



Platform subgroup on safe reporting and complaint mechanisms for workers to denounce abuse and seek support

Output paper

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tackling undeclared work



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1.0 Introduction

This Platform subgroup, held in Madrid on 7 February 2024, brought together 17 participants, composed of representatives of labour and social security authorities and various ministries from 11 countries (Belgium, Bulgaria, Finland, France, Greece, Hungary, Latvia, Netherlands, Poland, Slovakia, and Spain as the host country and leader of this subgroup), and representatives of other stakeholders: the European Federation of Building and Woodworkers (EFBWW), the EU Fundamental Rights Agency, the Platform for International Cooperation on Undocumented Migrants (PICUM, attending on behalf of the European Trade Union Confederation), and the Spanish CCOO del Hábitat trade union federation. European Labour Authority (ELA) representatives were also present.

The overarching aim was to evaluate safe reporting and complaint mechanisms for workers to denounce abuse and seek support. The objectives were to learn from the experiences of countries that have implemented such mechanisms about the challenges involved, what works and what does not, and to identify good practices regarding their use for tackling undeclared work. This paper reports the outputs of the Platform subgroup.

To do so, this report:

- ▶ Reviews the different characteristics of safe reporting and complaint reporting tools in Platform members' countries.
- ▶ Documents experiences and challenges faced in developing, implementing, and monitoring safe reporting and complaint reporting tools to tackle undeclared work, identifying what works and what does not.
- ▶ Collects examples of good practice, considering their transferability.
- ▶ Provides suggestions on the possible next steps.

The next section reviews enforcement authority complaint reporting mechanisms and documents the experiences and challenges faced in developing, implementing, and monitoring these tools to tackle undeclared work, identifying what works and what does not. Section 3 does the same for social partner complaint reporting tools. Section 4 then discusses safe reporting and the protection and rights of complainants whilst section 5 draws conclusions and discusses the possible next steps.

2.0 Enforcement authority complaint reporting mechanisms

Many enforcement authorities make easier the exercise of the right to be a 'whistle blower' by developing and implementing safe reporting and complaint mechanisms whereby complainants (including workers) can directly report instances of undeclared work. Among national authorities represented at the European Platform tackling undeclared work surveyed in 2022, 83 % responding had complaint reporting tools (83 % of Northern, 75 % of Western, 89 % of East-Central and 80 % of Southern European countries).¹

¹ C.C. Williams and I. Horodnic (2022) [Progress of national authorities towards a holistic approach: Study using a common assessment framework](#). European Labour Authority.

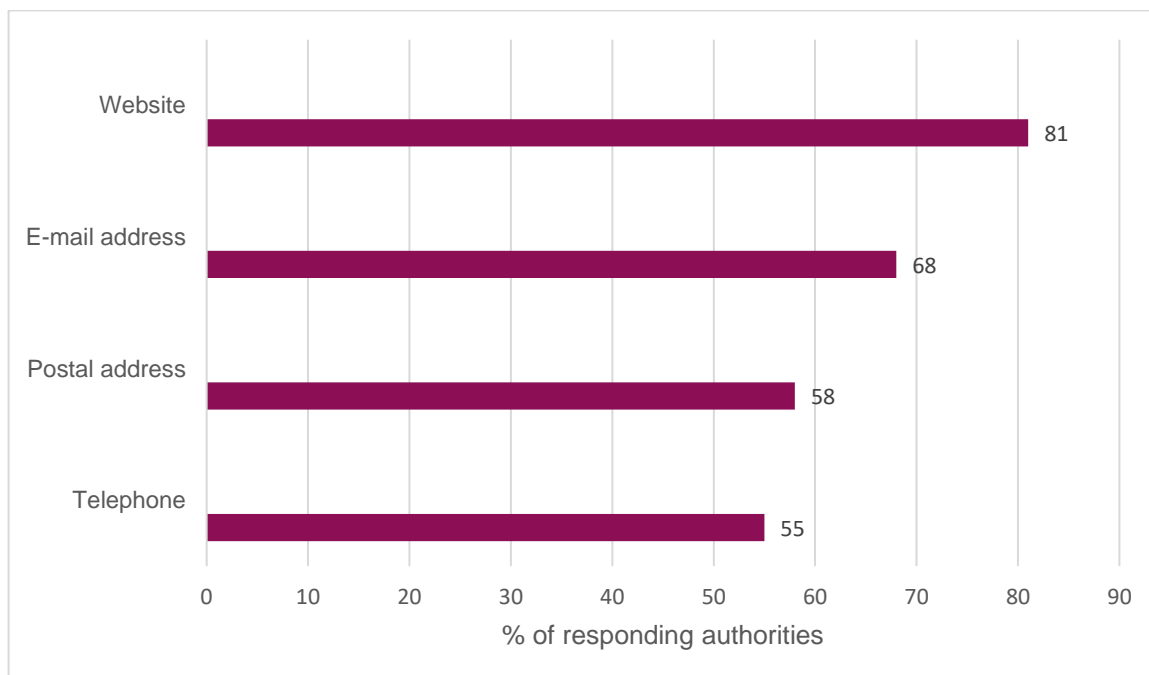


Based on a tour de table discussion, the Platform subgroup members reported firstly, the format and costs of their complaint reporting mechanisms. Secondly, the challenges faced and tips for overcoming them were discussed in relation to: processing and prioritising complaints; developing criteria to risk assess complaints; integrating the information received from complaint reporting tools into broader information systems so that the data can be used alongside other data held to risk assess economic entities, and automation or semi-automation of complaint reporting processes. The participants also discussed how anonymous reporting is handled and the risks and challenges associated with it, and whether there are any dedicated provisions for third country nationals. Thirdly, the effectiveness of their complaint reporting processes in identifying potential/actual undeclared work (relative to other means of identifying potential/actual undeclared work) was discussed. Each is considered below in turn.

2.1 Format and costs

In the subgroup background paper, a 2018 survey of members of the European Platform tackling undeclared work was reported revealing that of the 82 % using complaint reporting tools, various channels were used to receive complaints (see Figure 1).

Figure 1. Channels used to receive complaints, 2018: multiple responses allowed



Source: Williams, C. C., & Puts, E. (2018). [2018 European platform undeclared work survey report: Obstacles to tackling undeclared work at the cross-border and national levels, bilateral and national agreements, and complaint reporting tools](#), European Labour Authority.

The subgroup discussion reinforced that enforcement authorities continue to use multiple and different **channels** to receive complaints (letter, email, telephone hotline, text message, online complaint reporting tool).² The tour de table also revealed that:

² Williams, C. C., & Puts, E. (2018). [2018 European platform undeclared work survey report: Obstacles to tackling undeclared work at the cross-border and national levels, bilateral and national agreements, and complaint reporting tools](#), European Labour Authority.



- ▶ No dominant channel prevailed across all the countries represented at the subgroup.
- ▶ Most of the countries represented at the subgroup used multiple channels to receive complaints, with the popularity of each channel varying across countries.
- ▶ There was no discernible direction of change identified in terms of the growth of one channel over others during the tour de table.

Annex 1 provides a list compiled in 2021 of the complaint reporting mechanisms used by enforcement authorities in EU Member States. This compilation of mechanisms located on an [ELA web page](#)³ should be kept up-to-date (see section 5 on next steps).

On the **costs** of implementing and operating complaint reporting mechanisms, the subgroup participants reported that this is often difficult to discern. For example, where they are online, it is difficult to differentiate the costs of developing online complaint mechanisms from the wider costs of enforcement authority web development, and the operating costs of processing emails and letters, and telephone-based complaints, are often not differentiated from wider operational costs. As such, the subgroup participants found it difficult to identify the costs associated with implementing and operating complaint reporting mechanisms.

One exception was **Belgium** who have an online complaint reporting system (although this does not exclude complainants from telephoning or sending letters). The cost of implementing this online tool was around EUR 50 000 to create the system and the annual maintenance cost is between EUR 50 000 – 60 000. In terms of the human resources required to operate it, there are four social inspectors dedicated to checking the complaints before they are sent to other authorities (with wages circa EUR 50 000 each). Meanwhile, in the Netherlands, 15 staff work on processing the complaints.

2.2 Implementation and operation: challenges

Subgroup participants highlighted numerous challenges faced in the past, and at present, in implementing and operating complaint reporting mechanisms, and usefully provided tips for other enforcement authorities on how they had overcome these challenges.

