European Platform Undeclared Work

Practitioner toolkit: Information Tools and Approaches to Reach Out to Workers and Companies in the Fight against Undeclared Work

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Luxembourg: Publications Office of the European Union, 2019.

PDF ISBN 978-92-76-00169-0 DOI:10.2767/493633 KE-04-19-198-EN-N

Created in 2016, the European Platform tacking undeclared work enhances cooperation between EU countries. This EU-level forum allows different actors, including social partners and enforcement authorities, such as labour inspectorates, tax and social security authorities, to exchange information and good practices; learn from each other and together; develop knowledge and evidence.

This publication has received financial support from the European Union Programme for Employment and Social Innovation “EaSI” (2014-2020). For further information please consult: http://ec.europa.eu/social/easi.

Practitioner toolkit: Information Tools and Approaches to Reach Out to Workers and Companies in the Fight against Undeclared Work

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Contents

List of Abbreviations

CSD	Center for the Study of Democracy (Bulgaria)
EC	European Commission
EU	European Union
GDP	Gross domestic product
HMRC	HM Revenue and Customs (UK tax authority)
HORECA	HOtel/REstaurant/CAfé (sector)
NGO	Non-governmental organisation
PESO	Paid, Earned, Shared and Owned (media)
PPS	Purchasing power standard
SMART	Specific, Measurable, Achievable, Relevant, Time-bound
UDW	Undeclared work

Introduction

Why is it important to reach out to workers and employers?

Addressing the complex problem of undeclared work requires a holistic approach,[1] as discussed in previous activities of the European Platform tackling undeclared work[2] (the 'Platform'). That holistic approach is based on an effective combination of direct and indirect controls. Direct controls include both deterrence measures ('sticks'), such as sanctions and improved detection through data matching, and incentives ('carrots'), such as tax incentives or voluntary disclosure. Indirect controls consist of activities to bring workers and employers in line with rules and regulations.

Indirect controls aim to increase commitment to legitimate behaviour by addressing the complex reasons why workers and businesses do not declare work. These are not just economic reasons, but also norms and beliefs that do not align with regulations, for example, where people do not trust public institutions. However, changing behaviour is a complex challenge, and there is no guaranteed way to alter values, beliefs and norms around undeclared work.

While deterrence measures are still seen as the most important means of tackling undeclared work,[3] a commitment to indirect measures and the combination of both direct and indirect controls is increasingly considered to be an effective way to tackle the issue.[4]

For the purpose of this practitioner toolkit, an 'information tool and approach' is an organised communication activity that aims to educate and/or create awareness about the costs of undeclared work and/or benefits of declared work, in order to promote behavioural change.

Who is the toolkit for and how can it be used?

The role of public authorities that are tackling undeclared work across Europe is changing. The way in which information tools are used and combined with deterrence measures in a public authority's overall strategy often depends on the level of commitment to compliance in a sector, region or country. Previous mutual learning activities[5] that the Platform has undertaken, as well as those completed in 2018, have shown that communication activities that aim to nudge workers and employers towards correct behaviours are necessary and should be an integral part of Platform members' management strategies. For public authorities tackling undeclared work, this often means a shift from an 'enforcement' role to a more customer-oriented and advisory one, supported by the ability to enforce when needed. For example, Norway's strategy for combating work-related crime includes various measures, such as increased cooperation with social partners and enhancing control activities through data sharing, as well as providing information to foreign workers.

This toolkit has been produced to familiarise communication managers or inspectors in public authorities that are tackling undeclared work with how information tools and approaches can be developed, implemented and evaluated. It presents ways in which communication activities can complement your organisation's traditional 'enforcement' role, and provides guidance and tips to help stop undeclared work among two target groups: workers and employers.

The toolkit is divided into four steps:

Step **One**:	Get to know your target audience
Step **Two**:	Choose your objectives and message
Step **Three**:	Choose your channels and develop your tools
Step **Four**:	Evaluate your information tools

1 Paragraph 12 of Decision (EU) 2016/3441 of the European Parliament and of the Council
2 (European Platform tackling undeclared work, 2017)
3 First annual Platform survey by the European Platform tackling undeclared work
4 (European Platform Tackling Undeclared Work, 2017)
5 Mutual learning activities help agencies that are addressing undeclared work to learn from each in order to improve their ability to make the right decisions and adopt better ways of implementing policies or strategies on the ground to achieve better performance and outcomes

Throughout the toolkit, examples from Platform members are explained, illustrated and referenced with the aim of inspiring government officials and social partners to use information tools to tackle undeclared work. This toolkit invites you to explore the work of other Platform members, and we also encourage you to reach out to them to collaborate or adapt their information tools.[6]

A full list of selected information tools by type and country can be found in Annex 1.

How the toolkit was developed?

This practitioner toolkit has been developed as an integral part of a mutual learning process that the Platform initiated in 2018. It is based on desk research, and an exchange of good practices and experience with Platform members and stakeholders. The toolkit is preceded by a:

- Discussion paper on information tools and approaches to reach out to workers and companies in the fight against undeclared work;[7]
- Learning resource paper on information tools and approaches to reach out to workers and companies in the fight against undeclared work;[8]
- Workshop hosted by the Swedish Work Environment Authority on 22-23 March 2018 in Stockholm; and
- Follow-up visit hosted by the State Labour Inspectorate of the Republic of Lithuania on 26 June 2018 in Vilnius.

6 For example, several Estonian promotional materials, as well as Norway's 'Truck driver's mother' materials and video were translated and used in Lithuania (European Platform Tackling Undeclared Work, 26 June 2018)
7 (European Platform Tackling Undeclared Work, 2018)
8 (European Platform Tackling Undeclared Work, 2018)

Step One: get to know your target audience

1.1. Setting the stage: ensuring political and senior management support and establishing collaborations

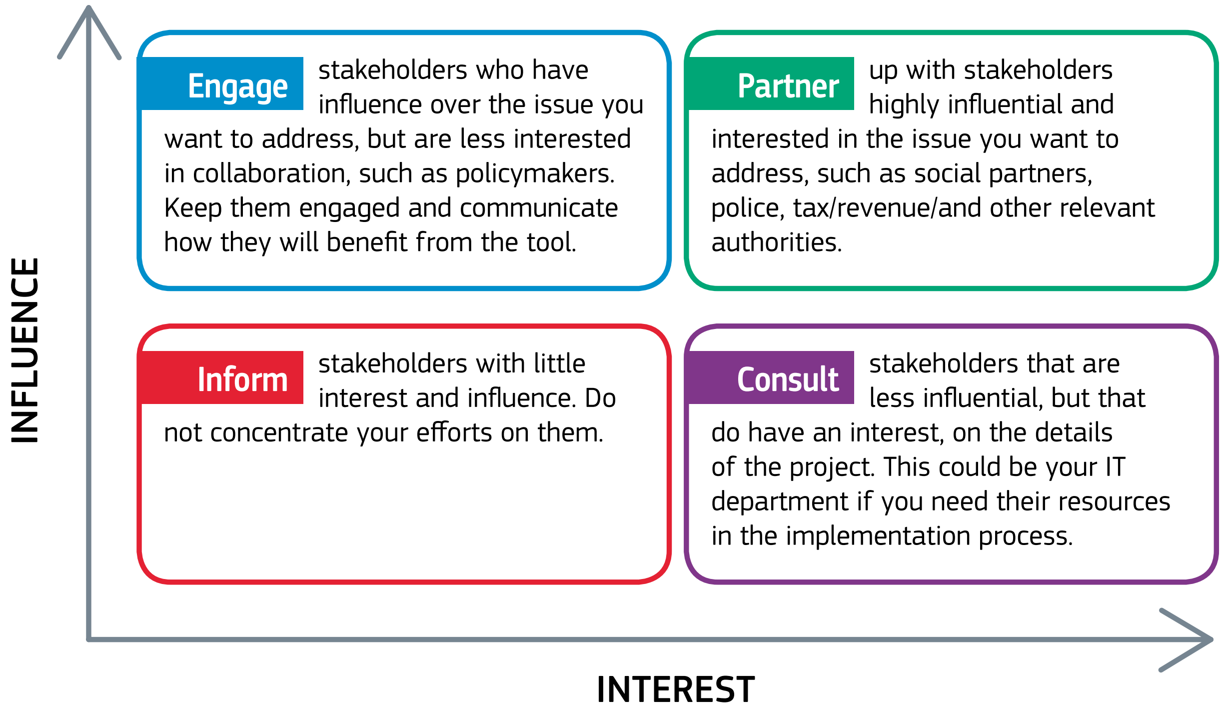
Before starting to develop an information tool, you should think about all of the stakeholders that need to be involved in the planning, development, dissemination and evaluation process. This is crucial for the success of every communication activity, and can help prevent a later failure and maximise dissemination efforts. Potential partners and supporters are: tax and labour law authorities, police, municipalities and other relevant public authorities, non-governmental organisations (NGOs), trade unions and employers' associations. Depending on the scope of the tool, they might also include regional or national policymakers that can support communication efforts at political level. You may want to start involving the relevant stakeholders in identifying and defining the problem that you are aiming to tackle with the information tool:

- What issue do we want to address?
- What previous communication activities have there been on the issue?

Your planned information tools should be part of the overall strategic planning done by the organisations involved, enabling stronger cooperation between them. The European Platform tackling undeclared work, and the future European Labour Authority, can also play an important role in the exchange of know-how to develop and improve the tools.

You may have a long list of people and organisations that could be involved in your communication activity. A way to start working with them is mapping out stakeholders by their influence over the target group and their interest in the information tool. This differentiation can help you to determine who to partner with, who to engage, who to consult and who to inform (see Figure 1).

