



European Platform
tackling undeclared work

Challenges and solutions in preventing, detecting and proving undeclared work in new forms of work

Report from peer learning dialogue

January 2023

The authors would like to thank all participants for their contributions during the peer learning dialogue.

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Contents

1.0	Introduction	2
2.0	Challenges and solutions in preventing, detecting, and proving undeclared work in new forms of work	3
2.1	Challenges faced within the triangle nexus of the digital labour platform-worker-enforcement authority	4
2.2	Collaboration between authorities at national level	5
2.3	Cross-border collaboration	7
2.4	Skills and competence needs	8
3.0	Reflection on actions explored by participating countries and suggestions for national authorities and ELA	9
3.1	Actions agreed upon and lessons learned from implementation	9
3.2	General suggestions for national enforcement authorities	10
3.3	Suggestions for EU-level support (ELA)	11
	Annex 1: Additional practices in preventing, detecting and proving undeclared work	13

1.0 Introduction

This report documents the outcomes of the peer learning dialogue (hereafter PLD) on challenges and solutions in preventing, detecting and proving undeclared work in new forms of work, such as work through digital labour platforms. New forms of work are characterised by changing working patterns, contractual relationships, places, duration and schedule of work, increased use of information and communication technologies (ICT), or a combination of these.¹ Various new forms of work have emerged in tandem with the coming of the 4th Industrial Revolution within the EU and at a global scale, including work through digital labour platforms, which has grown considerably. In the EU, it is estimated that over 28 million people have their work mediated by digital platforms.²

Identifying and proving undeclared work of digital labour platforms remains a key challenge across EU/EEA countries and includes difficulties in proving workers' employment status. The nature of the work (in particular online work that is frequently performed also across borders) and the lack of transparency and traceability in these complex and often opaque subcontracting chains, as well as data availability, pose further challenges.³ Other challenges facing enforcement authorities include ensuring labour inspectors have adequate skills and competences to take into account these new developments and the need to develop effective collaboration with social partners to address undeclared work in new forms of work.

In this context, the PLD participants reviewed the nature of undeclared work in new forms of work including platform work and discussed approaches and tools applied by enforcement authorities in tackling undeclared work, including across borders. Representatives of seven countries (Denmark, Estonia, Greece, Lithuania, Norway, Portugal and Sweden) discussed this topic during three meetings:

- ▶ *18 October 2022*: The meeting focused on the nature of undeclared work in new forms of work, ways to prevent, detect and prove undeclared work and social dumping, including across borders, in addition to needs in the area of skills and competences.
- ▶ *19 October 2022*: The meeting focused on ways to prevent, detect and prove undeclared work in new forms of work, including data gaps relating to digital labour platforms.
- ▶ *23 November 2022*: The participants discussed lessons learned to improve approaches to tackling undeclared work in new forms of work.

The first two meetings concluded with a set of actions which participants took forward and explored in-depth in their home countries. The lessons learned from these actions were then reported and reflected upon at the last meeting. This paper summarises the outcome of the actions and the discussions during the three meetings.

Section 2 of the report presents the reflections from the meetings on challenges and solutions in preventing, detecting and proving undeclared work in new forms of work. Section 3 summarises the discussions about the participating countries' practices to address undeclared work in new forms of work, especially work mediated

¹ Eurofound, New forms of employment, (2022). Available at: <https://www.eurofound.europa.eu/topic/new-forms-of-employment>; Also see OECD, Policy Responses to New Forms of Work (2019). Available at: https://www.oecd-ilibrary.org/social-issues-migration-health/policy-responses-to-new-forms-of-work_0763f1b7-en

² European Commission, (2021). Digital labour platforms in the EU. Mapping and business models, Publications Office of the European Union: Luxembourg. Available at: <https://op.europa.eu/en/publication-detail/-/publication/b92da134-cd82-11eb-ac72-01aa75ed71a1/language-en>

³ See, for instance, European Platform tackling undeclared work, Thematic review workshop: Undeclared work in the collaborative economy

Online workshop, 19 and 20 May 2021 and Eurofound (2021). The digital age: Implications of automation, digitisation and platforms for work and employment. Challenges and prospects in the EU series, Publications Office of the European Union: Luxembourg. Available at:

https://www.eurofound.europa.eu/sites/default/files/ef_publication/field_ef_document/ef21007en.pdf

through digital labour platforms, and includes the key takeaways from the actions explored by the PLD participants. It also suggests activities for national enforcement authorities and includes suggestions for EU-level support (ELA).

