



Action Plan 2021 for Combatting Social Fraud: Adapting to COVID-19

Belgium

	<p>Summary</p> <p>The Social Fraud Action Plan 2021 was introduced in the context of the COVID-19 pandemic. The aim was to ensure continuity of previous actions and set up a new way of working by introducing a programmatic/project driven approach to certain fraud phenomena e.g., social dumping, tackling undeclared work etc. For each programme a holistic approach was used (prevention, detection, inspection, sanctions and recovery) at national and cross-border level.</p>
<p>Title of the practice in original language</p>	<p><i>ACTIEPLAN Sociale Fraudebestrijding 2021/ Plan d'Action Lutte contre la fraude sociale</i></p>
<p>Name(s) of authorities/bodies/ organisations involved</p>	<ul style="list-style-type: none"> ▶ Social Intelligence and Investigation Service (SIIS) (<i>Sociale Inlichtingen- en Opsporingsdienst</i>); ▶ Supervision of the Social Laws of the Federal Public Service Employment Labour and Social Consultation (Labour Inspectorate); ▶ Inspectorate of the National Social Security Office (NSSO); ▶ Inspectorate of the National Employment Office (NEO); ▶ National Institute for Health and Disability Insurance (NIHDI); ▶ National Institute for Social Security for the Self Employed (NISSE); ▶ Federal Pension Service (FPD).
<p>Sectors</p>	<p>All</p>
<p>Target groups</p>	<ul style="list-style-type: none"> ▶ Employers involved in undeclared work (directly targeted); ▶ Workers involved in undeclared work (directly targeted).
<p>Purpose of measure</p>	<p>Deterrence: improve detection</p>




	<p>Aims and objectives</p> <p>Tackling social fraud and social dumping is a priority for the Belgian government which intends to step up the fight against tax and social fraud. A better coordinated anti-fraud policy with enhanced cooperation and exchange of information between inspectorates is therefore being put in place.</p>
<p>Background context</p>	<ul style="list-style-type: none"> ▶ The COVID-19 pandemic had an unprecedented impact on the functioning of the social inspection services in Belgium in 2020. Organisation of both core and crisis tasks was significantly impacted. Full priority was ultimately given to crisis-related tasks. ▶ In April 2020 SIIS prepared a risk assessment. Based on an analysis of the existing action plan and in consultation with all services and actors involved, a draft social fraud action plan was prepared by SIOD with emphasis on continuity of previous actions, strengthening the programme and project operation, and adding an action point on the impact of COVID-19 on the functioning of the social inspection services e.g., PPE considerations etc. ▶ The Strategic Committee decided to introduce the Social Fraud Action Plan 2021 in May 2020. ▶ The programmatic approach to the Action Plan means that the plan will be ongoing for four years..
<p>Key objectives of the measure</p>	<p>General Objective:</p> <ul style="list-style-type: none"> ▶ To ensure continuity of previous actions, to strengthen the holistic and project-driven approach to tackle undeclared work, including the functioning of the social inspection services during the COVID-19 crisis. <p>Specific Objectives:</p> <p>There are key strategic objectives in the Action Plan 2021 (and beyond) to tackle undeclared work:</p> <ul style="list-style-type: none"> ▶ To ensure simpler legislation and administrative simplification, reducing the risk of undeclared work; ▶ To ensure a higher chance of getting caught; ▶ To give more authority to the inspectorates; ▶ To tackle cross-border undeclared work (e.g., in cases of posted workers);



	<ul style="list-style-type: none"> ▶ To focus more on the health, safety and the well-being of workers (often more at risk in cases of undeclared work and related to the COVID-19 crisis).ⁱ
<p>Main activities</p>	<ul style="list-style-type: none"> ▶ Contrary to previous Action Plans, for the first time the 2021 Action Plan is structured around the various fraud phenomena (COVID-19, social dumping, undeclared work etc.).ⁱⁱ A risk-assessment based analysisⁱⁱⁱ directs actions towards fraud phenomena and showed that the six phenomena identified as priorities in the 2020 Action Plan must still be tackled as a matter of priority. These are social dumping, undeclared work, social security contribution fraud, trafficking in human beings, metropolitan issues and domicile fraud/benefit fraud. ▶ In order to bring this about, the focus is on the enforcement chain, namely prevention, detection, control, sanctioning and recovery. This requires a strategic holistic/integral approach taking actions to avoid non-compliant behaviour rather than trying to remedy the situation after the fact, for example, by promoting declared work instead of trying to identify and punish it after the fact; by increasing the chances of getting caught through improved detection and control methods; by more effective sanctioning in cooperation with the various actors. ▶ This involves an integrated policy between the various actors to improve overall organisational efficiency. The Strategic Committee decided to develop a programme operation (including inspections) for the highest-ranked fraud phenomena, bringing together and coordinating a range of actors around a specific common goal. ▶ In addition to the fraud cases, the risk sectors are also highlighted via a sectoral approach. The role of and cooperation with the social partners is essential in this respect. ▶ Both the fight against fraud and the sectoral approach require a solid foundation. This is envisaged by the further strengthening of the necessary transversal processes. ▶ Finally, the priority actions are linked to the 5 strategic objectives from the 2020 Action Plan, and to 1 new strategic objective (see Specific Objectives above).
<p>Funding/organisational resources</p>	<ul style="list-style-type: none"> ▶ No extra funding is being used to carry out Action Plan 2021 by the social inspectorates. All (chain) activities will be carried out by the same inspectors.

	<ul style="list-style-type: none"> ▶ The programmatic approach will require more meetings/organisation initially as the different social inspectorates adapt to the new ways of working. ▶ All funding comes from existing budgets in the different inspectorates.
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	<p>Outcomes</p> <p>As the Action Plan 2021 was introduced in May 2020 it is too soon yet to conclude on outcomes. However, a partial evaluation will take place at the beginning of 2022 on actions performed in 2021.</p>
<p>Achievement of objectives</p>	<ul style="list-style-type: none"> ▶ The new way of working will be evaluated by the SIIS at the beginning of 2022. ▶ As a programmatic approach runs over a period of 4 years this evaluation will be partial and only on those actions that were already performed in 2021. ▶ In later years a more thorough and global evaluation will be possible for each phenomena (including undeclared work).
<p>Lessons learnt and success factors</p>	<p>Too early to comment</p>
<p>Transferability</p>	<p>Too early to comment; however, a similar programmatic approach is implemented in the Dutch Labour Inspectorate which indicates transferability.</p>

Further information	
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<p>Useful sources and resources</p>	<p>The Social Fraud Action Plan 2021 (in Dutch and French) https://www.siod.belgie.be/sites/default/files/Downloads/Actieplan/SIOD_Actieplan_2021_NL_Def.pdf</p> <p>Mission and tasks of the SIIS Art 3, para 3, 1° (in Dutch and French)</p>



	https://www.ejustice.just.fgov.be/cgi_loi/change_lg_2.pl?language=nl&nm=2010A09589&la=N
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i SIIS conducted a risk analysis on the impact of the COVID-19 crisis, and the objectives were adapted to include the objective of focusing more on the health, safety and the well-being of workers.

ii The text is largely excerpted from the Action Plan 2021 – see https://www.siod.belgie.be/sites/default/files/Downloads/Actieplan/SIOD_Actieplan_2021_NL_Def.pdf

iii A survey was undertaken with SIIS stakeholders, including for example, inspectorates, social partners etc.