



Tackling undeclared work in the care and personal and household services sector

**Learning resource paper
from the Platform seminar**

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1.0 Introduction

On 10 March 2022, the European Platform tackling undeclared work organised an online seminar on tackling undeclared work in the care and personal and household services (PHS) sector. The online seminar brought together 68 participants from 24 countries, representing labour inspectorates and social security authorities, ministries of labour as well as European level and national level social partners, representatives from the European Union, the International Labour Organisation (ILO), the European Agency for Occupational Safety and Health (EU OSHA), Eurofound and the European Labour Authority (ELA). The intention of the seminar was to stimulate the thoughts of participants on potential policy tools which could be adopted to transform undeclared work into declared work in the care and PHS sectors and to share learning on policy initiatives that could be more widely adopted.

The aim of this paper is to describe the outcomes of the seminar. Its focus upon undeclared work in the care and PHS sectors complements previous sector-based Platform learning resource papers produced on tackling undeclared work in the HORECA, agricultural, constructions, road transport and air transport sectors.

The paper follows the structure of the seminar presenting in the first place the main trends and development of regular and undeclared employment in the PHS sector (section 2) based on a recently published [ELA report \(2021\)](#) on tackling undeclared work in the PHS sectors and presented in the seminar. The role of international organisations and EU-level social partners' views on the working conditions and main drivers of the undeclared work in this sector are presented in section 3. Section 4 is dedicated to describing specific preventive practices that clearly contribute to the reduction of undeclared work in PHS. Recommending a holistic approach to tackling undeclared work, several deterrence practices with evidence of their effectiveness are presented in Section 5. The report concludes with a summary of key takeaways and practical recommendations.

2.0 Key facts and figures on PHS

The PHS sector comprises a wide range of work activities that families and individuals are benefiting from and are usually provided in the premises of private households. The activities within the PHS sector can be distinguished into care and non-care work, or in alternative wording, direct and indirect care. A different categorisation of the PHS distinguishes between standard market-based services that households can purchase, long-term care of persons in need and childcare services.

To estimate regular employment and undeclared work in the PHS sectors, the ELA (2021) report provides a narrow and a broad definition of the PHS. The narrow definition of PHS includes NACE subsectors Q88 – Social work activities without accommodation and household employment defined as T97 – Activities of households as employers of domestic personnel. The broad definition of PHS includes, in addition to the above, the S95 – Repair of computers and personal and household goods and S96 – Other personal service activities. Although the inclusion of S95 is debated, this report aims at an encompassing approach towards PHS and carefully selects care and non-care types of services delivered at home to assess the scope of PHS work in Europe.

In total, there are between 12.8 million (narrow definition) and 18.0 million (broader definition) workers in the PHS sector in the EU as of 2020. Over the last decade, employment in social care activities has grown, while employment in activities of households as employers of PHS workers has declined. Employment in the PHS sector is dominated by women, who hold a 75-90% share of total employment in the sector. The COVID-19 pandemic in 2020 stimulated a higher need for care activities, while employment in activities of households as employers of PHS fell. The demand for PHS work is growing across all Member States, related to the ageing population expected to increase the demand for care services at home even further in the future (ELA, 2021).



The employment in social care and household activities across the Member States varies in relation to the EU-27 average (Lebrun, 2019). Northern European countries typically employ many workers in social care activities, but relatively few household workers. Southern countries (Cyprus, Italy, Portugal, Spain) show the opposite pattern. Many Western European countries (France, Germany, Luxembourg, the Netherlands) are close to the EU-27 average (3.5% employment in social care and 1.3% employment in household activities). In general, the Eastern and Central European countries have low (formal) employment in care activities relative to EU-27 levels (ELA, 2021).

The estimated level of undeclared workers in the EU-27 based on a narrow definition of PHS is 6.8 million, almost 2.1 million of whom work in the care sector, with a further 4.7 million involved in direct household employment. Under the broader definition of PHS, the estimated ceiling for undeclared work activities in the PHS sector in the EU-27 is close to 9.2 million people. The share of undeclared work in the PHS sector is thus slightly over 50% on average; lowest in the care sector (34%) and highest in direct household employment (almost 70%) (ELA, 2021).

The most prevalent form of undeclared work in the PHS sectors is unregistered employment, especially in countries where households directly employ PHS workers. Cases of under-declared employment and/or bogus self-employment were also reported in the PHS sector. In case of casual work arrangements, the risk of under-declared employment increases and unregistered employment decreases. Prevalence of undeclared work across most Member States, depends on the country-specific institutional regime of providing PHS. In the countries where households are direct

employers and in which there is no public support, the incidence of undeclared work is higher. The incidence of undeclared work decreases with public provision of PHS and/or regulation of private providers. While a variety of workers' profiles are involved in the PHS sector, these are primarily women of different backgrounds. PHS workers are predominantly in the later stages of their working lives. They provide these services undeclared or underdeclared to supplement income for legally registered employment or from state benefits, which they might lose if declaring the PHS income.¹ In some cases, they may be even registered as unemployed. Many of these workers are regularly or irregularly residing third-country nationals or EU mobile workers. Most undeclared workers in the PHS sector are hired directly by households. Households might be motivated to use an undeclared worker because of lower labour costs and no administrative burden compared to a regular employment procedure.² An estimated one-sixth of PHS workers are third-country nationals and EU mobile workers. The key challenges in undeclared work in 24-hour live-in assistance³ are well known, but cross-border solutions remain underdeveloped. The case of Austria illustrates that some common ways of addressing these challenges are via self-organised

Employment in the personal and household services sector



¹ The PHS could be occasional and complementary work. According to EFSI, such a work is the main occupations of the vast majority of PHS workers. The services can be provided on the formal or undeclared market, by qualified and professional workers on a regular basis (Information provided by EFSI).

² The drivers for undeclared provision of PHS are numerous. They might encompass administrative complexities, unaffordability of formal services to meet needs of the end-users. For more sort of drivers of the undeclared work in the PHS see [ELA report \(2021\)](#).

³ 24-hour live-in-care is a type of personal care when a care worker is living the household of the person that is cared for and provides care services round-the-clock; this type of care is used an alternative to a residential care home or nursing home care.