2.0 Challenges and solutions in preventing, detecting, and proving undeclared work in new forms of work

Preventing, detecting and proving undeclared work, including in new forms of work such as work through digital labour platforms, should be a core activity of enforcement authorities. Implementing relevant activities in this area is challenging due to the frequently online and cross-border nature of new forms of work. Related activities of enforcement authorities are essential since non-standard forms of work are in fact the standard within work mediated via digital platforms.⁴

Key issues discussed during the PLD comprise challenges faced within the triangle nexus of the digital labour platform-worker-enforcement authority, cooperation between authorities at national level and cross-border collaboration of authorities and other relevant actors. The following key conclusions can be drawn from the meetings:

Key conclusions

- ▶ Enforcement authorities face significant challenges in tackling undeclared work and social dumping in new forms of work including platform work, especially in the areas of food delivery, transportation of passengers and cleaning services.
- ▶ The main issues relate to identifying the digital labour platforms and the workers and establishing the appropriate employment relationship between them (i.e. determining if the digital labour platform should be considered an employer). The lack of clear legislation and clear definitions hinder efforts in this area.
- ▶ There is a need seen for enhanced cooperation between enforcement authorities and companies offering work through digital labour platforms. Cooperation could assist in a better understanding of the business model and in collecting information from digital labour platforms. Companies can benefit from this cooperation via receiving information about their obligations. Cooperation hence can ensure compliance with the regulation.
- ▶ Various cooperation procedures are practised in participating countries but cooperation between national authorities, such as between enforcement authorities and tax authorities, the police, the customs, social security organisations as well as social partners and NGOs, could be further fostered. Institutional procedures that hinder cooperation, especially in relation to the exchange of data, need to be tackled at national level.
- ▶ Cross-border cooperation is resource intense, carried out only rarely and should be increasingly implemented to allow for better detection, prevention and the possibility to prove undeclared work is taking place (for example via regular exchange meetings to ensure better understanding of the national situations,

⁴De Groen, W.P., Maselli, I., (2016). The impact of the collaborative economy on the labour market, Centre for European Policy Studies/CEPS Special Report No 138, CEPS: Brussels. Available at: https://www.ceps.eu/wp-content/uploads/2016/06/SR138CollaborativeEconomy_0.pdf

to increase joint actions and joint tools used, such as exchange databases like the Internal Market Information System (IMI) and questionnaires for firms).

- ▶ The general skills requirements for labour inspectors vary across countries. Training and education activities and guidelines focused on issues related specifically to new forms of work could be pursued. Developing training and joint mutual learning activities specifically related to new forms of work is regarded as being an area where concrete progress could be made going forward.

2.1 Challenges faced within the triangle nexus of the digital labour platform-worker-enforcement authority

Establishing a regular exchange between enforcement authorities and digital labour platform companies, as well as enforcement authorities and workers, is key when tackling undeclared work in new forms of work including platform work. Activities can be used to check and correctly categorise digital labour platforms (e.g. if they are employers, temporary work agencies, etc.) so that the appropriate employment relationship between the digital labour platform and the worker (determining if the digital labour platform should be considered an employer) is established. Although the lack of relevant legislation is a challenge for most countries, existing legal provisions can be used to tackle undeclared work in new forms of work:

- ▶ In Portugal, the existing legislation sets out the characteristics for dependent employment in traditional industrial jobs. Therefore, if self-employed workers meet a certain number of criteria associated with dependent employment, authorities can ‘presume’ the correct employment status i.e. one of an employer-employee relationship. Furthermore, if authorities observe that a worker engages in several fixed-term contracts in succession, they can determine that the employee is dependent and thus can impose sanctions.
- ▶ Similarly, in Estonia, if dependent employees have on more than two consecutive occasions entered into an employment contract for a specified term for the performance of similar work, and return to the same company within two months, then their contract becomes permanent.