Figure 1: The stakeholder and partner selection process



Source: CSD/ICF.

Tip: Keep in mind that social partners also have: knowledge about undeclared work issues and the identified target group for your information tool; large networks of members and professional contacts; and, experience using digital tools and platforms. They can therefore contribute to the design of information tools, help disseminate them more widely, and ensure their promotion and sustainability after the budget-funded phase ends. Social partners also benefit from cooperating with public authorities (in fulfilling their mission as social agents and ensuring the rights of their members).

1.2. Identifying a target group and studying their characteristics

A key consideration to start with is 'who' you want to receive your message. This audience is considered your target group. It could be a specific group of people that are more at risk of doing undeclared work, a group that needs more information to do the right thing, or people who need to be informed about new legislation.

After you determine who you want to target with your message, you should consider the key characteristics of the target group(s). Understanding the key characteristics of your target audience is important because it shapes how you will communicate with them: it sets the scene for the next steps (see Figure 2). Different audiences need different information, and their reasons for participating in undeclared work also vary, which is why we recommend creating 'personas' (see Annex 2).

Information sources that help identify a target audience

There are various sources of information that can help you identify your target group: survey data, data obtained from inspections on the ground, complaint-reporting tools, services previously provided (including feedback received from advice centre 'clients') or focus groups (see Step 4).

As an example, Figure 3 presents data from a Eurobarometer survey on undeclared work, demonstrating how surveys can help your organisation to identify target groups and develop information tools accordingly. Survey data can also be complemented by information received through telephone hotlines, observations made by inspectors on the ground, official statistics and risk-assessment tools, in order to provide a more thorough picture of the target groups.

Figure 2: Information sources and target-group characteristics to be identified before designing the information tool or campaign

Sources to gather information about your target audience

- EU-level surveys
- Analysis by social partners
- Data from inspections
- Focus groups and national surveys
- Feedback on previously or currently implemented information tools
- Registers, databases, data mining and risk assessment tools

→

Characteristics to be identified for the target groups

- Reasons for undeclared work - economic, social, moral, administrative, lack of information, lack of trust in the government, pressure, etc.
- Demographics: gender, age, education, employment status, salary
- Sectoral and geographical coverage, enterprise size
- Use of media outlets, Internet, etc. for gaining information
- Other factors, influencing behaviour (e.g. social environment, social dialogue)

Source: CSD/ICF.

Figure 3: People most at risk of carrying out undeclared paid work according to the Eurobarometer survey

Source: Special Eurobarometer survey No. 402; Thematic Review Workshop: risk assessment for more efficient inspections, 14-15 June 2018 in Madrid, Spain; and other sources.

Another useful source are the risk-assessment tools used by the labour and tax inspectorates, which can provide insights into the characteristics of groups with a high risk of performing undeclared work.[9] Across the EU, risk-assessment tools have identified the agriculture, construction, HOtel/REstaurant/CAfé (HORECA) and transportation sectors as high-risk. This can inform your organisation's definition of target groups for information, education, prevention and enforcement activities.

When defining your target group, you should consider the various factors that influence a certain group to declare work or not. As outlined in the learning resource paper on information tools and approaches to reach out to workers and companies in the fight against undeclared work,[10] we can differentiate whether undeclared work happens intentionally or unintentionally. Potential questions to ask are therefore:

- Does the target group know about the regulations on declaring work?
- To what extent is the target group aware of the benefits of declaring work?

If the reasons for undeclared work are based on a lack of information and knowledge, ask yourself:

- What kind of information might be lacking?
- Does the target group have the knowledge, skills and resources (time and money) required to obtain the necessary information?

If the reasons for undeclared work are intentional, ask yourself:

- Why do some workers and employers decide to comply with labour and tax laws while others do not, even in the same economic conditions?
- What are the advantages and disadvantages for the target group of not declaring work?
- Would it be easy for the target group to change their behaviour? What would be their motivation to change their behaviour?

In order to analyse the behaviour of an identified target group, you can also discuss these questions with partners who have expertise in working with the target audience, such as social partners.

1.3. Creating personas (profiles) of workers and employers

Creating personas is one method that can help you define your target audience(s), shape what messages to communicate and select the appropriate dissemination channels. A persona is a semi-fictional example that represents the key characteristics of a large segment of your target audience. It provides insight into what people think and do, and you simply need to ask the relevant questions to create one.

It is important to list factors such as the age, gender, location and education of the information tool's intended audience in detail.

9 (European Platform Tackling Undeclared Work, 2018)
10 (European Platform Tackling Undeclared Work, 2018)

For workers and employers whom you wish to reach out to in order to shift their behaviour towards being more compliant, it is important to list detailed factors such as the age, gender, location and education of the information tool's intended audience. The definition of your target group also depends on the discussions and agreements you had with partners in Step 1.1. For example, if your organisation and partners want to inform people about new regulations in certain sectors, you may want to gather information from those sectors.

Developing several personas can help your organisation decide on your target-audience priorities. Alternatively, you could first establish political priorities and/or the needs of the work situation in your country, and then build personas to help you better understand how to approach different audience groups.

During the Thematic Review Workshop in Sweden, Platform members explored the different target groups (workers, employers and contractors, e.g. where governments use tendering to allocate work) and created personas based on that. Some of the personas of people who were potentially engaging in undeclared work included a ‘new’ employer in the ‘gig’ economy, a student looking for a summer job and a Lithuanian worker posted in Sweden.

A simplified persona model used during the Stockholm visit is included under Annex 2. If you are looking for more advanced persona models, we can recommend this free, online tool.

Step Two: choose your objectives and message

2.1. Choosing your objective

With the audience personas complete, the next step is to set your communication objectives. Are you aiming to raise awareness? Deter people from a certain practice? Get them to file a complaint? No matter what your organisation wants to focus on, having a clear objective is vital to crafting your message(s). With the overall objective of changing the behaviour of a certain target group towards being more compliant in mind, you should set several SMART objectives (see Figure 4)

For example, the objective of an information tool such as an online chat targeted at start-ups is to provide entrepreneurs from new start-ups with knowledge about tax regulations, and make them feel able to implement them. This is specific and can be measured using 1) the number of contacts made with entrepreneurs through the online chat, and 2) a follow-up survey five months after the launch of the online chat, asking entrepreneurs if they feel more confident about implementing tax regulations. Setting up and implementing this information tool is also achievable, as it is possible to do it using the resources available, and its scope is in line with the organisation's strategy to target entrepreneurs.

In order to define SMART objectives, you may want to work with partners who know the target group, such as employer associations, trade unions or student organisations. Other factors to consider include both the angle and tone of your message (as explained further on in this section) and the delivery of your message (Step 3).

2.2. Determining the appropriate message

It goes without saying that the type of message you choose should be adapted to your target audience(s). How does this look in practice? You could start with a strong tagline such as the following, chosen by different countries: 'Grey economy, black future' (Finland); or 'Not everything under the table is gold' (Latvia). Next, clarify the expected behaviour in the promotional materials (e.g. 'Use the tax card, or tax and social security calculator'; 'Declare your taxes before the deadline'; 'Submit an alert about a labour law violation', etc.). Figure 5 shares some of the messages you could use with each target group.

Figure 4: Setting clear objectives

This means targeted at an identified group in order to address a specific problem, for example, undeclared work in a certain sector.

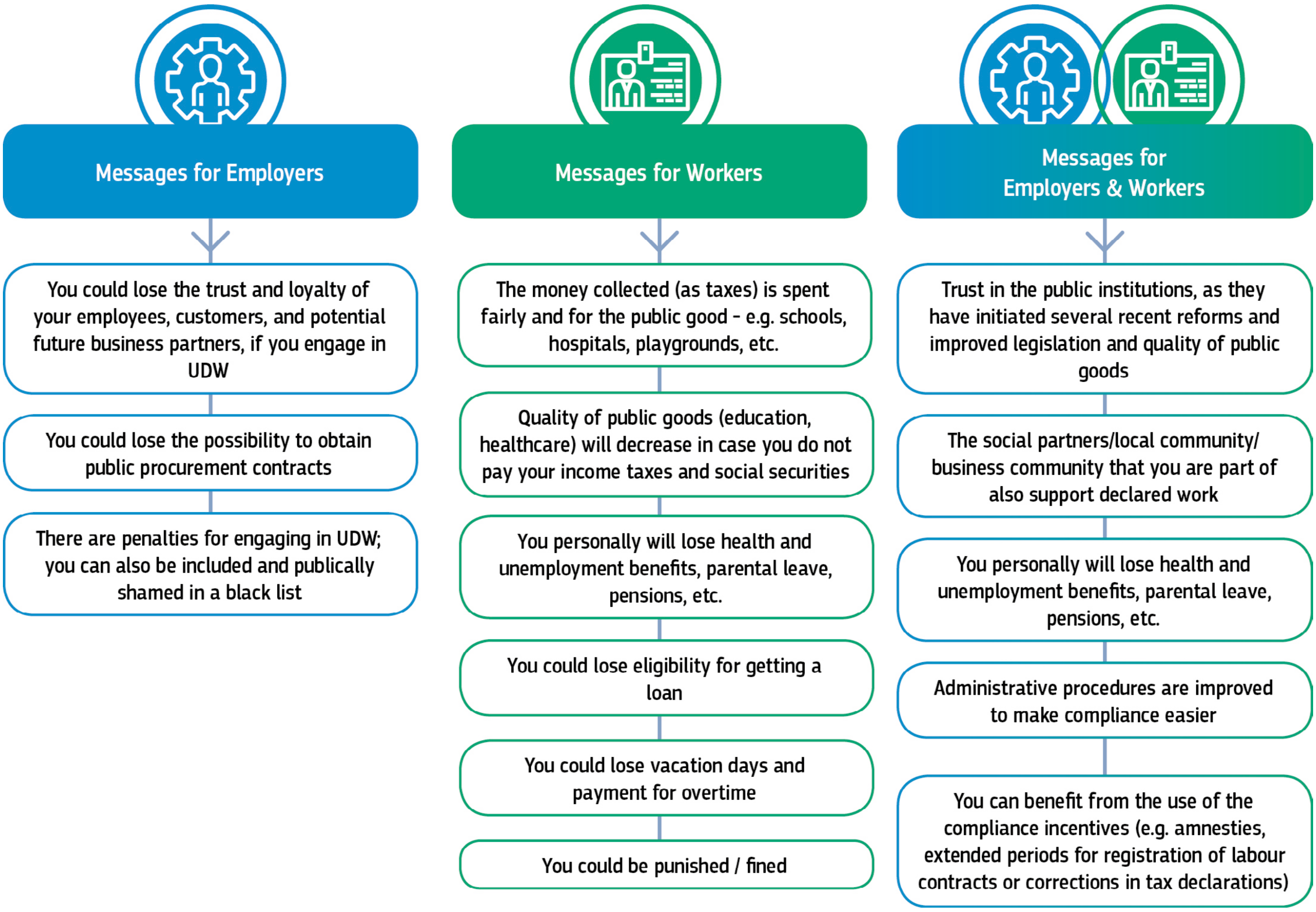
Measuring the success of information tools is important in order to have information about their impact and rethink the approach if necessary. The criteria for measuring your communication efforts – the Key Performance Indicators (KPIs) – should be defined when setting the objective, include qualitative and quantitative elements, and be monitored throughout the implementation of the tools (see section 4.1. on KPIs).