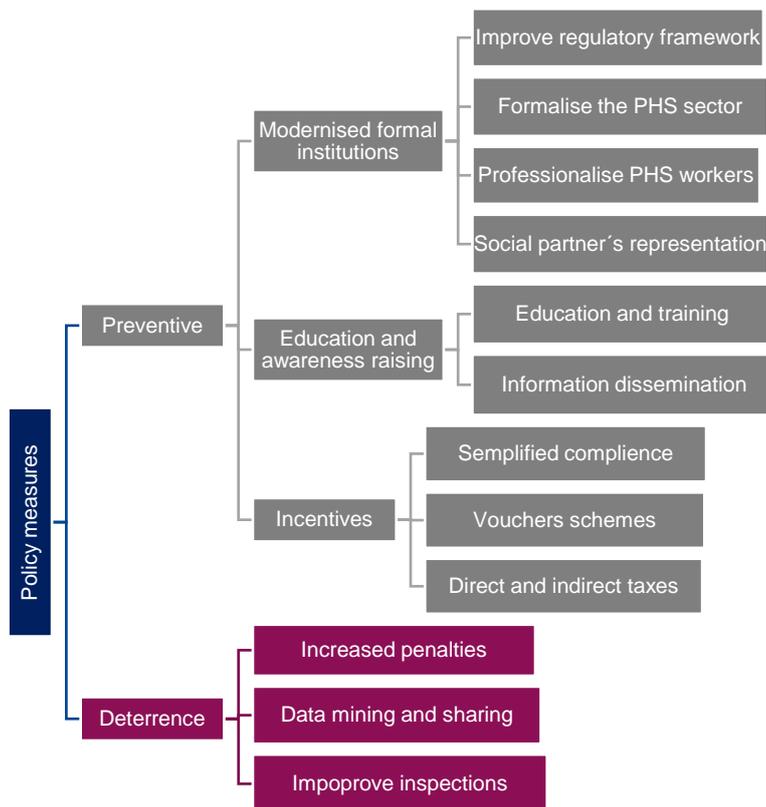
networks of care workers. Another approach via non-governmental organisations (NGOs) offering support to migrant care workers is found in Belgium (ELA, 2021).

Previous work of the European Platform tackling undeclared work (Williams, 2016 and 2020) showed a consensus that undeclared work is most effectively tackled through a holistic approach. The Glossary of Terms⁴ of the European Platform tackling undeclared work defines the holistic approach as:

“Where national governments use a whole government approach to tackle undeclared work, by joining-up on the policy and enforcement level of both strategy and operations the fields of labour, tax and social security law, and involve and cooperate with social partners and other stakeholders. This approach involves using the full range of direct and indirect policy measures available to enhance the power of, and trust in, authorities respectively. The objective is to transform undeclared work into declared work in an effective manner.”

European countries address undeclared work in the PHS sectors with a mix of preventive and deterrence measures to transform it into declared work (see Figure 1).

Figure 1. Systematisation of policy approaches and measures to apply a holistic approach to the PHS sector



Source: the authors; based on ELA (2021) and Williams (2020).⁵

⁴ https://www.ela.europa.eu/sites/default/files/2021-09/Glossary%20v6-final_0.pdf

⁵ The figure diverse from that in the comprehensive report (ELA, 2021), where the policies have been structured to direct and indirect approaches to prevent the undeclared work in PHS sector. The examples of measures are the same.



3.0 ILO and EU-level social partners' perspectives

Tackling undeclared work in the PHS sector requires attention at various levels, and by various stakeholders. The role of international organisations and EU-level social partners and other stakeholders has proven to be very important in providing the framework for a common understanding of the PHS sector, the challenges it faces, and the regulation it requires.

3.1 Role of international organisations

The ILO Convention No 189 on Domestic Workers became the fundamental international benchmark and the most prominent legal foundation for the regulation of the PHS sector. Through this Convention, the ILO advocates for social justice and decent working conditions in the PHS sector. The Convention promotes declared work through a recognition of households as a workplace, and defines domestic work as performed within an employment relationship, on an occupational basis, including those working through service providers. The Convention also calls for extension of labour and social protection to domestic workers, on an equal footing with other workers and highlights the importance of measures to ensure compliance with laws and regulations, including through labour inspections (Art. 17). The Convention is currently ratified by 35 countries, including 8 EU Member States (Belgium, Finland, Germany, Ireland, Italy, Malta, Portugal, Sweden).

Based on the definition of domestic workers, the ILO estimates that 2.4 million domestic workers represent 1.2% of total employment in the EU. The domestic workers' sector is a women-dominated sector, where women make up 89.1% of the workforce. In addition, 63.8% of domestic workers are in informal employment, which is 4.5 times that of other employees in the region. The primary source of informality stems from a lack of compliance with existing laws: 99% are covered by labour laws and at least one branch of social security. A close correlation between informality and working time was identified. More than one third (35.3%) of domestic workers work less than 20 hours. Domestic workers in informal employment are at least twice as likely to work fewer than 20 hours a week than those in formal employment.

The ILO organised two technical workshops on labour inspections in 2012 and 2018.⁶ The workshops identified the several challenges related to the care and PHS sector. These include the often undeclared and unrecognised character of employment relationships; the challenge to carry out inspections when domestic workers are employed directly by the household; the obligation of the State to ensure respect for privacy (Art. 8 of the European Convention on Human Rights), which hinders the inspections in this sector. Usually, consent of the homeowner or occupant or a judicial authorisation is required for labour inspectors to access households. In addition, complaints-based systems seem to be ineffective, due to fear of employer's retaliation or deportation, low awareness of complaints mechanisms, and difficulties in obtaining proof. On the other side, the workshops also detected various enablers for effective preventive or deterrence measures. Firstly, domestic work falls within the mandate of most labour inspectorates in the EU, including complaints procedures. Second, labour inspectorates should aim at both prevention and enforcement. Ensuring compliance and enforcement in domestic work is broader than access to households: e.g. Ireland uses letters, calls and meetings outside the household. Household visits are limited to those cases where it is useful and appropriate. The physical visits are carried out within the conditions set to protect the inviolability of the household. Methodologies to promote compliance, such as incentives, information dissemination, and precise sanctions enforcement are already in place. Moreover, specific training for labour

⁶ The first workshop was organised by the Government of Portugal and ILO in 2012; and the second one by the European Commission and ILO in 2018.



inspectorates is a necessity. The last enabler is the support of workers' and employers' organisations, which can enhance the effectiveness of labour inspection services.