In relation to the attitudes of the digital labour platforms, anecdotal evidence indicates that the companies providing work through digital labour platforms do not see themselves as employers. Typically, they present themselves as intermediaries that allow self-employed workers to connect with their customers. Moreover, their workers may also see themselves as entrepreneurs. Additionally, individuals often perform work through digital labour platforms as a second job (or side-job) and do not consider the lack of social protection an issue, as social security contributions are paid through their primary employment. Information provision to companies providing work through digital platforms and to their workers may therefore assist in building a joint understanding on rights and obligations. Here, awareness raising campaigns, outlining the risks for workers and their potential rights in terms of social protection, could help change attitudes:

- ▶ For instance, the Norwegian authorities have organised an information campaign, through bilateral cooperation with four sending countries, called ‘Know Your Rights’ (see Practice Box 1).

Practice Box 1. ‘Know Your Rights’ Campaign (Norway)

The ‘Know Your Rights’ Campaign promoted better working and living conditions for foreign workers and also aimed to uncover work-related crime. The campaign made use of online communication to provide information to employers and employees in their native language. While this campaign targeted seasonal workers, the model could be applied to other target groups, such as workers and

the digital labour platforms themselves. The evaluation results of the campaign were reportedly very positive.

One significant challenge in detecting and proving undeclared work in new forms of work was reported to be the lack of data, since most participating countries do not maintain a register of digital labour platforms. Hence, to better identify the digital labour platforms, and the people working through digital labour platforms, more detailed information could be provided at the registration stage. Usually when companies and self-employed workers register their business with the relevant authorities, they are required to fill out broad information, such as the sector in which they operate or a broad description of their services. One suggestion to address this issue could be a review of the existing NACE (Nomenclature of Economic Activities) codes, which are a standard classification system of economic activities at EU level, to allow companies to indicate if they will be part of the collaborative economy. Implementing an identification code specifically for companies in the collaborative economy could also help enforcement authorities identify them through risk assessment and data mining.

Another major challenge for enforcement authorities is locating the individual workers and inspecting the working environments of individuals who are working through digital labour platforms. Labour inspectors frequently do not know where the work is performed and may not have physical access to workplaces (e.g. when they are working at home) which can hinder their attempts to tackle undeclared work in this area. Possibilities to prevent undeclared work in new forms of work include consulting service providers.

Strengthening data exchange across national authorities could also help overcome the data gaps resulting in enhanced traceability. There is a need for companies to correctly declare their workers and inform authorities about the labour contracts. Enforcement authorities can better understand the business model of digital labour platforms (and the algorithm applied) when collaboration with digital platform companies is strengthened, and the companies are informed about their obligations, such as the obligation to register (as is the case in Greece).

In conclusion, establishing a regular exchange mechanism between enforcement authorities and digital labour platform companies, as well as between enforcement authorities and workers, is key when aiming at tackling undeclared work in new forms of work, including platform work.

2.2 Collaboration between authorities at national level

Collaboration between authorities at national level enables a joint understanding of the regional, sectoral and policy differences of undeclared work in new forms of work, including work through digital labour platforms. These activities hence should be embedded in the work carried out by enforcement authorities. A strong need has been noted for enforcement authorities to exchange and collaborate with other authorities. Collaboration between authorities is complex, however, as it must be built on existing hierarchical structures, may be limited in scope and may be hindered by data protection regulations:

- ▶ In Norway, for instance, eight 'joint operation groups' were established to extend regional and local cooperation between relevant actors which jointly target 'key threat actors' (see Practice Box 2).

Practice Box 2. 'Key threat actors' jointly targeted by the Centres for work-related Crime (Norway)

The establishment of joint offices, i.e. the eight 'Centres for work-related Crime' has allowed for enhanced cooperation and led to new opportunities being created which are based on knowledge and information sharing. To fight social dumping, each

Centre also has an analysis group. While these Centres do not have a specific focus on digital labour platforms, they do have a procedure of targeting 'key threat actors'. These are individuals at high risk of engaging in undeclared work or work-related crime. Individuals could register several companies, operating in various sectors, including the collaborative economy, therefore investigating the individual 'key threat actor' rather than the company, could lead to better detection of irregularities.

