1. INTRODUCTION

Although no official definition of undeclared work exists, in the EU it is understood to mean ‘any paid activities that are lawful as regards their nature, but are not declared to the public authorities, taking into account the differences in the regulatory systems of the Member States’.

The provision of unlawful goods and services (e.g. producing or trafficking in drugs, firearms or people or money laundering) is part of the wider criminal economy. The ‘shadow economy’ is often defined as including both the undeclared economy and the criminal economy.

Undeclared work raises political challenges for various reasons:

- it is a form of tax evasion which undermines the sustainability of public finances and fiscal stability;
- it also dampens growth prospects by lowering job quality (e.g. by preventing workers from engaging in lifelong learning) and through distortions in competition among firms resulting in productive inefficiencies: informal businesses typically avoid access to formal services and lack adequate access to credit;
- in social terms, it is characterised by:
  - poor working conditions
  - deficits in terms of health and safety requirements
  - lower incomes
  - no social security.

These shortcomings result in social dumping and poorer social outcomes.

The following socioeconomic trends are increasing the scale on which undeclared work takes place:

- growing flexibility of contractual relationships, especially the increase in self-employed work, subcontracting and outsourcing;
- growth of cross-border business, which requires efficient international cooperation between monitoring and enforcement bodies;
- reorientation of the economy towards sectors most affected by undeclared work (household and care services);

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1 European Commission Communication ‘Stepping up the fight against undeclared work’, p. 2 COM(2007) 628.
2 There is no single definition of UDW in common use EU-wide. Some definitions include a wide range of types of UDW, such as work performed but not declared to social security authorities, unpaid contributions and taxes and unmet recordkeeping obligations, and wholly undeclared economic activities; others focus on specific obligations, such as the requirement to formally notify the relevant authorities at the start of a job contract. See: 2016 European Employment Policy Observatory (EEPO), European Platform tackling undeclared work, Member State Factsheets and Synthesis Report.

3 See also the European Semester Thematic Factsheet — Sustainability of public finances.
increase in social distress in some EU countries, with some people who might try to compensate income losses through undeclared work.

Undeclared work falls into three basic categories:

1. **undeclared work in a formal business setting.** This may be completely undeclared, or partially undeclared, with part of the wage being paid officially, and part cash-in-hand and off the record;
2. **undeclared own-account or self-employed work**, providing services either to a formal business or to other clients, such as households;
3. **providing goods and services to neighbours, family, friends or acquaintances** (building or repairs, cleaning, childcare or caring for the elderly). This is sometimes akin to mutual aid.

The multi-faceted nature of undeclared work arises from differences in the productive structure, the institutional strength of public bodies and regulatory systems, or the scope of welfare state systems. Both the scale and the structure of undeclared work in a given country need to be analysed; they may be seen as reflecting the flaws in its formal labour market. Clearly, the ultimate aim is to limit the scale on which undeclared work takes place overall. The main goal here is to transform it into declared work.

This factsheet is structured as follows. Section 2 looks at how EU countries perform with regard to policy challenges. Section 3 discusses the evidence on policies to address these challenges effectively, and section 4 sketches good policy practice among EU countries.

## 2. IDENTIFYING CHALLENGES

Several indicators can be used to identify challenges in the area of undeclared work. As undeclared work is an unobserved variable, these indicators are associated with the various factors driving it, as discussed below.

### (1) Structural economic factors:

- High taxation levels and compliance costs (including those arising from labour regulations). However, Eurofound studies have found that work and welfare regimes intended to cut taxes, deregulate and minimise state intervention do not, on average, reduce the scale of undeclared work in the economy. A stronger driver is the perception of high taxation and compliance costs: it is not necessarily in the countries with the highest rates of taxation that people perceive taxes as a factor driving undeclared work. Choosing not to declare work may reflect dissatisfaction with the public services they receive for the taxes that they pay (see below 'societal factors'). 'Red tape' can be estimated according to the ranking of countries in the World Bank's 'Doing business' survey.

- The composition of the economy: some sectors are particularly exposed to undeclared work. Firm size also matters; dependent employees receiving 'envelope wages' are more likely to be working for smaller organisations, with 56% of them working in firms with fewer than 20 employees.

