



European Platform Undeclared Work

Information Tools and Approaches to Reach Out to Workers and Companies in the Fight against Undeclared Work

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A Learning resource from the Thematic Review
Workshop:

'Information Tools and Approaches to Reach Out to
Workers and Companies', Stockholm, Sweden, 22-23
March 2018

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This publication has received financial support from the European Union Programme for Employment and Social Innovation "EaSI" (2014-2020). For further information please consult:

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Table of Contents

| | |
|---|----|
| 1. INTRODUCTION | 1 |
| 2. DEFINING TARGET GROUPS | 1 |
| 2.1. Identifying the key features and behavioural patterns of target groups | 1 |
| 2.2. Motivation of workers and employers | 2 |
| 3. DEVELOPING AND IMPLEMENTING INFORMATION TOOLS | 5 |
| 3.1. Existing tools and dissemination channels. Planning and piloting the process | 5 |
| 3.2. Selecting the most appropriate tools and channels for the specific target groups. Understanding information needs | 5 |
| 3.3. Some examples of information tools | 8 |
| 3.4. Sectoral approach: good practices and lessons learned | 9 |
| 3.5. Involving social partners, institutional and policy stakeholders, workers and employers in the development and promotion of information tools..... | 11 |
| 3.6. Combining different types of tools | 12 |
| 3.7. Key challenges and factors of success in implementing information tools..... | 13 |
| 4. IMPROVING INFORMATION TOOLS | 14 |
| 4.1. Methods of collecting feedback and evaluating impact | 15 |
| 4.2. Good practices in evaluating the effect of the information tools | 16 |
| 4.3. Use of the collected feedback and the information. Measuring costs vs benefits | 17 |
| 5. CONCLUSION. THE ROLE OF THE PLATFORM | 17 |
| 5.1. Transferability of national tools or upscaling | 17 |
| 5.2. Recommendations at EU level | 19 |
| BIBLIOGRAPHY..... | 20 |

1. INTRODUCTION

Tackling the complex problem of undeclared work (UDW) requires a holistic approach¹. Preventative approaches aiming to educate and raise awareness about the benefits of paying taxes and the impact of UDW should not be underestimated. Moreover, simplifying rules for compliance and providing support and consultancy to companies on how to act legitimately can save considerable risk management, deterrence and inspection costs later on. Various studies show that the economic ('money-saving') incentive is not the only motivation to engage in UDW but is rather part of improving morale, beliefs and trust in the government². This learning resource paper, the workshop hosted by the Swedish Work Environment Authority, on 22-23 March 2018 in Stockholm, and the Follow-Up Visit and Practitioners' Toolkit focus on the information tools and approaches undertaken by Platform members to **change the values, beliefs and norms** towards UDW of **two target groups: workers and employers**.

The main **objective** of this mutual learning process is:

- (i) to exchange information about the various existing types of information tools and approaches;
- (ii) to generate knowledge about their efficiency in tackling UDW, cost-effectiveness and transferability to other countries; and
- (iii) to explore how the Platform can contribute to promoting and encouraging the improvement of existing information tools and approaches as well as the development of new ones.

The activity also aims to lead to further opportunities for exchange and collaboration, focusing potentially on the direct application and impact of the identified practices.

2. DEFINING TARGET GROUPS

2.1. Identifying the key features and behavioural patterns of target groups

Before selecting the most appropriate information tools to help change the values, beliefs and norms of workers and employers towards UDW, public authorities should consider which are the **key characteristics of the target groups**: the reasons why workers and employers engage in UDW, the typology, special features, financial and social status of these target groups, sectoral and geographical coverage, and their specific information needs (what they know about UDW, what information still has not reached them).

For example, young people or people with lower levels of education, who strive to pay their bills, the ones working in the service, construction or agriculture industries, or workers from smaller cities, could all constitute different risk groups that engage in UDW. This information can help authorities target their audiences, shape what messages they should convey and select appropriate dissemination channels, bearing in mind the available human and financial resources.

Target groups in relation to UDW can be further **defined through observing** the labour market and tax burden levels, the levels of income tax and social security payments collected, and the specifics of any received signals or encountered cases during inspections on violations of the labour law. The use of various data mining and risk assessment tools, which provide information on the latest UDW trends, can further refine target groups (see Platform's discussion paper³, Learning Resource Paper⁴,

¹ Paragraph 12 of the decision (EU) 2016/3441.

² (European Platform Tackling Undeclared Work, 2017) and (Williams, 2015)

³ (European Platform Tackling Undeclared Work, 2017)

⁴ (European Platform Tackling Undeclared Work, 2017)

Follow-up Visit summary⁵ and a Practitioner’s Toolkit on Data Mining for More Efficient Enforcement⁶).

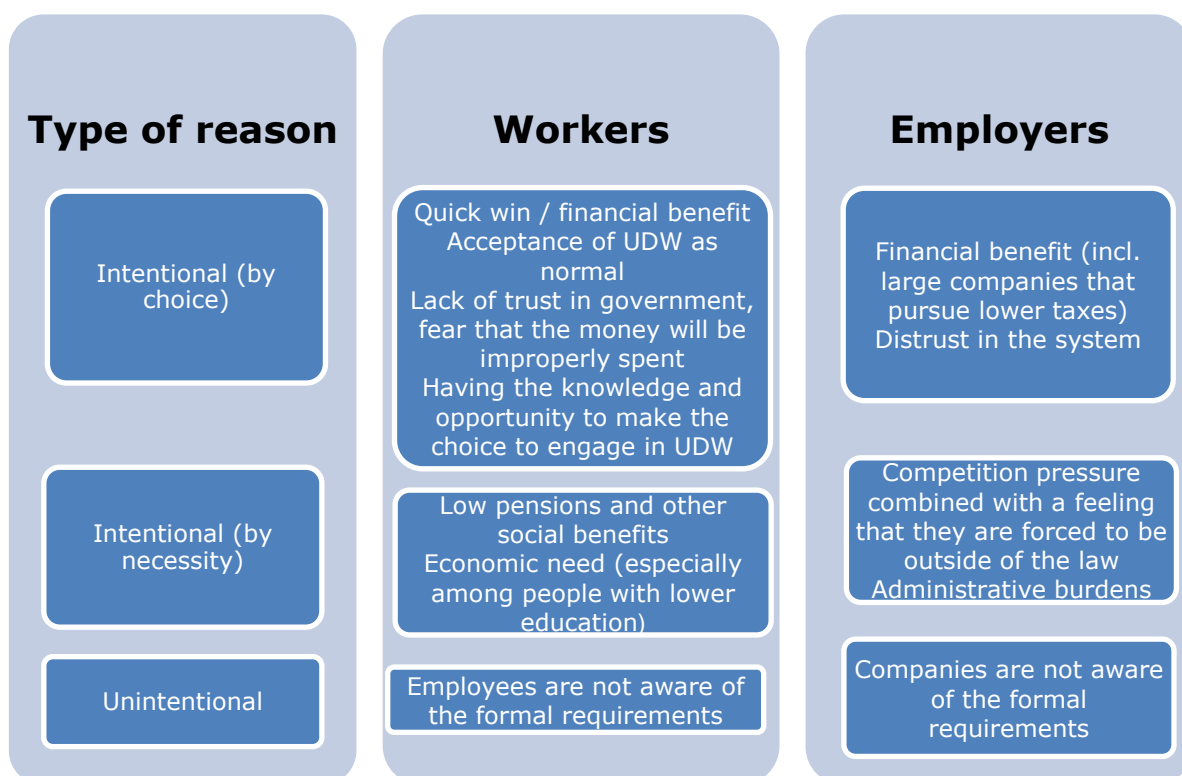
2.2. Motivation of workers and employers