- ▶ In some countries, cooperation protocols between relevant authorities are traditionally well established; however, they may not have a focus on new forms of work. In Denmark, the Working Environment Authority, the tax authority and the police have effective cooperation procedures in place when it comes to typical social dumping issues. That said, no joint actions have taken place so far in relation to digital labour platform companies. The Danish Working Environment Authority is in the process of developing inspection procedures for work through digital labour platforms. Various authorities, as well as social partners, have been or will be involved in the process.
- ▶ Data protection regulations can hinder the exchange of information between authorities. In Lithuania and Portugal, for example, this is a considerable challenge, and can be a reason for tax authorities to refuse to share data with the labour inspectorates. Some participants indicated that information exchange is more feasible with social security authorities, rather than with tax authorities. Furthermore, enforcement authorities are unable to obtain necessary information from the digital labour platforms themselves, as they consider the data to be 'industrial secrets', which are protected under EU and international law.

As such, inter-agency data sharing and information exchange pose challenges, as each agency has its own mandate and operates under its own regulations. Collaboration between authorities also goes beyond enforcement and tax authorities, as it includes social partners as well as civil society organisations. Participants agreed that stronger cooperation at national level might be supportive in protecting workers' rights.

- ▶ In some countries, social partner organisations have been established in the collaborative economy; however, their initiatives are relatively limited. In Portugal, as well as in other countries, trade unions were established for people working through digital labour platforms (See Practice Box 3).

Practice Box 3. Trade unions for people working through digital labour platforms (Portugal)

A new law in Portugal guarantees the right to establish trade unions for people working through digital labour platforms and also allows for collective bargaining and the development of collective agreements to empower the workers.

- ▶ Though trade unions were established for people working through digital labour platforms in Portugal, there are no employer organisations in place as the companies offering work through digital labour platforms do not consider themselves employers and, hence, they do not join employer organisations. This means that the trade unions do not have a counterpart, so no collective bargaining takes place. Thus, there is a clear need for the social partners to step in and organise information campaigns for digital labour platforms and for workers.
- ▶ National legislation can also hinder the establishment of social partners organisations. In Lithuania and Greece, for example, legislation does not allow self-employed workers to form trade unions. A formalised definition of work through digital labour platforms could help tackle these issues.

- ▶ In some countries it appears that many workers lack confidence in and understanding of what the social partners can do to support them. In Estonia, for instance, many platform workers are relatively young and may not know how to participate in collective bargaining. According to expert analysis carried out,⁵ several platform workers that participated in the research were not sure if it would be of any help if they belonged to a trade union. From the perspective of the unions representing the employees, there are challenges in collecting membership fees, as self-employed workers do not have a steady income. Clear regulations outlining the criteria for people working through digital labour platforms to be able to belong to trade unions are also needed. As belonging to a trade union is not very common in Estonia, a new organisation with a specific focus on new forms of work could help to better uphold the rights of workers. Concerning contracts, social partners in Denmark are well established and reputable and they deal with any violations related to collective agreements.
- ▶ Workers organised in unions can have a stronger influence in decisions taken at industry or company level. In Greece, for instance, a digital labour platform announced that approximately 2,000 workers would have their contracts changed from permanent to fixed-term. Unionised workers organised protests and strikes, which led to the company reversing their decision and providing works with temporary contracts with contracts of an indefinite duration. Another element that led the company to reverse its decision was the reaction of the customers, who, as a result of the strikes and protests, started leaving negative reviews for the company (online reputation is an important factor for digital labour platforms).
- ▶ In Norway, a tripartite group including the enforcement authority currently is developing a Digital Competence Tool with the help of which workers are informed about their rights (see Practice Box 4).

Practice Box 4. Digital Competence Tool (Norway)

The Digital Competence Tool will take the form of a mobile app that can be used by workers (in the cleaning sector) and will gather information on their status as well as provide information on their rights.

2.3 Cross-border collaboration

The participants stressed that cross-border collaboration is key to tackling undeclared work in new forms of work, especially regarding platform work, due to the tendency of new forms of work to be frequently carried out online and to be of a cross-border nature.

The cross-border dimension was discussed during the PLD in relation to awareness raising campaigns (see Practice Box 1 above) and regarding data exchanges between enforcement authorities, for more transparency and for the need for traceability, together with the need for companies to declare their workers and inform authorities about the contracts in place with their workers.