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4 Construction sector; household services, including domestic cleaning services, childcare and care for the elderly; personal services; private security; industrial cleaning; agriculture; and the hotel, restaurant and catering sector.
Figure: Estimated size of the shadow economy and undeclared work (UDW) in the EU

<table>
<thead>
<tr>
<th>Country</th>
<th>UDW (% in terms of labour input, LIM estimates for 2013)</th>
<th>Shadow economy (in % of GDP), 2015</th>
<th>UDW (% of GDP, 1992-2006)</th>
<th>UDW, country data or estimations (% of GDP)</th>
<th>Informal work (% of extended labour force)</th>
<th>Demand of UDW (% of respondents to Eurobarometer Survey (EBS) 2013)</th>
<th>Supply of UDW (% of respondents to Eurobarometer Survey 2013)</th>
<th>Envelope wages (% of employees receiving envelope wages) EBS 2013/% of gross salary received as envelope wage</th>
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<tr>
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<td>8.2</td>
<td>1.5 (1995)</td>
<td>No data</td>
<td>19.7</td>
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<td>5</td>
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<td>15</td>
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<td>17</td>
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<td>23</td>
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<td>4.2 (1992)</td>
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<td>22.4</td>
<td>24-30 (2007)</td>
<td>36.3 (2012)</td>
<td>46.7</td>
<td>30</td>
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<td>21.7</td>
<td>8</td>
<td>3</td>
<td>2/20</td>
</tr>
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</table>

Sources: 1. Williams, C.C., Horodnic, I.A., Bejakovic, P., Mikulic, D., Franic, J., Kedir, A. (2017) An evaluation of the scale of undeclared work in the European Union and its structural determinants: estimates using the Labour Input Method (LIM). 2: Schneider, F. (2015), 'Size and development of the Shadow Economy of 31 European and 5 other OECD Countries from 2003 to 2015: Different Developments'; 3: European Commission (2004, 2007), European Employment Observatory Review, Spring 2004 and Spring 2007; 4: Eurofound (2012), EU Member States and Norway fact sheets on estimates and approaches to measure undeclared work; 5: Hazans, M. (2011), 'Informal workers across Europe: Evidence from 30 European countries,' World Bank Policy Research Working Paper, (5912); 6: Eurobarometer 2013, Replies to the question 'Have you in the last 12 months paid for any goods or services of which you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)?'; 7: Eurobarometer 2013, Replies to the question 'Apart from a regular employment, have you yourself carried out any undeclared paid activities in the last 12 months?'; 8: Eurobarometer 2013, Replies to the question 'Sometimes employers prefer to pay all or part of the salary or the remuneration (for extra work, overtime hours or the part above a legal minimum) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months this way?' / Williams, C., Horodnic A. (2017) Under-declaring work, falsely declaring work: under-declared employment in the European Union.

For more information on the various methodologies, see the annex, 'How to estimate undeclared work'.

Page 3 |
(2) Cyclical economic factors. A difficult business context may push employers into trying to evade or limit tax liabilities. For employees, the following are generally considered conducive to undeclared work:

- increasingly long spells of unemployment\(^5\) and numbers of discouraged workers;
- the situation of vulnerable groups, including illegal immigrants;
- downward pressure on wages.

The 2013 Eurobarometer shows that suppliers of undeclared work are more likely to be young, unemployed people or students.

**Box: Under-declared work envelope wages**

Under-declared employment occurs when a formal employer pays a formal employee an official declared wage but tops it up with an undeclared ('envelope') wage to evade full social insurance and tax liabilities. Analysis shows that wages are more likely to be underreported in economies with:

- lower GDP/capita;
- unmodernised state bureaucracies with greater public sector corruption;
- higher levels of severe material deprivation;
- higher income inequality;
- lower spending on labour market interventions to protect vulnerable groups.

Solving the problem of under-declared employment will mean tackling these systemic determinants. Variation within the EU is significant; the proportion of employees receiving envelope wages is higher in central and Eastern Europe (6% of employees) and in Southern Europe (4%) than in Western Europe (1%) and the Nordic region (1%).\(^6\)

(3) Legal factors such as the relative clarity of legislation, or the adjustment of legislation to cover new types of work.

(4) Institutional factors, e.g. law enforcement and in particular the existence of a single organisation or coordinating body combating undeclared work. If control mechanisms are lacking, unclear and/or inefficient, people may be more prone to evade taxes by performing undeclared work.