As noted in the Platform’s report “Under-declaring work, falsely declaring work: under-declared employment in the European Union” (2017), the **reasons** why workers and employers do not comply with the law do not always have a basis in economic reasoning. Even when placed within the same economic conditions (economic depression, low profits, high competition) and having the same benefit from UDW (same share of costs that could potentially be ‘saved’ from non-payment of income tax and social securities), some workers and employers decide to comply with the rules, while others do not. The social actor approach has emerged to explain this – UDW appears when employers and sometimes employees do not accept the formal ‘rules of the game’; this could be due to their belief that the state is corrupt, or that the state does not provide them with the public goods they deserve given the taxes they pay⁷.

In addition, across Europe there are cultural differences in terms of public acceptance to paying income taxes and social securities; while paying taxes is seen as an individual responsibility in some countries, public acceptance of UDW may be higher in other countries. The reasons are sometimes even unintentional - workers and employers might not be aware of existing regulation and legislation. This can apply especially to certain groups, including posted workers, foreign workers or employers who are new to the regulations, like start-ups.

Explaining any misconceptions about the state and educating both workers and employers is of key importance to improving tax morale.

Figure 1. Why do workers and employers engage in UDW?



Source: CSD/ICF, based on the discussion at the workshop (22-23 March 2018, Stockholm, Sweden).

⁵ (European Platform Tackling Undeclared Work, 2017)

⁶ (European Platform Tackling Undeclared Work, 2017)

⁷ (European Platform Tackling Undeclared Work, 2017) and (Williams, 2015)

The **messages** may focus on the negative effects of UDW, but they can be more impactful when presenting the benefits of declared work – such as access to healthcare, maternity leave, pensions, better hospitals and schools. This is particularly important when targeting groups that participate in UDW by choice, as they already know the regulations and just need to change their views and behaviours. The efficiency of the tools focusing on the benefits of declared work, rather than the risks and costs of UDW, is already evidenced in countries such as Denmark and Latvia⁸. For those who might not be aware of existing legislation and regulation, simple messaging, such as ‘5 top mistakes employers make’, might help to increase the attention.

Ideally, in creating their information tools and approaches, public authorities should demonstrate **how the money they collect through taxes and social security payments are or will be used**, addressing any suspicions of corruption, inefficiency or neglect towards the rights and interests of the citizens. A good example in that regard presents the online calculator in Estonia, “Where does my money go?”⁹, developed by social partners. The **motto** of information tools and campaigns can be the key message, for example: “Grey economy - black future” (Finland), “Fair play” (Denmark), “Against the shadow economy – for fair competition”, “The employment contract works!” and “All which is under the table is not gold” (Latvia), “Before you undertake work” (Poland), “Let’s stop undeclared work” (Slovenia) and “Into the light” (Bulgaria).

Figure 2. What motivates workers and employers to move into declared work?

| Motivation | Workers | Employers |
|--|---------|-----------|
| Morality (incl. positive feeling that they have done the right thing) | ✓ | ✓ |
| Feeling of stability and security | ✓ | ✓ |
| Access to social security benefits and services | ✓ | |
| Fear of sanctions | ✓ | ✓ |
| Necessary for opening a bank account / getting a credit | ✓ | |
| Necessary for getting government / public procurement contracts | | ✓ |
| Necessary for good company reputation / being on “white lists” | | ✓ |
| Ensuring level playing field and acting by example (“if everyone is declaring, we will do that too”) | ✓ | ✓ |

Source: CSD/ICF, based on the discussion at the workshop (22-23 March 2018, Stockholm, Sweden).

The **illustration and evidence approach** supporting these messages is also of key importance. For example, the Estonian website palk.emta.ee presents stories of workers who face the challenge of costly medical procedures while having no health coverage due to UDW, or videos on the importance of maternity leave insurance, entitled “You will not put a child inside an envelope”. These can have an impact on the intended target groups, as people can sympathise or relate to the individuals in these stories.

⁸ (Eurofound and Regioplan, 2009) and (Thurman, 1984)

⁹ (Open Estonia Foundation and Praxis Center for Policy Studies, 2018)

Messages are intended to both inform and create an emotional bond with the target group in question, which is why they need to be grounded in a solid analysis and be underpinned by a good communications strategy. The messages can vary in terms of presentation, however most of them follow a **similar typology** (see **Figure 3. Typology of messages**) by showing:

- a) what workers and employers can lose if they engage in UDW;
- b) what they can gain; and
- c) why they should have trust in the government, social partners, and the wider business community.

As a secondary point, the messages could also note the cost of non-compliance, while maintaining as a key focus the benefits of declared work.

Figure 3. Typology of messages

| | |
|------------------------|---|
| Main types of messages | What do workers/employers lose (e.g. health benefits, maternity leave, pensions, eligibility for getting a loan, unemployment benefits, leave and payment for overtime, quality of public goods, trust and loyalty of the employees) |
| | What do workers/employers gain (e.g. show how the collected money is/will be spent, and possibly remind about any other compliance incentives provided by the government) |
| | Why trust the government and the public authorities (providing examples of recent policy successes, social and labour policy reforms and legislation changes, improved quality of public goods (hospital, schools), etc.) |
| | Show the engagement by public bodies, social partners (civil society organisations, trade and business unions), as well as by the business community in the cause, to encourage change at individual worker/employer level. Underline any introduced methods to make compliance easier. |
| | Cost of non-compliance (the tools allow for the possibility of adding a reminder on the penalties and the risk of detection to the main message, however this option should be used only where appropriate, without being the main focus of the message) |

Source: CSD/ICF, based on desktop research and literature review.

The responsible authorities can utilize available statistical data, risk analysis and data mining¹⁰ approaches to identify the companies and employees with high risk of UDW or the most prominent UDW subgroups. The participants at the workshop noted that special attention should be paid to the workers from risk groups such as students, people who retire early, foreigners and posted workers. Regarding employers, the experts recommended focusing the information tools (as well as the inspections) at the HoReCa¹¹ sector; household services, construction, cleaning sector, agriculture, transportation, firms employing low skilled workers, and workers and employers in the 'gig economy'. The more generic information tools might also involve more **targeted sections** focused at the potentially non-compliant groups, with the information then being used to directly contact those who might wish to consider taking advantage of various voluntary disclosure options. The tax authority in the UK presents a good example of the application of messaging techniques – they communicate with identified

¹⁰ (European Platform Tackling Undeclared Work, 2017)

¹¹ Abbreviation form HOfel/REstaurant/Café (HoReCa sector).