The objectives need to be attainable, so factors to consider first include the available budget, human resources and technological requirements. If your internal resources and knowledge are insufficient, you could consider seeking assistance from other public institutions with similar mandates, or social partners.

Objectives should also be relevant and in line with your organisation's overall strategy. For example, increasing awareness about regulations among a wider target audience using information tools or a campaign fits with your organisation's goal of raising its profile as the national advice centre.

Time-bound means setting a time limit, such as 'five months after the new information tool becomes available.'

Figure 5: Sample messages differentiated by target group



Source: CSD/ICF, based on various reports.

Tip: A company's clients are also stakeholders and potential target groups that should not be ignored. Any information tool distributed to a wider audience can include messages touching on this idea: 'Choose the services and products of a company that gives its workers fair benefits and declares their salaries – it will also have a good, fair attitude towards you as a customer.'

An information tool that uses this angle is the 'Buy legally' campaign in Norway, which makes it possible for consumers to check whether a company is registered on the official national data registers. Consumers also have the opportunity to report salaries paid for cleaning or childcare to the tax authority directly through the website. In the Netherlands, customers can check whether cleaning companies pay and register their staff properly.

2.3. Picking an angle

There are many different angles to take when communicating about undeclared work, and each one has its own benefits and drawbacks. For example, you can approach a topic from two different angles: the message 'You will lose your health and unemployment benefits, parental leave, pensions, etc. as a result of undeclared work' can also be presented as 'You will get more health and unemployment benefits, parental leave, pensions, etc. as a result of fully declaring your labour contract.' Some of the angles used by Platform members to communicate about undeclared work include:

- Preventative;
- Demonstrating the benefits to individuals/ society;
- Personal storytelling;
- Sectoral approach;
- Punitive (naming and shaming).

Preventative

Target audience(s) who might not know their rights and obligations, such as foreign or posted workers, young people or new employers, can best be targeted from a preventative angle. This angle provides them with information about the benefits of declaring work, as they might not be aware of existing regulations. Possible examples of preventative information tools are websites, apps or guidelines, as in the examples shown below.

Example of good practice: 'Is your business subject to tax in Denmark?'

The Danish Tax Agency is running an awareness campaign, with a guide for businesses resident for tax purposes or businesses established outside Denmark, with business activities in Denmark. This guide lists the rules to help employers and employees to understand better their tax rights and obligations. The aim is to make compliance easier to prevent undeclared work and tax fraud. The guide is available in six languages (English, German, Lithuanian, Romanian, Polish and Danish) and distributed through the Agency's website, key public offices and by Agency staff during meetings with companies at their premises. There is also a social media campaign.

Source: Danish Tax Agency

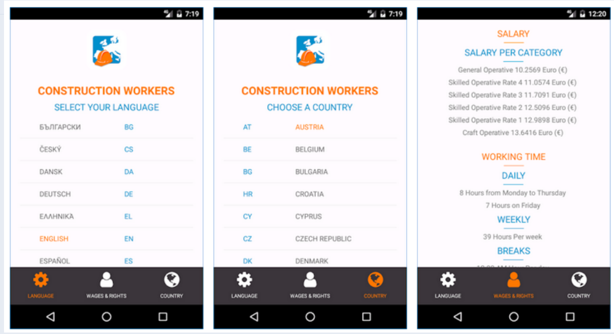
Example of good practice: 'Collaboration against the black economy' alliance and cost-sharing team websites, Norway

The website 'Collaboration against the black economy' (SMSØ), is one measure as part of the Norwegian strategy to combat work-related crime. It carries out preventive and behaviour-changing work to combat the black economy, and informs a wider target audience of employers and workers (young people in particular). The SMSØ has recently been directing its activities at upper and lower secondary school pupils. It also supports knowledge sharing by collecting data from municipalities that have achieved good results through their own measures for preventing work-related crime amongst their contractors.

A second website, spleiselaget.no, is directed at young people. The site provides information on the Norwegian welfare model, the importance of paying taxes and tackling the black economy, as well as workers' rights and how to follow current tax rules. The site also makes it possible for schools to request a visit from alliance representatives. The emphasis is on explaining how public services are financed through the taxes and surcharges paid by citizens. Approximately 200 000 students participated in the educational programme between 2006 and 2012.

Example of good practice: Construction Workers app, EU-wide

Apps are easily accessible, and intuitive to use and understand. You can therefore develop apps for target groups from younger audiences or audiences who frequently use smart phones, easily informing them about all the necessary steps and technical details of declaring work. Moreover, they are a good tool for highly mobile target groups, such as truck drivers, posted workers or construction workers. For example, the EU-wide Construction Workers app, developed by the European Federation of Building and Woodworkers, enables construction workers to receive concise and easily accessible sector-specific information about their rights, minimum salary by work category, maximum working time, etc. The app also improves trade union representation, as workers are also able to get in contact with trade unions in their country of origin or host country to get direct support.



Source: GooglePlay, screenshot of the Construction Workers app

Another approach to a preventative angle can be guidebooks, checklists or self-assessment tools targeted at groups for whom tax regulations are less clear. This could include self-employed people, as in the example below.

Example of good practice: Ireland's Code of practice for determining employment or self-employment status of individuals

The leaflet 'Code of practice for determining employment or self-employment status of individuals' was prepared by the Employment Status Group set up under the Programme for Prosperity and Fairness. The group was set up because of a growing concern that increasing numbers of individuals may be categorised as 'self-employed', and aims to provide clarification about self-employed and employee status. It lists different criteria and additional factors to be considered when determining employment status and provides information to authorities that can provide further guidance.

Demonstrating the benefits to individuals/society

Your information tool can communicate the consequences of a person declaring their wages and paying taxes or not, to address the intentional reasons for workers and employers not to declare work. This may be for economic reasons or because of a lack of trust in public institutions. Economic reasons can be addressed by emphasising the potential benefits for workers and employers. Trust in public institutions and laws can also be established by creating transparency and communicating the need for regulations.

The main message could be approached from two different angles: 'This is what you get when…' or 'this is what you miss out on when…'.

Example of good practice: Estonian campaign 'Thank you for paying taxes'

The Estonian website campaign 'Thank you for paying taxes' is maintained by the country's Tax and Customs Board. It is targeted primarily at employees, thanking them for paying their taxes and underlining that those funds are the reason that hospitals, schools, roads and pensions exist. It also raises the point that personal benefits from paying taxes (e.g. a mother's pension or son's school allowance) could be lost if there were no taxpayers. The website contains a video that illustrates the contribution made by taxpayers, for example, carrying a sick person inside a hospital:

Source: Video from the Estonian 'Thank you for paying taxes' campaign

Personal storytelling

Illustrating your key messages through personal, relatable stories is an impactful angle to take, as the viewer can sympathise with the person portrayed. This angle is often used for targeted groups that are at higher risk, such as foreign workers in sectors that are susceptible to undeclared work, and groups that are harder to reach because of language and cultural barriers, as illustrated in the two examples below.

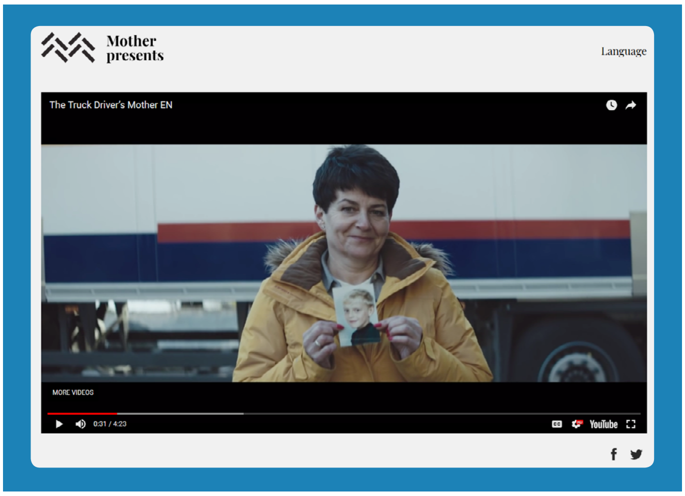
Example of good practice: Swedish 'Unhealthy competition' website, videos and social media

The Swedish Work Environment Authority produced and published videos on its website, YouTube and Facebook pages that show the personal stories of two employees, Anna and Janis, illustrating the consequences of undeclared work. Anna is a chef and warns of the consequences of not having any protection in the event of an accident, and Janis talks about becoming aware of his rights and obligations as a foreign worker. The Swedish Work Environment Authority recognises posted workers as an important target group, as they often have poor knowledge of their rights in Swedish workplaces and feel pressured to accept an inadequate working environment. In the video, Janis speaks his mother tongue, which makes it easier for other foreign workers sympathise with him. The video was also used in other Nordic countries by adding the relevant subtitles.