At cross-border level, cooperation typically takes place via the Internal Market Information System (IMI). The main challenge in relation to the use of IMI is that it is regularly used for posting situations and hence would need to be expanded also for work mediated through digital labour platforms. This would entail not only the development of IMI modules supporting the exchange of information on work performed through digital labour platforms but also further legal provisions, i.e. a legislative framework, outlining a clear definition of work mediated through digital labour platforms. In posting, however, some EU countries are not using IMI to the extent it could be used. Still, IMI

⁵ Holts, K (2022) Organizing Platform Workers in Estonia, Tallinn University

coordinators and the European Commission could consider if and how to better facilitate the cross-border exchange of information in relation to new forms of work via the IMI system.

Cross-border data exchange at case level is taking place through the implementation of bilateral agreements. Some participants felt that cross-border cooperation could be more effectively carried out under bilateral agreements, especially if the issue of work through digital labour platforms is prioritised on the agenda. Some countries, such as Norway already have concluded bilateral agreements with several countries (see Practice Box 5 below). The establishment of bilateral agreements in general and specifically in new forms of work also can be supported by ELA.

Practice Box 5. Nordic Assistance Agreement (Norway, Denmark, Finland, Iceland and Sweden)

The Nordic assistance agreement contains rules on the exchange of information regarding taxes and public law fees (Agreement between Denmark, Finland, Iceland, Norway and Sweden concerning the legal status of the Nordic institutions and their staff)⁶. In a supplementary agreement, there are rules on the collection of tax on labour income, as well as the transfer of tax on labour income, pension and income from business activities.

Source: Nordic Co-operation (2022)

Participating countries noted the need for further collaborative actions to be implemented cross-border with regard to preventing, detecting and proving undeclared work in new forms of work, including platform work. Actions comprise, for instance, joint cross-border inspections in new forms of work. Inspection meetings should be envisaged whereby individual cases would be studied in detail. Furthermore, cross-border collaboration taking the form of exchange meetings together with tax authorities and other relevant actors, such as customs boards should be envisaged, and joint tools developed. There should also be obligatory cross-border data exchanges and sharing of information (see above).

The participants suggested developing and applying joint checklists and/or questionnaires when working regarding cross-border digital labour platforms. Since cross-border cooperation requires many resources, participants suggested cooperating bilaterally at a very practical level and then expanding the scope of this cooperation with countries working in the same area (e.g. on information provision to digital labour platforms active in the same countries).

2.4 Skills and competence needs

Skills and competence needs of labour inspectorates were identified and shared during the PLD. While the general skills requirements for labour inspectors vary across countries, enforcement authorities should ensure labour inspectors have adequate skills and competences to take account the new developments.

The main skills required for inspectors to tackle undeclared work in new forms of work are a good understanding of how to categorise digital labour platforms (e.g., if they are employers, temporary work agencies, etc.) and a good understanding of legislative provisions, especially the upcoming Directives. Language skills are also important to tackle undeclared work in new forms of work. IT skills, especially in relation to data processing and analysis are of particular importance in relation to tackling undeclared work in new forms of work. It was noted by participants that it is important for the inspectors to know how the algorithms of the digital labour platforms work,

⁶ <https://www.norden.org/en/node/41124>

and how the decisions (e.g. on allocating jobs) are being made by the system to better understand the system as a whole.

(Joint) training and education activities and guidelines focused on issues related specifically to new forms of work could be pursued. Developing training and joint mutual learning activities is regarded as being an area where concrete progress could be made going forward.

3.0 Reflection on actions explored by participating countries and suggestions for national authorities and ELA

This section informs on the lessons learned by the PLD participants while exploring the actions agreed upon in meeting two. The section furthermore presents suggestions of participating countries for national enforcement authorities and for EU-level support (ELA).

3.1 Actions agreed upon and lessons learned from implementation

The lessons learnt on the actions agreed upon and explored were shared in meeting three. The key takeaways are:

Key takeaways from the actions explored

- ▶ Dialogue with digital labour platform companies should be established/increased to better understand the business model and the algorithm used, to determine if the platform should be considered an employer and to build joint understanding on new works of work, especially platform work.
- ▶ People working through digital labour platforms could be targeted directly (e.g. via surveys) by enforcement authorities and informed about the rights that come with their employment status, in addition to informing them about other relevant rights, for example.
- ▶ Cooperation with tax authorities and other relevant actors at national level, such as with social partners, social security organisation and the police, should be stepped up.
- ▶ Rather than having continuous reactions to new developments in the digital sphere, a shift towards preventive and proactive actions and policies could be envisaged.