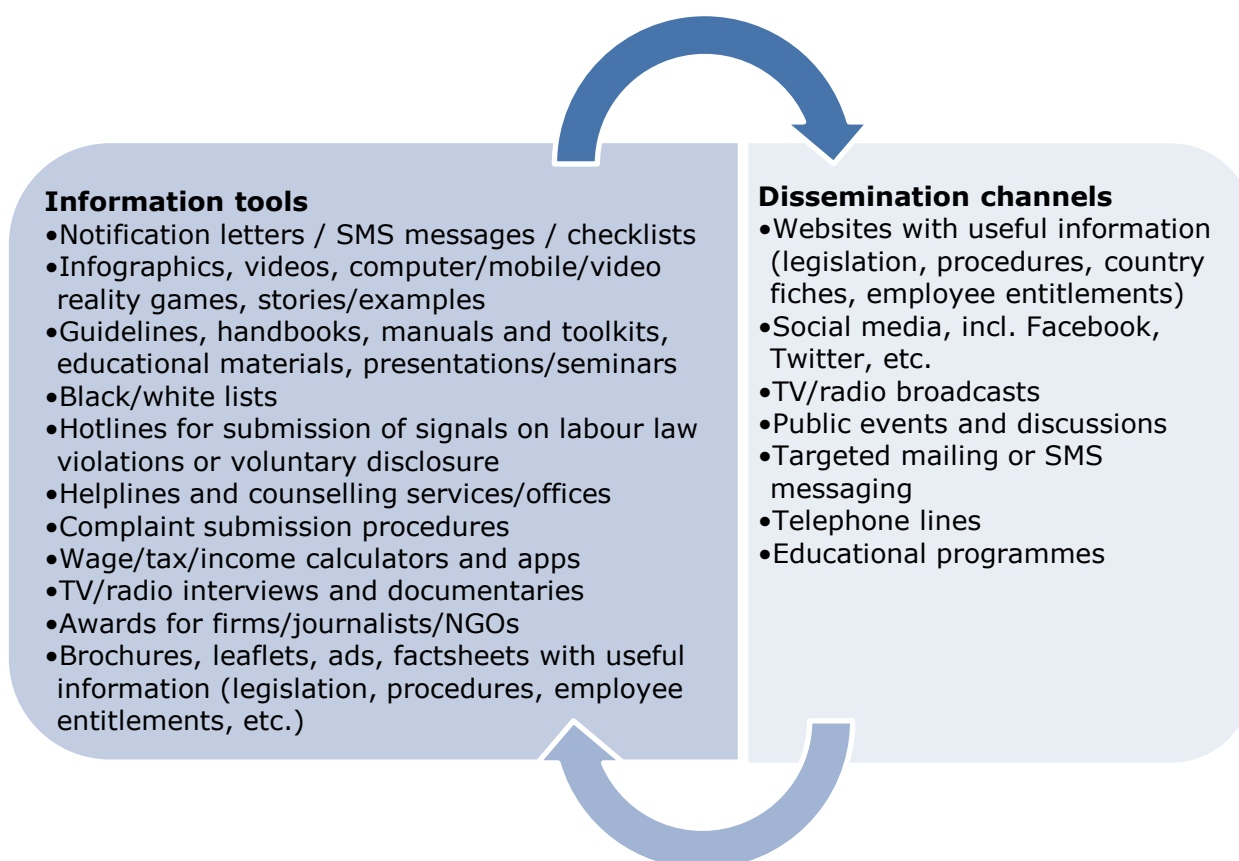
risky employers in a 'test and learn' approach. They vary the wording in nudge letters in an effort to get them to call the tax authority. They found that implying a threat of enforcement in the messaging increases the response rate of employers.

3. DEVELOPING AND IMPLEMENTING INFORMATION TOOLS

3.1. Existing tools and dissemination channels. Planning and piloting the process

The development and implementation of information tools requires a long-term planning process to identify potential risk groups, and their involvement and feedback. Choosing the right tool, message and dissemination activity for the identified target group often needs a step-by-step process of piloting and feedback rounds. The participants at the workshop in Stockholm also stressed that the ability to do so depends on their organisational capacity and culture; for example, the staff capability to use social media, or the availability of and the cooperation with colleagues to work on communication activities. Simple messages, use of humour and 'story-telling' can be helpful to achieve behavioural change. For example, the responsible authorities can select one or several key information tools from the list below (see Figure 4), ideally combined in a way to achieve greater impact. The effect of such tools can be further enhanced by implementing in parallel additional prevention, deterrence or punitive measures.

Figure 4. List of sample information tools, and their dissemination channels



Source: CSD/ICF.

3.2. Selecting the most appropriate tools and channels for the specific target groups. Understanding information needs.

A vital question is 'what works for whom?' For example, public authorities may use tools based on digital communication for targeting groups or people more active online and/or working in the 'gig' economy, while offering face-to-face consultation for people with limited internet access. The academic research also presents a multitude of

theoretical approaches to assist in answering this question. The Theory of Planned Behaviour¹² notes the importance of norms and peer approval in determining behaviour; the Social Cognitive Theory¹³ is rooted in the understanding that behaviour is influenced by observing other people's behaviour as well as by subsequent rewards or punishments; while the Transtheoretical Model¹⁴ advises intervention to be matched to the proper level of a person's readiness for change. The theories also underline that the type of information provided should go along with the information needs and specifics of the target group. In case the tool aims to make people aware of the issue, then impact knowledge (information, facts, and figures) is disseminated.

Information needs vary depending on the group: in case they are unaware of the obligations to pay tax then they would need primarily information on the legal setup and description of the appropriate registration, income tax and securities calculation and payment procedures; in case however they are aware of their obligations, but still choose not to declare work, then the communication activities should utilise the full range of arguments on the advantages of declared work in order to change their behaviour. The following key factors for defining and approaching the target groups have been identified at the workshop:

- Introduce a preventative approach, which is often more cost-effective than deterrence measures. In terms of target groups, this could mean approaching young workers, employers and students early on at the start of their working or businesses life, in order to create a culture of obliging the labour law, based on the realised benefits of declared work.
- Aim to create a wider societal acceptance of declaring work by positive messaging (emphasis on support provided by public authorities) and communicating that everyone pays taxes.
- Identify subgroups and their specific background, motivation, attitudes, influencers and information needs. Here, cooperation and data sharing arrangements between authorities can help to get data that helps to identify target groups.
- Digital communication to reach out to wider target groups is less resource-intensive.
- Communication in different languages is key for addressing posted and foreign workers.
- Changing the behaviour of certain groups may work with a mixture of deterrence and positive messaging. There is some experimentation and exchange of experiences needed to define what works for which group; for example, identified risky employers can be nudged by an implication of enforcement if they do not get in touch with the respective public authority. Moreover, addressing the employers' reputation by 'naming and shaming' may also lead to behavioural change.
- Inputs from focus groups or from social partners can help to define the messages and tools and to make them more relevant.

