	Platforms and their users
<ul style="list-style-type: none"> <li>What resources and other relevant organisational aspects are involved?</li> </ul>	Internal resources of URSSAF and ACOSS, local labour administration and local tax administration.
<ul style="list-style-type: none"> <li>What are the source(s) of funding?</li> </ul>	Internal resources of URSSAF and ACOSS, local labour administration and local tax administration.
<b>Evaluation and outcome</b>	
<ul style="list-style-type: none"> <li>Has the measure achieved its objectives?</li> </ul>	<p>The measure is too recent to be evaluated. A few weeks before its implementation, the IGAS report pointed to the lack of resources at URSSAF to fight against dissimulated work in the collaborative economy. Its implementation is therefore a response to this criticism.</p> <p>Various kinds of achievements must be underlined:</p> <ul style="list-style-type: none"> <li>Stronger knowledge and understanding of existing economic and organisational models of platforms.</li> <li>More frequent auditing of platforms: audits can be conducted by URSSAF agents or labour inspectors. An annual action plan has been implemented by the Group since the beginning of the year.</li> <li>More targeted URSSAF audits: with the new opportunity for URSSAF administration to obtain the normative list of platforms providers (c.f. Finance Act for social security) since the first of July 2017, 9 platforms have already been controlled by URSSAF agents.</li> </ul> <p>To conclude, the URSSAF administration does not communicate legal actions taken against platforms and, therefore, the name of the platforms that have been audited are not known.</p>
<ul style="list-style-type: none"> <li>Assessment method (including indicators used to measure its impact), and the outputs and outcomes achieved</li> </ul>	N/A
<ul style="list-style-type: none"> <li>What are lessons learnt and the key conditions for success?</li> </ul>	<p>Tackling undeclared work in the collaborative economy requires coordination between different administrations at various levels.</p> <p>The IGAS report recommended the development of a national joint strategy between ACOSS and Labour Inspection operating at local level to reinforce and target legal actions on collaborative platforms.</p>
<ul style="list-style-type: none"> <li>Level of transferability (e.g. other countries/groups/sectors)</li> </ul>	<p>High. It is easy to implement, but depends on the proper organisation of each country to tackle the undeclared work. In France, the power of the tax and social security administrations to tackle undeclared work is stronger than that of the labour inspectorate, particularly as the former is empowered to ask platforms to supply lists of users.</p> <p>This new opportunity can explain why URSSAF of Paris decided to launch this group.</p>
<b>Additional information</b>	
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<ul style="list-style-type: none"> <li>Sources</li> </ul>	Interview
<ul style="list-style-type: none"> <li>Metadata and key words for online search</li> </ul>	Implementing URSSAF and partners - labour inspection and tax administration - working group to tackle disseminated work in the collaborative economy.