(5) Social factors, with the shared understanding of the overall institutional, taxation and social framework, and its perceived fairness and transparency, fostering ownership of tax compliance. There is, for instance, a strong negative correlation between undeclared work and spending on social protection (excluding pensions). Analyses have shown that the higher the CPI (Transparency International's Corruption Perception Index), that is, the lower the perception of corruption, the lower the probability that part of employees' wages will be paid cash-in-hand. This is strong evidence that a public sector which citizens can trust discourages undeclared work.

3. IDENTIFYING POLICY LEVERS TO ADDRESS THE CHALLENGES

Preventing and deterring undeclared work are tasks falling primarily to national governments. As noted above, undeclared work is a multi-faceted problem calling for a bespoke comprehensive response.

Tackling undeclared work while making formal work attractive requires the right mix of policy measures. The approach should be tailored to individual countries' institutional features (administrative organisation, sectorial composition of the economy, types of employment), so as to address the specific factors that drive undeclared work.

The **European Platform to enhance cooperation in tackling undeclared work**, established under Decision (EU) 2016/344 of 9 March 2016\(^7\), brings together the authorities and organisations that combat undeclared work, in efforts to tackle the issue more effectively and efficiently. The Platform:

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\(^5\) According to the Commission's 2013 analysis, 'Employment and Social Developments in Europe', long-term unemployment as a proportion of overall unemployment shows a slightly stronger correlation with undeclared work than long-term unemployment as a proportion of the active population (cf. Table 12 of this report).


\(^7\) Official Journal L65 of 11 March 2016.
• helps EU countries deal more effectively with the various forms of undeclared work;
• drives change at national level;
• and promotes better working conditions and formal employment.

The Platform has engaged in a mutual learning and information exchange process. In future it may work on evidence-based measurement tools, promote comparative analysis and relevant methodological instruments and develop the analysis of effectiveness of different policy measures. Recent work for the Platform identified a highly significant relationship between undeclared work and:

• **GDP per capita in purchasing power standards** (the greater the level of GDP in PPS, the lower the prevalence of undeclared work); see Chart 1.

• **the quality of government** (based on the European Quality of Government Index): the higher the quality of government, the lower the prevalence of undeclared work.

A moderate significant relationship exists with:

• the Transparency International Corruption Perceptions index (which ranks countries by perceived public sector corruption);
• a 'trust in authorities' index based on World Economic Forum indicators;
• the impact of social transfers on poverty reduction;
• public expenditure on labour market interventions to protect vulnerable groups;
• the migration rate;
• the Gini coefficient and income inequality.

Overall, the higher the perceived level of corruption, the lower the level of trust in public authorities, and the higher the perceived level of inequality, the higher the level of undeclared work.

Chart 1 shows cross-national variations in the size of the undeclared economy (using the LIM estimates of undeclared work as a percentage of total labour inputs in the private sector) and cross-national variations in GDP per capita in purchasing power standards (PPS). The higher the level of GDP per capita in PPS, the lower the prevalence of undeclared work.

**Chart 1. Relationship between undeclared work and GDP per capita, 2013**

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10 To avoid excessive influence, Luxembourg’s GDP was capped at 150 in the analyses presented here. It should be noted that using the original figure of 262, the correlation coefficient is the same.
As Chart 2 reveals, the higher the quality of government as measured by the European Quality of Government Index (EQI), the less undeclared work there is. Countries such as RO and BG, ranked low on the quality of government, have higher levels of undeclared work. Countries such as DK, FI and SE, with higher scores on the EQG index, have relatively lower levels of undeclared work.

Chart 2: Relationship between undeclared work and the European Quality of Government Index, 2013

[Graph showing the relationship between undeclared work and the European Quality of Government Index with data points for different countries.

Chart 3: Reasons for working undeclared in the EU-27

[Bar chart showing the reasons for working undeclared, with the highest reason being "Both parties benefited from it" at 50% of respondents, and the lowest being "You can ask for a higher fee" at 6% of respondents.]

Source: Eurobarometer 2013 (1).

(1) Based on question 17, ‘Among the following, what were the reasons for doing these activities undeclared? (MULTIPLE ANSWERS POSSIBLE).’ * The exact wording is ‘The state does not do anything for you, so why should you pay taxes’.