¹² (Ajzen, 1991)

¹³ (Bandura, 2002)

¹⁴ (Prochaska & DiClemente, 2005)

Figure 5. Selecting appropriate information tool and message for each target group

| Target group | Information tools | Messages |
|--------------------------------|---|--|
| Employers | Direct mailing/SMS, brochures, etc., to remind and/or inform them that they could be included in white/black lists or that the salary levels in their companies are lower than the average. | Appeal to their social responsibility, re-gaining the loyalty and trust of their employees. |
| | Online or printed notifications for existing incentives (awards to firms; extended deadlines for correction in workers' registrations / tax declarations, etc). | Appeal to the benefits for their public image, credibility as businesses and opening new business opportunities. |
| Workers (incl. mobile workers) | Media broadcasts, social media, apps, calculators. | Highlight the social benefits they, their family and their community will receive or lose. |
| | Specialised counselling offices, brochures and fact-sheets on their labour rights in all Member State countries. | Assure them that their taxes will be efficiently and appropriately spent. |
| | Online or computer games and virtual reality films (e.g. Sweden). | |

Source: CSD/ICF.

The tool selection process and the consequent implementation methodology can be inspired by the successful practices of other existing information tools, for example in the area of occupational health and safety. The European Agency for Safety and Health at Work (OSHA) can provide valuable tips for setting up awareness and information campaigns through its Online Interactive Risk Assessment (OiRA) Communication Guide¹⁵. This OiRA tool encourages small and medium-sized enterprises (SMEs) to use free software to assess and present occupational safety and health risks in key sectors. The OiRA promotional resources¹⁶ include factsheets, videos, infographics, photos, wiki, interactive dashboard, good practice cases and case studies, brochures and reports, as well as an e-guide¹⁷. Another example is the Estonian web-based tool Töökik, which seeks to raise employers' awareness on occupational safety and health (OSH) by providing latest news from the Working Life Portal (www.toelu.ee) and to remind about activities such as medical examination, OSH instruction and training¹⁸. The UK Health and Safety Executive (HSE) runs Good Practice Awards and participates in the European Week for Safety and Health at Work through leaflets, posters and presentations.

Depending on the specific target group, appropriate **ways of communication** need to be developed. For instance, a user-friendly communication can be used with graduate

¹⁵ (European Agency for Safety and Health at Work, 2017)

¹⁶ (OiRA project, 2018)

¹⁷ (European Agency for Safety and Health at Work, 2016)

¹⁸ (DG Employment, Social Affairs and Inclusion, 2017)

students in order to achieve understanding of the benefits of declared work. On the other hand, official-type communication is provided through the portal of the Greek Labour Inspectorate and Multi-media Communication Centre, where practical legal information is provided to the employers and employees asking to be informed¹⁹.

3.3. Some examples of information tools

The examples of information tools below aim to provide a better understanding of the existing variety of approaches, messages, and dissemination channels, as well as the encountered challenges and their possible solutions.

Tax calculators (Finland)

Finland has used tax calculators since 2002. Currently, two calculators are available and actively used by workers and even employers – the Gross Income Calculator and Tax Percentage Calculator. They are intended to encourage taxpayers to learn the process of correct tax calculation, and raise their awareness on workers and employers' obligations. The **Gross Income Calculator**, launched in June 2013, can be used in situations where the employer and the employee have agreed on the net amount of wages, but they need an estimate of the correct gross income in order for the employee to obtain a tax card, and for the employer to prepare correctly their annual payroll report. The **Tax Percentage Calculator**, launched in December 2002, can be used to estimate whether a person needs a change in the withheld tax percentage rate in case there have been changes in the labour status or circumstances – e.g. if the person is no longer employed or has recently started working. The Finnish Tax Administration is constantly receiving suggestions for improvements, including requests for more features for the calculators, although even the current calculators cover the most common situations exhaustively.

Source: Presentation at the workshop (22-23 March 2018, Stockholm, Sweden).

Black lists, penalties and national minimum wage (UK)

The UK has developed a comprehensive approach of information tools and penalties. The communication strategy of the tax authority, HM Revenue & Customs, is focused on trying to a) get employers to comply with the rules; b) get employers to come forward and admit any deliberate or involuntary labour law mistakes made; c) get workers to understand if they are in fact victims and come forward. These aims are achieved through:

a) **Online platform and a helpline.** The online platform provides e-services such as a [list of the taxable and non-taxable types of income](#) and the [personal tax account](#), which helps registered entities to check income tax estimate and tax code; fill in, send and view a personal tax return; check a person's pension status; and check or update benefits an employee gets from work, for example a company car and medical insurance. Workers and employers can also receive help (e.g. on tax calculation) from HMRC on Twitter (@HMRCcustomers), and through a [telephone helpline](#).

b) **Nudge letters.** Individuals and employers identified as having high tax evasion risk are sent nudge letters and text messages, which either remind them of due declarations or ask them to do an employer self-review to determine the exact amount of social security and other taxes due (at the same time implying that HMRC already has this information, including data on any overseas assets held). HM Revenue & Customs learned from experience that it is possible to encourage declaration and compliance, however wording of the nudge letter matters when it comes to the success rate when changing the behaviour of an employer. During the formulation of the messages, HM Revenue & Customs are supported by UK's Behavioural Insights Team.

¹⁹ Workshop participants' questionnaire.

c) Combination of age-dependent minimum wages and a 'naming and shaming process'. The UK has four different rates for the National Minimum Wage depending on the age group (i.e. being at least 'school leaving age'), and a National Living Wage (for ages 25+). The penalties for the incorrect payment of the minimum wage are threefold: arrears, 200% of penalty on arrears, and a 'shaming' process by naming the company in a government press release.

Source: Presentation at the workshop (22-23 March 2018, Stockholm, Sweden).