The ILO presented suggestions for further interventions aiming at tackling undeclared work of domestic workers in two main areas: closing the legal gaps and reducing the implementation gaps. Mitigate the legal gaps is related to ensuring that domestic workers have labour and social security rights, in line to those of other workers. Moreover, it is also about ensuring the applicability of labour and social security laws to all domestic workers, including those working on an hourly basis / for a few hours per week per household, providing live-in and live-out care services and earning low daily or weekly wage. Domestic workers should be covered by social dialogue to ensure policies reflect the needs and capacities of workers and employers.

In order to close implementation gaps, Member States should establish or improve the collaboration between workers' and employers' organisations to raise awareness. Besides effective collaboration, in order to increase the knowledge on the drivers of undeclared work, including behavioural insights, would enhance policy implementation. Promoting compliance through behaviour change communication campaigns, including the provision of information in multiple languages, will be another way to achieve the aim. Additional tools include adopting fiscal incentives or similar policy instruments to promote compliance and simplify registration and contribution procedures. The portability of social security benefits for migrant posted EU and third-country national domestic workers is a long-term challenge; solving this problem would considerably improve the situation of domestic workers.

3.2 Social partners at the EU-level

At EU-level, active cooperation emerged between social partner organisations identifying the challenges facing the PHS sectors and policy recommendations to tackle these challenges⁷. These social partners include the European Federation of Food, Agriculture and Tourism Trade Unions (EFFAT), the European Federation for Family Employment & Homecare (EFFE), the European Federation for Services to Individuals (EFSI) and the European Trade Union Federation UNI-Europa representing workers in a number of sectors.

These social partners point to the fact that PHS also has a gendered dimension and it is a natural extension of women's unpaid care work, which is significantly undervalued. Within this background, the EU-level social partners criticise that little attention has been paid to the quality of work in PHS, and to the living and working conditions of PHS workers. They call for the recognition of the PHS workers' quality and professionalism.

The fact that PHS is characterised by multiple work arrangements (live-in, live-out, single or multiple employers) and various employment relationships (placement agencies, provider organisations, direct contract with the end-users or domestic workers operating as self-employed) also complicates the interest representation of PHS workers by trade unions. The fact that the demand for PHS is expected to rise in the future due to population ageing in Europe pushes social partners to call for more attention to the above challenges. In particular, one of the challenges is how to reach and represent the PHS workers. According to the social partners, the European care strategy⁸ (to appear in late 2022), and continuous investments in the formalised long-term care, should facilitate better access of social partners to the PHS workers and their interests.

EFFAT, EFFE, EFSI and UNI-Europa also jointly identified the drivers of undeclared work in PHS. They pointed out the scope and implementation of labour and social security regulations, barriers for accessing legal and effective social security coverage, gaps and restrictions in access to work permits for migrant workers and the

⁷ See http://www.efsi-europe.eu/fileadmin/MEDIA/publications/2022/EFFE_EFSI_EFFAT_UNI_Joint_statement_UDW_March_2022_final.pdf

⁸ https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/13298-European-care-strategy_en



variety of organisations and actors involved in mediating or facilitating the supply of domestic workers and the demand for PHS.

Another major factor of undeclared work in PHS are the relatively high costs and the high share of labour in delivering the services, coupled with the complexity of hiring a PHS worker or affordability of doing so in relation to a household's income and need. Due to the sector's high employment content where the price paid for the services is made up almost entirely of workers' wages, the formal provision of PHS is relatively more costly (considering taxes and other deductions) than its undeclared provision.

Acknowledging the above, social partners call for a holistic approach to tackling undeclared work in PHS, with support of collective bargaining (which is currently difficult and fragmented), a community-based approach to the provision of PHS, and EU-level support to capacity building among social partners to organise and represent PHS workers (mostly women in vulnerable labour market positions). This approach can be supported by comprehensive policies and campaigns, with positive messaging to stakeholders. This would also support the attractiveness of the PHS sectors as a workplace, while professionalising the services provided to households and individuals.

Finally, EU-level social partners suggested the existence of a direct link between the share of undeclared work in the PHS sector and the supply of publicly funded care services. The amount a country invests in the care provision through various tools (e.g., in-kind provision, allocation in cash or allocation in social vouchers) impact directly the recourse by users and households to undeclared work. They also highlighted that the personal choice of each individual to have recourse to external professional support or to be in charge of its own care duties should be guaranteed by public authorities, along with the possibility to choose which model of employment best suits the individual's need for PHS.

4.0 Preventing undeclared work in the PHS

Preventive policy measures to tackle undeclared work aim to redirect behaviours and change attitudes by modernising formal institutions, raising awareness and applying effective incentives. Social voucher schemes, online declarative platforms, monthly tax credit, social or fiscal incentives show positive results in preventing undeclared work or identifying undeclared work in the PHS sector.

The improvement of the regulatory framework comprises formalising PHS work workers that extends the scope of labour legislation and social security to incorporate the specific needs of PHS workers is a fundamental step. The most prominent and specific international legislation is the ILO Convention No. 189 on Domestic Workers. The Convention recognises that the special conditions in which PHS work is carried out make it desirable to supplement general standards with standards specific to PHS workers, and country-specific legislation. Since its entry into force on 5 September 2013, eight EU Member States have ratified the Convention⁹, out of which, in seven the Convention is already in force: Belgium, Finland, Ireland, Italy, Germany, Portugal and Sweden, several EU Member States already had or implemented their specific legislation related to PHS workers in place before the Convention. The effectiveness of specific legislation schemes can be challenged in the long term. Another tool that prevents undeclared work is the professionalisation of PHS workers, intensively supported by key EU-level social partners. Organised representation, collective bargaining and agreements contribute to minimising engagement in undeclared work. The role of the social partners is in setting regulations, and adherence to labour rights is vital in PHS.

Additional options of preventive measures are awareness-raising and information campaigns complemented ideally by training and education, ideally specifically devoted to the PHS sector. Comprehensive education

⁹ Belgium, Finland, Ireland, Italy, Germany, Portugal and Sweden.



specifically targeting PHS workers for labour inspectors and policymakers is rare. However, ILO Module (ILO, 2014) is an exceptional example for such training for labour inspectors. Countries established also hotlines and call centres to disseminate information about laws and compliance regulation to enable compliance with the rules and preserve labour rights. Usually, the awareness-raising campaigns preceded or complement deterrence measures. Special attention is devoted to effective communication with migrant PHS workers with all types of status (EU mobile or third-country nationals), providing counselling in languages of the most represented domestic workers nationalities.

