

# Undeclared Work in the European Union

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## Report

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The interpretations and opinions contained in it are solely those of the authors.



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## PRESENTATION

The phenomenon of 'undeclared work' is known under a broad variety of different names. Terms such as 'black work', 'informal economy', 'shadow economy', 'moonlighting' and many others have been used to describe the phenomenon or parts of it.

For various reasons, knowledge of the extent of undeclared work within an economy is of considerable political interest. Undeclared economic activities are, on the one hand, unlawful behaviour creating considerable costs on several levels: tax authorities receive less revenue in the form of income tax or value added taxes; social security institutions do not get contributions and undeclared activities partly inhibit the creation of regular employment with full social protection. Yet on the other hand, undeclared work is part of the economy and its importance should therefore be estimated as accurately as possible.

The transformation of undeclared work into formal work is an important issue for the current employment policy of the European Commission. Transforming informal work into formal work can be an important step towards the fulfilment of the EU employment goals set out in the Lisbon strategy.

For the development of adequate policy measures which deal with undeclared work, it is important to have sufficient and comparable information not only about the extent, but also about the structure of undeclared work in the various countries of the European Union. Undeclared work has different faces in different countries in terms of the people who carry out undeclared work and their motivations for doing so. Political strategies have to take these differences into account.

The questions on undeclared work in the Eurobarometer wave 67.3 aimed to fill existing gaps in knowledge about the extent and structure of undeclared work through a direct survey of individuals. This is the first attempt to measure undeclared work on an EU wide basis and in a cross-nationally comparable way using the same methodology, questionnaire concept and definition in all countries. **In view of the sensitivity of the subject, the pilot nature of the survey and the low number of respondents who reported having carried out undeclared work or having received 'envelope wages', results should be interpreted with great care.**

The outline of this study was prepared by a consortium of experts and discussed with scientists and the European Commission in the course of a feasibility study carried out in 2006<sup>1</sup>. The final concept was chosen by the European Commission. The questions closely follow a concept originally developed by the Danish Rockwool Foundation Research Unit which has been successfully applied in a number of studies in Denmark. In a modified form, the concept has also been applied in a series of studies in countries such as Sweden, Germany, the United Kingdom and Norway.

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<sup>1</sup> *Feasibility Study on a direct survey about undeclared work VC/2005/0276. Final Report.* Prepared on behalf of the European Commission by TNS Infratest Sozialforschung, Munich, Regioplan Beleidsonderzoek, Amsterdam and The Rockwool Foundation Research Unit, Copenhagen. December 2006.

This report gives an overview of the main results. It mainly concentrates on the socio-demographic characteristics of those who are involved in undeclared work as well as on their motives and the personal relationship between purchasers and providers of undeclared work. In the report, the measured amount of undeclared work is analysed in terms of time spent on these activities, but not in terms of money. The latter is afflicted with too many uncertainties in view of the relatively low total number of responses to the monetary questions contained in the survey.

#### *Methodological remarks*

Considering the sensitivity of this issue and the low incidence of people who reported having worked undeclared or having received 'envelope wages', the absolute number of interviews carried out for this study in each country (between 500 and 1,500 interviews per country<sup>2</sup>) is relatively small in the context of the topic. This restricts the possibilities for country-specific analyses.

Further analyses on structural aspects are therefore not always displayed in the usual country by country manner. Instead results from the 27 countries were pooled into four analytical groups. This allowed us to identify some interesting regional patterns on the basis of a solid number of net interviews.

The country groups used in the report are:

(1) Continental Europe, UK and Ireland (for reasons of better readability in the text usually denominated only as 'Continental countries')

*Belgium, Germany, France, Ireland, Luxembourg, The Netherlands, Austria and the United Kingdom*

(2) Eastern and Central Europe

*Bulgaria, Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Romania, Slovenia, Slovakia*

(3) Southern Europe

*Cyprus, Greece, Spain, Italy, Malta and Portugal*

(4) Nordic countries:

*Denmark, Finland and Sweden*

For these country groupings, geographical criteria were the decisive ones. However, in the course of the analyses it becomes obvious that the groups are not always fully homogenous with regard to the subject matter. Thus, within the Eastern and Central European group there are some countries which in several respects show characteristics of undeclared work that are closer to the Continental European countries than to those of the rest of Eastern Europe. This is mainly the case with the Czech Republic, Slovenia and also, to a certain extent, Hungary.

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<sup>2</sup> The Eurobarometer surveys are carried out based on a framework contract that specifies the number of interviews in each country. More information about the sample sizes per country can be found in the technical specifications annexed to this report.

For some questions posed by the Eurobarometer survey – particularly those requesting further specifications regarding the characteristics of undeclared work paid for in kind (QB26 to QB28) – the number of cases was so small that even on the aggregated EU27 level no analysis was possible. These questions are therefore not tackled in the report.