The table below presents an overview of the actions agreed by PLD participants in the second meeting and the lessons learnt while implementing these actions prior to the third meeting.

Table 1. Actions agreed and lessons learnt by participating states

Actions agreed	Lessons learnt
Discuss how to inspect the work environment when workers use or are managed by AI (artificial intelligence) and digital	How to inspect the working environment when workers are using or are being managed by

labour platforms in traditional workplaces. Review how to cooperate with the tax authority regarding matters linked with undeclared work, for instance misclassification of labour.	digital work equipment was discussed within the national organisation and a proposal was made to focus on this issue in upcoming inspections. Moreover, increasing cooperation with the tax authority and how to deal with reclassifications was also addressed.
Disseminate the knowledge from the first two PLD meetings with superiors and the wider team.	Results of the meetings carried out during the last month encompassed the inclusion of platform work in the 2023 work plan. Furthermore, platform work will also be a part of cross-border work with other countries.
Further discuss with competent colleagues how the digital labour platform algorithms work, as well as job sharing in the context of a related campaign. Discuss with tax authorities and police how to include work through digital labour platforms in new agreements in 2023. Discuss the possibility of integrating work offered through digital labour platforms in the context of social dumping in the work programme for next year.	Clarifications have been provided regarding how inspections should be carried out in the digital labour platform sector. Moreover, the meetings between the Working Environment Authority, the Police and the Tax Agency resulted in an agreement that work mediated by digital platforms will be on the agenda in the upcoming year.
Initiate a campaign about the collective rights of people working through digital labour platforms. Approach workers through social media groups to share information. Approach trade unions to help disseminate information.	Information was shared, a proposal written on further actions to be taken and training needs for labour inspectors regarding platform work assessed after the second PLD meeting. Regarding the latter, the results showed that knowledge needs about the nature of platform work and its employment forms are important. All further actions to be taken hence should be accompanied by providing basic information on the nature of platform work.
Plan the training needs of labour inspectors.	The process of planning to explore the training needs has started.
Restart cooperation with social partners; put questions related to collective agreements on the table.	New interventions in the area of platform work will be drawn up next year when the new law that amends the Labour Code comes into force. At present, the labour inspectorate is awaiting its publication before preparing its interventions in this area. Regarding training needs, a special team of technicians specialised in ICT will support inspections carried out by labour inspectors in future.
Provide short seminars to labour inspectors regarding undeclared work in new forms of work and emerging challenges.	Three physical meetings with the territorial divisions have/will be held. Moreover, the training module that is being provided already includes platform work.

3.2 General suggestions for national enforcement authorities

The fruitful discussions that took place during the three meetings aimed at in-depth exploration of the topic of tackling undeclared work in new forms of work and to jointly identify suggestions for approaches and tools to be used. The PLD discussions finally resulted in suggestions for enforcement authorities at national level. These include:

- ▶ Intensify information exchange and enhance cooperation between digital labour platforms, workers, and enforcement authorities:
 - ▷ Establish/further develop cooperation between digital labour platforms and enforcement authorities and implement regular exchange mechanism in order to better understand the business model and the algorithms used ('exact nature of the business'), collect information from digital labour platforms (e.g. labour contracts in place with their workers) and provide information to companies on their obligations so that undeclared work in new forms of work can be avoided.
 - ▷ Provide information to people working through digital labour platforms regarding their status, their rights and obligations and engage in regular exchanges with the workers.
- ▶ Collaboration between authorities at national level to primarily enhance data exchange and overcome data gaps, develop a joint understanding on the varying situation in the countries, and learn from practices of the countries in preventing, detecting and proving undeclared work in new forms of work, such as work through digital labour platforms: Increase cooperation with other state actors, such as tax authorities, social partners, police, social security organisations, customs, NGOs, etc.
- ▶ Implement joint awareness raising campaigns on work mediated through digital labour platforms by informing both digital labour platforms and their workers of their rights and obligations.
- ▶ Cross-border collaboration:
 - ▷ Increase knowledge about the different national frameworks in the EU Member States as the basis for joint actions; establish a mechanism of regular exchange between enforcement authorities; intensify cooperation via bilateral/multilateral agreements and increase data sharing activities between authorities involved such as also tax authorities, social partners, and social security organisations.
 - ▷ Implement joint actions such as the development of joint tools (e.g. questionnaires and checklists to gather information from firms and surveys to inform people working through digital labour platforms of their rights). Also, joint awareness campaigns could be envisaged and joint inspections planned (e.g. on digital labour platforms operating in the same countries).