Incentives to prevent undeclared work are of various types, from simplifying administrative procedures of compliance, mediation and facilitation to solving complaints and conflicts between responsible actors, tax rebates rewarding employers/households for compliance and social vouchers schemes. Vouchers are the most widespread tool out of the preventive measures in the PHS sector and their goal is to increase formal employment. Voucher programmes differ in their guarantee of labour rights and are differentiated into social vouchers and enterprise vouchers. Some examples are described in the following subsections.

4.1 Role of social partners in preventing undeclared work in PHS

The cooperation of EU-level social partners EFFE, EFSI, EFFAT and UNI-Europa yields a common approach to tackling undeclared work in PHS, focusing on preventative and compliance-oriented measures rather than deterrence measures. Social partners point to the importance of three issues:

- ▶ **Affordability of PHS**
- ▶ **Promoting professionalisation of PHS**
- ▶ **Improving social dialogue in the PHS sectors**

The most common preventative approach in the sector is the use of demand-side and supply-side incentives. These usually aim at making formal PHS more widely affordable. When considering reducing the price of PHS, policymakers should pay specific attention to the equity of the measure, which can also benefit people with the lowest incomes, including pensioners or persons with disabilities. To obtain equity, policymakers might complement a possible tax deduction with other measures or consider tax credit opportunities.

Tackling undeclared work in the PHS sector can also comprise measures ensuring quality work in the sector, promoting professionalisation, skills recognition, easing administrative duties, and raising awareness on the dangers that undeclared work might entail. Measures tackling undeclared work in the PHS sector can therefore find long-term and sustainable solutions for the benefit of workers (by granting them access to formal jobs not deviating from standard employment rights and protection) and users (by enabling them to adequately meet their needs on the formal market at an affordable price).

Guaranteeing professional but affordable services can be done via the end user giving mandate to a third-party organisation (be it for-profit or not-for-profit) to entrust this organisation with the management of recruitment process and all administrative formalities and duties normally ascribed to an employer. The effectiveness of such system in reducing undeclared work has been demonstrated in several countries while also facilitating social dialogue, improved working conditions, securing the working relationship and better access to professionalisation for PHS workers. The link between social dialogue and affordability of PHS has been demonstrated in the example of France, where the regulation of working conditions in the sector, under close monitoring of social partners, allows for a mandate contract between the worker and an agent, securing a fair relationship, decent working conditions, a quality of service, but at the same time also affordability of the service. The agent also serves as a



conflict prevention body between the service user and the PHS worker. Moreover, social dialogue also helps granting PHS workers access to training and other measures that improve their skills in the profession.

4.2 Professionalisation and certification

Professionalisation refers to a full recognition of PHS workers as professionals entitled to decent wage, regulated working hours, paid leave, health and safety at work, pensions, maternity/paternity and sick leave, compensation in the event of invalidity, rules governing dismissal or termination of the contract, redress in the event of abuse, and access to training (ELA, 2021). The European Parliament has called for the professionalisation of PHS work and the personal care sector through a combination of public finance (tax breaks), social finance (family allowances, aid to businesses, mutual societies and health insurance, works councils, etc.) and private finance (payment for services by private individuals) (European Parliament, 2016). The professionalisation of the PHS sector is also supported by EU-level social partners addressing the PHS sectors, including the European Public Services Union (EPSU), UNI Europa and EFFAT, which are member organisations of the European Trade Union Confederation (ETUC). On the employers' side, Social Employers Europe, EFFE and EFSI also support the professionalisation of the PHS sector through recognition of PHS workers as professionals and adjusting policy making, social dialogue and education/training of these workers to their professional status.

A good practice of how professionalisation can occur has been provided by the Austrian system of certification of placement agencies providing 24-hour-care. The legal basis for quality-assured 24-hour care was adopted in 2007, supported by a model of funding, upon the initiative of the Ministry of Social Affairs. Financial support to care givers sought a legalisation of 24-hour assistance, provision of social services at home and financial support to persons in need of care. In result, the number of self-employed care givers was on the rise from 2008 until 2017, with a slight drop in 2018 and then stability from 2019 onwards. Home visits are part of the system to secure quality assurance. In 2019, a project on unannounced home visits was launched in Vienna and in Tyrol. Besides quality assurance, these visits also aim to provide information, support and advise to the end users of care, as part of preventative policy measures. Home visits are carried out by qualified nursing staff from the Competence Centre for Quality Assurance in Home Care.

Another relevant element of the Austrian system is the voluntary certification of placement agencies, which rose from 15 in 2019 to 40 in 2020. The added value of this voluntary certification is transparency in contracts and guaranteed services, a clear framework for the caregiver, quality assurance by qualified health and nursing staff, and access to quick remedies and sustainable solutions in case of discrepancies. Clients started recognising that obtaining care via a certified agency may yield more benefits than saving on costs for undeclared care work.

4.3 Awareness-raising and educational campaigns

Within a holistic approach to tackling undeclared work in PHS, awareness-raising campaigns and education targeting employers, workers and/or consumers can play a key role. In some countries, like France and Sweden, labour inspectorates cooperate with social partners to conduct joint campaigns. To better reach PHS workers, information is shared with them via social media, area-based fairs, a website and phone messaging.

A demonstrated example of a national campaign against undeclared work is found also in Portugal. The campaign 'Bad for you, harmful for us' embraces a strong preventative aspect based on an active involvement of social partners and other public entities, such as the Social Security Authority and the Service of Employment Authority. The goal of the campaign is to regularise a significant number of situations where undeclared work has been documented, and turn these into formalised labour market situations. The campaign's target groups include vulnerable groups (including migrants and pregnant women), employers' and employee representatives, students, bogus-self employed, and the general public. At 32 local branches of Labour Inspectorates, face-to-face



information was provided to clarify the rights and obligations of PHS workers; and attempts were made to solve individual disputes between PHS workers and the service users. A public telephone line was available for 5 days per week, and the most frequent queries focused on working time issues, work organisation and failure of service users to pay salaries. Supporting events included workshops with social partner and information activities online (e.g. via a chat function, but also written answers, and a simulator calculating remuneration in specific conditions).

The campaign 'Bad for you, harmful for us' also disseminated information on the need to work legally in five languages and via various forms – digital, social networks, radio advertisements, written press, and by distribution by partners. These awareness raising tools were supported by activities of Labour Inspectorates, including complaints mechanisms put in place, adoption of notifications to service users/employers to request documentation to control their legal compliance, and notifications related to the calculation of amounts to be paid to PHS workers (e.g., work contracts, receipts, social security payments, work accident insurance).