Increasingly, policy is shifting from efforts to eradicate the undeclared economy towards moving undeclared work into the declared economy. Consequently, the policy approach that currently dominates EU-wide – deterrence, based on raising the risk of detection and penalties – is increasingly complemented by a wider range of measures, including compliance – enabling and commitment approaches. A holistic policy approach to tackling the undeclared economy makes strategic and coordinated use of the full range of deterrence, compliance-enabling, and commitment approaches:

- On the 'cost side' of the equation, the necessary deterrence approach aims at increasing the perception of risk through workplace inspections, administrative and penal sanctions for companies and employees, registration of workers prior to starting work or on first day of work, certification of business, certifying payments of social contribution and taxes, mandatory ID in the workplace, coordination of data sharing and operations across government. Increasing the likelihood of detection has been shown to reduce participation in the undeclared economy.
- It is increasingly recognised that the cost-benefit ratio can also be altered by changing the 'benefits side' of the equation. The compliance-enabling approach, which has recently gained ground, aims to facilitate compliance with the existing rules either by preventing businesses and people from engaging in undeclared work or by encouraging and enabling them to transfer such work into the formal economy. This approach includes preventive and remedial measures, although with trade-offs in certain cases, such as legislation to cover new types of work (ensuring that the law takes account of new working patterns), which may sometimes translate into further segmentation of labour markets. It is worth noting that the amnesties sometimes granted either universally or individually to those who put their affairs in order can incentivise future tax avoidance if misused or badly designed.
- The commitment approach implies measures to encourage more ethical attitudes to taxation and a culture of commitment, for example through awareness-raising campaigns on the individual and collective consequences of undeclared work, and by improving perceived tax fairness and procedural and redistributive justice.

A reference framework within which EU countries can develop and implement policies in the context of the European Employment Strategy has been proposed in the Council resolution on transforming undeclared work into regular Employment.13

4. COMPARATIVE EXAMINATION OF POLICY STATE OF PLAY

Various countries have taken policy measures of different types to tackle undeclared work.14

Italy has set up a new national authority, the National Inspectorate for Labour Inspections (NLI). This brings together three stakeholders: the Ministry of Labour and Social Policies, the National Institute of Social Security (INPS), and the National Institute for Insurance. In 2012, the French Ministry for Labour,

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12 While the deterrence approach still predominates across most EU countries, an enabling approach has been increasingly adopted since the onset of the recession. (Eurofound (2013), Tackling undeclared work in 27 EU Member States and Norway: Approaches and measures since 2008).


Employment, Vocational Training and Social Dialogue started to reform the Labour Inspectorate and set up regional units to support and monitor measures to combat undeclared work. This reform was designed to improve coordination at different levels.

The detection process could be improved through peer-to-peer surveillance. In the Netherlands, for instance, the inspectorate of the Ministry of Social Affairs established a hotline in 2012 for reporting illegal or rogue temporary employment agencies.

It could also benefit from deeper cooperation between public bodies (with joint inspections and exchange of data) and better cooperation with employers’ organisations and trade unions. For instance, Finland set up a Grey Economy Information Unit to gather information and conduct investigations. In Germany, the Federal Ministry of Finance and the two sides of industry have established action alliances against undeclared work and illegal employment. Denmark has set up an action programme of joint inspections by involving the tax authority, the working environment authority and the police.

Making full use of automated tools and risk management techniques enables limited human and budgetary resources to be focused on high value-added investigation and innovation tasks.

Cross-border cooperation through formalised agreements such as the one between the Portuguese Labour Inspectorate and the Spanish Labour and Social Security Inspectorate can help improve the exchange of information.

The detection process can also be improved by calibrating benchmark indicators of labour costs broken down as appropriate by sector, category of company and region, and agreed on by employers’ organisations and trade unions.

Preventive measures are multi-faceted:

- using technological innovations for better monitoring, such as certified cash registers in Sweden since 2010;
- adjustments to the legal framework, to take account of new categories of work, so that they are not misused, but provide a way for companies and workers to reconcile their needs;
- simplification and e-government measures focusing on self-employment or setting up new firms. One example is the Portuguese Simplex programme, enabling a company to be set up in one office in one day;
- a minimum wage and income support can also help reduce the proportion of undeclared wages, respectively by preventing employers from paying official wages lower than the reservation wage, or by making undeclared work less attractive to workers. One of the arguments deployed to raise the minimum wage in Estonia, for instance, has been the need to reduce the proportion of undeclared wages.\(^\text{15}\)

Remedial measures include those designed to encourage purchasers to buy declared goods or services through targeted tax relief or reductions, subsidies or service vouchers. Examples include Denmark, which, in 2011, introduced the possibility to deduct up to €2000 of the costs of employing domestic helpers under the ‘home job plan’ project; Austria, with subsidies for private geriatric nurses; and France and Belgium, with their voucher systems.