The 'Unhealthy competition' campaign also includes virtual reality movies, where viewers can step into a restaurant kitchen, a construction site or a farm to explore the dangers that occur when engaging in undeclared work.[11]

Example of good practice: Norway's 'Mother presents'

In Norway, a group of employers' organisations, unions and public authorities created an awareness-raising website called 'Mother presents', and a video called 'Truck driver's mother', combined with Facebook adverts and paid articles in online newspapers from Central and Eastern Europe. Targeted at foreign lorry drivers operating in Norway, it informs them about the specific labour law and road safety requirements that apply. It is all done with the help of a mother's questions, concerns and advice as she joins her son on his drive through the country. The video uses a very personal approach, based on the notion that if workers do not listen to authorities, they should at least listen to their own mother. There have been six million views of the video and 40 000 interactions on Facebook. The campaign has also won several communication and prevention awards.[12]



Source: Screenshot from the 'Mother presents' video

Sectoral approach

This approach could be used for target groups in high-risk sectors, such as HORECA, household services, construction, cleaning, agriculture and transportation, as well as workers and employers in the 'gig' economy. Belgium and the Netherlands have both used a strong sectoral approach in their communication activities. In both countries, Platform members worked closely with social partners to develop and disseminate their information tools (see Step 3 on message senders: social partners).

Example of good practice: Tripartite negotiations in Belgium

In Belgium, a multi-stakeholder partnership in the construction sector, consisting of social partners, the National Social Security Office (RSZ – ONSS), labour inspectorates, the fiscal administrations, the Secretary of State for the Fight against Social Fraud and the Department of Justice (FPS Justice), launched a campaign for the high-risk construction sector. The campaign was very visible on several platforms (radio, TV and specialised press). Tripartite negotiations contributed to the fact that the campaign had a realistic and pragmatic approach, involved all relevant stakeholders and had an action plan which was followed. This action plan was promoted in the press, so other sectors were interested in taking a similar approach.

According to the Belgian Platform member, the country's sectoral approach is 'effective but costly', as it requires a lot of specific IT solutions for those sectors, while it is sometimes cheaper to have overall IT solutions/tools for all sectors. However, it has allowed the authorities to share responsibilities and involve sector leaders. It is based on the idea that it is important to listen to and understand social partners because they have knowledge of the fraud schemes and ways to tackle them.

Another example from the Netherlands is a campaign aimed at the cleaning sector, targeting high-risk employers in the fast-food industry. It uses information tools with a punitive angle combined with a formalisation service (self-assessment) for cleaning companies, as well as providing information targeted at the clients that use them (i.e. fast-food companies).

11 (Swedish Work Environment Authority's homepage, 2017)
12 (European Platform Tackling Undeclared Work, 2018)

Example of good practice: The cleaning sector in the fast-food industry (the Netherlands)

In 2016, the cleaning sector in the Netherlands had around 150 000 self-employed workers. Crackdowns were not having a big enough impact on the rates of undeclared work, so the Dutch Inspectorate SZW decided to make cleaning companies, their clients (fast-food companies) and workers aware of the rules and regulations.

They created a checklist that helps clients to identify and choose a cleaning company that follows the rules and is fair to its workers, promoting it on social media[13] and launching an online campaign.In addition to self-assessment tools for employers (see: www.zelfinspectie.nl), they published the results of inspections and set up a telephone hotline for people to report labour crimes anonymously. The hotline was publicised through online banners and trade-association communication channels.

Furthermore, major fast food companies decided to hire their own cleaning staff, resulting in a big impact on the rights of these workers.

Punitive (naming and shaming)

A punitive angle is a good way to target identified risk groups (such as non-compliant companies identified in previous inspections) as the threat of naming and shaming, or warning of the fines associated with bad inspection results, can be a strong incentive. Many countries use ‘white' and ‘black' lists to make public the names of companies that do or do not pay the full amount of salaries, income taxes and social security payments due (e.g. Croatia, Estonia, Latvia, Slovakia, etc.).[14] For example, the Slovakian National Labour Inspectorate introduced a central, publicly accessible list of natural persons and legal entities that violated the prohibition of illegal work and illegal employment in the past five years.[15]

It is important for the naming and shaming approach always to be followed up by the provision of opportunities to declare salaries, social security payments and taxes correctly in order to help offenders to become legitimate.

2.4. Tone of message

Communication is based on and influenced by cultural nuance: what works for one target group in one context may not work in another. For this reason, it may be advisable to work with colleagues in the communication department, or social partners, to develop and test the tone of messages before they are used on a large scale.

When it comes to the tone of messages about undeclared work, there are several approaches to take, including:

- Positive or negative; or
- Humorous or dark.

Positive or negative

Positive messaging includes an emphasis on the benefits of declared work (healthcare, maternity leave, pensions, better hospitals and schools, etc.), rather than the risks of not paying taxes, or penalties and inspections. A positive tone underlining the benefits of compliance with employment and tax regulations can work particularly well when you are aiming to target a wider audience, such as employers. They can be targeted by communicating values and emphasising that an employer can be a role model.

A wider audience you are trying to reach might ‘switch off' to negative messaging and might be much more responsive to informational phrases such as: ‘You might like to know…'; ‘Top 5 errors employers make…'; or ‘You can benefit from…'.

Humorous

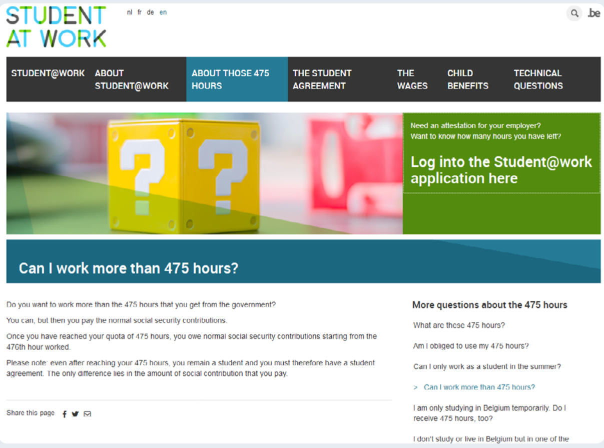
Another approach for reaching out to a target group and grabbing their attention is to use humorous messages, well-known celebrities or cultural references. You could use this approach to reach out to identified target groups to prevent non-compliance, such as students who are new to the labour market.

Example of good practice: Belgium's ‘Student@work' campaign

Belgium's multilingual ‘Student@work' campaign aimed to help students and employers to know exactly how many hours young people could legally work each year. The National Social Security Office created an app to let students keep track of the hours that they have worked, and used social media to promote awareness of their rights. Short, funny video adverts involving both Flemish and Walloon personalities were also used to raise awareness. The Student@work twitter account is followed by 765 people, and the Facebook page is 'liked' by more

13 LinkedIn, Twitter and Facebook
14 (European Platform Tackling Undeclared Work, 2018)
15 (Eurofound, 2013)

than 93 000 people and followed by more than 90 000 people. The number of students working has increased significantly from 441 749 in 2012 to 522 765 in 2017, as has the number of employers, from 52 134 to 59 806. They also had a partnership with SmartSchool, an online educational platform reaching out to students under 18 years of age.



Source: Screenshots from 'Student@work' campaign

Another example of reaching younger target audiences is the short comic developed by the Lithuanian State Labour Inspectorate. The comic was easy to produce and is used in different educational and communication materials, with the aim of raising awareness about undeclared work and the activities of the State Labour Inspectorate. It does this by using cultural sensitivities and a 'moral': a rabbit decides to do undeclared work and then turns into a donkey (considered 'stupid' in Lithuania), and when he changes his mind or behaviour, he goes back to being a rabbit. The comic is available on the website, a [Facebook](#) page, and also as a [video clip](#). Inspectors also use it during discussions in schools and it has been placed in student exercise books as a paid advertisement.

Source: Comic by the Lithuanian Labour Inspectorate

Dark

Yet another approach is to appeal to the dark side of your audience. During the '[Grey economy, black future](#)' campaign in Finland people were targeted with messages such as 'Who will be funded by you?' and images of skulls. The campaign was targeted first at young adults, but it soon became clear that the images and messages appealed to a wider audience. The skulls are provocative and illustrate the other side of working in the informal economy: funding illegal activities and withholding funds for public services, such as hospitals. Launched by the government in 2012, more than 20 public institutions and social partners supported the work of the labour and tax inspectorates. Schools had the option to request a set of lectures and interactive assignments featuring public officials from the police and customs authorities, and the tax administration, as the key speakers.

Tip: Use an appealing and memorable tagline.