This campaign helped regularising the work of 4 098 workers, or 765 situations per month. The overall learning resources from the campaign can be summarised in three points:

- ▶ Entering homes to carry out inspections – authorisation is necessary (sending questionnaires/speak at the door is perceived as a challenge, but may at the same time serve as a solution to the authorisation request).
- ▶ Difficulty in detecting cases and evidence – hidden labour/key condition: data cross checking for efficiency (legal presumption on labour code - workers receive periodically a certain amount in the bank account).
- ▶ Formulation of a national strategic plan against undeclared work that includes specifically work in the PHS sectors.

4.4 Voucher programmes

The most frequently used preventative measures currently across European countries include social vouchers, targeted (in)direct taxes and simplified compliance. Social voucher programmes can be granted specific attention as they have demonstrated their effectiveness in encouraging citizens to access regular rather than undeclared PHS. Indeed, they ensure quality and increased transparency (i.e., better identification of providers and the final price of each service) without increasing the administrative burden (e.g., management of direct formal employment).

Social vouchers are social benefits, carrying the right to access specific goods or services that facilitate work-life balance (such as access to food, culture, transport, childcare, holidays etc.). Public authorities can also adapt social vouchers to distribute benefits and well-being to their citizens as an alternative to allowances in cash or kind. They should be distinguished from administrative simplification tools, because the voucher system is more complex and directly aims at incentivising both the demand and supply side of delivering PHS.

In the PHS sectors, social vouchers formalise the employment relationship by incentivising households to register PHS workers and pay social security contributions via a simplified procedure to register workers and paying lower taxes. These measures make undeclared work more costly for the employer/household.

Good practice examples on these social voucher systems are the 'Universal Service Employment Voucher - CESU' in France and the service voucher system in Belgium, which both aims at reducing undeclared work by facilitating



the employment of homebased workers and offers formal ways of working in the PHS sectors.¹⁰ While this type of measure is very effective, they are also perceived as very costly. Therefore, finding the right balance between costs and benefits as well as considering tax related costs remains a challenge.

In France, the Universal Service Employment Voucher (CESU) provides incentives to individuals/households using PHS to declare the PHS workers. This system operates since 2006, following earlier systems introduced in the 1990s. The benefit for the service user (employer) is simplified administration, without the need to calculate contributions and deductions, and without issuing pay slips. Declarations can be done with a few clicks within a guaranteed simplified procedure. The employer obtains 50% tax credit, while the PHS worker benefits from guaranteed social security and protection in case of illness or accident. The worker is paid a salary directly to his/her bank account. The benefit of this system is visible also in statistics – in the period of 10 years since its introduction, the CESU system yielded a significant drop in undeclared work in the PHS sector. Nevertheless, a cost-benefit assessment should be carried out, which is a key condition for sustainable success of this system.

In Belgium, the social voucher system was introduced in 2004 as the policy of the government to create new jobs especially for persons with lower skills, provide incentives to work legally and improve their work-life balance. The Belgian system is considered as one of the most successful ones to have met these targets. The facilitation of PHS worker and the user is coordinated by agencies. The worker has a contract with an agency that provides the worker with a working hours' schedule, for which the worker receives vouchers from the employer/service user. One voucher has a value of EUR 9 and accounts for one hour of work. The worker turns in these vouchers to the agency, and receives a salary based on the number of vouchers worked for.¹¹ The user also maintains a time sheet of PHS delivered. Workers in the system obtain access to social security, recognition equal to workers in other sectors, and collectively agreed salary increases. While there is no control or sanctions at the workplace, the system embraces a control system in form of an accreditation committee of various stakeholders involved. The committee provides recommendations to the Ministry of Labour if any infringements are documented and also decides on sanctions, which can include the withdrawal of an agency's licence or financial fines.

In sum, political will is necessary to implement solutions like the voucher systems in France and Belgium, which belong to most successful holistic examples of tackling undeclared work in the PHS sectors. They are attractive for all parties, recognise the needs of individuals and facilitate the provision of services to meet these needs. At the same time, the voucher systems require large public investments, which however yield sustainable effects.

4.5 Tax deduction

Tax deductions aim at motivating service users to avoid undeclared work and are successfully applied in many Members States: Belgium, Finland, France and Sweden. The initiative called *BoligJobordningen* (private family residence job initiative) in Denmark brought a significant contribution to the debate on undeclared work, but had its shortcomings. The initiative assumed that registered taxpayers with residence in Denmark would receive a tax rebate upon demonstrating expenses for services (e.g., cleaning, childcare, gardening) but also home repairs (e.g., maintenance, repairs). A pilot system was introduced in 2011, but the return value on the tax rebate faced

¹⁰ According to EFSI classification, there is a need to distinguish "social vouchers" and "administrative simplification tools". While both instruments share the objective of easing PHS workers formal employment, they differ in that way that only social vouchers carry a right for an individual to receive services. As such, Belgian Titres services and French Pre-financed CESU are social vouchers (AD-PHS,2020).

¹¹ Agencies receive a complementary subsidy from meaning that for each voucher, they are reimbursed between €24.17 to €24.83. In 2022, Social Vouchers employees earn a minimum gross wage between €11.81 and €12.55 per hour. Earnings are determined by the employer based on seniority and in accordance with the collective bargaining agreement (This additional information was provided by EFSI).



an upper cap, making it less attractive to the taxpayers. At first, the tax rebate system has driven up the demand for PHS workers, making it difficult to hire one. In response, the infrastructure for the provision of PHS services has improved to facilitate and simplify the process of finding a PHS worker. However, changes introduced from 2022 suggest new rules, where a craftsman deduction has been abolished, and the tax deduction for services has been significantly constrained.

The key learning points from the Danish example can be summarised in the following points:

- ▶ It was a popular initiative, but costly for the state budget, even though the tax deduction was small.
- ▶ The new conditions, e.g., the fact that the crisis in the construction sector no longer continues, has changed the incentives of individual taxpayers to benefit from this system.
- ▶ A high number of non-Danish workers are being employed and are filling in the gaps in the labour market. This leads to a lower need to provide incentives to individuals to perform declared over undeclared work.

5.0 Detering undeclared work in the PHS

Deterrent approaches and measures offer the Member States fewer options to tackle undeclared works in the PHS sectors than preventive measures. Countries have limited enforcement authorities' mandates for employment deterrence measures for private households. In general, increased sanctions and penalties, data mining and inspections are rarely applied, targeting the undeclared work in the PHS.