A **first challenge** related to **the actions required and/or taken when complaints are received**. In the subgroup background paper, a previous 2018 survey of members of the European Platform tackling undeclared work was reported, which revealed that a quarter (24 %) of surveyed enforcement authorities stated that all complaints received resulted in inspections, and that only 71 % of enforcement authorities with complaint reporting tools used risk assessment to decide which complaints to action and which to not action.⁴ The tour de table of the subgroup revealed the need for a further unpacking of these statistics and more nuanced understanding of whether and how enforcement authorities are required to respond to complaints received.

For some subgroup participants, such as **Slovakia**, it was reported to be **mandatory** to undertake a workplace inspection for all complaints received from employees (but not for all complaints received from businesses). In addition, the law imposes legal deadlines for such inspections. In **Hungary**, inspecting was also mandatory, unless it was obvious that the complaint was not serious. Meanwhile, in the countries of other subgroup participants,

³ Source: <https://www.ela.europa.eu/en/undeclared-work/information-and-tools-working-declared>

⁴ Williams, C. C., & Puts, E. (2018). *2018 European platform undeclared work survey report: Obstacles to tackling undeclared work at the cross-border and national levels, bilateral and national agreements, and complaint reporting tools*, European Commission. <https://www.ela.europa.eu/sites/default/files/2021-09/2018%20Platform%20survey%20report.pdf>



action is required but this can include reviewing and/or evaluating the complaint and making a decision on whether or not to consider further action. Therefore, although all countries generally took some type of action when a complaint is received, what was meant by 'taking action', and the most common actions taken, varied considerably across countries.

A **second challenge** discussed related to **how complaints are processed and prioritised**. A key finding of the subgroup was that this commonly varied by:

- ▶ **who** was making the complaint, and
- ▶ the **nature of the complaint**.

On the issue of who was making the complaint, a number of subgroup participants, such as Belgium and Slovakia, stated that complaints received from **social partners** were always actioned and often prioritised. In addition, in some authorities, when a complaint was received from a **worker**, in particular if a complaint was directly relevant for them, these were always actioned, often in the form of workplace inspections. On the other hand, not all complaints received from businesses resulted in action being taken, especially when these were complaints submitted by anonymous complainants. The rationale underpinning the lack of requirement for compulsory action in terms of a follow-up inspection to complaints from businesses was that these can be submitted by competitors to hamper rivals and can be sometimes purely malicious, especially when they are anonymous complaints. The same sometimes applies to anonymous complaints received from other parties, such as citizens.

On the issue of the **nature of complaint**, subgroup participants reported that certain types of complaints were always followed up because of its seriousness. However, the specific types of complaint which were always followed up varied across authorities. Complaints received regarding for example child labour and human trafficking were in all subgroup authorities always followed up. Other types, such as complaints made by workers about living conditions, working hours, and salaries, were always followed up in some authorities but not others.

Explaining the reasons for prioritising complaints received for action, firstly, subgroup participants reported the need for expediency regarding some complaints and secondly, the need to allocate workplace inspection resources efficiently. Exploring the proportion of all inspections which were follow-ups to complaints made via their complaint reporting mechanisms, the finding was that in no country represented on the subgroup was this higher than 50 % of all workplace inspections. The outcome was that all labour authorities had the resources to continue to undertake on the one hand, random workplace inspections and on the other hand, strategically chosen data-driven risk assessed inspections. This was the case even when it is mandated that some types of complaint (e.g., made by social partners or workers) must be investigated. For instance, in **Greece** around 6 % of inspections are follow ups to complaints, which leaves much scope for risk assessment-triggered inspections. Some subgroup participants stated that complaints made via complaint reporting mechanisms often can have a higher 'strike rate' in identifying undeclared work than random and strategically driven workplace inspections.

Analysing the **mechanisms used to prioritise complaints** for follow-up action, for one subgroup participant, it is based on a first-come, first-served basis. For those using other means of prioritising complaints, a spectrum can be identified of the mechanisms used based on the degree of latitude given to inspectors to make the decision. At one end are those systems giving high degrees of latitude to inspectors to use their professional expertise to decide whether a follow-up (e.g., inspection) is required. At the other end of the spectrum are more central systems that allocate points to each complaint received prior to the complaints being distributed to inspectors. The points-allocation systems are based on risk-assessment methodologies and inform inspectors which complaints should be prioritised in terms of follow-up actions.



Most subgroup participants were somewhere along this spectrum and none at the extremes of total decision-making power or no power being given to inspectors. Towards the end of giving high degrees of latitude to inspectors to use their professional expertise was for example **Spain** and **Greece**, where a central unit (also at a local level in Spain) examines the complaints and forwards them to local departments responsible for the management of handling complaints. In Greece, the local departments do not have criteria but use their professional experience to decide which complaints need action. Further along the spectrum with slightly less responsibility lying with the professional expertise of the inspector is **Finland** where complaints are loosely risk-assessed into three categories (i.e., urgent concerning labour exploitation and trafficking in human beings; normal, including salary and working time-related; minor and not urgent) and then inspectors can use the resultant excel file to choose complaints to inspect.

More towards the other end of the spectrum is the **Netherlands** where a traffic light model for risk assessment and prioritisation is used, serving as the initial step in determining whether an inspection is necessary. This model identifies instances necessitating immediate action, using criteria such as the number of individuals affected and their demographic characteristics (e.g., whether child labour is involved). Each complaint is assigned a score. Points are allocated based on the 20 criteria; for instance, a single affected person earns one point, while multiple individuals accrue additional points. Cases scoring over 14 points (30-40 % of all complaints received) may prompt and require inspectors to undertake an inspection. A designated group evaluates complaints, assigns scores, and forwards them to inspectors for further action.

Similarly, in **Belgium**, a [complaint reporting tool](#) launched in 2015 by the Social Information and Investigation Service (SIIS) with the support of the European Commission, had received since inception more than 70 000 complaint reports from various stakeholders, such as workers, employers, trade unions, NGOs, and other public authorities. They have developed over time different electronic complaint forms depending on the sector or the issue, so that the information that the complainant provides (step by step in an electronic process) is accurate. Once received, the tool has a set of criteria to classify and prioritise the complaints according to their severity, urgency, and impact, with the criteria based on the legal framework, the inspection guidelines, and the best practices of other countries. The complaint reporting tool receives complaints about: violations of labour laws and regulations; unfair or abusive treatment of workers; non-payment or underpayment of wages; health and safety hazards, and discrimination or harassment in the workplace. Some one-third of the complaints are not taken forward. The remaining two-thirds are forwarded to the labour inspectorate. Another one-third may be discarded such as if the business has already been visited/inspected, meaning that akin to the Netherlands, there is follow-up action in the form of **inspections for some one-third of complaints received**.

Importantly, several subgroup participants, including Belgium, France, and the Netherlands, highlighted that a **preventative approach** was adopted in the sense that there was a focus upon preventing violations rather than dealing with labour and social security law violations (via complaints) once they had occurred and been reported. They sought to allocate resources at the front-end to prevent violations from occurring to reduce the need to dedicate so much resource to dealing with violations once they had occurred.

In **France**, an example of the focus on preventing violations is the development of new tools like the 'My Social Rights' website, empowering workers to check that their rights are being respected. In the **Netherlands**, an example of such a preventative approach is that the enforcement authority has a capacity challenge, with an initial allocation of 50 % proactive and 50 % reactive efforts. To proactively engage and prevent issues from arising, they hold meetings with major corporations to address observed concerns, particularly regarding their extensive use of subcontractors. These discussions also extend to the subcontractors. Concerns about negative publicity motivate businesses to ensure that they do not use subcontractors engaged in undeclared work. Therefore, they proactively engage directly with the upper levels of the supply chain and initiate dialogue.



A **third challenge** for enforcement authorities relates to the integration of **the data/information received via complaint reporting tools into their broader databases/information systems** so that the data can be used alongside other data to risk assess economic entities. During the subgroup discussion, it was reported that although it was integrated into other databases held by the authority in some countries (e.g., **Greece, Spain**), commonly it was not.

Neither were there commonly **automated systems** such as to inform the complainant of whether and how their complaint was being taken forward or of the outcome. In part, this was because many authorities allow anonymous complaints to be made so there was no way of reporting back to the complainant. Nevertheless, they can still be taken forward. In **Spain**, complaints made via the anonymous reporting tool (i.e. the Labour Fraud Mailbox) can be turned into targeted inspections once the team set up at headquarters has assessed them, and there is a current project to create an AI-supported tool to help filter and prioritise the complaints and plan targeted inspections efficiently.