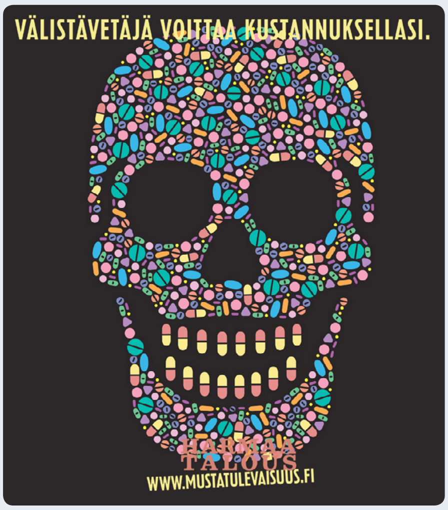
An appealing tagline intrigues the audience and presents the key message in a concise way. Taglines are often illustrated by accompanying logos and visuals.

Examples of taglines and related visuals about undeclared work

Campaign: 'Grey economy, black future' (Finland)

Tagline: 'Who will be funded by you?'

The image of the skull illustrates how the informal economy can fund illegal activities, rather than hospitals and schools.



Source: 'Grey economy, black future' website 2012-2018.

Campaign: Anti-fraud movement (Latvia)

Tagline: '[Fraud off](#)'

The logo is a warning sign that draws attention and tells people what to do: 'Fraud off!' and be honest about work.

Source: www.atkrapies.lv

2.5. Soliciting interaction from your audience

Many information tools aim to solicit direct involvement and specific action from the target audience, for example, asking them to:

- Submit a complaint about a case of undeclared work;
- Use tax calculators, apps and self-assessments to determine whether the worker or the employer has correctly declared and paid all taxes and social security payments due;
- Correct declarations already submitted (often without a penalty) by a certain deadline;
- Visit and use the services of an advice centre or helpline;
- Adjust declared salary levels that are inexplicably low and have been marked as suspicious based on various red flags (for employers- e.g. high company profit and turnover, higher average salary in the sector, etc.);
- Apply for a registration certificate (if a foreign worker plans to take up employment).

A call-to-action can have many benefits for your communication activities. First, it encourages the audience to take action. Second, depending on what the call-to-action is, you can measure the number of people who react, and that can be used to measure whether the information tool has met its objective. For example, if you ask them to visit a website or call a hotline, then the number of visitors can be counted. If you ask them to modify a tax declaration, this can be recorded and measured too. Some countries, such as the UK, have developed a comprehensive approach combining calls-to-action with the threat of penalties if no action is taken. They let people voluntarily declare if they are not compliant or if they need help to be compliant. When a company calls the tax authority, HM Revenue & Customs (HMRC), it attempts to turn the call into a positive, pro-active discussion. They found that the return on investment of this approach is the same as if 10 compliance officers were proactively working on the same number of deterrence cases.

Example of good practice: The 'nudge' approach (UK)

Individuals and employers identified as having a high risk of tax evasion are sent 'nudge' letters and text messages. These either remind companies about overdue declarations or ask them to do an employer self-assessment to determine the exact amount of social security payments and other taxes due, while also implying that the government already has this information (including data on any overseas assets). All of the necessary self-assessments and tax/social security payment calculations can be performed on the HMRC online platform, and people are also asked to call HMRC.

HMRC learned, from experience, that the wording of these 'nudge' letters matters when it comes to the rate of success in changing employer behaviour. The harsher the wording, the better the response rate (60 %), so the letter is phrased along these lines: 'You are at risk of not being compliant…'; 'If you do not call us to resolve this, we will treat it as a deliberate choice.'

Step Three: choose your channels and develop your tools

3.1. Choosing the best message sender

After you have identified a target audience and know what you want to communicate to them, Step 3 is to identify the appropriate ways to do that. Keep in mind that target groups all have different ways of obtaining and engaging with information: online, radio, print publications or association newsletters, to name just a few.

Ask yourself: 'Who should deliver this message and what is the best way for it to reach people?' In fact, you should already be thinking about this when developing the target audience personas. The overall design of the information tools and dissemination plan comes together when you answer the question, 'What works for whom?'.

Possible message senders for information about undeclared work include:

- The national government (most likely represented by labour/tax inspectors), targeting both employers and workers;
- Social partners;
- Teachers, targeting future or first-time workers;
- Other influencers (bloggers, vloggers (video bloggers), etc.).

Inspectors: controllers or advisors?

As discussed above, the overall strategy of a labour inspectorate or tax authority should ideally combine indirect and direct controls. For staff and management, this also means that the inspectors' role shifts from an 'enforcement' function to a dual role of advising and controlling. This can help build trust in public organisations and regulations, and enable information tools and inspections to complement and strengthen one another. Information tools can be promoted during inspections and used to communicate the penalties to identified high-risk target groups.

This dual approach is used in Belgium, Lithuania and the Netherlands. In Belgium, they use pre-announced inspections to raise awareness and improve compliance. During an inspection, the inspectors hand out a leaflet explaining why the inspection is taking place, provide a checklist for employers ('What can an inspector investigate?') and simplified guidelines on what they are looking for. The Lithuanian State Labour Inspectorate says it has a two-step tactic: 1) providing information and advice about undeclared work; and 2) imposing penalties if non-compliance is discovered during a second check. Besides information tools such as self-assessments for employers, the Dutch authorities also ensure that they clearly communicate the penalties for non-compliance on their website, use naming and shaming tactics by publishing the results of the inspections. In turn, they disseminate information tools during inspections, and inspectors are also active communicators who use Twitter to share information.

Advice, tips and guidelines (including the threat of penalties for non-compliance) should be clearly communicated by the inspectors who visit organisations. When inspections take place, there can be scope for both enforcement and education, with the main aim being to raise awareness that the authorities are there to protect workers' rights.

However, the deterrence approach is still seen as the most important means of tackling undeclared work, and many inspectors might not see communication activities as their role.[16] Depending on your organisation's strategy, measures to support cultural change within the organisation, such as training and capacity building, might be useful, as in the Lithuanian case below.

Example of good practice: Active consultation in Lithuania

In 2010, the Lithuanian government took a new approach to tackling undeclared work. Besides introducing e-services, the overall tone of their communications shifted to one of: 'We are consultants. Contact us for advice.' Workers and employers are encouraged to use phone, email and social-media channels to seek advice about occupational health and safety, and declared work.

One of the ways this is facilitated is through Facebook messenger consultations. Labour lawyers are assigned a timetable each week so that there are

16 (European Platform tackling undeclared work, 2017)

two on duty every day (between 08:00 and 17:00) to answer questions submitted through Facebook. In 2017, there were more than 5 600 consultations (a 46 % increase on 2016), accounting for about 8 % of the total consultations provided by Lithuania that year. When more complicated issues require an answer, the lawyers also have the option to respond by email. From time to time, the communications unit also collects the types of questions asked and uses them to post FAQs on Facebook.

Social partners

Depending on the social mentality of employers and workers across different EU Member States, social partners may be better message senders than government officials. It all depends on the level of trust that people have in public institutions compared with unions, trade associations, etc. Social partners can also ensure the sustainability of the information tool after its initial term or funding ends, by continuing some or all of its key activities. For example, in Bulgaria a social partner continues to implement the annual ‘Economy into the light’ awards, even after the awareness campaign formally ended in 2014.[17]

Platform members often work with social partners on their communication efforts. Belgium and the Netherlands, for example, consult with different sectoral and social partners both informally and formally before launching campaigns. It would be considered unthinkable not to ask for their opinions and support before starting, based on the consensus-seeking ‘polder model’ adopted in the Netherlands. The Polish National Labour Inspectorate partnered with the Social Insurance Institution (ZUS) for the ‘Before you start work’ campaign (2013-2015). ZUS helped the Platform member to create radio ads, even providing funding for part of the campaign and for a period of time afterwards. Social partners can also initiate, develop and implement information tools themselves. For example, the European Federation of Building and Woodworkers has developed the ‘Construction Workers Wages and Rights in Europe’ website and app (see section 2.4. above) to inform on wages, working conditions and rights of construction workers in all European languages.

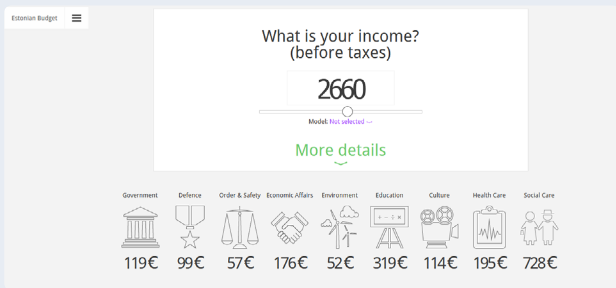
Most of the awareness campaigns presented in this toolkit have so far included at least 5-10 partners, including social partners and business representatives. Examples include the ‘Collaboration against the black economy’ alliance in Norway;[18] the ‘Grey economy, black future’ campaign in Finland; and the Latvian ‘Fraud off’ campaign. Work should ideally be done with partners all the way from the initial identification of target groups through to dissemination, as illustrated by the example below.

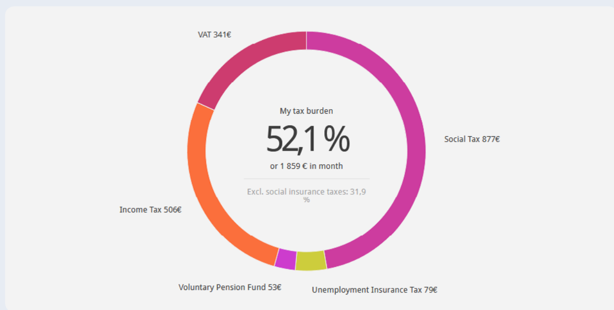
Example of good practice: ‘Where does my money go?’, Estonia

One example is how the Estonian Tax and Customs Board collaborated with social partners – the Praxis Centre for Policy Studies and the Open Estonia Foundation – to find a creative way of showing people that paying tax matters.