Potentially, administrative and criminal sanctions within labour and other legislation, depending on the severity of the impact, name-and-shame penalties, blockage of bank accounts, withdrawal of permits and the suspension or revocation of operating licences can be applied in this sector; so far, no developed practices in these terms have been identified.

Data mining and sharing of information to deter undeclared work in the PHS have been applied in some countries. Some countries crosscheck different sets of information to detect undeclared work, such as employment permits, tax records, and social insurance registries. The utilisation of data mining, in general, however, depends on the level of digitisation, interconnection, and integration of databases with harmonised administration data of various registers. This might comprise access of the enforcement authorities to the portals to crosscheck data on a worker's nationality, immigration status and registration for social security and tax purposes. While the cooperation with the authorities responsible for immigration is critical in terms of data mining and information sharing, the role of the labour inspectorates needs to be specified. The functions of labour inspectorates are intended to secure workers' rights under relevant laws rather than concerning themselves with the lawful nature of their employment, so the workers should not be excluded from protection on account of their irregular employment status (ELA, 2021).

The list of challenges related to inspections in private households is long. It comprises that the conditions and procedures for carrying out labour inspections are not defined, and labour officials may not be prepared to undertake them, or the labour inspectors are rarely trained on the specificities of PHS work and household inspections. Despite the limits, Ireland and Spain developed specific rules to inspect private homes under particular conditions (ELA, 2021). The following subchapters present a detailed description of deterrence practices successfully applied in selected EU Member States.



5.1 Household inspections

Ireland developed a successful inspection model to tackle undeclared work in the care and personal and household services sector. In the first place, inspectors have relatively wide powers in Ireland. They may enter any premises at a reasonable time, demand sight of, inspect and take copies of records, remove and retain records, require persons to produce records and interview and require information from any relevant person.

To enter homes by inspectors is conditioned by specific rules. Constitutional protection of private homes does not remove employers' obligations. Inspections could be announced or unannounced. Evening and weekends inspections tend to be unannounced. An inspector alone or accompanied by other officers can only enter the premises with the consent of the occupier or pursuant to a warrant issued by a district judge. Requiring and approving a warrant by the district court is usually a one-day procedure, conditioned that the judge will have all the necessary information to decide. While in most cases the household – the employer - consent to the inspection, some employers agree with the inspection but not in private premises. Inspectors request then an alternative inspection location, such as the accountants' office, offsite, and others. The safety of inspectors can be backed by a police officer if there is a risk to the inspector's security. The inspectors can take e-transmitted records of the household visit.

Before a decision on private household inspection is taken, a risk assessment based on several steps and sources of information is applied. The labour inspectorate cooperates with other specific departments to identify the subject of inspection in domestic work. The labour inspectorates collaborate and crosscheck also information from tax offices, employment permit applications, inspection partners, and intelligence. The inspectors, specialising in the PHS sector, have continuous contact with local and nationwide migrant groups and collect information about possible infringements of the labour rules. Sometimes the domestic worker files a complaint to the labour inspectorate themselves, which then is used as an incentive for further steps. The compliance checks are a consistent process. Filing a complaint or referring a dispute is possible via an online form.¹² However, the presence of a complaint is not a condition for an inspection. Another way to detect high-risk employers of domestic workers is the analysis of employment agencies and recruitment websites. The risk rating increases in case the employer violated the legal work regulation already in the past. The inspection in private household needs to be justified by reasonable information about the previous or potentially high risk of violation of the relevant regulations.

The follow up after the inspections is the same as in case of inspections in any other sector. Employers are afforded every reasonable opportunity to rectify contraventions, supplemented by contravention notice, compliance notice and fixed payment notice. The employer has a chance to correct the violations of regulations and is given few weeks to address the issues. Then depending on the infringement detected, the labour inspectorate initiates the legal proceeding (Workplace Relations Commission, 2018).¹³

Since the introduction of the inspections in private households in 2011, 250 inspections have been executed, and 229 contraventions identified. Regarding the type of infringements, 70% of violations related to the working time mostly by omitting to keep records on the hours worked. Additionally, 10% to payslips, 9% to payment of wages, mainly payments below the minimum wage, and 7% to the terms of employment have been recorded. The less prevalent contraventions concern employment permits (2%) and working during public holidays (1%). While in

¹² https://www.workplacerelations.ie/en/e-complaint_form/

¹³ Workplace Relations Commission (WRC) (2018). An Employer's Guide to WRC Inspections. Available at: [employers_guide_to_inspections.pdf \(workplacerelations.ie\)](https://www.workplacerelations.ie/employers_guide_to_inspections.pdf)



2011-2017 around 20 to 50 inspections have been applied, in 2018 the number dropped due to priority to focus on another sector and limited capacity of the inspectorates.

The inspections in private households are accompanied by preventive activities supplementing and supporting the deterrence measure in the PHS. To keep the domestic workers and their employers informed, Ireland applied continuous information campaigns to prevent undeclared work among domestic workers. The information lines (call centre) and information campaigns, including social media, are using multilingual approach. Besides that, the inspectors speak several relevant languages reflecting the nationalities of the migrant domestic workers¹⁴, the information cards and booklets are available in 10 languages. The ongoing access to translation services and interactive telephone interpretation is available in Citizen Information Centres clinics supporting outreach to target communities through migrant groups and churches. While gathering intelligence from inspection partners is used for further steps of control, the overall approach of the inspectorates is to help and provide all the necessary information, especially if they encounter persons with limited communication and understanding due to migrant origin.¹⁵

The main takeaways from the Irish inspections in private households are that the practice reflects and addresses the challenges identified in terms of inspections in private premises and domestic workers.

- ▶ To address the challenges related to the identification of possible infringement, Ireland developed a complex infrastructure that is helping to provide a risk assessment and outreach to target communities.
- ▶ Challenges in accessing homes are addressed with the flexibility of inspectors to carry out investigations offsite and employees are encouraged to meet offsite for interviews.
- ▶ The language barriers are overcome with the language inspectors speaking Czech, French, Lithuanian, Polish, Russian, Slovak, and continuous access to telephone interpretation, and multilingual leaflets/booklets.
- ▶ The complications to inspect employment status (employed v self-employed) is solved with specific training on how to examine employment status among the domestic workers.
- ▶ To handle inexperienced employers, inspectors are trained to provide guidance and equipped with templates.
- ▶ Working with migrant groups requires research of the recruitment websites, Facebook groups and other channels but is very useful.
- ▶ The regulations apply to all employers and employees who provide care and other personal and household services irrespective of they are family members.