Indeed, wide variations were identified in the use of **anonymous reporting** across the countries represented at the subgroup. In **Latvia**, of the 3 766 complaints received, 1 782 (47 %) were anonymous. **Slovakia** also reported that the share of anonymous complaints is large. In contrast, in **Belgium**, anonymous complaints are just 1-2 % of all the complaints received. In **Spain**, 200-300 anonymous complaints can be lodged per day. In many cases, anonymous complaints do not contain all relevant information and the inspectorate deprioritise them as it is not possible to reach out to the complainant with follow-up questions. Anonymity also influences the provision of feedback to the complainant. For example, in **Bulgaria** anonymous complaints are allowed but this influences feedback to the complainants. In **Poland** they also respect the right of the complainant to receive a response but cannot do so for anonymous complaints. Others similarly seek to provide feedback where feasible, although this was not always possible in all countries for a range of different reasons. For example, in **Belgium**, if the complainant is directly concerned (such as they have not received their wages due) and it is part of an inspection, the worker receives feedback. However, if the complainant is not directly concerned, then they do not.⁵ Meanwhile, in the **Netherlands**, complainants initially receive notification that their complaint has been received. However, given that half of complaints originate from social partners, direct communication with the complainants is not always necessary. Instead, a web tool is used for communication with social partners, and only a select few of the outcomes of these complaints are made public.

2.3 Effectiveness/impact on decreasing undeclared work

The subgroup discussed whether they knew of evaluations of the effectiveness of their complaint reporting tools in detecting instances of undeclared work, especially their effectiveness relative to other tools at their disposal (e.g., using employment registers to do data-driven risk assessment of businesses).

As mentioned above, some authorities (e.g., **Belgium, Slovakia**) stated that workplace inspections responding to complaints made via complaint reporting mechanisms can have a higher 'strike rate' in identifying undeclared work than random workplace inspections. In the **Netherlands**, in around 50% of complaint-triggered inspections fines were issued. **Belgium** collects information on financial results of complaint-triggered inspections.

However, there was also discussion on what was meant by the 'effectiveness' of complaint reporting tools in tackling undeclared work in terms of both detecting undeclared work, transforming undeclared work into declared work (e.g., regularising social security contributions) and protecting workers. It was asserted that assessing their

⁵ Complainants are explicitly informed that this is the case at the time of filing a complaint on the [complaint reporting tool](https://www.meldpuntsocialefraude.belgie.be/en/whistleblowers-protection.html). See <https://www.meldpuntsocialefraude.belgie.be/en/whistleblowers-protection.html>.



effectiveness in terms of enforcement authorities identifying undeclared work was only one measure of effectiveness, as was measuring their effectiveness in terms of its return-to-cost ratio. For some subgroup participants (e.g., **Netherlands**), detecting violations and imposing penalties does not signify that an enforcement authority is being effective.⁶ Instead, effectiveness can also be seen as preventing such violations from occurring in the first place by changing the mindset of businesses and employers.

The subgroup also noted that viewing their effectiveness for an enforcement authority did not recognise the importance of viewing the effectiveness/impact of complaint reporting tools from a **worker perspective**, such as in terms of whether the workers received wages due, or whether workers who had reported being engaged in undeclared work had their undeclared work transformed into declared work with their employer. In other words, it is necessary to move beyond an enforcement authority lens when measuring their effectiveness and to adopt a worker perspective on their effectiveness at producing the outcome desired by the worker when lodging the complaint. In some cases complaints do not result in inspections but the result in other useful actions. Following a complaint: NL: Often a phone call to a company is enough to solve a problem; ES: We sometimes mediate; LV: we provide mediation following complaints but only with employees' written consent.

3.0 Complaint reporting tools of social partners

Social partners and Non-Governmental Organisations (NGOs) can also develop and use complaint reporting tools. The channels used can include a contact telephone number, email address or social media account of a trade union or employer federation official/contact point who can be contacted to voice complaints. They can also involve a website or an online complaint reporting tool. Often trade unions and NGOs have in-person services where workers can receive information and file complaints.

Social partners at the subgroup asserted that effective social partner and NGO complaint mechanisms must provide:

- ▶ Free, fully confidential support in case of employment disputes/ labour rights violations, in multiple languages.
- ▶ Gather as much evidence as possible from the worker (including proof of employment).
- ▶ Advise workers on available options, potential outcomes, and risks: TU/NGO mediation; formal mediation; courts; labour inspection complaint mechanisms (and depending on context, including safeguards against deportation).
- ▶ Act according to workers' instructions. They can usually work in support of the worker, sometimes directly represent them/act on their behalf.

Indeed, the European Trade Union Confederation (ETUC)/Platform for International Cooperation on Undocumented Migrants (PICUM) presentation highlighted the above points and also the value of cooperation and

⁶ Indeed, several subgroup participants remarked that some businesses appear to be happy paying fines and that it may be more profitable for them to continue infringing and paying fines than reforming their practices.



bilateral agreements with labour authorities, as displayed for example in **Belgium** ([FAIRWORK Belgium](#)) and in **Germany** ([Arbeit und Leben](#)).

For social partners at the subgroup who use complaint reporting tools, many of the same challenges as those stated above for enforcement authorities were also apparent, including:

- ▶ Deciding on what criteria to use to risk assess complaints.
- ▶ Evaluating the effectiveness of these complaint reporting tools relative to other tools that they could use, and to which they could dedicate their limited resources (e.g., education and awareness raising campaigns, supporting workers to take collective action and organise).
- ▶ Ensuring that these mechanisms are resourced, and that there are procedural safeguards and mechanisms, such as to ensure that workers do not face immigration enforcement because of reporting complaints about employers. They need to impose sanctions on employers without punishing workers for exercising their rights (e.g. to be paid for the work they do and maintaining independence and integrity of labour authorities).
- ▶ Ensuring that the outcome is that they effectively make employers pay due wages, taxes and social security. Indeed, the example of a case in Belgium was reported where the worker received EUR 24 680.25 and the state received EUR 63 881.91 as a result of efforts by the Belgian labour inspection and [FAIRWORK Belgium](#).

However, an additional challenge facing social partners using complaint reporting tools relates to developing bilateral/multilateral agreements with enforcement authorities about using the information they collect. This may require discussion of many issues, including not least the establishment of criteria for taking forward cases reported for follow-up inspection and how to manage the exchange of personal data with appropriate safeguards, in the interests of workers. The outcome of such partnership cooperation, as the subgroup social partners asserted, would be increased evidence/stronger cases, targeted use of resources, and support for more resources.

An example, albeit not presented at the subgroup but rather, at the November 2023 plenary meeting of the Platform, is an online complaint reporting tool developed in **Sweden**, for construction sector workers, by **Fair Play BYGG**⁷.

The **European Federation of Building and Woodworkers (EFBWW)** presented to the subgroup information about their **European Construction Mobility Information Network (ECMIN)**. This has a compliant reporting mechanism built into it to enable workers to make complaints. A website/app, www.constructionworkers.eu, covers 36 European countries developed with financial support from the European Union (DG EMPL).⁸ This website provides concise and accessible information on wages, working conditions and the rights of construction workers for these 36 European countries in 35 languages (including non-EU languages). The website/app also provides information to enable workers visiting the website to contact trade unions in their country of origin in their own language, or their host country, to receive direct support. To advertise to construction workers the existence of this

⁷ Fair Play BYGG (2024). [About fair play Bygg](#). Fair Play BYGG; European Platform tackling undeclared work (2024) *Cooperation between enforcement authorities and NGOs in tackling undeclared work: Output paper from the plenary thematic discussion*, ELA, Bratislava https://www.ela.europa.eu/sites/default/files/2024-04/Document_4_Output_paper_cooperation_enforcement_authorities_NGOs.pdf. Since 2016, over 1 900 incidents have been reported about suspected irregularities on construction sites in Stockholm, with a focus on foreign labour experiencing higher vulnerability to undeclared work due to language and rule unfamiliarity. The initiative has forwarded about 1 000 reports to relevant government agencies, leading to additional tax payments being collected from 163 companies amounting to over EUR 10 million.