The social partners researched labour market issues in Estonia and provided policy solutions to tackling undeclared work. They also contributed insights into the reasons for engaging in undeclared work, namely poverty, taxes, mobility, regional inequality, and uncertainty about whether tax and social security payments will be used for the public good. Thanks to a successful collaboration, the partners created a tax calculator called ‘Where does my money go?’, so people can see the societal benefits of paying taxes. The calculator is hosted on the website of the campaign against envelope wages, run by the Estonian Tax and Customs Board.

Source: Screenshots from the ‘Where does my money go?’ campaign





Teachers and other influencers

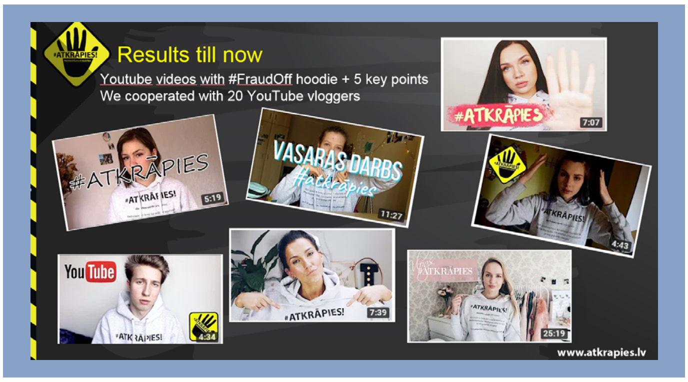
17 (Institute for Market Economics, 2017)

18 Partners and supporters include: the Norwegian Association of Local and Regional Authorities (KS), the Confederation of Norwegian Enterprise (NHO), the Norwegian Confederation of Trade Unions (LO), Unio, the Confederation of Vocational Unions (YS), the Ministry of Finance (Finansdepartementet) and the Norwegian Tax Administration (Skatteetaten)

Preventative messages about the benefits of declared work or risks of undeclared work that are targeted at young people can be promoted using role models, such as teachers or vloggers (video bloggers) that young people can associate with.

Finland has turned to teachers to help with dissemination of undeclared work messages. They used a campaign tagline 'grey economy = black future' in 2012. Several ministries were involved, and there was involvement from trade unions. Teachers' packs were created on the basis of the material of the campaign to show the every-day choices people make that can be linked to some of the main risks of undeclared work. They were targeted at sector-specific schools (HORECA) as well as at other schools, and featured information for students aged 17-20. Along with the lesson plans, website, videos and more, teachers were able to order a lecture from an expert. S/he would come into the class and share both his/her own experiences and cover the key messages of the campaign. This tactic was widely successful and aimed to raise awareness of the next generation of HORECA workers.

Meanwhile, in Latvia, the 'Fraud off' campaign, which targets 16-24 year-olds looking for their first job, partnered with popular vloggers (video bloggers) who normally talk about a range of topics such as beauty, travel, food, etc. As undeclared work can occur in any sector, and many young people spend up to five hours a day watching videos online or engaging in other digital activities, 'digital influencers' were an obvious way to get the message across. The campaign asked 20 online 'celebrities' to make videos and Instagram posts about five core topics from the 'Fraud off' campaign and discuss their personal experiences with fraud. The most popular video had more than 39 700 views. There is also a dedicated 'Fraud off' Twitter account, where people can test their knowledge of labour rights; emoji-videos were created to attract young people; and lectures and competitions were also held in schools. The over-arching goal is to create a zero tolerance for fraud in the working culture among young people.



Source: Poster from the 'Fraud off' campaign

3.2. Timing and delivery are key

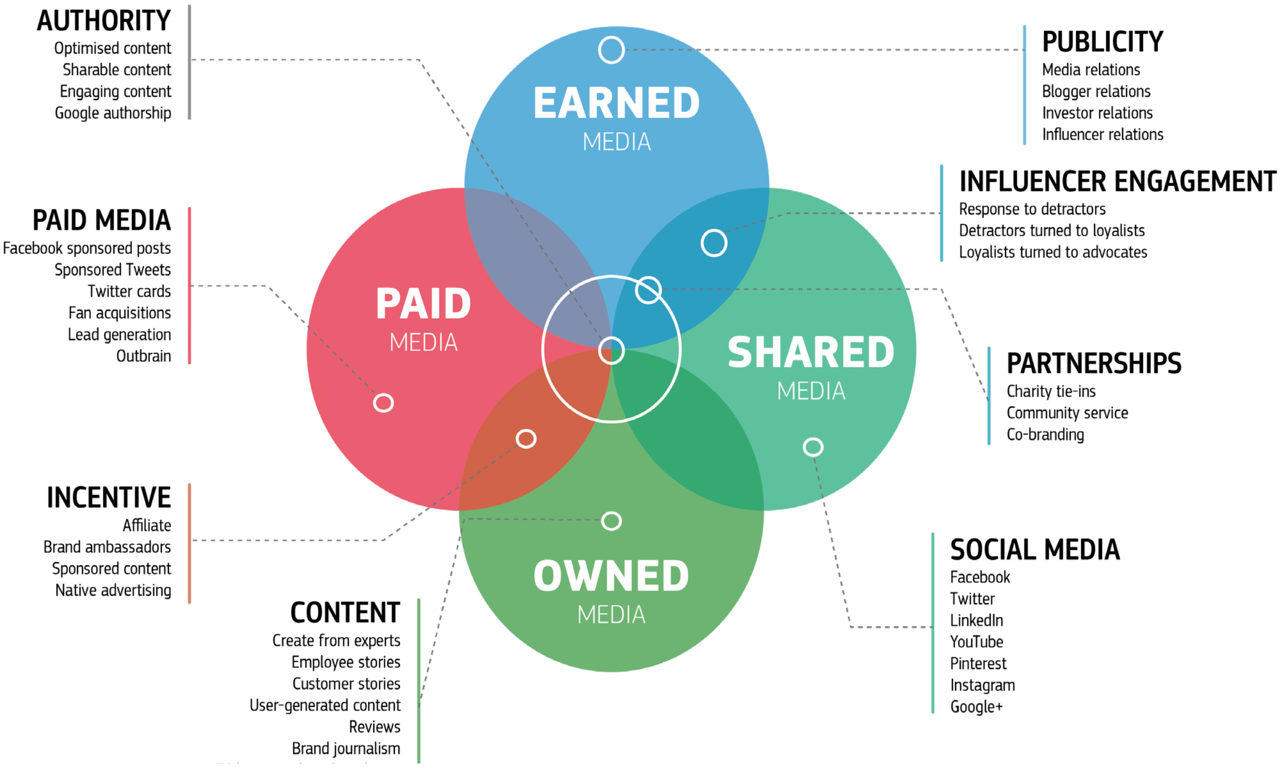
Timing is an important factor in any communication activity. For instance, it makes more sense to approach students and first-time workers across a range of technological channels in the months leading up to and over the summer (a peak period for students looking for work) than with newspaper ads during the exam period or in the middle of term.

3.3. Dissemination channels

As part of your overall strategy, you should also consider the best ways in which to share information tools. There are several options here too, from asking labour inspectors to hand out information, to letting them use digital platforms such as Facebook to answer questions. Platform members often use digital communication for younger target groups or people working in the 'gig' economy, but offer face-to-face communication for older people or smaller and medium-sized businesses. In general, digital communication might be less resource-intensive, and less costly, for reaching out to wider target groups.

When considering your dissemination strategy, the Paid, Earned, Shared and Owned (PESO) media model is a good place to start (see Figure 6). Dissemination methods are determined by the budget available, so this model can help you consider what channels should be allocated resources and effort.

Figure 6: PESO media model



Source: Mashable, Spin Sucks.

The PESO model takes the four media types – paid, earned, shared and owned – and combines them to create efficient communication strategies. Ideally, all media types should be used to expose audiences to the different information tool messages, but they may not all be necessary at all times.

Paid media: Paid media can be efficient and not necessarily very costly. It can include sponsored content or digital native advertising, social media ads or boosted posts, or email marketing.

Earned media: Earned media is when newspapers, specialised media, radio stations, TV channels, and bloggers cover your story for free. It 'only' takes having a good story and pitching it well to journalists. In some exceptional cases, paid media can be so popular that other organisations want to use it for longer than was originally intended, and it can become 'earned media'. One example is the videos produced for Lithuania's 'Working illegally, I become a living toy' campaign, which used a combination of humour and personal storytelling, as well as tips and infographics. The State Labour Inspectorate initially contacted local media and paid to have the video clips promoted. The clips were so popular (especially at regional level) that when the money ran out, the media asked if they could keep showing the clips on public transport and in supermarkets.

Shared media (social media): Shared media involves using social media channels to reach out to audiences directly, with the possibility of interacting with them and getting direct feedback.

Owned media: Owned media is your own content disseminated through your own channels, whether newsletters, a website, leaflets, etc. An online newsletter (promoted on Facebook and other social media) is an efficient way to enhance a labour or tax authority's advisory role. For example, the Lithuanian State Labour Inspectorate is planning to launch a quarterly newsletter. This will be written by all departments of the organisation and cover occupational health and safety, as well as labour law. The need for this type of information was identified by a survey of employers (further information in the Lithuania good practice in section 4), which identified a demand for more tips on how companies can avoid violations.