5.2 Data and document mining

The Spanish Labour and social security inspectorate state agency (*Inspección de Trabajo y Seguridad Social - ITSS*) deters undeclared work in the care and PHS sectors based on different tools and sources than household inspections in Ireland. The practice relates to the characteristics of the Spanish PHS sectors, which include digital platforms to match the customers and service providers. Most digital platforms have a limited scope, focusing

¹⁴ Ireland relies on inspectors fluent in the language of the workers, for example Lithuanian, Russian, Polish, French, Czech and Slovak.

¹⁵ Additional information on the supplementing activities go to:

https://www.workplacerelations.ie/en/what_you_should_know/employment_types/domestic-workers/



mainly on the most significant cities and operating in every Spanish region. The enforcement authorities approach the digital platform as employers to detect undeclared work in the care and PHS sectors.

To this end, the ITSS annually carries out campaigns planned by Central Services, including campaigns tackling undeclared work in all sectors of economic activity, including the care and PHS in Spain. Since 2018, the Spanish labour inspectorates have been developing specific campaigns on digital platforms resulting in unplanned inspection actions based on complaints and requests from other administrative bodies.

The essential elements of digital platform operation are relevant to identifying fraud types. Users can contract the services through the platform, and workers then provide their services at private homes. The company contacts customers or clients and organises the provision of services, sets prices with the customers and wages with the care or household employees, and responds to the activity carried out by the care or domestic employees. Although digital platforms are advertised as intermediaries, in reality they act as real employers. ITSS approaches the platforms as employers that are obliged to comply with the regulations as any other company.

Following infringements have been identified: workers are not registered in the social and security system, despite their provision of services on behalf of the company. Social costs are assumed directly by the worker becoming a bogus self-employed either by (a) formalising a commercial contract with them or (b) by creating a Cooperative of Associated Work. The latter may lead to the creation of bogus worker cooperatives, where workers registered as self-employed workers in the social and security system to evade the corresponding social expenses as an employer. Through the Cooperative of Associated Work, their members will comply with the company's social object, but without being real partners in this cooperative since they lack any decision-making power over it.

Thanks to the set regulations related to the digital platforms and Cooperative of Associated Work, no physical inspections at private households are required. ITSS has carried out the verification activities by analysing different commercial, labour and social security documentation. These included invoices issued to persons providing the care/household service, commercial contracts for the provision of services, corporate declarations to the Tax Agency and records of working time (working hours). In case of checking the working time, the document verification is complemented with an interview with workers and representatives of the undertakings concerned, at the ITSS headquarters after the visit. The only requirement is that the company knows it is inspected by a notification about the inspection.

The overall results of the inspectorates' actions are promising. Since the ITSS started with the campaign on digital platforms, many infringements have been detected. In total, nearly three million EUR of social and security contributions have been requested, and 1 501 registrations to the social and security system enforced in 2021¹⁶ despite the stagnation because of the COVID-19 pandemic in 2020. In 2022, ITSS continues in the campaigns and expects positive results.

A common deterrence practice is to cross-check information across several enforcement authorities. For example, in Belgium the labour inspectorate can access a portal to crosscheck data on a worker's nationality, immigration status and registration for social security purposes. Increasing data mining and data sharing can improve detecting infringements. However, data protection regulations and the rules governing authorities' responsibilities can hinder the detection of undeclared work.

5.3 Joint actions of enforcement authorities

The care and PHS sector is characterised by a significant cross-broader dimension and intersects with the trafficking of human beings. In Italy, two-years operation called "Women transfer" involved police departments

¹⁶ Overall data at national level from the actions of the Labour and Social Security Inspectorate in Spain.



under the coordination of the Judicial Authority. The joint cross-border operation involved Europol and Eurojust and an agreement between the national enforcement authorities in Italy and Moldova. The action concerns a Moldovan-led criminal association having a logistical base in the province in Italy. The unlawful association dedicates to the employment of women from Moldova for labour exploitation as carers in the Italian region.

The exploitation model of women's care workers consisted of recruitment of vulnerable women in Moldova, using social networks for travel propaganda, following with the transport to Italy by a minibus, against immediate payment or "on debit" and use of false personal certificates for border crossings. After the withdrawal of passports, the carers stayed in an association's residence for a fee. After some time, they have are in Italian families as carers, often in exploitative conditions and without social security and welfare protection. The exploitation was accompanied by the imposition of a monthly bribe of 100 EUR for procuring work, violence and threats aimed at recovering the credits of the association.

Counteractivities of the enforcement authorities involved remote video surveillance systems, GPS tracking, and phone and conversion trapping. Additionally, a socio-economic analysis of the victims and economic and financial investigation of suspects were prepared. The outcome of the operation was a success both in Italy and Moldova. Overall, 87 victims were identified, 7 persons were arrested, 11 homes were searched, and 4 vehicles with 14 500 EUR in cash were seized from the account. The operation followed with the recovery and reflection period of the victims based on the Council of Europe Convention No 197 and granting the victims a special residence permit based on the Consolidation Act on Immigration in Italy.

The joint cross-border operation brought valuable lessons learnt and stipulated additional considerations. First, the enforcement authorities need to re-acknowledge the size of the informal economy, precarious work, and illegal work, which hides within certain macro-areas of the production systems. Tackling undeclared work also means considering the vulnerability and fear of victims and the difficulties of detection by control bodies. The solutions would be to change the approach to interpreting the phenomena of exploitation in the PHS sector, implement a new operational model against trafficking and develop international cooperation activities, in combination with the joint investigation throughout the national territory.

Also, other countries set up bilateral cooperation to detect fraudulent temporary employment agencies. For instance, Norway implemented a project with Romania and Bulgaria. The action aimed to trace the recruitment process by the Romanian and Bulgarian employment agencies being already on a 'naming-and-shaming' list and placing care employees in Norway. Similarly, trade unions in Slovakia indicate to Austrian enforcement authorities possible labour infringements concerning Slovak care workers placed in Austria. A considerable challenge for all Member States in relation to the identification of fraudulent practices regards temporary employment agencies registered outside the EU and when a worker is a third-country national. The cross-border dimension of the care and PHS sector intensifies the significance of the bilateral and multilateral cooperation between the enforcement agencies.