Between the 25<sup>th</sup> of May and the 30<sup>th</sup> of June 2007, 26.755 EU citizens aged 15 and over living in the 27 EU Member States were interviewed. The survey was requested by the European Commission's Directorate General Employment, Social Affairs and Equal Opportunities and was carried out by TNS Opinion & Social. The methodology used is that of the Standard Eurobarometer surveys of the Directorate-General Communication ("Public Opinion and Media Monitoring" Unit). A technical note concerning the interviews, carried out by the institutes of the TNS Opinion & Social network, is annexed to this report. This note specifies the interview method used, as well as the confidence intervals<sup>3</sup>.

The authors of this descriptive report are Arnold Riedmann and Gabriele Fischer (TNS Infratest Sozialforschung, Munich, Germany). The authors would like to thank Søren Pedersen and Claus Larsen for critical comments on a draft version of this report.

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<sup>3</sup> The results tables are included in the annex. The totals indicated may show a one point difference with the sum of the individual units. It should also be noted that the total of the percentages in the tables of this report may exceed 100% when the respondent has the possibility to give several answers to the same question.

## 1. MEASURING UNDECLARED WORK

### 1.1 Methods of measurement

Undeclared work is multi-faceted. It ranges for example from occasional baby-sitting work in the neighbourhood to the construction of entire buildings with professionally organised networks of undeclared workers. Some of these variants of undeclared work are widely accepted within most societies whereas others are less accepted by the general public.

In the past three decades, a broad range of methods has been developed to measure the phenomenon of undeclared work in order to improve the understanding of its dimensions and causes. These can be roughly divided into two groups: indirect and direct methods of measurement. Both groups have their specific strengths and shortcomings.

**Indirect methods** are mainly aimed at measuring or estimating the size of undeclared work. The essence of these methods is that they interpret observable phenomena as signs of the invisible part of the economy. The most prominent are discrepancy methods based on data comparisons, e.g. between labour force surveys and business statistics, as well as monetary methods. The latter have become known in Europe especially through the work of Prof. Friedrich Schneider<sup>4</sup> who presented undeclared work rates for many different countries, calculated using an analysis of the cash flow within a country.

**Direct methods** of measurement are survey based methods that rely on information directly provided by the population. Such survey approaches have been applied in a number of countries in recent years. The advantage of direct surveys is that not only the extent but also the structure of undeclared work and the motives of the participants can be measured.

While some indirect methods – especially Prof. Schneider's monetary model calculations – have been criticised for measuring unrealistically high rates of undeclared work<sup>5</sup>, direct surveys tend to measure only the lower limit of the phenomenon since not everybody is willing to (fully) admit their own involvement in undeclared work. The willingness to talk openly about the subject in an interview situation depends on a series of factors such as the general level of acceptance of the phenomenon within the society or people's general trust in the confidentiality of surveys. These factors can significantly differ between countries and even within the same country. While small-scale undeclared work carried out in the neighbourhood might be widely accepted in a society, undeclared work for firms or undeclared work by people receiving social security benefits might enjoy far less acceptance and are therefore less likely to be reported in an interview situation.

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<sup>4</sup> Cf. e.g. Schneider, F. and Enste, D.H.: *Shadow economies: Size, causes and consequences*. Journal of Economic Literature. March. Vol. XXXVIII, Number 1.

<sup>5</sup> For a discussion of the reliability and validity of monetary methods and other direct methods of measurement cf. e.g. Pedersen, S. (2003): *The Shadow Economy in Germany, Great Britain and Scandinavia: A measurement based on questionnaire surveys*. Rockwool Foundation Research Unit, Study No. 10, p. 21-31 or Renooy et al. (2004): *Undeclared Work in an enlarged Union – An analysis of undeclared work: an in-depth study of specific items*. European Commission, Directorate-General for Employment and Social Affairs, p. 101–103.



## 1.2 The chosen survey concept

The approach of this survey was to address the phenomenon openly and to provide respondents with an exact definition, at the beginning of the interview, of how the study would define undeclared work. This method has delivered good results in a series of national surveys in Denmark, Germany, Norway and Sweden but it had not been tested before in countries with largely differing cultural and economic backgrounds.

The present survey therefore has the characteristics of a pilot study and one of its aims is to test whether the method can be applied equally well in its present form to all countries of the European Union. The first analyses presented in this report will show that the chosen survey approach worked well in principle and provided valuable insight into the structure of undeclared work in Europe. Its limit lies in the relatively low number of respondents that reported to be involved in undeclared work per country. This limits the possibilities for country specific analyses. Also, the measured rates of undeclared work are for some countries lower than expected. This would indicate a need for further investigations and discussions on certain methodological aspects of the survey design which would further improve it.