3.3 Suggestions for EU-level support (ELA)

The PLD participants agreed on the following suggestions which could be considered for future ELA activities. The suggestions should assist EU/EEA countries in their efforts to tackle undeclared work in new forms of work, by:

- ▷ Offering mechanisms and schemes for exchanging information, practices and experience such as meetings, seminars etc. between enforcement authorities of different countries to enhance understanding of the varying national challenges.
- ▷ Explore the needs and options for enhancing cross-border information and data exchange, e.g. exchange of declarations of employees working through digital platforms, for example via potential adjustments of the IMI system,.
- ▷ Support developing, collecting and disseminating tools that could jointly be used among the countries such as inspection authorities' checklists to collect information from enterprises and surveys for people working through digital labour platforms so that they are better informed about the rights that come with their employment status, in addition to informing them about other relevant rights, for example.

- ▷ Providing support in relation to concerted and joint cross-border inspections in the area of new forms of work.
- ▷ Support the establishment of bilateral agreements in general and specifically in new forms of work.
- ▷ Organising EU-wide awareness raising campaigns for citizens and/or more specifically for workers and employers focusing on rights and obligations in new forms of work.

Provide capacity building activities for enforcement authorities and other relevant actors in the form of joint training exercises and seminars (e.g. on the nature of work in digital labour platforms, the business models/algorithms used, social security coordination etc.) as well as staff exchanges.

Annex 1: Additional practices in preventing, detecting and proving undeclared work

The practices provided below served as a 'pool for potential actions' for countries during the first and second meeting of the PLD. They are included in this report for the sake of completeness.

Table 1. Promising Practices in preventing, detecting, and proving undeclared work in new forms of work

Country	Approach	Description	Source
Approaches by enforcement authorities: Preventing			
Estonia	Authorities providing advice and guidance to service providers	In Estonia, service providers can access advice and information on their obligations on the official websites of the Labour Inspectorate and Estonian Tax and Customs Board (ETCB). Additionally, face-to-face consulting sessions are organised, as well as consulting sessions being provided to businesses, which can include legal advice if necessary.	European Platform Tackling Undeclared Work
Spain	Training school for inspectors on new forms of work	The State Agency of Labour set up a training school, which organises and delivers initial training for inspectors joining the organisation and continuous training for career development, as well as research activities on future training needs. The training school regularly designs training courses in response to developing trends in the tasks of labour inspectors (includes courses on irregular work related to digital labour platforms and new forms of collaborative work).	European Platform Tackling Undeclared Work
Ireland	Awareness raising campaigns	Ireland's Department of Employment Affairs and Social Protection (DEASP) launched a campaign to raise awareness about false self-employment and its impacts on workers and the Irish economy. The aim was to raise awareness of employment status rights and prevent undeclared work.	European Platform Tackling Undeclared Work
Austria	Awareness raising campaigns	In Austria, the social partners have sought to increase their commitment to reducing decent work deficits by organising information and awareness raising campaigns. The Trade Union of Salaried Employees, Journalists and Graphic Artists (GPA-djp) in Austria has set up a special website as an information platform for this purpose.	ILO
Approaches by enforcement authorities: Detecting & Proving			
Slovakia	Checklist for labour inspectors to detect bogus self-employment	The policy provides guidance and checklists aiming at supporting labour inspectors in distinguishing dependent work from self-employment and to facilitate the identification of cases where there is an abuse of the rules.	European Platform Tackling Undeclared Work
The Netherlands	Procedure to collect administrative fines and evaluate fines	The Dutch Labour Inspectorate monitors administrative fines in an online database, allowing for the evaluation of the extent to which sanctions successfully reduce undeclared work. The main objective is to discourage undeclared work by	European Platform Tackling Undeclared Work