Multimedia Communication Centre (Greece)

The Communication Centre in Greece was established in 2011 to make labour inspections more effective. The 5-digit line [15512] is accessible to every citizen and provides the option to receive complaints - mostly anonymous - related to any labour issues. It also allows agents to register and forward complaints to regional and local departments, later to be checked by inspectors. In 2015, the functions of the centre were enhanced, and it became a Multimedia Communication Centre. Experienced inspectors and specialised communication officers started to provide information on the negative consequences of UDW, the requirements for legal work and related documents and advising employees who encounter such problems at their job through phone calls, e-mails, fax or text messages. The Centre is tasked to: a) receive and record complaints through a single-entry point; b) manage the requests, give information and advice; c) record messages; d) provide answers (immediately or after additional research/checks); e) forward topics of specialized interest to local departments. All the above mentioned operate through a multi-channel communication system (phone, email, fax, SMS according to the nature of the request) using a unified queue. In addition, the provision of automated information via recorded telephone messages ensures prompt and quick update of the citizen without any official intervention. A total of 10 phone lines are available and three inspectors coming from local departments support the platform. Requests and information are submitted by anonymous, named or registered users. Access to the tools is available at the website of the [Hellenic Labour Inspectorate](#). The key identified drawback is the lack of inspectors willing to work at the Centre, and urgent efforts are needed to increase their interest and motivation.

Source: Presentation at the workshop (22-23 March 2018, Stockholm, Sweden).

Truckdrivers Mother (Norway)

The [Truckdrivers Mother initiative](#) in Norway, supported by a wide range of stakeholders, aims to increase the knowledge of foreign drivers and their employers about distinctive Norwegian rules and regulations regarding requirements for: minimum wage and food allowance, tires and snow chains, driving time and rest periods, toll tags, etc. The website "motherpresents.org" is translated into 14 languages. It also features among its key information instruments a video, personally appealing to the drivers by presenting all issues from the perspective of a driver's mother. Information on the initiative was published in the media of all target countries, and the video received over 7 million views.

Source: Presentation at the Plenary meeting of the UDW Platform (8-9 March 2018, Brussels, Belgium).

3.4. Sectoral approach: good practices and lessons learned

Sector-specific information tools are also not uncommon. For example, in Lithuania, tourist guides have been targeted, and in Portugal campaigns have been directed at hotel owners²⁰. Many information websites and brochures target the construction sector (e.g. the "BUAK" - Construction site database in Austria, the "European Construction Mobility Information Net (ECMIN)", the Construction Workers Wages and Rights in

²⁰ (Eurofound and Regioplan, 2009)

Europe mobile phone app by the European Federation of Building and Woodworkers, the “Construbadge” (visual identification for construction workers) Brochure for Employers in Belgium, etc.). The experts at the workshop agreed on the usefulness of applying a sectoral approach, as well as on the importance of a) institutional collaboration and stakeholder involvement when developing and implementing sector-specific information tools; and b) the need of action plans for the different sectors/target groups and measures. Below you can find two examples of application of the sectoral approach by Belgium and the Netherlands.

Construction, agriculture, meat and other sectors (Belgium)

Together with the partners from the trade unions and the employers’ associations the Federal Labour Inspectorate in Belgium applies a sectoral approach in addressing UDW, producing leaflets, websites and press releases. The Inspectorate warns that although a sectoral approach is very effective, it is also quite costly, because it leads to the need to share responsibilities and create involvement from a number of partners who can help in producing, promoting and disseminating information tools and their key messages. In addition, it is important to have realistic expectations of the anticipated results of the information tool, and to rely more on repeating the message. In 2015, the Inspectorate and the social partners set up nine sectoral action plans with about 30 measures, on national, BeNeLux and EU level. Construction was the first targeted sector, while other sectors such as agriculture and horticulture, the funeral, car wash sector, etc., soon followed. The utilised tools include: a) announced inspections aiming to raise awareness and compliance; b) a checklist for employers detailing what can an inspector investigate; c) guidelines for clear interpretation of the legislation; and d) the campaign “student at work”, including a mobile app and a YouTube video. Other good examples include the CheckIn@Work online service for registration of employees in the construction and meat sectors, and the Limosa system for registering employees (in French) sent to work on a temporary or part-time basis in Belgium. Collaboration with social partners was also established with the signature of sectoral partnership agreements between the Federal Public Service for Social Security with representatives of the construction sector, the meat sector, the cleaning sector, the transport sector, childcare services, etc. These partnership agreements received a legal and structural framework with the creation of the Partnership Commission (federal agency), which now is responsible for preparing the agreements between the relevant ministers and professional organisations. In this way, the social partners are involved in the three stages of the fight against UDW: prevention, detection and targeted repression. The Social Information and Investigation Service is responsible for monitoring the implementation of partnership agreements concluded by the ministers.

Source: Presentation at the workshop (22-23 March 2018, Stockholm, Sweden) and Factsheet on Undeclared Work – Belgium (European Platform Tackling Undeclared Work, 2017)

Cleaning in the fast food industry (The Netherlands)

The Inspectorate Ministry of Social Affairs and Employment of The Netherlands decided to apply a sectoral approach in the cleaning sector, which has about 50 000 people working as self-employed. The Ministry thus identified the need for more self-regulation and prevention efforts based on inclusion and collaboration with the social partners, as inspections did not produce structural improvement. A joint information approach of reaching cleaning companies and branch organisations was undertaken, performed in parallel with a big inspection campaign. Target groups included cleaning companies, clients, employees and cleaning agents. The main information tools used included a) increased media outreach (videos, photos, infographics) presenting the high probability of detection, results of regular inspections, large checks performed at fast-food restaurants, stories and case studies; b) articles on the government intranet promoting the use of the preventive approach and public-private collaboration; c) a campaign to report labour crimes anonymously, aimed at employees of large fast-food chains and publicised through magazines/newsletters, online banners, and the communication

channels of trade associations; and d) a [checklist](#) which helps users identify and choose a cleaning company that keeps to the rules and is fair to its workers, promoted at Facebook and LinkedIn. However, the Ministry identified the fact that inspectors often do not have the knowledge or are not accustomed to using outreach and information tools as a key issue. Introducing new tools is often faced by a lot of internal pushback, e.g. for focusing efforts on the introduction of announced inspections.

Source: Presentation at the workshop (22-23 March 2018, Stockholm, Sweden).

3.5. Involving social partners, institutional and policy stakeholders, workers and employers in the development and promotion of information tools

Information tools can be developed by both national authorities and social partners. For the authorities it is an important step to identify any potential supporters. **Social partners** (non-governmental organisations (NGOs), trade unions and employers' organisations, journalist associations, etc.), as well as **national and regional policy-makers and authorities** can contribute by acting as intermediaries, donors and promoters. In fact, most of the tools and awareness campaigns implemented so far have included 5-10 partners (e.g. the "Collaboration against the black economy" alliance in Norway, "Grey Economy - Black Future" campaign in Finland, "Into the Light" campaign in Bulgaria, etc.). Ideally, all relevant authorities and social partners should be included **at the planning stage**, by requesting their input on the tools design and key messages, and possibly asking them to contribute with necessary resources (human, financial) and dissemination channels. The social partners can themselves initiate, develop and implement information tools. Examples are the European Federation of Building and Woodworkers' "[Construction Workers Wages and Rights in Europe app](#)", the "[KONNEKT Malta Tax Calculator](#)" produced by a private employment company - Konnekt Search & Selection Ltd., and the campaign "I spit on it" (Man uzspļaut) and an online test for measuring the impact of an individual's 'shadow' activity, both managed by the Latvian Employers' Confederation. Other examples include: the Collaboration against the black economy' alliance in Norway²¹, the Estonian online calculator "Where does my money go?" by the Open Estonia Foundation and Praxis Centre for Policy Studies, the "UNDOK" help desks in Austria, etc.