⁸ https://www.ela.europa.eu/sites/default/files/2021-10/EU_ConstructionworkersWebsite.pdf. The next steps for ECMIN V are to launch in 2024 a two-year project which will continue its investments in information, communication, and dissemination, by: increasing the number of website languages; regular updating of the data; promotion/dissemination of the website; communication campaign directed to worker; creating an alert mechanism for workers in distress; setting-up a support and counselling service – pending available structural funding;



website, an information campaign has been used as well as a credit card-sized card has been distributed to workers on construction sites.

The challenges faced in developing this ECMIN tool have included providing plain language and easy to understand information as well as keeping the information updated.

The subgroup considered whether the ECMIN example of providing concise and accessible information on wages, working conditions and the rights of construction workers for all European countries could be **replicated** in other sectors (e.g., **agriculture, HORECA, road transport**) and additionally, **who could provide such comprehensive EU-wide information** in these sectors and subsequently **who could take responsibility for receiving complaints**, namely whether it should be trade unions alone, or whether enforcement authorities in addition could play a role.

The participants noted the following:

- ▶ There could perhaps be **greater cooperation with enforcement authorities** on ensuring that the information provided is up-to-date and accurate, with enforcement authorities playing a quality assurance role
- ▶ In relation to other sectors, attention could be given to exploring cooperation with enforcement authorities so that complainants could be given the **choice of reporting complaints to trade unions representatives or enforcement authorities**.
- ▶ ELA could be one potential ideal repository of information on wages, working conditions and the rights of workers in other sectors (e.g., agriculture, road transport, HORECA) for all European countries. However, assuming such a role would likely require changes in the ELA regulation and provision of additional resources for the Authority.

Akin to enforcement authorities, it is important to evaluate the impact of social partner complaint reporting tools. Moreover, the importance of viewing the effectiveness/impact of these tools from a worker perspective is even more apparent, such as in terms of whether the workers receive wages due, or whether workers who had reported being engaged in undeclared work had their undeclared work transformed into declared work with their employer. In other words, there is a need to adopt a worker perspective on their effectiveness at producing the outcome desired by the worker when accessing information and lodging a complaint.

For the ECMIN website, www.constructionworkers.eu, the only current information on its effectiveness is the number of visits to the website. This has gradually grown from over 8 000 in 2019, over 10 000 in 2020, 28 000 in 2021, 90 000 in 2022 (following a project with Google ads), and 73 000 in 2023. It was earlier reported based on data up until 2020 that 2 % of website visitors had contacted trade unions for direct support.⁹

4.0 Safe reporting

Safe reporting here refers to whether reporters (i.e., those submitting a complaint via a complaint reporting mechanism) feel that it is safe to do so. 'Safe' in this context relates primarily to the fact that they will not lose their income/job and perhaps in some contexts whether safeguards exist to protect them from those they are complaining about. Therefore, to understand 'safe reporting', a reporter perspective needs to be adopted.

⁹ https://www.ela.europa.eu/sites/default/files/2021-10/EU_ConstructionworkersWebsite.pdf



The subgroup considered, first, the common specific situations that reporters confront when deciding whether it is safe to make a complaint about undeclared work in this context of whether it is safe to make a complaint, and second, what is the appropriate support and protection required (both at EU-level and in Member States) for these reporters/complainers and whether it is currently available.

Before commencing, it is necessary to state that safe reporting is essential to consider if complaint reporting mechanisms are to move beyond tools for detecting and punishing those engaged in undeclared work and towards being tools that transform undeclared work into declared work. Unless reporters know that reporting is safe in the sense that they will not lose their income/job, and that the complaint will lead to the undeclared work that they are reporting being transformed into declared work, or at least receive some form of remedy for labour and social rights violations in undeclared work, there will remain a lower likelihood of complaints about undeclared work being made. For third country nationals, safe reporting is even more important given the possible outcomes of bringing their situation to the attention of enforcement authorities. What initiatives are required to ensure that making a complaint is 'safe' in the sense of the complainant not losing their income/job, or status, is important to consider.

4.1 Common situations reporters confront when considering whether it is safe to make a complaint

The subgroup was provided with the following common types of situations that reporters confront when they are considering whether it is safe to make a complaint (see Box 1).

Box 1. Types of situations reporters confront when considering whether it is safe to make a complaint

- ▶ **Employee engaged in wholly undeclared (i.e., unregistered) employment.** Whether such an employee considers it safe to report their unregistered employment here refers directly to whether they will lose their job and whether they may face other forms of retaliation or negative repercussions as a result of filing a complaint. Many may not report their unregistered employment because they believe that they will lose their job if they do. Few unregistered employed will perhaps believe that the employer will be forced to transform their wholly undeclared (i.e., unregistered employment) into declared employment. They may also be concerned, for example, about being able to get another job in the sector, if undeclared work is very common, and there is a risk of being 'blacklisted', or about their housing, especially if it is provided by their employer. Non-EU workers may also face a likelihood of losing their permission to work and live in the country, if they have one, and a tangible risk of detention and deportation. Therefore, they will not see it as worthwhile to make a complaint.
- ▶ **Employee engaged in under-declared employment.** Under-declared employment is where formal employers reduce their tax and social security payments by under-declaring the remuneration of employees. Employers pay their formal employees two salaries: an officially declared salary and an additional undeclared (envelope) wage. Alternatively, employers can under-declare the number of hours an employee works, such as to evade paying the minimum wage, or engage in other labour law violations (e.g., denying sick leave, holiday entitlements). Whether such formal employees receiving envelope wages or being asked to accept other working conditions beyond their formal contract (e.g., unpaid overtime), consider it safe to report their under-declared employment here again refers directly to whether they will lose their job or current level of take-home income by doing so, as well as other negative repercussions regarding finding alternative employment, housing, and residence status. Under-declared non-EU workers face the same risks as wholly undeclared workers. The issue here is perhaps what assurances can be given on complaint reporting tools that this will not happen if they make a complaint and that their employer will be forced to transform their



partially undeclared formal employment into fully declared employment, and therefore can feel secure about making a complaint.

- ▶ **Worker engaged in bogus self-employment.** Whether such a worker considers it safe to report their potentially bogus self-employment here again refers directly to whether they will lose their job and be able to find a declared alternative. If they do not fear that they will lose their job and can be given reassurances that their current employment relationship will be reclassified as declared dependent employment, then they may see it as worthwhile making a complaint, so long as they also understand that this reclassified employment relationship is beneficial to them. If they do not have such reassurances and understanding, they will not see it as worthwhile to make a complaint.
- ▶ **Worker engaged in undeclared self-employment.** Whether a self-employed person engaged in undeclared work will consider it safe to report their undeclared self-employment here refers directly to whether they will see it as beneficial to do so. If they do not fear punishment for voluntarily disclosing their undeclared self-employment, and understand the benefits of being fully declared, then they may see it as worthwhile disclosing their situation. Whether a complaint reporting tool is the appropriate vehicle for doing this, and is marketed in this manner, is questionable. Other channels can be developed and are perhaps better used for this purpose. However, complaint reporting tools are useful and appropriate for others to report workers potentially engaged in undeclared self-employment, such as those employing them or working alongside them on worksites.
- ▶ **Consumers about businesses.** A domestic customer may be informed that it is one price with VAT and one price without VAT when being given a quote for a job by a business or self-employed person. In these situations, the customer will deem it safe to report such a complaint but perhaps usually will not currently do so unless they have a very high 'tax morale' or live in a country/culture with a high 'tax morale'. Those customers with lower tax morale may due to cost-based incentives accept this quote (unless they consider the full potential costs of doing so). Those with higher tax morale may lodge a complaint but many complaint reporting mechanisms do not perhaps currently cite this as an example of a type of complaint that can be reported. If it was brought to the attention of potential complainants as a type that could be reported, this would provide enforcement authorities with data for putting a potential 'red flag' against such businesses and self-employed on their datasets as a 'risky business'. However, although reporting such a complaint about a business might be considered safe by the complainant, so long as their details were anonymous in the sense of not being given to the business about whom they have complained, it is perhaps usually deemed to be not worthwhile. There is no personal financial incentive to do so. Evidence that this is the case is whether many such complaints are reported to enforcement authorities.
- ▶ **Businesses about consumers.** A domestic customer (i.e., household) may ask 'how much for cash?' when a business or self-employed person is giving a quote for a job. In these situations, the business will deem it safe to report this complaint but not worthwhile doing so. They will believe that the enforcement authority will take no action against the customer, not least because there is no legal basis to prosecute or fine the customer for seeking to engage the economic entity on an undeclared basis. Indeed, in many jurisdictions, the only action that could result is that the enforcement authority could contact the customer and ask them for information on the economic entity that has accepted to do the job (who are likely to be at risk of doing so on an undeclared basis). This could be followed-up by a 'nudge' communication (e.g., notification letter) to the economic entity informing them that they need to declare the transaction in their self-assessment tax return. In sum, although reporting such a complaint about a customer is considered safe by the complainant, it is perhaps usually deemed to be not worthwhile. Moreover, making such a complaint would not result in



the business being able to do the likely undeclared contract on a declared basis (i.e., the complaint would not transform an undeclared job into a declared job for the complainant).