		imposing administrative fines and monitoring their success.	
Estonia	Authorities directly contacting service providers	The Estonian Tax and Customs Board (ETCB) contacts service providers identified as 'risky persons' to offer counselling. These service providers, therefore, are alerted to the risks identified by the ETCB and can react accordingly before a control procedure is set in motion. The authority also has the right to request data to check information provided regarding the tax liability.	European Platform Tackling Undeclared Work
Collaborative approaches between enforcement authorities: Preventing			
Sweden	Simplifying compliance to file taxes for service providers	Giglab makes it easier for gig workers to report work, pay taxes and ultimately ensures job security for gig workers alongside ownership of their own data. The aim is to ensure that declaring work accurately and proper tax payment is simple and accessible for gig workers and employers.	European Platform Tackling Undeclared Work
Collaborative approaches between enforcement authorities: Detecting & Proving			
The Netherlands	Combined register that allows authorities to exchange personal data	The Suwinet Database is a combined register that allows government authorities to exchange personal data related to work and income. The Inspectorate, part of the Ministry of Social Affairs and Employment, uses SUWI-net data on tax and social security payments in order to execute inspections to tackle undeclared work.	European Platform Tackling Undeclared Work
France	Authorities requiring platforms to disclose data on service providers	The 2016 amendment to the French Finance Act stipulates that, from 2019, all digital labour platforms (whether based in France or abroad and regardless of the type of business) are obliged to notify the earnings of the service providers directly to the tax authorities (OECD 2019). In addition, the social security authority can demand that the digital labour platform in question provide the list of service providers who received payment through the digital labour platform.	European Platform Tackling Undeclared Work
Collaborative approaches between enforcement authorities and social partners: Preventing			
Poland	Extending collective bargaining rights to certain groups of self-employed workers	In 2019, amendments to the Act on Trade Unions granted the right to establish and join trade unions and to expand collective agreements to workers engaged under civil law contracts and to the self-employed.	OECD
France	Extending collective bargaining rights to certain groups of self-employed workers	In France, there have been particular efforts to extend collective bargaining rights to those working through digital labour platforms. France introduced a measure allowing people working through digital labour platforms to form a trade union organisation, to join it and to assert their collective interests through it.	OECD
Ireland	Establishment of a dialogue between government and social partners	In Ireland, the Labour Employer Economic Forum was established in 2016 to bring together employer and trade union representatives and government ministers to discuss economic and employment issues. The Employment Legislation and Regulation	OECD

		sub-group will consider the issues of precarious employment and false self-employment.	
Collaborative approaches between enforcement authorities and digital labour platforms: Preventing			
Estonia	Platforms informing service providers of their obligations	In Estonia, the Estonia Tax and Customs Board (ETCB) signed an agreement with an accommodation platform in 2018 whereby the platform informs service providers of their tax obligations. All the necessary information is available to service providers via information posted on their homepage and by providing a link to the ETCB homepage, which contains clear instructions of their obligations. The agreement also allows the Airbnb service providers to voluntarily report their earnings via Airbnb to the tax authorities	European Platform Tackling Undeclared Work
France	Platforms informing service providers of their obligations	Since July 2016, digital labour platforms have had to inform their workers about the social contributions and tax obligations applicable during transactions in France. This includes the provision of an electronic link to the websites of the respective administrative authorities.	International Social Security Association
France	Centralised contribution collection at source	In France, people working through digital labour platforms may authorise platforms (opt-in) to make income or turnover declarations for and instead of the worker and to transfer contributions on the worker's behalf to social insurance institutions.	ILO and OECD
Switzerland	Centralised contribution collection at source	In Switzerland, some digital labour platforms automatically transfer social contributions (and taxes) to the respective public bodies. This service is provided for all workers of the respective digital labour platform, without any explicit opting out possibility.	ILO and OECD
Cross-border approaches: Detection & Proving			
Finland	Enhanced cooperation in digital labour platform sector	Enforcement authorities have developed cooperation and information sharing on employment issues in the air transport sector. This provides guidelines and helps clarify which rules apply to better identify cases of undeclared work.	European Platform Tackling Undeclared Work
Norway	Cooperation to conduct cross-border sanctions	The Norwegian labour inspection authority has extended the remit of its cross-border partnerships with other Member States' labour inspectorates. The aim is to collaborate with the aim of sanctioning undeclared or under-declared work of posted workers working cross-border in a range of economic sectors. Particular focus is placed on tackling work-related crime through establishing enhanced and reciprocal enforcement capabilities.	European Platform Tackling Undeclared Work