The social and government partners can organise discussions on the topic of UDW, utilise their networks of contacts with media and policy-makers, and jointly formulate and present UDW counter-measures, all based on the gained knowledge on the risk groups' behaviour patterns. The social partners can also ensure the sustainability of the tool after the end of its term or funding by continuing with some or all of its key activities (e.g. in Bulgaria a social partner continues to implement the annual awards "Economy into the Light", after the formal end of the awareness campaign²²). Other **potential multipliers** that do not have a direct interest in the issue but can influence the target group may help disseminate the message to the target audience. They include researchers, schools, universities, journalists and the media.

The responsible authorities should also consider that the **clients** of the services/products are also an interested party, and they can contribute to the decrease of UDW by exercising pressure on their friends and colleagues (regarding both their customer decisions and their choice of work-related arrangements). The clients can also be advised through brochures, leaflets and other tools to seek services only from companies with good reputations and no indications of breaches in the labour legislation. For example, the information tools can underline that the responsible behaviour of a firm towards its own employees implies also responsible behaviour towards the client, and higher quality of the services.

²¹ Social partners include: Norwegian Association of Local and Regional Authorities (KS), the Confederation of Norwegian Enterprise (NHO), the Norwegian Confederation of Trade Unions (LO), Unio, the Confederation of Vocational Unions (YS), the Ministry of Finance (Finansdepartementet) and the Norwegian Tax Administration (Skatteetaten).

²² (Institute for Market Economics, 2017)

3.6. Combining different types of tools

The responsible authorities can present the same or complementary messages through various channels. Platform members already use a mixture of information tools that are disseminated via digital, print and face-to-face channels. The most common forms are publications, videos, websites and phone hotlines; there is also an increased use of social media and other new ways to communicate messages such as online games and virtual reality films. Moreover, many Platform members run self-assessment tools for employers (where they can determine the correct amounts of social securities and taxes due, but also get a warning that the authorities possess this information) and employees (where they can check their correct employment status, e.g. employed or self-employed, see if they are in violation of any labour registration rule and verify if their employer pays the correct amount of contributions for them). Some examples include the [Entrepreneurs Check](#) in The Netherlands, the [Self-check for Citizens](#) at the Irish Tax and Customs website and the Belgium checklist for employers (setting out what an inspector will investigate).

Awareness campaigns have the advantage of including a multitude of information tools and dissemination channels that can target various groups and sectors individually. They are typically well-planned, long-term initiatives. Their visibility and promotional elements easily attract social partners and other supporters, thus strengthening the networking effect and uncovering possibilities for synergies with other activities performed by civil society organizations (CSOs), business associations, trade unions and media. Awareness campaigns are thus the most recommended tool for educating about the costs of undeclared and/or benefits of declared work. The tools of the campaigns could include: online platforms, leaflets (e.g. ["Undeclared Work has negative consequences for all"](#) leaflet in Greece, ["Working abroad – What you need to know before leaving"](#) brochure in Portugal), social media (e.g. the Platform's Facebook page; Spanish Ministry of Labour and Social Securities' Twitter page, Lithuanian State Labour Inspection (SLI) Facebook page), videos (["Undeclared Work: an endless circle"](#) video, DG Employment; [Promotional videos against "envelope wages"](#), Estonia, [Undeclared work information video, Greece](#)), posters, brochures, broadcasts, radio and TV messages, ads in business magazines and web banners, or hotlines for submitting signals of labour and tax law violations (e.g. [Belgium](#), [Estonia](#), [Ireland](#), [Netherlands](#), [Latvia](#), [Slovakia](#) UK). Other examples include websites, black/white lists (e.g. used in [Croatia](#), [Estonia](#), [Latvia](#), [Slovakia](#)), wage/tax/income calculators and apps (e.g. [Estonia](#), [Finland](#), [UK](#), [Malta](#), [EU level](#)), complaint submission procedures for provision of information on non-payment of wages, benefits and social securities (e.g. [Cyprus](#), [Hungary](#)), the sending of notification letters ([Estonia](#) and [Latvia](#)) and direct incentives or penalties for workers and employers. Due to the awareness campaigns' high media exposure and expected impact, the active involvement of social partners and business entities is frequent. A positive, sometimes unforeseen, effect is the establishment of **collaboration platforms** and new joint initiatives among the various partners implementing the campaign. In Germany, for example, a public campaign against UDW led to sectoral tripartite alliances being formed²³. The created Action Alliances includes representatives of the Federal Ministry of Finance (BMF), the Central Customs Authority and social partners²⁴. Another positive spin-off effect can be the invitation of social and private sector partners to consultations on new laws.

Campaigns and information tools are often combined with follow-up activities; for example, websites with self-assessment tools are likely to be used to gather further information, such as:

- Requests for action by workers/employees: e.g. to register, to submit a complaint (signal) against violators of the labor law, to calculate the correct income taxes and social securities due and re-submit the tax declaration (by a certain deadline). These actions are usually without repercussions and are based on amnesties or voluntary disclosure. Voluntary disclosure can be an important part

²³ (European Platform Tackling Undeclared Work, 2017)

²⁴ (European Platform Tackling Undeclared Work, 2017)

of compliance programmes when used as part of a broader awareness and incentive approach. They are less resource-intensive than investigations, and can potentially generate significant insights into the reasons for non-compliance (both intentional and accidental)²⁵.

- Counselling services to: a) inform the workers and companies of their obligations and rights and support them in any administrative and legislative procedures, and b) assist in checking income tax and social security calculations and/or the application of the correct legal provisions. Thus, the counselling services can correct any involuntary errors, not just deliberate violations.
- The size of the existing penalties or the threat of inspections could be underlined in the information tools, although keeping the focus on the benefits of declared work is recommended. For example, in Denmark, the “Fair Play” campaign sought to change attitudes by showing what tax revenue was spent on and the benefits of declared labour, while at the same time introducing increased controls and sanctions²⁶.

3.7. Key challenges and factors of success in implementing information tools

The participants in the workshop identified a number of **challenges** they faced while implementing information tools and approaches to tackle UDW. These are related to the correct methods for ensuring effectiveness, applying custom-made communication means towards workers and employees, tailoring key messages, keeping up with the trends and requirements of social media outreach, lack of a structured communication plan or lack of supporters, the high cost of tools, lack of immediate impact, etc. The implementation is also hindered by difficulties in obtaining value metrics and lack of methodologies, procedures or capacity to effectively measure results. The digital tools also pose the problem of accessibility by some groups.