This study was carried out as a part of Eurobarometer wave 67.3 which included several topics. In 88% of the interviews, interviewers reported fair or very good cooperation on part of the respondent<sup>6</sup>. Only in two percent of the cases was the cooperation deemed to be bad. More specifically concerning this topic, the share of people who refused to answer the more general questions about their personal involvement in undeclared work was also relatively low in most cases. Refusals tended to be higher for those questions which asked for a specification of the quantity of undeclared work – be it in terms of money or in terms of hours spent on the activity.

In the survey, respondents' participation in undeclared work was examined from different perspectives. Respondents were asked separately whether within the preceding 12 months they had:

- acquired any good (supposedly) stemming from undeclared work (demand side of undeclared goods)
- acquired any service that was provided on an undeclared basis (demand side of undeclared services)
- actively performed any undeclared activities (supply side for both goods and services)
- received part of their salary in their regular job (if holding one) on an undeclared basis as so called 'envelope wages'.

It should be noted that a survey of individuals is especially suitable for mapping undeclared work done by private persons. Work done by firms can only be partly measured with this instrument: Undeclared work done by firms for private persons or households can be measured from the demand side only; undeclared work done by firms for other firms cannot be measured. Likewise, undeclared work done by individuals for firms can be measured from the supply side, but not from the demand side.

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<sup>6</sup> The cooperation rates are based on subjective evaluations of the interviewers and concern the whole wave.

The following table illustrates the types of undeclared work covered by the survey and those which are only partly covered or not covered at all.

Type of undeclared work	From supply perspective (doer)	From demand perspective (buyer)
Individuals doing undeclared work for individuals or private households	X	X
Firms working undeclared for individuals or private households	-	X
Firms performing undeclared work on behalf of other firms	-	-
Individuals doing undeclared work for firms	X	-

Illegal immigrants are a group which is generally hard to survey due to language and sampling difficulties. In this survey, undeclared work done by illegal immigrants is therefore certainly not fully covered from the supply side. In countries where a large share of undeclared work is carried out by illegal immigrants, this may have contributed to unexpectedly low figures for undeclared work observed in this survey.

### 1.3 Definition of undeclared work in the survey

Respondents were asked to report as undeclared work all remunerated activities which are in principle legal but circumvent declarations to tax authorities or social security institutions. Activities that are not legal as such – e.g. smuggling, drug dealing or other criminal activities - were not intended to be reported.

Undeclared work is not restricted to work carried out for money but also comprises work done in return for a payment in kind. Payment in kind can consist of the barter of goods, an exchange of services on a quid pro quo basis or mutual favours. In most countries, such non-monetary exchanges have to be declared if remuneration is expected by the doer and/or if the value of the exchanged goods or services surpasses a certain threshold. In the survey, both undeclared work paid for with money and undeclared work paid for in kind was to be reported.

The approach used in the study classifies undeclared work as only those activities that should be reported but go unreported to the tax and social security authorities. In some countries income from work that falls below a certain threshold amount does not need to be reported to the authorities while in others virtually every cent has to be reported. Generally, in the interpretation and comparison of country results we have to take into account that tax systems and rules governing what is taxable and what is not vary considerably between countries. In some countries such as Sweden or Denmark, virtually all income from work is taxable, while in others certain thresholds are set with regard to taxability, for example of side incomes.

## 2. THE DEMAND SIDE OF UNDECLARED WORK

### 2.1 Share of people buying undeclared goods or services

Questionnaire source: QB8&Qb9

Following some introductory questions about their subjective perception of the amount of undeclared work taking place in their country<sup>7</sup>, citizens were directly asked whether they themselves had acquired any service or good supposedly involving undeclared work. The formulation in the questionnaire ("*services/goods of which you had good reason to assume that they embodied undeclared work*") left it open whether the buyer actually was fully aware of the undeclared character of the transaction. Admitting the acquisition of such goods or services does therefore not necessarily imply admitting to an unlawful act. Nonetheless, usually there is a certain agreement between the buyer and the seller that the money or payment in kind would not be declared to the authorities. This agreement need not be explicit. Widely understood 'tacit signs' include overlooking a receipt for a transaction for which receipts are normally common.

All in all, 9% of the target population (individuals<sup>8</sup> aged 15 years or older) said they have acquired a **service** presumably stemming from undeclared work. Results vary considerably between countries, from a negligible share of 1% in Cyprus to almost a quarter (24%) in Denmark and the Netherlands and more than a fifth (21%) in Latvia.

The share of those who acquired **goods** presumably produced on an undeclared basis is somewhat lower, with an average of 6% in the EU27 countries. The lowest share is again measured in Cyprus, with only 1% of the population stating that they have acquired goods stemming from undeclared work. Latvia (17%), Denmark (14%), Bulgaria and Sweden (11% each) show the highest shares.