Step Four: evaluate your information tools

On a strategic level, evaluating your information tools and campaigns can inform your organisation's decisions about which combination of deterrents and measures to use to alter behaviour. In general, there is little evidence on the effectiveness of combining different policy measures. One data set based on a Eurobarometer survey suggests that a focus on penalties and risk of detection might not always be necessary with groups that have high rates of compliance, but that it does have a higher impact when commitment to compliance is low.[19]

Prevention is often cheaper than inspection. For example, the return on investment of the self-declaration approach taken by the UK tax authority is the same as if 10 compliance officers were proactively working on an equal number of deterrence cases. Determining the right mixture of policy measures therefore helps your organisation to use resources effectively and efficiently. In order to do so, you need to know how effective your communication activities are.

Your Key Performance Indicators (KPIs) for measuring your objectives and the implementation of your information tools will help you determine how effective your tools are. This evidence can also help inform the development of other information tools and, in turn, help you to adopt another strategy if the communication effort only partly met the tool's objective. If you can present some evidence that your information tool has had a positive effect, this can help your organisation to justify more funding for communication activities.

That said, measuring the behaviour change brought about by an information tool is extremely challenging. However, it is possible to measure people's awareness of, or exposure to, key issues, rights and norms, as illustrated in the KPI examples in Figure 7.

4.1. Setting KPIs

Discussing KPIs early on, when you define your objectives (see Step 2), is also a necessary step that helps you to measure the effects of your communication activities and whether they have met their objectives.

KPIs go hand in hand with the objectives of the campaign or information tool and will determine one or more measurement methods as shown in Figure 7.

19 (Williams, C.C. and I. Horodnic, 2017)

Figure 7: KPI Examples

Objective: Raise awareness of the topic and tax obligations

KPI:	Measurement:
15 % increase in the number of people visiting the website.	Web analytics. Measure the change in unique visitors.
13 % increase in the number of employers using a tax calculator.	Web analytics. Measure the newly created accounts.
90% of employers using tax calculator say they feel better informed about tax obligations.	Follow-up phone survey on the self-assessment tool.

Objective: Encourage a change in behaviour

KPI:		Measurement:
10 % increase in…	the number of employers/employees that have submitted corrected income tax and social security declarations.	Official registers. Measure the increase in the number of companies/ employees that have changed their behaviour and correctly declared their work relations, salary level and employment type.
	the number of registrations changed from ‘self-employed’ to ‘employed’ status.	
	the number of employees working at minimum wage who moved to a higher salary level (**80 %** for identified risk companies).	

Objective: Long-term positive effect on the economy and the labour market (increase in income taxes/social security payments collected and decrease in cases of undeclared work). Measured in the next 3-5 years

KPI:

50 % decrease in the level of UDW (in the country, region, sector, etc.), measured by the number of un/ under-declared workers and the amount of undeclared/ unpaid taxes and social security payments. The information can be obtained through:

a) the number of undeclared cases detected during inspections, and unpaid amounts detected during audits; and

b) country-wide, representative (anonymised) perception and victimisation surveys

50 % decrease in violations detected (e.g. number of undeclared workers found during inspections per critical sector, such as the cleaning, transportation sector etc.)

80 % decrease in the number of high-risk employers/ employees. Long-term trend of increased registration levels in previously high-risk sectors/groups.

50 % long-term increase in income taxes/social security payments collected.

Measurement:

Data from registers and databases maintained by the labour and revenue/tax authorities; official statistics.

Data from inspections, surveys, social partners’ analyses, data mining and risk-assessment tools.

Source: CSD/ICF.

4.2. Evaluation methods

When setting KPIs, it is important to consider both the quantitative and qualitative aspects. The quantitative aspect focuses on solid statistics and covers structured data (very often numerical) that can be plugged into a spreadsheet and further analysed using various statistical methods. The qualitative aspect is exploratory, focuses on insights and covers unstructured information that is summarised and interpreted subjectively, as opposed to mathematically.

The evaluation requirements may differ from one activity to another. For some, mainly quantitative data may be needed; others may require qualitative insights or often a mix of both. For example, we may know that only 30 % of the visitors to a website sign a pledge (quantitative). We can explore why this is the case using qualitative questions, and discover reasons such as technical difficulties, lack of interest, not the right time, lack of belief in the action, or a mix of all. These insights will help adjust the tactics or the campaign.

In other instances, a quali-quantitative analysis can help validate (or not) an assumption and gather insights from the audience on their needs and expectations. For example, when a website has a 50 % bounce rate (the percentage of visitors who navigate away from a website after spending a short time on the landing page), the common assumption is that the landing page is not that interesting. Qualitative questions can help us validate this theory and explore how the target audience would do things differently. However, sometimes they can contradict the common assumption and reveal that the reason is a technical error when displaying the page, or a misleading headline.

The approach can be decided based on the communication objectives and initial observations on how things are performing. There are different ways to obtain data or knowledge and evaluate the campaign. A few examples follow.

Surveys

Surveys are a great way to evaluate both quantitative and qualitative facets in the same survey, or separately. A qualitative survey would use more general questions, also known as open-ended questions, where the respondent would have to answer the question without too much direction. The quantitative one would use closed-ended questions that require a simple choice or answer.

Surveys can be taken online, by phone or even on paper. Depending on the availability of resources, the target audience's profile and willingness to participate, and the moment and environment, you can use just one option or a mix.

There are great advantages to online surveys: they are cost-effective; they can be very easily distributed; data can be collected very quickly and accessed in real time; and little supervision is needed once the survey is launched. However, they may also have a lower response rate and limited or less reliable answers, especially in the case of open-ended questions.

More resources are needed for telephone surveys (the key one being an interviewer) but they have a higher response rate and offer the possibility of asking for clarification or further details about a certain topic or answer.

Example of good practice: Evaluation of communication and consultation activities for employers, Lithuania

In Lithuania, the State Labour Inspectorate frequently does simple surveys on the quality of the services provided. It asks people if they are happy with the information offered, but not necessarily what they do with the information. Based on the answers, the inspectorate re-evaluates the services offered each quarter and tries to make improvements. It also sends out letters to companies after work-related accidents. In order to see how effective the letters were, a survey was sent to 34 000 companies in 2017, and about 10 % responded (more than 3 560). Of those, 60 % had received a letter from the inspectorate, and 88 % of respondents said they would be interested in getting a quarterly newsletter about labour law, and occupational health and safety. The combined newsletter is a new service that the State Labour Inspectorate is considering.

Example of good practice: Evaluation of employer self-assessment tools in the Netherlands

The Netherlands have several self-assessment tools for companies in the areas of health and safety, and declared work. In a telephone evaluation, they asked companies about awareness and use of the tools. As a result, 24 % of employers said that they were familiar with the tool and use it on average twice a year. The majority of these employers said that they used measures such as improving identity checks on employees, or improving information and safety instructions for employees. Based on the feedback they got from employers, the Dutch Inspectorate SZW added some missing information to the tools and increased their online promotion.

Although paper-based surveys might seem old fashioned and may be more difficult to process, they still work very well in some contexts, such as after an event or conference, in order to capitalise on momentum. They also usually ensure higher response rates than online surveys, and may work better for some people who prefer paper over online or phone interviews.

A pre- and post-campaign survey is a good method of evaluating the impact that the campaign had, and the resulting changes in awareness and behaviour. Similar sets of questions will be asked to similar target-audience profiles in order to check how these parameters evolved thanks to the information tool or campaign.

Several survey tools are available for free use or a small cost if extra statistical features are required, for example, SurveyGizmo, SurveyMonkey or Snap Surveys.

> **Tip:** Omnibus surveys (also called 'piggyback' surveys) are a cost-effective way of collecting data. You can place your own question(s) on a large-scale survey managed by a research agency and you only receive the results from the questions you added.

Focus groups and in-depth interviews

Focus groups and in-depth interviews are two popular methods used for qualitative research. They can also be done during Step 1 in order to identify the information tool's target group, as well as their attitude towards undeclared work, their media choice, and their struggles, needs and expectations. Collaboration with social partners might help to identify the right focus groups in order to reach out to them, and the insights gathered will help define the most effective communication tools and channels to use. However, they can also be used during or at the end of the campaign in order to better understand what worked well and what still needs to be improved.

One-to-one in-depth interviews usually work better than focus groups if the topics discussed are sensitive or confidential, if specific individual information is needed, or if more difficult profiles are required. Focus groups are preferable when an interaction between the respondents (debating, agreeing and disagreeing) can generate more ideas.

Web and social media analytics

Web and social media analytics refer to the measurement, collection, analysis and reporting of web traffic data (for your own website) and social traffic data (for social network platforms, blogs or comments). A huge amount of data can be obtained nowadays, but not all of it may be relevant. The data should support the objectives and KPIs set for the information tool at the beginning.

Some of the most popular metrics you can get are:

- **Reach and impressions:** the number of users who were exposed to a particular piece of content on a website and/or social platform vs. the total number of times your content was displayed;
- **Visits and unique visitors:** a comparison between the number of visits and number of people who have visited your website;
- **Engagement:** the number of interactions (likes, dislikes, shares, comments, retweets, etc.);
- **Conversions:** a very important metric, especially when there is a very pragmatic call-to-action, such as filling in a form, signing a pledge, subscribing to a newsletter, clicking on a link, sending an enquiry, etc.

There are various tools that you can use to get data, both at an individual level (such as Google Analytics, Facebook Analytics, Twitter Analytics and YouTube Analytics) and across platforms, allowing you to conduct analysis for all of your accounts. These include Brandwatch Analytics, Crimson Hexagon or Talkwalker.

For example, a Belgian Platform member may measure statistics on their videos through social media and YouTube. They may also use AdWords to display advertisements and encourage more 'clicks'.