Among the key **success factors**, the workshop participants outlined, are providing evidence on the benefits of declared work through the appropriate dissemination channels, cross-border cooperation and exchange of best practices, and using customer segmentation approaches.

²⁵ (OECD, 2017)

²⁶ (Eurofound and Regioplan, 2009)

Figure 6. Success factors

Good planning (aim, outcome, outputs and indicators) of the information tool and its dissemination. Setting up evaluation and monitoring system, with measurable performance and impact indicators. Having realistic expectations

A pre-assessment is necessary to provide data for comparison and evaluation.

Testing and piloting before large-scale application.

Selecting the appropriate communication method depending on the target group. Use the channels which influence the target group the most (e.g. YouTube).

Use of plain language.

Provide statistics on the benefits of declared work, incl. through social media. Focus on changing the attitudes by providing examples of the benefits of declared work from the perspective of the individual.

Cooperation and trust between social partners and authorities. Maintaining personal contacts and good working relations; knowing each other's role and limits.

Cross-border cooperation between countries and exchange of best practices (tools to raise awareness, methods for communication, implementation and evaluation).

Following the news and latest trends, incl. the social media algorithms for better targeted information dissemination.

Engagement at policy-making level, if necessary.

Using customer segmentation approaches to identify the worker and employer characteristics most associated with the risk of underpayment of minimum wage, as well as randomized control trial (RCT) standard evaluation of different nudge messaging/bulk mails techniques.

Involvement of influential people (TV and music stars). Using humor and cartoon characters.

Consider the time and effort needed to gather information and evaluate the results of the information tool.

Utilise social media, simple web surveys and web analysis as a good and inexpensive way to gather user feedback and measure the results of tools.

Inspections can also be used as a source of information on the achieved impact.

Try to link up deterrence measures more with preventative measures. For example, inspections can also be used to identify target groups for information tools or to inform employers and workers about preventative measures.

Source: CSD/ICF, based on the workshop participants' questionnaire and the discussion at the workshop (22-23 March 2018, Stockholm, Sweden).

4. IMPROVING INFORMATION TOOLS

Once delivered, it is highly recommended each information tool be evaluated to measure its success. Evaluation can help quantify the impact and determine whether the intended message was delivered effectively and, most importantly, understood. Opinions can be gained through qualitative methods such as email/online surveys, discussions or in-depth interviews. Quantitative measures can give an indication on the reach and

visibility of the tool. Gathering feedback could indicate what worked and what needs to be improved upon for the next tool²⁷.

4.1. Methods of collecting feedback and evaluating impact

The participants at the workshop stressed that lack of time and resources, as well as evaluation knowledge, often act as barriers to the evaluation of information tools or a communication activity. It should be noted that the efficiency and impact of information tools is difficult to evaluate, as they often target workers and employers in general, while the feedback channels are limited. Thus, it is a challenge to measure the impact of an information tool; the reasons for improved behaviour cannot be easily attributable to the information campaign or some other factor²⁸. The evaluation method also depends on the type and objective of the tool, individual behaviour change versus policy change²⁹. When the tools utilize direct targeting, for example prompting a concrete action (registrations, signals) or establishing personal contacts with the target groups, the immediate results are easier to track. Still, even in these cases the positive effect of the tool can be concealed or implicit, as people may have concerns that direct participation in the tool could mean self-incrimination. In case information tools are used (brochures, leaflets, broadcasts), results on the effects and data on any emerging UDW trends can be gathered from:

- Surveys or discussions among the direct recipients of the information materials and/or the target group in general (at national level);
- Surveys and databases at EU level (e.g. Eurobarometer special surveys³⁰);
- The overall decrease of UDW for a certain period after the end of the tool's implementation period (statistically different from the usual trend);
- Any data from inspections and other direct and indirect methods of measuring UDW among the target groups. In that regard, it is of crucial importance for the labour inspectors to actively collaborate with their colleagues from the PR/communication department of the respective institution, jointly discussing emerging UDW trends and possible awareness and prevention methods.
- Professional blogs (e.g. the Netherlands), discussion boards, Facebook groups;
- Website analytics.

Special Eurobarometer 402: Undeclared work in the European Union

The participants at the workshop underlined the need of gathering information both at national and at EU level. Special Eurobarometer 402 provides a good example for cross-country comparison. According to the results, UDW is most often performed by men (5%), 15 to 24 year-olds (7%), unemployed (9%) and students (7%), as well as those who struggle to pay household bills most of the time (7%). A risk group are also dependent employees who have been paid any of their income in cash in the past year (26%). Around one in five respondents (21%) say that they worked undeclared because they could not find a regular job and around one in six (16%) that tax and/or social security contributions are too high. Around 15% say that they have no other form of income and 14% say that UDW is common practice in their region or sector. Around 11% mention bureaucracy or red tape for minor or occasional work being too complicated and one in ten stated that the person(s) they were supplying insisted on non-declaration.

²⁷ (Croner-i and EU-OSHA campaign toolkit, 2014)

²⁸ (Eurofound, 2009)

²⁹ (Coffman, 2003)

³⁰ (DG Employment, Social Affairs and Inclusion, 2013)

In cases when the tool asks for a specific action by the workers and employers (submission of signals, revised tax declarations, registrations of the full salary, etc.), useful data can be gathered from the number and type of individuals or companies that complied / participated. Still, this number should be further expanded by any “indirect” impact data. For example, the Italian Regularisation Campaign (ended in 2003) produced 1 794 declarations and 3 854 new regularised (registered) workers, which at first was deemed a failure; later it was established that the initiative in fact led to a process of ‘indirect’ or ‘silent’ regularisation, with some 385 000 additional workers registered nationally between October 2001 and October 2002³¹. The potential revenues lost due to any amnesties should also be calculated in the cost-benefit analysis. If the tool is related to the provision of counselling services, the authorities can monitor the behaviour of the workers of firms who have undergone a consultation. Any revisions of the amounts in declared salaries, registration of new employees or corrections on income tax declarations can be considered as having had an impact.

4.2. Good practices in evaluating the effect of the information tools

The participants at the Stockholm workshop identified and presented good practices in evaluating the effect of the information tools.

Evaluation of communication and consultation activities (Lithuania)

The State Labour Inspectorate of the Republic of Lithuania has developed a call centre, and utilizes seminars and electronic consulting services as information tools. It also uses more generalized forms of communication: press releases, events, press conferences, information on website, partnership with social partners, social networks (Facebook), etc. To evaluate their efforts, the Inspectorate monitors both the effects of their consulting activities and the impact of their communication actions through:

- 1) Survey on public opinion - 96.55% of the surveyed entities considered the Inspectorate’s consultation as useful and evaluate it as “service oriented”;
- 2) Activity quality assessment questionnaire on paper and online - since July 2017 the Inspectorate began attaching it to every consultation, as distribution through other channels was not effective;
- 3) Survey for employers – the Inspectorate sends out notes to the employers to let them know about various possible work-related issues. Due to lack of budget the Inspectorate developed and implemented the survey itself among 33 500 companies, receiving 3 560 answers to the five survey questions.
- 4) Facebook statistics are also monitored (52 724 people were reached for one month).