Awareness campaigns have been conducted in Portugal, Slovenia, Latvia, Lithuania and Estonia, including very concrete examples of public services in daily life (healthcare, police, education, etc).

Date: 10.11.2017

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\(^{15}\) Wage level at which people are prepared to work.

\(^{16}\) For further examples, see Eurofound (2013).
ANNEX: HOW TO ESTIMATE UNDECLARED WORK

There are no reliable and harmonised aggregate data on undeclared work at EU level. However, different methods exist to estimate the size of undeclared work, and that of the shadow economy. It is important to estimate the size of undeclared work — first to understand the nature of and trends in undeclared work, and second to highlight progress made in tackling it.

Indirect methods are often based on the comparison of macroeconomic aggregates (national accounts, electricity consumption, cash transactions). They tend to capture broader aspects of the 'non-observed economy' (NOE), going beyond the standard definition of undeclared work by encompassing illegal activities or household production for own use. As a result, the scale of undeclared work is often overestimated. An approach often used in such international comparisons is based on the Multiple Indicators Multiple Causes (MIMIC) model, which assumes a relationship between the unobserved shadow economy and a set of observable macro-variables. However, this methodology faces strong criticism. Two alleged weaknesses are a tendency to overestimate the level of undeclared work and the difficulty of comparing countries. The Intersecretariat Working Group on National Accounts (ISWGNA) warned in 2006 against using the 'macro-model' methods indicator.

Direct methods are based on statistical surveys, thereby providing greater detail and comparability, although they tend to underestimate undeclared work; they usually focus on undeclared work by individuals, which is often underreported, and fail to capture many undeclared activities performed by companies, like subcontracting. Such a Europe-wide survey was first conducted in 2007 (Special Eurobarometer 284) and repeated in 2013 (Special Eurobarometer 402), while the European Employment Observatory (EEO) collected national data on the share of undeclared work in 2004 and 2007 (as the corresponding figures are based on a mix of direct and indirect methods, they are significantly lower than under the MIMIC approach). At global level, the World Bank’s research on informal workers includes working without a contract, informal self-employment, and unpaid family work. However, this measurement may be less suited to advanced economies than to emerging ones.

The European Economic and Social Committee (EESC) has recommended adopting a common indirect method to measure the scale, impact and development of undeclared work. This method, developed by the Italian statistical institute, is based on labour input: the comparison of actual social security declarations and imputed declarations based on the European Labour Force Survey. The labour input method (see figure 1, column 1), uses macroeconomic data to measure, for each country, the discrepancy between the reported supply of labour inputs (from the Labour Force Survey) and demand-side data on recorded labour demand (e.g. from enterprise surveys, company declarations to tax or social security authorities, or national statistical offices). The discrepancy between the two provides an estimate of undeclared work.

Generally, the figures published by official national sources tend to be lower than those appearing in studies conducted by experts and international organisations. The exact definition used has important implications.


5. USEFUL RESOURCES

**Commission documents**


2012, Progress Mutual Learning Programme peer review on 'Combating undeclared work as a growing challenge in the context of high unemployment': [http://www.mutual-learning-employment.net/index.php?mact=PeerReviews,cntnt01,detai1,0&cntnt01template=display_by_year&cntnt01year=2012&cntnt01orderby=start_date%20DESC&cntnt01returnid=59&cntnt01item_id=96&cntnt01returnid=59](http://www.mutual-learning-employment.net/index.php?mact=PeerReviews,cntnt01,detai1,0&cntnt01template=display_by_year&cntnt01year=2012&cntnt01orderby=start_date%20DESC&cntnt01returnid=59&cntnt01item_id=96&cntnt01returnid=59)


**Studies**


2012, World Bank report: 'In From the Shadow: Integrating Europe's Informal Labor.'


2010, 'Feasibility of establishing a European platform for cooperation between labour inspectorates, and other relevant monitoring and enforcement bodies with the aim of preventing and fighting undeclared work' (Regioplan study): http://ec.europa.eu/social/BlobServlet?docId=6676&langId=en

2010, 'Indirect measurements methods for undeclared work in EU': ec.europa.eu/social/BlobServlet?docId=4546&langId=en