



GIGLAB SWEDEN AIMS AT IMPROVING WORKING CONDITIONS AND DIGITAL INFRASTRUCTURES IN THE GIG ECONOMY, AS WELL AS MAKING TAX COMPLIANCE SIMPLER FOR GIG WORKERS AND EMPLOYERS.

GigLab Sweden

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The gig and sharing economy has been growing steadily over the last years. At the same time, it is estimated that up to 90% of the income generated in this sphere remains undeclared. The main challenge is therefore to facilitate correct taxation in this sector and to ensure that gig workers participate in the social security system.

Name of the PES

Arbetsförmedlingen.

Scope of measure
(a pilot project or a national reform)

National reform.

When was the practice implemented?

Implementation of the practice started in spring 2020. Further activities are still ongoing.

What was the driver for introducing the practice? Was it internal or external?

External: the Swedish Tax Agency observed that most of the revenue generated by the gig economy remains undeclared and untaxed.

Which organisation was involved in its implementation?

- ▶ Swedish Tax Agency (Skatteverket)
- ▶ JobTech Gig Department of the Swedish PES
- ▶ School of Business at the Stockholm School of Economics
- ▶ Swedish Industrial Design Foundation (SVID)
- ▶ Coompanion (free business advice promoting cooperative entrepreneurship).

Which groups were targeted by the practice?

- ▶ Gig economy workers (directly targeted)
- ▶ Gig economy platforms (directly targeted)
- ▶ Authorities (indirectly targeted)
- ▶ Civil society (indirectly targeted).

What were the practice's main objectives?

General Objectives

- ▶ To create a sustainable gig work environment;
- ▶ To facilitate dialogue, co-creation and partnership between academic research and policy surrounding the gig economy;
- ▶ To ensure that accurate declaration of work and proper tax payment is simple and accessible for gig workers and employers.

Specific Objectives

- ▶ To use research findings as a basis to develop prototypes for sustainable solutions in the gig economy;
- ▶ To support the development of policies related to the gig economy;
- ▶ To enable better working conditions and digital infrastructure for the gig economy.

<p>What activities were carried out?</p>	<p>In spring 2020, a survey was conducted to gain a comprehensive picture of the gig economy and the challenges it faces. The survey was open to all stakeholders including gig workers, gig platforms, authorities and civil society.</p> <p>Through autumn and winter 2020, Giglab conducted four workshops with different authorities, identifying proposals and measures to tackle undeclared and under-declared work in the gig economy, as well as options on how to take these measures forward.</p> <p>In autumn 2020, GigLab focused on mapping the survey responses and prototyping various solutions to tackle undeclared and under-declared work in the gig economy. At the time of writing, solutions linked to the identified challenges are being prototyped.</p>
<p>What resources and other relevant organisational aspects were involved?</p>	<p>Input from various stakeholders from the gig economy was involved as well as cooperation between several national institutions.</p>
<p>What were the source(s) of funding?</p>	<p>So far, the project has been funded by general means through the national authorities. Additional sources of funding will be sought to conduct pilot activities.</p>
<p>What were the outputs of the practice: people reached and products?</p>	<p>At this stage, various stakeholders have been addressed and included, and data on the topic has been collected from different parties involved. The first tangible prototypes of measures and processes based on the data gathered are expected to be available in 2021.</p>
<p>What outcomes have been identified?</p>	<p>The project is still in its mapping phase. It expects to identify measures that contribute to the creation of a sustainable gig economy, addressing undeclared and under-declared work in this area, both with regards to regulation and policy and in terms of stakeholder activity and behaviours. In addition, GigLab expects to produce comprehensive empirical data to support political discussion, research and policy implementation.</p> <p>The data collected will be made available for stakeholders and policy-makers involved in building a sustainable gig economy.</p>
<p>What are the lessons learnt and success factors?</p>	<p>The project has contributed to understanding the challenges and benefits that different stakeholders perceive within the gig economy. It has also helped to identify some necessary changes. GigLab is also using the 'system method approach': considering the gig economy structure in a holistic manner to identify processes, stakeholders and their challenges. Results of a comprehensive evaluation will be available in 2021.</p>



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