- ▶ **Businesses about businesses.** A business may wish to report another peer business engaged in undeclared work. In these situations, the business will deem it safe to report this complaint if there is anonymity, but this might increase the likelihood of malicious complaints being submitted about competitor businesses. Therefore, pre-defined criteria for taking forward such complaints will be necessary.

Subgroup participants discussed the most common types of reports concerning undeclared work received via their complaint reporting mechanisms. In many countries represented, it was usually employees reporting a complaint and the most common complaints related to issues regarding the payment of wages (including minimum wages) and payments for overtime work (**Bulgaria, Finland, France, Greece, Latvia, Netherlands, Poland, Slovakia**) but other countries also added to this holiday entitlement (**Belgium**), and undocumented employment (**Netherlands**). Indeed, it was noted how the introduction of the digital labour card in **Greece** had enabled inspectors to have evidence of the overtime hours worked, allowing them to enforce payment from employers. For EFBWW, the most common complaints received via their national affiliates were complaints about excessive working hours, unpaid wages, and social security contributions.

In sum, complaints were much less common from consumers about businesses, businesses about consumers and other businesses, and about undeclared self-employment, bogus self-employment, and unregistered employment. Most complaints were about employers who **under-declare the number of hours an employee works**, such as to evade paying the minimum wage or pay for overtime worked, or who **engage in other labour law violations** (e.g., denying holiday entitlements).

4.2 Support and protection required by complainants to make reporting safe

What kind of support and protection is provided both at EU-level and in Member States for complainants? Is this support and protection purely about protecting the confidentiality of those making a complaint about undeclared work? Or is this support and protection also about ensuring that the complainant will not lose their income/job (i.e., that the income/job will be transformed from undeclared to declared work if they make the complaint) or be protected from employer retaliation or other negative repercussions? If so, what additional measures are required to increase the likelihood complaints will be made? Are assurances required that they will not be subjected to any penalties if they make a complaint? And is this always feasible (e.g., for undocumented migrant workers operating in the undeclared economy)? Are guarantees necessary that their undeclared or under-declared work will be transformed into declared work? If so, what measures need to be introduced to guarantee that this is likely to be the case?

These were the key questions addressed by the subgroup to evaluate whether the support and protection required by complainants is provided to make reporting safe for them.

The starting point for this discussion was whether current EU-level directives protect such persons making complaints. There is **Directive (EU) 2019/1937** on the protection of persons who report breaches of Union law. It is totally up to Member States whether to apply this to areas of law, including labour and social security. Therefore, an issue is perhaps its transposition by Member States and its connection to labour and social security aspects related to reporting undeclared work. For example, the Spanish regulation transposing the directive has included



in its material scope of application the economic loss suffered by the social security system, and this can include un(der)declared work, so the channels that companies and public administrations are supposed to develop to protect the whistleblowers are of interest. Whether other Member States have included labour and social security aspects akin to Spain was briefly discussed. There was recognition of this but there were no firm conclusions resulting from the discussion, although it does appear to be the case.

This Directive also contains two Articles of potential relevance to safe reporting of non-compliance:

- ▶ Article 3: This Directive shall not affect national rules on the exercise by workers of their rights to consult their representatives or trade unions, and on protection against any unjustified detrimental measure prompted by such consultations as well as on the autonomy of the social partners and their right to enter into collective agreements. This is without prejudice to the level of protection granted by this Directive.
- ▶ Article 8: Member States shall ensure that legal entities in the private and public sector establish channels and procedures for internal reporting and for follow-up, following consultation and in agreement with the social partners were provided for by national law.

Chapter VI also contains a broad and clear list of protection measures for the complainant/whistleblower to be protected (prohibition of retaliation). This includes a legal presumption that if proceedings are initiated against the whistleblower, it is because of their whistleblowing. In the countries that have included social security or labour violations in their material scope, the subgroup heard that the result could potentially be a range of new rights¹⁰.

There is also the Directive 2009/52/EC known as the Employers Sanctions Directive that provides for minimum standards on sanctions and measures against employers of illegally staying third-country nationals, and which is again linked to this topic of safe reporting.¹¹ As article 13 states, Member States shall ensure that there are effective mechanisms through which third-country nationals in illegal employment may lodge complaints against their employers, directly or through third parties designated by Member States such as trade unions or other associations or a competent authority of the Member State when provided for by national legislation.¹²

Similar provisions can be found in the Directive 2019/1152 on transparent and predictable working conditions - articles 17 and 18¹³; for seasonal workers in the Directive 2014/36/EU on the conditions of entry and stay of third-country nationals for the purpose of employment as a seasonal worker- Article 25¹⁴; and for posted workers in Directive 2014/67/EU on the enforcement of Directive 96/71/EC - Article 11¹⁵.

In **Belgium**, for example, the website of the [complaint reporting tool](#) explicitly highlights to complainants that the [EU Whistleblowing Directive of 23 October 2019 as published in the EU Official Journal](#) underlines the importance of accessible and easy-to-use reporting channels, and how by the end of 2022, Belgium had transposed this directive into national law:

¹⁰ [Directive - 2019/1937 - EN - eu whistleblowing directive - EUR-Lex \(europa.eu\)](#)

¹¹ The provisions of the Employers Sanctions Directive are also important in this context due to direct references made to the Platform in COM communication from Sept 2021.

¹² Indeed, in the communication on the ESD of Sept 2021, the Commission calls for governments to: establish safe reporting, so workers can engage with law enforcement and exercise their rights, without risks due to their immigration status, and make sure that complaint mechanisms are easily accessible and take into account confidentiality that can encourage lodging complaints from irregular migrant workers and unveiling cases of exploitation.

¹³ [Directive - 2019/1152 - EN - EUR-Lex \(europa.eu\)](#)

¹⁴ [Directive - 2014/36 - EN - EUR-Lex \(europa.eu\)](#)

¹⁵ [Directive - 2014/67 - EN - EUR-Lex \(europa.eu\)](#)



- ▶ The [law of 28 November 2022 on the protection of whistleblowers in the private sector was published in the Belgian Official Gazette on 15 December 2022 \(in Dutch\)¹⁶](#) and entered into force on 15 February 2023.
- ▶ The [law of 8 December 2022 on reporting channels and whistleblower protection in the public sector was published in the Belgian Official Gazette on 23 December 2022 \(in Dutch\)¹⁷](#) and entered into force on 2 January 2023.

The Belgium [complaint reporting website](#) also explicitly states that:

- ▶ ‘According to article 59 of the Social Penal Code, social inspectors may not disclose your identity to anyone, not even in court, unless you explicitly agree. Nor can they inform an employer or his representative that an investigation has been launched on the basis of your report. To enjoy legal protection, you must meet the following conditions as a whistleblower:
 - ▷ have acted in good faith;
 - ▷ have reasonable grounds to believe that the reported information was true at the time of the report;
 - ▷ have followed the reporting procedure required by law.

The whistleblower is not protected if the report proceeds on false information or on information obtained as a result of a crime.’

Indeed, looking at the transposition of the Directive on whistleblowing across different countries, it is noteworthy that countries like **Belgium, Spain, Bulgaria, and Luxembourg** have included provisions regarding labour and social security breaches. This incorporation of new rights is significant, especially considering that the Directive's provisions now require companies with over 50 workers are now required to establish internal channels for reporting in some countries. This development is promising for future cases, and the inclusion of social security breaches is particularly important.

The subgroup recognised the need for enforcement authorities to consider what constitutes safe reporting for different types of undeclared work complaint, and the support and protection required to make reporting safe. This could then lead to consideration of what additional policy initiatives required to make complaint reporting mechanisms an effective policy tool for tackling each type of undeclared work above.