The total share of citizens involved in undeclared work as purchasers - either of goods or services - amounts to 11% of the population<sup>9</sup>. The country perspective shows that the share of people reporting the purchase of undeclared services and/or goods is the largest in Denmark and the Netherlands (27% each), but is also high in Latvia (24%) and Sweden (23%). The lowest share is in Cyprus (2%). Comparably low values are also found in Germany and Spain (6% each).

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<sup>7</sup> These introductory questions are analysed in chapter 5.

<sup>8</sup> Questions referred to the individual purchase of undeclared goods or services, not to those of the household.

<sup>9</sup> There is an overlap between those who buy services and those who buy goods stemming from undeclared work. The aggregate share of those who have bought goods and/or services - i.e. with each purchaser counted in the overall figure only once - amounts to 11%.

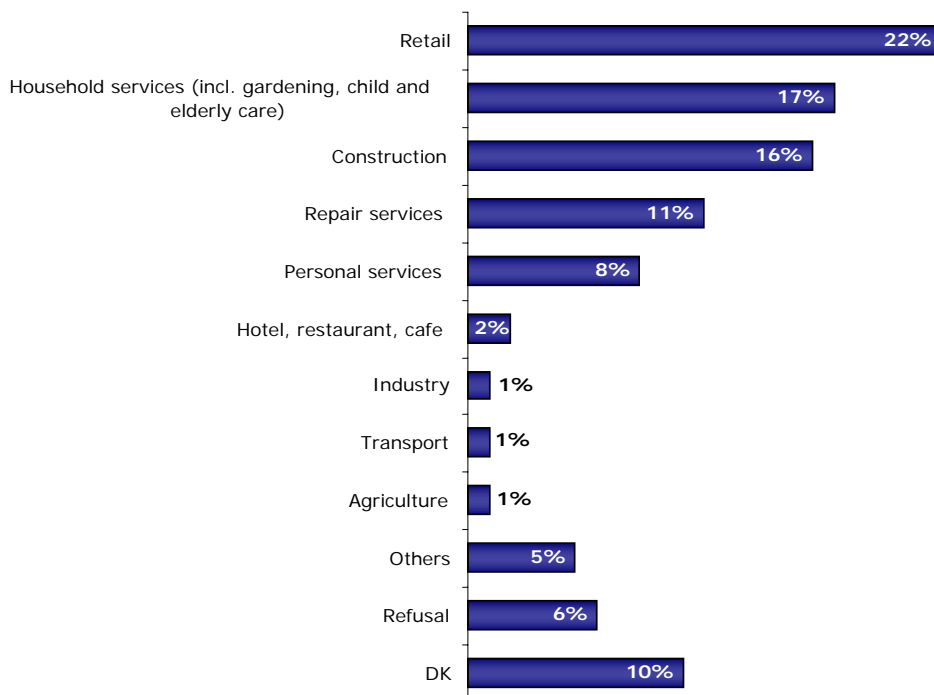
% Yes	QB8 Have you in the last twelve months acquired any <i>services</i> of which you had a good reason to assume that they embodied undeclared work...	QB9 And have you in the last twelve months acquired any <i>goods</i> of which you had a good reason to assume that they embodied undeclared work...	Has acquired <i>goods and/or services</i> that potentially embodied undeclared work
<b>EU27</b>	<b>9%</b>	<b>6%</b>	<b>11%</b>
BE	15%	8%	18%
BG	10%	11%	14%
CZ	11%	9%	15%
DK	24%	14%	27%
DE	5%	3%	6%
EE	12%	8%	14%
EL	14%	7%	17%
ES	5%	2%	6%
FR	7%	6%	10%
IE	7%	2%	8%
IT	11%	9%	12%
CY	1%	1%	2%
LV	21%	17%	24%
LT	10%	8%	12%
LU	12%	5%	14%
HU	11%	6%	12%
MT	15%	10%	17%
NL	24%	7%	27%
AT	15%	6%	17%
PL	5%	5%	8%
PT	6%	6%	7%
RO	9%	9%	11%
SI	14%	10%	17%
SK	12%	9%	15%
FI	10%	4%	11%
SE	18%	11%	23%
UK	7%	5%	9%

Questionnaire source: QB10a

The services or goods most frequently acquired undeclared can be roughly classified as being in the "retail" category. About a fifth (22%) of buyers named goods or services of this category as their most important acquisition stemming from undeclared work. Examples include the purchase of CDs, DVDs, computers, clothes, furniture and other goods on the 'black market'<sup>10</sup>. In second place are household services, which 17% of all purchasers say are their most important acquisition. Typical services in this category are house cleaning or care for children or the elderly. Other services mentioned include gardening, lawn mowing etc. Activities in the construction sector were named by a similar share of respondents (16%). Other goods or services mentioned with a notable frequency are repair activities (11%) and personal services such as hairdressing or private teaching (8%).