5.4 Inspections based on firm regulations

The Norwegian Labour Inspection Authority shared an example of inspections based on the cleaning sector regulation. The deterrence action in the cleaning sector anchors in the registration of all cleaning companies approved by the Norwegian Labour Inspection Authority to legally provide cleaning services. Additionally, purchasing or hiring cleaning services is permitted only from approved enterprises. The rule also applies to enterprises without employees. The establishment of a cleaning company entails registration in all registers. It must be registered, have a valid health and security certifications for all employees and be affiliated with an approved occupational health service safety representative. The employment agreements need to meet the minimum conditions and comply with the legislation concerning wages. In addition, the company must have



industrial injury insurance and all the employees a residence permit. The Labour Inspection Authority balance sheet shows 4 400 approved and 2 300 non-approved registration of cleaning companies. The registration from the companies is annually updated, and the conditions are repeatedly inspected.

The violation of the regulations has clear consequences, including several types of sanctions. If the conditions for approval are no longer met, the Norwegian Labour Inspection Authority may revoke the permission. The Norwegian Labour Inspection Authority checks compliance with the provisions of regulation and according to the Working Environment Act, violations of the Regulations may result in a written order (to comply within a date), enforcement fine, violation fee, or criminal liability.

When purchasing cleaning services for professionals, rules encompass checking that the company is listed as approved in the cleaning register. Purchasing cleaning services from illegal cleaning activities may result in criminal liability. Further, the contract with cleaners needs to contain a clause about the minimum wage and working conditions complying with regulations on the generalisation of collective agreements for cleaning companies. In addition, companies that purchase cleaning services are obliged to ensure that the supplier complies with the legislations.

The prohibition against purchasing cleaning services from businesses that are not approved also applies to individual consumers who buy cleaning services at households. Suppose the cleaner/cleaning company has no approval or is not mentioned in the register, the individual private purchaser must require the company to apply for registration and terminate the contract if they are not approved or wish to apply for approval. The particular customer is obliged to inform the Labour Inspectorate about the company. Contrary to businesses that purchase cleaning services, an individual customer has no duty to check whether a cleaner receives a minimum wage and working conditions comply with the General Regulations.

Setting the rules and firm regulations for business and private cleaning companies is only part of a broader branch programme to deter undeclared work in the cleaning sector. Tripartite cooperation to increase and share knowledge and perform coordinated activities completed the action. From 2013 to 2017, the National inspection campaign advocated for the registration of the companies and presented the duties for the companies and the consumers. An electronic guide of registration supported compliance with the regulation. Information campaigns targeted both professional and private customers.

The targeted programme evaluation showed that 4 900 audits and inspections during the period 2013 – 2017 have been carried out in total. Specifically, 1 025 inspections of registered cleaning companies, 1 031 inspections of unregistered cleaning companies and 2 593 inspections of enterprises that purchase cleaning services have been implemented. Additionally, 251 follow-up and effect evaluating inspections happened. A number of cleaners have received minimum wages and improved working conditions. Many of the approved enterprises that have been inspected now work to a greater extent systematically with their working environment. The approval scheme and supervision of unapproved enterprises resulted in many uncompliant businesses being out of the market. Most people buy cleaning services from approved cleaning activities, and more contractors (businesses) complies with the legislation.

6.0 Key learning outcomes and practical recommendations

Integrating the key learning outcomes, a holistic approach to tackling undeclared work in PHS sectors is prioritised among various types of stakeholders. A holistic approach involves several elements simultaneously, including awareness raising, campaigns, feasible policy targets, preventative measures but also deterrence measures. Political will is a prerequisite for implementing policies and measures to develop this holistic approach. Additional



challenges derive from legislative questions, including the need to adapt legislation (e.g. to allow entering private homes for inspections). In other words, a holistic approach expects measures taken both on the demand side for PHS as well as its supply side.

Expectations among various stakeholders regarding how to tackle undeclared work in the PHS sectors converged around this holistic approach and around the fact that the PHS sectors will increase in importance due to the ageing population. Therefore, attention to the sectors and their good governance is even more important.

Social dialogue is an important mechanism to facilitate good governance of the PHS sectors. A strong recognition need of workers in the PHS sectors is acknowledged, referring both to their recognition as professionals and as workers whose interests are collectively represented via social dialogue and collective bargaining. Policy makers and enforcement authorities are crucial in facilitating the holistic approach and good governance of the PHS sectors.

From the point of view of cost effectiveness and affordability of PHS services, these relate on the one hand to the existence of formally provided services, relevant mostly in the care sector. At the same time, national measures for tackling undeclared work in PHS should not be viewed according to how costly they are, but via the benefits of their long-term impact to the population and workers.

The above suggests several practical recommendations:

- ▶ preventative measures need to be prioritised over deterrence measures;
- ▶ the more comprehensive the system for providing work in the PHS sector is, the more likely that service users will not engage in undeclared work;
- ▶ the costs of a formalised system of provision of PHS services needs to be perceived in the context of the long-term benefits of this system to the whole society;
- ▶ undeclared work in PHS can be reduced via professionalisation of PHS;
- ▶ the development of a system with an intermediary stakeholder (e.g., an agency to which the end-user gives mandate to entrust this organisation with the management of recruitment process and all administrative formalities and duties as an employer) could be considered. The effectiveness of such a system in reducing undeclared work has been demonstrated in several countries, including Belgium and France. It also helps facilitate social dialogue, improves working conditions, secures a better working relationship and access to professionalisation for PHS workers.

Besides these practical recommendations, a few supportive recommendations to the European Commission and ELA can be formulated:

- ▶ The European Commission and ELA can play an active role in raising awareness on the cost effectiveness of preventative policy measures to tackling undeclared work in PHS, within a holistic approach.
- ▶ ELA could facilitate targeted exchanges among peers to discuss good practices in tackling undeclared work in the PHS sector. This can support a more targeted and detailed guidance to the EU/EEA Member States on various preventative and deterrence measures in the PHS sectors.
- ▶ The European Platform tackling undeclared work could further discuss and elaborate the issue of household inspections. In most countries, the law requires the consent of the householder or prior judicial authorisation to allow access of labour inspectors to private dwellings under provisions protecting individuals' right to privacy. Therefore, ELA could foster the exchange of innovative preventive measures successfully implemented in some country to overcome the limited competence of inspections and/or to obtain the householder's consent.



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