Media reports

When analysing impact in the media, you can look at the number of press, online, radio or TV articles or reports achieved, but also at circulation and audience figures. The choice of media will determine whether the expected target audience will be reached. Generalist press, either national or regional, allows a variety of topics to be covered, and the audiences of these types of press are also more varied, both in terms of age and interests. The political positioning of the media will also determine which social groups will be reached.

Business or sectoral press narrows down the sample target audience and allows more specialised information to be given.

Measuring the impact that a pitch has on the media can be costly. Media agencies collect data for advertisement purposes, so that they can value the cost of publicity in terms of the type of audience, circulation and so on. Official national bodies also make some audience figures publicly available for free.

When undertaking a media relations activity, the objective needs to be clear.

- Do we want to reach the mainstream masses for a maximum amount of people?

  → Go for mass media.

- Do we want to reach a particular type of audience?

  → Go for specialised press.

Conclusion

Following the four steps presented in this toolkit – getting to know your target audience, choosing your objectives and message, deciding on your dissemination channels, and evaluating the tools – will help you to build effective information tools and reach your target audience.

These communication activities are a valuable way to encourage compliance and self-declaration, and help Platform member organisations to play a dual role of advising and controlling. Many of the information tools can be easily transferred into another national context, so please do get in touch with individual Platform members if you are interested in reusing certain materials.

Annexes

Annex 1: List of selected practices by type of information tool and country

Type of information tool	Country	Description and more information
White/blacklists	Croatia	List of taxpayers/employers who do not pay wages to their employees, published on the website 'Clear vision for modern state' by the Ministry of Finance.
	Estonia	Aggregate tax behaviour rating of business operators maintained by the Estonian Tax and Customs Board (ETCB).
	The Netherlands	A checklist that helps users identify and choose a cleaning company that keeps to the rules and is fair to its workers, promoted on Facebook and LinkedIn.
Notification letters/ SMS messages	Estonia	Notification letters sent by the Labour Inspectorate and the Tax and Customs Board (based on a comparison of salaries in a company that has average salaries for the respective sector).
	UK	Notifications and SMS messages sent to 'blacklists'.
Wage/tax/income calculators	Estonia	'Where does my money go?' calculator by the Open Estonia Foundation and Praxis Centre for Policy Studies.
	Finland	Tax percentage calculator. Tax at source calculator. Gross income calculator.
	Malta	KONNEKT Malta Tax Calculator.
	UK	National Minimum Wage and Living Wage calculator for workers.
Apps and computer/ mobile/video reality games	Belgium	'Student@work' mobile app.
	EU level	'Construction Workers Wages and Rights in Europe' app.
	UK	HMRC tax and income app.
	Sweden	Computer game, not publicly available.
Videos	Belgium	'Student@work' YouTube video.
	Bulgaria	Video: 'Be informed about your labour rights in the Kingdom of Norway' by the Bulgarian General Labour Inspectorate.
	Greece	Videos as part of the website 'Supporting the transition from informal to formal economy and reducing undeclared work in Greece' (see here and here).
	Estonia	Videos as part of the website 'Thank you for paying taxes.'
	EU level	'Undeclared work: an endless circle', animation by the European Commission.
	EU level	European Platform tackling undeclared work video.
	Lithuania	Video about overtime work by the Labour Inspectorate on Facebook.
	Portugal	'Working abroad – inform yourself before you leave'.
Social media	Lithuania	Labour Inspectorate Facebook page.
	Spain	Ministry of Labour, Migration and Social Security's Twitter page and embedded feed on the Ministry's website.
	Belgium	The Point of contact for fair competition is a central point where citizens, companies or organisations can report when they suspect that a citizen or company is committing social fraud.
Complaint reporting tools (otherwise known as whistle-blower tools, or 'good citizen' reports)	Cyprus	Ministry of Labour, Welfare and Social Insurance's online complaint form for complaints about non-payment of wages, irregular termination of employment, denial of benefits, undisclosed use of overtime/additional hours of employment, etc.
	Estonia	E-mail and telephone service for reporting 'envelope salaries'.
	EU level	European Platform tackling undeclared work Virtual Library.

Type of information tool	Country	Description and more information
Complaint reporting tools (otherwise known as whistle-blower tools, or 'good citizen' reports) (continued)	Ireland	On the Irish Tax and Customs website, citizens can report shadow economy activities, learn more about the consequences of unreported income, and self-assess whether they are moonlighting.
	Latvia	Hotline.
	Slovakia	Anonymous reporting on suspected cases of undeclared work and misuse of the social system.
	Spain	Electronic mailbox ('MBOX of the Struggle Against Labour Fraud'), which enables anyone who knows of any breach of the rules relating to labour, social security or occupational risk prevention to provide information to the Labour and Social Security Inspectorate (ITSS).
	Hungary	Contact details published online for offices of the Hungarian Government to which complaints against employers can be submitted.
	UK	HMRC website urges workers to indicate when they think insufficient tax has been taken on the employment or workplace pension.
	Austria	UNDOK help desk.
Advisory offices/ information centres/ helplines	Denmark	Life in Denmark (including information for cross-border commuters). International Citizen Service.
	EU level	SOLVIT centres for resolving cross-border problems.
	Germany	BEB – Advisory office for posted workers, EU citizens exercising the right to free movement of workers, and self-employed people with unclear labour status.
	Greece	Multimedia Communication Centre of the Hellenic Labour Inspectorate, including a helpdesk.
	Hungary	JOGPONT+ (Legal point +) Mini offices – free advice/legal assistance on social security, corporate and company, business organisation law and tax law.
	Lithuania	State Labour Inspectorate website containing information in English on topics such as posting, health and safety, legislation, etc.
	Latvia	Free helpline offering advice and a free anonymous hotline run by the State Labour Inspectorate.
	Belgium	Checklist for employers: 'What can an inspector investigate?'.
	Cyprus	'Living and working in Cyprus' booklet issued by the Ministry of Labour and Social Insurance.
Handbooks/guidelines/ checklists	Denmark	Package of guidelines for individuals and companies. They include guides to: tax compliance in English for non-Danish businesses and natural persons working in Denmark; tax and pension plans for pension providers in countries other than Denmark; the tax scheme for foreign researchers and key employees; the international hiring-out of labour (tax rules for employees of foreign enterprises who are hired out to work for a Danish enterprise); tax in Denmark for newcomers to Denmark and non-Danish speakers who are not yet familiar with the system; the tax scheme for foreign researchers and highly-paid employees; and preliminary income assessment.
	Ireland	Code of practice for revenue audit and other compliance interventions.
Brochures/leaflets	Austria	BUAK – construction site database by the Construction Workers' Annual Leave and Severance Pay Fund.
	Belgium	ConstruBadge leaflet for employers issued by the Belgian Construction Confederation and social partners. Brochures for workers in the cleaning sector (can be send upon request)
	Greece	'Undeclared work has negative consequences for all leaflet' issued by the International Labour Organization
	Czech Republic	Leaflet about the Employee Card, issued by the Czech Republic Ministry of the Interior to facilitate entry into the Czech labour market.
	Portugal	'Working abroad' campaign – What you need to know before leaving (Portugal) brochure.

Type of information tool	Country	Description and more information
Online tools/ databases/ registers/ factsheets with useful information (legislation, procedures, employee entitlements, etc.)	Belgium	Dimona (Déclaration IMmédiate/ONmiddellijke Aangifte) is an electronic system that all employers are requested to use to register new employees with the National Social Security Office. Limosa system for registering employees sent to work on a temporary or part-time basis in Belgium. Social Inspection Services Anti-fraud Organisation (OASIS), via the Crossroads Bank for Social Security. 'Check in at work' online service for the registration of employees in the construction and meat sectors. Point of Contact for Fair Competition.
	Estonia	Employment Register maintained by the Estonian Tax and Customs Board (used to determine eligibility for certain allowances and benefits). Working Life News website.
	EU level	DG Employment: Database of labour market practices. The Eurofound best practice database. Integrated Migration Information System (IMIS). Website and country reports on the 'Posting of Workers in the Construction Industry' by the European Construction Industry Federation and European Federation of Building and Wood-workers (Brussels). European Construction Mobility Information Net (ECMIN) by the European Federation of Build-ing and Woodworkers (EFBWW).
	Portugal	The 'Working Abroad' campaign website presents country factsheets and information leaflets with information by country.
	UK	UK online declaration systems.
	The Netherlands	English-language Point of Single Contact (Business.gov.nl) – an initiative of the Ministry of Economic Affairs and Climate Policy.
Awareness campaigns/ joint efforts	Belgium	'Student@work' campaign.
	Finland	'Grey economy, black future' website 2012-2018.
	Germany	Action alliances against undeclared work and illegal employment.
	Greece	Supporting the transition from informal to formal economy and reducing undeclared work in Greece.
	Hungary	2012 Labour Inspectorate campaign.
	Latvia	'Against the shadow economy – for fair competition' campaign.
	Lithuania	2009 information and awareness-raising campaign.
	Norway	'Collaboration against the black economy' alliance. 'Truck driver's mother' campaign.
	Poland	'Before you start work' campaign.
	Portugal	Factsheet The Authority for Working Conditions' National Campaign against undeclared work.
	Portugal	'Undeclared work – it is bad for you and harmful for everyone!' campaign.
	Slovenia	'Let's stop undeclared work' campaign.
	Sweden	'Unhealthy competition' campaign.
	EU-OSHA	Healthy Workplaces Campaign.

Source: CSD/ICF, based on various sources

Annex 2: Persona template

Please click image to upload

Personal

Age

Educational background

Employment status

Employed

Job title

Professional

How much work experience does the person have?

What is their professional background?

Use of information tools

Why would this person use your tool?

What are their information needs in terms of declared/undeclared work?

What technological devices do they use on a regular basis?

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