**QB10a What kind of goods or services coming from undeclared activities did you acquire? Would you please shortly characterize each of these services or goods? Please indicate the most important three ones in terms of value - First most important one-%EU27**

BASE: Those who have acquired goods or services from undeclared activities (n=3481)



<sup>10</sup> The "Retail" category is quite heterogeneous. Apart from goods dealt on the black market, some goods manufactured "black" on demand of the client are also to be found here. Examples of the latter are custom-made furniture or clothes. Furthermore, some respondents cited the purchase of smuggled goods such as e.g. untaxed cigarettes.






## 2.2 Socio-demographic characteristics of purchasers

*Questionnaire source: QB8&Qb9*

The survey data does not reveal any particular profile for the 'typical purchaser' of undeclared goods or services. Purchasers can be found among both men and women, in all age groups, all income levels and among people with different employment status. There are however some groups of people, on an EU-wide basis, that are more likely to purchase 'undeclared work' than others:

- Whereas 12% of the male population had acquired undeclared work in the past 12 months, slightly fewer women had done so (9%).
- Citizens aged between 25 and 54 years were slightly over-represented among the purchasers of undeclared work. Older people aged 55 years or more were somewhat under-represented.
- There is a lower than average demand for undeclared goods or services among elderly people. Among retired persons, the share of those acquiring goods or services stemming from undeclared work is the lowest (7%).
- Professional groups, with incomes that tend to be above the average, such as managers, other white collar employees or the self-employed are over-represented among the purchasers of undeclared work.
- People with a lower formal education are less likely to buy undeclared goods or services than people with a higher education. Only 6% of those who terminated their full-time education at the age of 15 years or earlier purchased any undeclared goods or services. The share is notably higher for those who finished education between 16 and 19 years (11%) and is highest (17%) for those who finished aged 20 years or later and who would often have a high-school diploma or a university degree.
- Purchasers of undeclared work are not concentrated in either urban or rural areas.

QB8&QB9 Have you in the last twelve months acquired any services/goods of which you had a good reason to assume that they embodied undeclared work, i.e. that the income was not completely reported to tax or social security institutions?

	Yes	No	Refusal/DK (SPONTANEOUS)
<b>EU27</b>	<b>11%</b>	<b>84%</b>	<b>6%</b>
 <b>Sex</b>			
Male	12%	82%	6%
Female	9%	85%	6%
 <b>Age</b>			
15-24	11%	84%	6%
25-39	13%	80%	7%
40-54	12%	83%	5%
55 +	8%	87%	6%
 <b>Education (End of)</b>			
15	6%	88%	7%
16-19	11%	84%	6%
20+	17%	79%	5%
Still Studying	11%	84%	5%
 <b>Respondent occupation scale</b>			
Self- employed	16%	77%	7%
Managers	16%	80%	4%
Other white collars	14%	79%	7%
Manual workers	10%	84%	6%
House persons	9%	86%	6%
Unemployed	10%	85%	5%
Retired	7%	87%	6%
Students	11%	84%	5%
 <b>Subjective urbanisation</b>			
Rural village	10%	85%	5%
Small/ mid size town	11%	83%	6%
Large town	12%	83%	6%

## 2.3 Origin of undeclared goods and services

Questionnaire source: QB12

More than two thirds (68%) of all purchasers stated that the most important good or service they acquired undeclared was provided by a private person or household. But not all of these private providers are found in people's immediate environment: While 40% of buyers acquired goods or services from friends, colleagues, relatives, acquaintances or neighbours, 28% said they had used 'other private persons or households' as providers. These providers may be craftsmen or baby-sitters which they contacted by way of advertisements or people that were recommended by friends or colleagues. Undeclared transactions with this type of private provider are usually not based on social motives but are more likely to have the character of a business relationship. Undeclared work acquired from firms plays a much smaller role than that done by private persons. Every fifth (20%) customer on the 'undeclared market' says they have bought an undeclared service or good from a firm or business.

QB12 Among the following, could you please indicate from whom did you buy this good or service?