Source: Presentation at the workshop (22-23 March 2018, Stockholm, Sweden).

Evaluation of an IPA Twinning Project (Croatia)

The Croatian Ministry of Labour and Pension System is implementing an IPA Twinning project “Strengthening Policy and Capacities to Reduce Undeclared Work” (CRO MOONLIGHTING). This project includes public awareness activities (launched on 23 January 2018) on the overall implications of UDW, aiming to increase the tax morality. The main tools included a TV spot (broadcast 75 times), radio spot (broadcast 75 times), 5 400 flyers disseminated in public transport from January to March 2018, a three-minute video, 5 000 flyers disseminated through the Labour Inspectorate offices and 300 posters disseminated through the Ministry and Croatian Employment Service. The impact of these tools on informing and educating the target groups was evaluated through a 2018 survey among employees, unemployed and students and employers.

³¹ (Eurofound and Regioplan, 2009)

Results were compared to 2017 survey data. The survey showed the awareness about the topic of UDW amongst the employers has risen from 53.7% to 67%, while there is a slight decrease (from 5.7% to 5.0%) among employees / unemployed / students who assume that there are no risks and consequences from UDW. A second 2018 survey was planned, but needed to be skipped due to lack of sufficient time, underlining the need for better planning of any information tools' implementation. The survey specifically focused on the following key sectors: construction, trade, tourism and hospitality, services, health care, transport and warehousing, security care and state care. The survey results are intended to feed into the next Strategy/Action Plan for combating UDW and for the design of future information tools. The survey also presents a good example of stakeholder involvement and collaboration, as various public and private bodies utilised their networks as channels for the survey's dissemination: the Croatian Employment Service; the Croatian Employers Association; the Croatian Chamber of Crafts; the Croatian Chamber of Commerce; the Ministry of Labour and Pension System; the Student association from Zagreb, Varaždin, Rijeka; and the Workers' Trade Union Association of Croatia.

Source: Presentation at the workshop (22-23 March 2018, Stockholm, Sweden).

4.3. Use of the collected feedback and the information. Measuring costs vs benefits

Depending on available human and financial resources, the authorities may opt for evaluations with varying depth, focus and length. They can analyse just the immediate effect (e.g. number of newly registered fully declared workers) in a short period after the end of the tools' implementation period, or they can also strive to uncover the deliberate or accidental reasons for non-compliance and learn from the long-term experience which information tools work the best. Thus, the gathered feedback and the information can be used to: a) evaluate the impact on the workers and employers, noting the level of change in their behaviour; b) perform cost-benefit analysis of the information tool; c) identify which tools, messages and outreach channels performed best in reaching and being understood by the target groups, and which were not appropriate; d) revise the current tool's approach / communication strategy or improve the design of any future tools.

It is recommended that each information tool be evaluated in terms of costs and benefits. Usually, however, only partial information is gathered, e.g. the number of people who visited a website, watched a video or used an online calculator (and not the number of fully registered employees, who would have remained in the UDW without the information tool).

5. CONCLUSION. THE ROLE OF THE PLATFORM

The participants in the workshop, held on 22-23 March 2018 in Stockholm, Sweden, once again confirmed that it is possible to encourage declaration and compliance through information and awareness tools. However, there are numerous challenges (in terms of institutional culture, knowledge, human and financial capacity, approach and procedures) that need to be overcome. Most importantly, the authorities need to discover the best approach and message for each of the target groups, striking a balance between presenting the benefits of declared work and underlining the penalties for non-compliance.

5.1. Transferability of national tools or upscaling

Due to the many similarities of the manifestations of UDW and the reasons for its existence, many of the available tools have the potential to be adopted in other countries. The current Learning Resource Paper and Toolkit aim to facilitate the development and transfer of these tools and approaches by presenting the best examples. The interested countries could, for example, translate the tools'

methodological guidelines and communication strategies into their national language, or utilize the other countries' experience for upscaling and further development of their own current practices. An exchange of experts or visiting teams can support the adaptation of the tools.

Table 1. Transferability of tools

| Type of tool | Comment on its transferability |
|---------------------------------------|--|
| Videos | Visual ideas are very attractive for all countries and video messages can easily be transferred; they need to be mobile friendly and culturally relatable to appeal to young people. |
| Online/mobile games | The more labour market specific the game is, the more it would have to be adapted to the local needs, if transferred. |
| Leaflets | Leaflets would need to be adjusted to local specifics. For example, the Greek experience shows a need of more adequate messages, while Lithuania's experience highlights the possibility for cooperation with the transportation (or other relevant) authorities. Placing leaflets on public transportation and in other public places is recommended. |
| Checklists | The checklists (for identification of self-employment status, for issues an inspector will check, etc.) are easily transferrable. The checklists however need to be agreed or jointly elaborated among multiple stakeholders such as government agencies, employer groups and unions. |
| Websites | Easily transferrable. |
| Notifications | Sending notification letters to risk groups of people or firms can be easily replicated. This approach requires good risk-assessment methodology and quality information/databases. In addition, legal requirements on data protection or prohibition to sending a non-requested text message (e.g. Sweden) could also present substantive barriers. |
| Sectoral approach | The workshop participants evaluated highly the benefits of the sectoral approach and expressed interest in receiving the Belgium sectoral action plans. Still, any sector-specific information tools should consider the national authorities' human and financial capacity and expertise, for example by limiting the efforts to 5 sectors. |
| Surveys | Surveys are highly transferrable, particularly with regard to attitude questions. |
| Restrictions on public procurement | In some countries (e.g. Ireland, Norway, etc.) a company should prove that it is complying in terms of taxes and labour law before concluding a public procurement contract. A possible barrier to the transfer of this approach would be the necessity of changing the national legal provisions and the national law on procurement. |
| Educational materials / digital tools | Any informational and educational materials can be easily transferred to reach young people if presented through a digital tool, mobile phone app, a game, online check, TV and social media content. |

Source: CSD/ICF, based on the discussion at the workshop (22-23 March 2018, Stockholm, Sweden).

5.2. Recommendations at EU level

EU wide awareness raising campaign

The participants at the workshop highlighted the need for an **EU-wide awareness raising effort**, similar to EU OSHA or the Swedish approach. Such an initiative should strive to be as universal in its tools as possible or provide general tools that could easily be adapted in the different countries. The participants also recommended the creation of a catalogue of **best and bad practices**, facilitating the mutual learning among countries. The Platform already published fiches with success stories, which could be expanded further to include many easily transferable information tools.

European Labour Authority as “one-stop-shop”

The second recommendation from the workshop introduced the possibility of utilizing the European Labour Authority³² as “one-stop-shop” in terms of developing, sharing and adopting information tools.

³² (European Commission, 13.3.2018)

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