The participants, especially from Spain and Greece, also addressed the right of workers to be protected from retaliation by their employer after reporting labour rights violations to either their employer or a public authority, as outlined in Article 5 of ILO Convention No. 158. They also emphasized the importance of employers providing proper justification for any disciplinary actions to ensure their fairness.

The subgroup focused its discussion on the issue of third country nationals (TCNs) making complaints. Especially undocumented TCNs fear making complaints due to their status, and there was some agreement that:

- ▶ Safeguards seem to be necessary so that workers do not face immigration enforcement resulting from them filing complaints so that they can access a remedy to their situation. In this regard, PICUM highlighted several interesting practices that currently existed:¹⁸

¹⁶ [Moniteur Belge - Belgisch Staatsblad \(fgov.be\)](#) (in French)

¹⁷ [Moniteur Belge - Belgisch Staatsblad \(fgov.be\)](#) (in French)

¹⁸ For further details, see PICUM (2020) [A Worker is a Worker: How to Ensure that Undocumented Migrant Workers Can Access Justice](#), PICUM



- ▶ **Belgium** – undocumented workers do not risk immigration enforcement if they file a complaint to labour inspectorates. Labour inspection maintains their professional secrecy and does not share personal data with immigration authorities for enforcement purposes. This policy does not apply if the worker is identified during an inspection. Therefore, the worker must gather sufficient evidence, so that no inspection is required. The labour inspectorate will then handle the worker's case equally and the worker will not risk immigration enforcement resulting from filing a complaint. If there is an inspection of a workplace and an undocumented worker is identified, most inspectors will contact the police, who will contact the immigration authorities, resulting in the person being issued an order to leave the territory. There is an informal agreement between the labour inspection service for Control of Social Laws, the migration office, Myria and FAIRWORK Belgium that if a worker files a complaint with the assistance of Myria or FAIRWORK Belgium, and as a result of this complaint, there is an inspection on the work floor, the worker will receive an order to leave the territory, but will not be put in detention. For the PICUM representative, this was not a wholly ideal practice but was a positive step in the right direction. Data shows that the complaints mechanism can work to make employers regularise the salaries of undocumented workers (e.g. in 2021, there were at least 62 cases where the intervention of the inspection resulted in nearly 600.000 euros of salaries being regularised, in 2022, at least 61 resulting in more than 350.000 euros of salaries being regularised).
- ▶ In **Geneva**, in certain sectors, such as construction, the labour inspection (OCIRT) has delegated its controls to the joint force made up of union and employer representatives. When the deal was signed between OCIRT and this joint force, it was agreed that they would not check work permits or denounce workers for immigration enforcement.
- ▶ In **France**, labour inspectors are tasked with checking work permits during inspections, but they have a strong organisational culture to not share information for immigration enforcement purposes. Labour inspectors usually try to plan interventions in a way that enables workers to begin regularisation procedures before undertaking a control. If there is a random inspection, there is a risk that undocumented workers lose their jobs, but in general, labour inspections do not lead to undocumented workers being issued with an order to leave the territory.
- ▶ Cooperation between migration/police and labour inspectorates needs to be defined to ensure workers' and victims' protection are upheld as a crucial outcome for both systems. Indeed, social partners reported that it is crucial that individuals feel protected when reporting violations, regardless of whether they will obtain a permit or not.
- ▶ In another example, **Finland** reported how it puts a lot of emphasis on providing guidance to mistreated employees, with [Victim Support Finland](#) providing help to those who have been mistreated and discriminated at work, and there is also an [Assistance System for Victims Of Human Trafficking](#). There are also some permits available for workers exploited by their employers.¹⁹
- ▶ A core issue when reporting is ensuring that the process is meaningful for the reporter. If there is no follow-up or referral to support, protection, or justice, then the purpose of reporting is lost. It is imperative that individuals are supported and protected throughout this process. For labour inspectorates, some subgroup participants asserted that the main challenge lies in providing meaningful information on their websites for employees without resorting to punishment. Anonymous complaints play a vital role, and if the victim agrees, the data is

¹⁹ E.g. Finnish Immigration Service, [Residence permit or certificate due to exploitation by employer](#).



referred to support services. However, it is concerning if individuals who report violations are not kept informed, as this undermines trust and transparency in the process.

PICUM reported that at the EU level, there has been a recent agreement to amend the Single permit directive, namely the Directive on a single application procedure for a single permit for third-country nationals to reside and work in the territory of a Member State and on a common set of rights for third-country workers legally residing in a Member State (recast).²⁰ These changes include provisions on effective complaints mechanisms for workers with single permits. Together with the Employers Sanctions Directive discussed above, there is a clear recognition in EU law that TCN workers both with permits and when working undocumented should have effective mechanisms to assert their labour rights and protection from retaliation, equivalent to those afforded to national workers.²¹ The ILO Committee of Experts recalls that the primary duty of labour inspectors is to protect workers and not to enforce immigration law and that additional duties that are not aimed at securing enforcement of the legal provisions relating to conditions of work and the protection of workers could be assigned to labour inspectors only in so far as they do not interfere with their primary duties.²²²³ A wide variety of labour rights established at the international, European and national levels extend to undocumented workers as well.²⁴ Indeed, in most countries, the labour courts do not ask about the immigration status of the worker, and irregularly residing TCNs are treated the same way as other workers. While most courts typically do not inquire about their immigration status, there are risks involved in taking forward court cases, including the considerable time and potential legal costs associated with court proceedings.

The crucial role of labour inspection complaints procedures was therefore underlined. However, in some instances difficulties are still encountered, in particular when the labour inspectorate is obliged to inform the immigration authorities if undocumented TCNs are identified during a workplace inspection or if they make a complaint. Although not discussed at the subgroup, in **Australia**, on the same day as the subgroup meeting took place, the Australian parliament passed [amendments to the Migration Act](#) that decriminalise undocumented workers and confirm that workplace protections apply to all workers regardless of their migration status.²⁵

²⁰ <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=COM%3A2022%3A655%3AFIN&qid=1651221925581>

²¹ PICUM (2020) *A Worker is a Worker: How to Ensure that Undocumented Migrant Workers Can Access Justice*, PICUM.

²² [General Survey of reports concerning Labour Inspection Conventions and Recommendations, ILC 95th Session, Report III \(Part B\) \(ilo.org\)](#)

²³ Article 3, [ILO C081 - Labour Inspection Convention, 1947 \(No. 81\)](#).

²⁴ For more information, see [PICUM Guide to undocumented workers' rights at work under International and EU law, 2022](#)

²⁵ These [amendments to the Migration Act](#) repeal the criminal offence of working in breach of visa conditions or working after the expiry of a visa and provide workplace protections to all workers regardless of any breach of the Migration Act. The amendments also introduce new offences for employers, making it a criminal act for them to coerce migrants to acquiesce to unacceptable 'arrangements in relation to work' (such as underpayment, unwanted sexual conduct, or poor accommodation), including employers threatening to report them to immigration (if they are undocumented workers) or making other threats that will have an adverse impact on the worker's immigration status. A new penalty is also introduced which if found in breach of these conditions puts the employer on a non-compliance list (i.e., Prohibited Employer list). Importantly, this Act broadly defines 'arrangement in relation to work' to capture and stop the myriad tactics employers use to coerce migrant workers (including arrangements in relation to unsafe housing, surrendering a passport and sexual favours). To introduce new visa protections for migrant workers, a new discretionary protection against visa cancellation has been introduced, which will require a decision-maker to take account of certain matters, such as a visa-holder's experience of workplace exploitation before deciding whether to cancel their visa. This legislation is a first step towards a guaranteed protection against visa cancellation for migrant workers who bring labour claims, with the government confirming that future stronger non-discretionary protections will be consultatively developed in the next few months, to be enacted through regulations, to establish that migrants pursuing labour claims and meeting certain conditions cannot have their visa cancelled, and the introduction of a pilot short term visa to enable migrant workers to pursue labour claims at the end of their stay.