BASE: Those who have acquired goods or services from undeclared activities

	BASE	Friends, colleagues, relatives, neighbours	Other private persons or households	Firms or businesses	Others, Refusal DK (SPONTANEOUS)
<b>EU27</b>	<b>3481</b>	<b>40%</b>	<b>28%</b>	<b>19%</b>	<b>13%</b>
BE	175	41%	19%	31%	9%
BG	124	16%	34%	39%	11%
CZ	157	49%	19%	16%	16%
DK	261	60%	21%	17%	2%
DE*)	80	59%	20%	18%	3%
EE	112	30%	51%	12%	7%
EL	172	20%	53%	26%	1%
ES*)	57	27%	21%	19%	33%
FR	102	57%	13%	19%	11%
IE*)	79	52%	25%	5%	18%
IT	126	12%	48%	23%	17%
CY	8	<i>The base in Cyprus is too small for any analysis</i>			
LV	232	27%	42%	22%	9%
LT	113	30%	47%	17%	6%
LU	63	41%	38%	9%	12%
HU	115	38%	18%	24%	20%
MT	77	14%	52%	25%	9%
NL	263	52%	29%	9%	10%
AT	162	69%	18%	5%	8%
PL*)	68	43%	31%	13%	13%
PT*)	62	30%	33%	33%	4%
RO	112	37%	30%	8%	25%
SI	162	45%	22%	21%	12%
SK	158	27%	31%	20%	22%
FI*)	96	39%	19%	34%	8%
SE	230	43%	26%	29%	2%
UK	115	44%	21%	23%	12%

\*) The base in the country is too small for providing any reliable analysis and the figures should be considered only as indicative



The analysis by country reveals some interesting and unexpected patterns: Private providers from the immediate environment of the purchaser play an important role in most of the Continental European and the Nordic countries. In several of the Eastern and Central European countries (in Bulgaria, Slovakia and the Baltic states) and especially in Southern Europe only a relatively small share of undeclared goods or services acquired are from personal acquaintances or neighbours. In the latter two regions, undeclared goods or services are more often purchased from other private providers. The share of those naming firms or businesses as providers is highest in Bulgaria (39%), but is also clearly above average in several Mediterranean countries (especially in Portugal and Greece) as well as in Finland, Belgium and Sweden. On the other hand, according to the survey results firms play only a very small role as providers of undeclared work in Austria, Ireland, the Netherlands, Luxembourg and Romania.

These country patterns are interesting because mutual help schemes within the broader family or neighbourhood are commonly regarded as a typical characteristic of Southern and Eastern or Central European societies rather than of Continental European or the Nordic countries. One would therefore expect a larger share of undeclared work to be taking place within the private environment of citizens in these countries. A possible explanation might be that certain types of mutual help among people who know each other are so common in some countries that people do not regard it as undeclared work but as a normal element of their lives. The intensity and scope of national debates on undeclared work are also likely to influence people's perception of the phenomenon.

## 2.4 Why do people buy undeclared work?

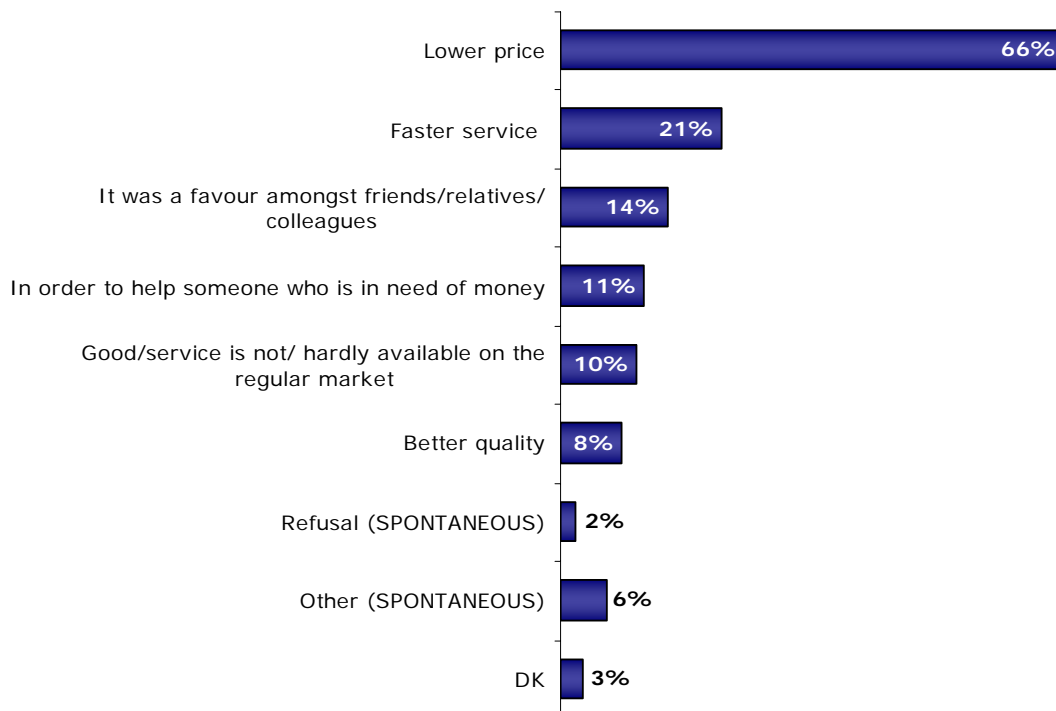
Questionnaire source: QB13

The vast majority (66%) of those who buy goods or services stemming from undeclared work do so because of lower prices. A much smaller, but still considerable share of about a fifth (21%) of purchasers state that they prefer the undeclared good or service because it is provided in a faster way. Other motives such as the intention to do friends or colleagues a favour or to help someone who is in need of money are of minor importance only, with 14% and 11% of purchasers respectively naming these motives.