5.0 Conclusions and next steps

5.1 Conclusions

The following conclusions can be drawn about developing and implementing safe reporting and complaint reporting mechanisms tackling undeclared work:

- ▶ **Enforcement authorities** in most countries have complaint reporting mechanisms and multiple channels (e.g., letters, emails, text messages, telephone hotlines, online reporting) are used to enable complainants to report complaints. The costs of implementing and running them are often difficult to disaggregate. Major challenges have included:
 - ▷ Processing and prioritising complaints given the volume received, with many countries deciding to prioritise them by who makes the complaint (with complaints from social partners and workers prioritised) and the nature of the complaint (with it often being mandatory to follow-up on certain types of complaint, such as human trafficking, and child labour).
 - ▷ The integration of the information received from complaint reporting tools into broader information systems, with appropriate safeguards, so that the data can be used alongside other data held to risk assess economic entities in future, with the complaint data held on separate data files in many inspectorates.

Evaluating the effectiveness of enforcement authority complaint reporting tools in identifying undeclared work, and transforming it into declared work, subgroup participants noted that workplace inspections arising from complaint reporting mechanisms can have a higher 'strike rate' in identifying undeclared work than random workplace inspections. However, it was also recognised that it is important to evaluate the effectiveness/impact of complaint reporting tools from a worker perspective, such as whether workers received wages due, or whether workers reporting being engaged in undeclared work had this transformed into declared work with their employer.

- ▶ **Social partners** also use complaint reporting tools and accompany them with the provision of information on wages, working conditions and the rights of workers. An important example has been in the construction sector. The subgroup discussed the value of its replication in other sectors (e.g., agriculture, HORECA, road transport) and who could provide such comprehensive EU-wide information in these sectors and take responsibility for receiving complaints (i.e., trade unions and/or enforcement authorities). The subgroup noted that there could be greater cooperation with enforcement authorities on ensuring that the information provided is up-to-date and accurate, with enforcement authorities playing a quality assurance role, and giving complainants a choice to whom complaints are made.
- ▶ **Safe reporting**, by which is meant whether those submitting a complaint feel that it is safe to do so, was agreed by the subgroup to be important. Starting with the types of complaint received, in many countries represented, it was usually employees reporting a complaint and about the payment of wages (including minimum wages, unpaid wages and social security contributions) and payments for overtime work. Complaints from consumers about businesses, businesses about consumers and other businesses, and about undeclared self-employment, bogus self-employment and unregistered employment were much less common. Ensuring appropriate support and protection (both at EU-level and in Member States) for these reporters and its availability, including for TCNs both with and without permits, was found important. The relevance of the Whistleblowers Directive, and how it could bring within its scope infringements on social security and/or labour law and ensuring that third



country nationals (TCNs) whether undocumented or not, receive the same protection as EU workers, as per the Employers' Sanctions Directive, were highlighted.

5.2 Next steps

Arising out this Platform subgroup on evaluating safe reporting and complaint mechanisms for workers to denounce abuse and seek support, the following next steps can be proposed:

- ▶ The current compilation of complaint mechanisms located on an [ELA web page](#)²⁶ could be updated by Platform members, given that it was last revised in 2021. This could be targeted at workers and presented as an EU map where they could click on a country to find the complaint reporting mechanisms available to them to use.
- ▶ Those interested in developing and implementing safe complaint reporting mechanisms could apply for a Mutual Assistance Project (MAP) to bring peers to their country from countries with established tools and knowledge of such mechanisms, to share learning and provide helpful advice on developing and implementing such a tool.

²⁶ Source: <https://www.ela.europa.eu/en/undeclared-work/information-and-tools-working-declared>



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Annex 1. Complaint reporting tools of enforcement authorities in EU countries for reporting undeclared work and providing information related to workers' rights

Austria	<p>Financial police Website in German: Finanzpolizei (bmf.gv.at) Website in English: Financial Police (bmf.gv.at) General information (in English): Austrian Ministry of Finance (bmf.gv.at) CWSD competence centre (Kompetenzzentrum in German): Lohn-und Sozialdumping-Bekämpfungsgesetz (gesundheitskasse.at) Construction Workers' Holiday and Severance Pay Fund (BUAK): BUAK - English</p>
Belgium	<p>Point of contact for Fair Competition Website: www.meldpuntsozialefraude.belgie.be File a complaint or ask for information on informal productive activities: For posted workers: COMPLAINTS.LabourInspection@employment.belgium.be For companies and other workers: Spoc.LabourInspection@employment.belgium.be Information on your rights and obligations Information about working students: www.studentatwork.be Information for companies and individuals: www.socialsecurity.be</p>
Bulgaria	<p>General Labour Inspectorate Executive Agency Online form for submitting a complaint: https://www.gli.government.bg/en/node/6499 Hotline: 0700 17 670 (free number within Bulgaria) Hotline for people working abroad: +359 2 8101 747 Website: www.gli.government.bg Email: delovodstvo@gli.government.bg Address: 3, Knyaz Al. Dondukov Blvd., 1000 Sofia, Bulgaria</p>
Croatia	<p>Submit a complaint to the Ministry of Labour and Pension System, Labour Inspectorate Online form for submitting a complaint: http://prijava.mrms.hr/prijava Postal address: Ministry of Labour and Pension System, Labour Inspectorate. Central Office: Petračićeva 4, 10 000 Zagreb</p>
Cyprus	<p>Ministry of Labour, Welfare and Social Insurance Complaint form http://www.mlsi.gov.cy/mlsi/dlr/dlr.nsf/page34_en/page34_en?OpenForm Email for complaints : aapostolou@dlr.mlsi.gov.cy (supervisor of Inspections Service)</p>
Czech Republic	<p>Complaint submission tool Website: www.mpsv.cz Email: posta@mpsv.cz Telephone: +420 221 921 111 Postal address: MPSV, Na Poříčnickém právu 1, 128 01 Praha 2 Databox: sc9aavg Web-based tool run by the Labour Inspection Office Tool for submission of complaints related to labour relations matters including occupational safety issues Online tool: http://epp.suip.cz/epp/index.php Email: opava@suip.cz</p>



	<p>Address: Státní úřad inspekce práce (State Labour Inspection Office), Kolářská 13, 74601 Opava, Czech Republic</p> <p>Public awareness</p> <p>Citizens can submit their complaints regarding all areas of tax avoidance or abuse of the tax system using individual addresses (e-mail and post) of all the offices of the tax administration.</p> <p>Website: http://www.financnisprava.cz/en/financial-administration/financial-administration-bodies/tax-offices/list-of-all-tax-offices</p>
Denmark	<p>Hotline for foreign complaints</p> <p>Contact the Labour Inspectorate about foreign companies operating in Denmark</p> <p>Website: https://at.dk/spoerg-at/hotline-om-udenlandske-virksomheder/</p> <p>Telephone: +45 70 22 12 81</p> <p>Labour Inspection Call Center</p> <p>Website: https://at.dk/en/ask-arbejdstilsynet/</p> <p>English website: https://at.dk/en/about-us/contact-us/</p> <p>Email: atat@at.dk</p> <p>Telephone: +45 70 12 12 88</p>
Estonia	<p>Tax and Customs Board - Tip-off</p> <p>Website: https://www.emta.ee/eng/contacts-and-about-us/contacts-feedback/tip-phone-and-e-mail</p> <p>Email: vihje@emta.ee</p> <p>Telephone: +372 800 4444</p> <p>Estonian Labour Inspectorate, where people can report a violation regarding job relations or work environment: https://www.ti.ee/index.php?id=1052</p>
Finland	<p>Reporting suspected tax evasion form</p> <p>Website: https://www.vero.fi/en/About-us/contact-us/efil/reporting-suspected-tax-evasion/</p> <p>Send us a tipoff</p> <p>Online form: https://www.tyosuojelu.fi/web/en/grey-economy/send-us-a-tipoff</p> <p>https://tyosuojelu.fi/en/services-and-contact-information/contact (includes contact information, Labour inspectorates telephone hotline: The Nationwide Telephone Service 0295 016 620 gives advice and instructions related to health and safety at work and employment terms.)</p> <p>https://tyosuojelu.fi/en/services-and-contact-information/e-service</p> <p>https://intermin.fi/en/work-help-finland (mobile app for foreign workers. The application provides information about your rights and responsibilities as an employee in Finland. The application also helps you find the key parties that can help you if you suspect that you have been mistreated)</p>
France	<p>Submit a complaint to the police</p> <p>Online form: https://www.pre-plainte-en-ligne.gouv.fr/</p> <p>Contact the Digital Brigade (gendarmerie service)</p> <p>Email: bnum.rennes@gendarmerie.interieur.gouv.fr</p> <p>Complaints regarding informal work can be submitted to the regional services of the Labour Inspectorate</p> <p>Contact details of the regional offices can be found on: https://inspection-du-travail.com/</p>
Germany	<p>Contacts for reporting informal work</p>