For the policy making process, it is interesting to know to what extent goods or services produced with undeclared work would have been purchased on the regular market if there was no other option. This information can serve as a rough indicator for the amount of formal employment that might result from a transformation of undeclared work into regular work. In the survey, persons who bought undeclared goods or services were asked what they would have done if the good or service they acquired from undeclared work would not have been available on the informal market.

### QB13 From the following, what made you buy it undeclared instead of buying it on the regular market? (MULTIPLE ANSWERS POSSIBLE) % EU27

BASE: Those who have acquired goods or services from undeclared activities (n=3481)

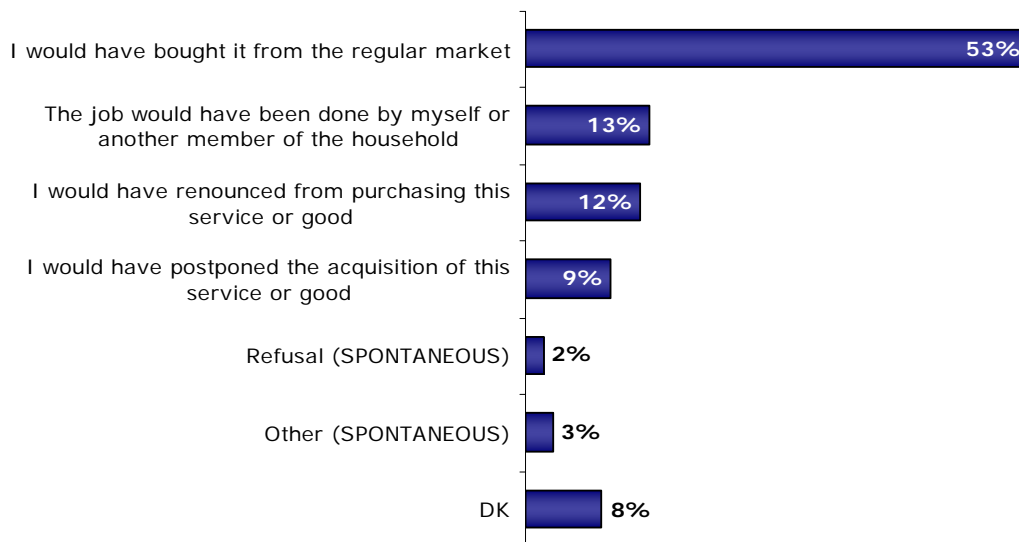


Questionnaire source: QB14

Results show that in this hypothetical case slightly more than half (53%) of those who bought goods or services 'undeclared' would have acquired them on the regular market instead. Another 9% of respondents state that they would have postponed the acquisition. 13% would have done the job on their own or would have asked another member of the household to do it. Only a relatively small share of 12% would have totally done without the good or service. This means that in a quarter of cases – involving those who would do the work on their own or would not have obtained the good or service – measures to transform or abolish undeclared work would not lead to any new regular jobs while in somewhat more than half of the cases it may be possible to transform undeclared work into regular work.

**QB14 From the following, what would you have done if this good or service had only been available on the regular market?**  
% EU27

BASE: Those who have acquired goods or services from undeclared activities (n=3481)