	<p>Website: https://www.zoll.de/DE/Fachthemen/Arbeit/Bekaempfung-der-Schwarzarbeit-und-illegalen-Beschaeftigung/Ansprechperson/ansprechperson_node.html</p>
Greece	<p>Visit www.sepenet.gr as registered user or as anonymous user to fill in and submit complaints.</p> <p>Website: www.sepenet.gr</p> <p>Email: helpdesk@sepenet.gr</p> <p>Contact the four-digit line 1555</p>
Hungary	<p>A violation of the labour code can be reported to the email address foglalkoztatas.felugyeleti-foo@itm.gov.hu (the direct email address of the central labour authority in Hungary)</p> <p>Declarations can be made: http://www.ommf.gov.hu/?akt_menu=547&set_lang=123</p> <p>Notice of public concern</p> <p>Websites:</p> <p>https://nav.gov.hu/ugyfeliranytu/keressen_minket/kozerdeku_bejelentes_panasz/panasz-benyujtasa/panasz_benyujtas_kapcsolatos_tajekoztato</p> <p>https://nav.gov.hu/ugyfeliranytu/keressen_minket/kozerdeku_bejelentes_panasz/panasz-benyujtasa/a-nav-jogsertesenek-mulasztasanak-bejelentese</p>
Iceland	<p>The Tax Authorities: www.rsk.is</p>
Ireland	<p>Report undeclared work to the Workplace Relations Commission at inspection@workplacereleations.ie</p> <p>Website: www.workplacereleations.ie</p> <p>Telephone: 1890 808090; +353(0)599 17 8990</p> <p>Postal address: Workplace Relations Commission, O'Brien Road, Carlow R93 W7W2</p> <p>Department of Employment Affairs and Social Protection - Office of the Revenue Commissioners - Irish Tax and Customs Report Fraud webpage</p> <p>Website: https://www.gov.ie/en/organisation/department-of-social-protection/?referrer=https://www.welfare.ie/en/Pages/secure/ReportFraud</p> <p>Telephone: +353 1 6734545</p> <p>Department of Employment Affairs and Social Protection</p> <p>Website: https://www.ros.ie/online-enquiry-web/goodCitizen?execution=e2s1</p>
Italy	<p>Report informal work to the Inspectorate Bodies</p> <p>Website: https://www.ispettorato.gov.it/it-it/il-ministero/Uffici-periferici-e-territoriali/Pagine/default.aspx</p>
Latvia	<p>State Labour Inspectorate</p> <p>Website: http://www.vdi.gov.lv/lv/kontakti/zinot-par-neregistreto-nodarbinatibu/</p> <p>Email: nelegals@vdi.gov.lv</p> <p>Telephone:</p> <p>+371 671 86 522; +371 671 86 523 - to talk with consultants</p> <p>+371 673 12 176 – to leave anonymous messages</p> <p>Postal address: State labour Inspectorate Headquarters, 38 k-1, Kr. Valdemara Street, LV 1010 Riga, Latvia</p> <p>Reporting tools</p> <p>Website: http://atkrapijes.lv/</p> <p>Email: vid@vid.gov.lv</p> <p>Telephone: 0800 09 070</p>



Lithuania	<p>Trust line Website: https://www.vdi.lt/Forms/Nelegalus_pranesk.aspx Email: nelegalus@vdi.lt Telephone: +370 (85) 213 9750 Postal address: State Labour Inspectorate, 19 Algirdo str., LT-03607 Vilnius, Lithuania</p>
Malta	<p>Report Abuse to Jobsplus Compliance Unit Website: https://jobsplus.gov.mt/forms Freephone: 80076501</p>
Netherlands	<p>Reporting undeclared work Report to the Netherlands Labour Authority Websites: https://www.nl-labourauthority.nl/topics/report Telephone: 0800-5151 From abroad: +31 70 333 5678 Information on your rights and obligations Website: Working and living in The Netherlands www.workinnl.nl</p>
Norway	<p>Information on working conditions, laws, and regulations how to make a complaint: https://tips.arbeidstilsynet.no/?lang=en https://www.arbeidstilsynet.no/en/contact/report/</p>
Poland	<p>Information on how to file a complaint is available on the State Labour Inspection's website www.pip.gov.pl, in Polish, English and Ukrainian versions, at the detailed addresses: https://www.pip.gov.pl/dla-pracownikow/niezbednik-pracownika/jak-zlozyc-skarge https://www.pip.gov.pl/en/for-employees/how-to-file-a-complaint https://www.pip.gov.pl/ua/dla-pracivnykiv/yak-podatyt-skargu The Legality of Employment Department at the Chief Labour Inspectorate in Warsaw English-speaking contact person: Mr Robert Jaworski e-mail: robert.jaworski@gip.pip.gov.pl Helplines providing legal advice in matters related to the legality of employment and posting of workers: in Polish: + 48 22 1113528 in Ukrainian: + 48 22 1113588, + 48 22 1113529, + 48 89 3331741.</p>
Portugal	<p>General Reporting/Complaint Email: geral@act.gov.pt</p>
Romania	<p>Tool for submitting complaints to the Labour Inspectorate Website: https://www.inspectiamuncii.ro/petitii-si-sesizari</p>
Slovakia	<p>Online complaint form for informal employment Website: https://www.ip.gov.sk/tip-na-nelegalne-zamestnavanie/ Email: podatelna@ip.gov.sk Email contacts of regional labour inspectorates: ip.bbystrica@bb.ip.gov.sk - Labour Inspectorate Banská Bystrica ip.bratislava@ba.ip.gov.sk - Labour Inspectorate Bratislava ip.kosice@ke.ip.gov.sk - Labour Inspectorate Košice ip.nitra@nr.ip.gov.sk - Labour Inspectorate Nitra ip.presov@po.ip.gov.sk - Labour Inspectorate Prešov ip.trencin@tn.ip.gov.sk - Labour Inspectorate Trenčín ip.trnava@tt.ip.gov.sk - Labour Inspectorate Trnava</p>



<p>Slovenia</p>	<p>ip.zilina@za.ip.gov.sk - Labour Inspectorate Žilina</p> <p>Anonymous reports for custom and tax violations Website: http://www.fu.gov.si/en/contacts/#c4961 Email: prijave.fu@gov.si Telephone: 080 11 22 (answering machine) Report violations to different Inspectorates http://e-uprava.gov.si/podrocja/drzava-druzba/inspekcijski-postopki.html Report complaints to the police https://www.policija.si/eng/contacts/anonymous-telephone-number-080-1200</p>
<p>Spain</p>	<p>Formal complaint Formal complaints cannot be anonymous and must fulfil some requirements according to Act 23/2015, July 21st, on the Labour and Social Security Inspectorate and Royal Decree 928/1998, May 14th, on the Regulation on Sanctions Procedure and Social Security liability procedure. Website: https://www.mites.gob.es/es/sede_electronica_menu/index.htm Information on how to file complaints https://www.mites.gob.es/itss/web/atencion_al_ciudadano/como_denunciar_itss.html Communication through the Labour Fraud Mailbox Communications via the Labour Fraud Mailbox are anonymous and are used by the Regional Inspectorate to plan their investigation actions. Website: https://expinterweb.mites.gob.es/buzonfraude/ National Antifraud of the ITSS on EU issues - EUmobility: eumobility@mites.gob.es Tax administration (AEAT) Website: https://www.agenciatributaria.gob.es/AEAT.sede/tramitacion/ZZ06.shtml (Information about the different types of complaint and procedures on the Tax Administration website) Website available in English: https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Information and assistance: https://sede.agenciatributaria.gob.es/Sede/en_gb/inicio.html Police forces Complaints can be filled in person at the Police Forces offices, online, by telephone. National Police information: https://www.policia.es/es/denuncias.php Guardia Civil information: http://www.guardiacivil.es/es/servicios/denuncias/index.html</p>
<p>Sweden</p>	<p>Report suspected economic crime Website: https://www.ekobrottsmyndigheten.se/en/contact-us/tip-us-off/ Telephone: +46(0)105 629 090 Tell us about tax evasion https://www.skatteverket.se/omoss/kontaktaos/mejl/tipsaomskattefusk.4.7afdf8a313d3421e9a9561.html</p>