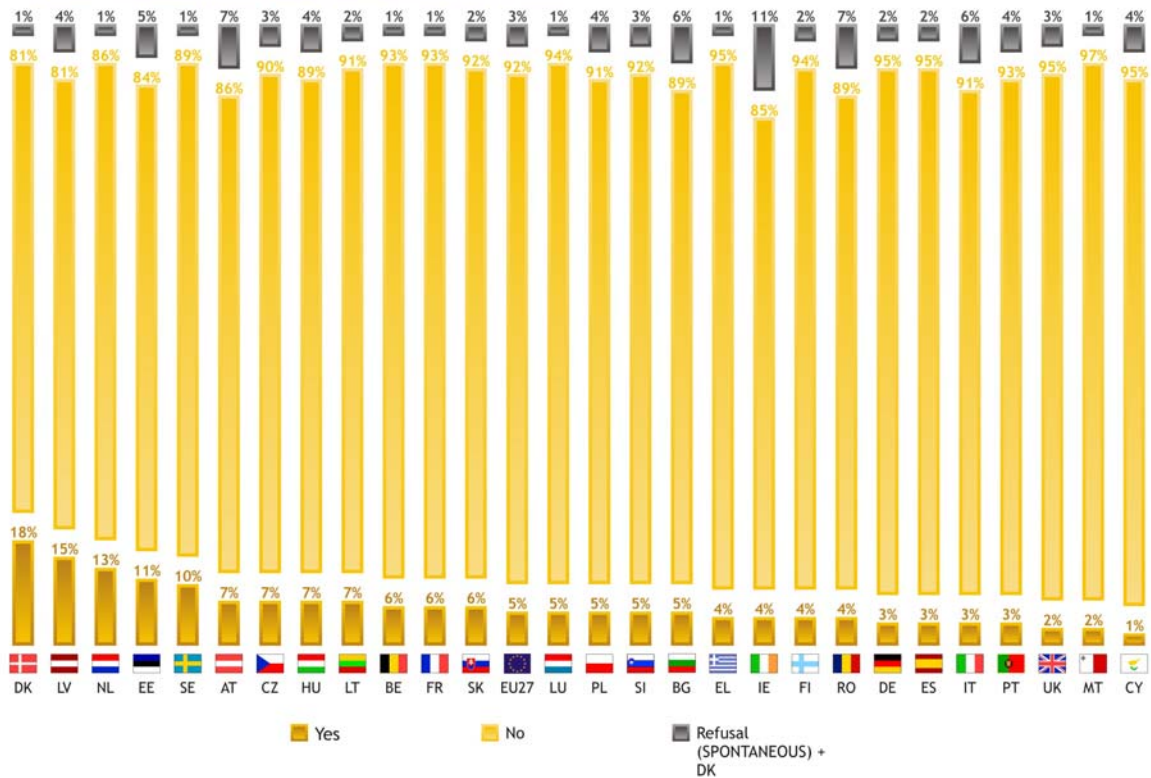
### 3. THE SUPPLY SIDE OF UNDECLARED WORK

#### 3.1 Share of people doing undeclared work

Questionnaire source: QB19

Asking citizens whether they themselves have carried out any undeclared work is a very sensitive issue. While some national laws show a certain tolerance towards purchasers of undeclared goods or services, supplying undeclared work is punishable in virtually all EU countries. Therefore, the willingness of citizens to admit they have actively performed undeclared work is likely to be lower than their willingness to admit purchasing undeclared goods or services. Differences between reported and real involvement in undeclared work can be expected to be most significant in countries where (a) some forms of undeclared work are so common that they are not perceived as undeclared work, (b) in countries where the prosecution of undeclared work is especially strict or (c) where public opinion shows little tolerance towards people engaged in undeclared work. For these reasons, the shares of persons in this study found to be involved in undeclared work should be interpreted as the lower limit of the undeclared work actually taking place.

Question: QB19. Did you yourself carry out any undeclared activities in the last 12 months for which you were paid in money or in kind? Herewith we mean again activities which were not or not fully reported to the tax or social security authorities and where the person who acquired the good or service was aware of this.



The total share of citizens who say they have done undeclared work - paid either with money or 'in kind' - during the past 12 months amounts to 5%. The proportions vary largely between countries. They are highest in Denmark (18%), Latvia (15%) and the Netherlands (13%). Estonian and Swedish citizens also frequently report their involvement in undeclared work (11% and 10% respectively). On the other hand very low rates are reported in all Southern European countries (ranging between 1% for Cyprus and Malta to 4% for Greece). The rates are also low in the United Kingdom (2%) and Germany (3%).

While the values measured for Denmark<sup>11</sup> and Sweden<sup>12</sup> are largely in line with what one might have expected on the basis of previous surveys from these countries, the relatively low values measured in Southern Europe and many Eastern European states are surprising.

### 3.2 How much work is done undeclared?

*Questionnaire source: QB21<sup>13</sup>*

For a minority of 16% of undeclared workers, the undeclared activity was a singular event carried out only once in the past 12 months. Half of those (50%) who worked undeclared performed their main undeclared activity a few times in the past 12 months<sup>14</sup>. Another third (32%) did it relatively regularly.

*Questionnaire source: QB22&QB23*

In order to get a better idea of the quantity of undeclared work done, respondents were first asked for the number of weeks they performed their most important undeclared activity (QB22). Secondly they were asked for the average number of hours they spent on the undeclared activity during these weeks (QB23). From this we were able to make a rough calculation of the total number of undeclared hours worked during the year.

Results show that for many people undeclared work is only a small side activity: Almost half of the undeclared workers did this work for less than 50 hours during the past 12 months. For a job carried out regularly this means just one hour of work per week, while for a seasonal activity it means hardly more than one full-time week of undeclared work. Another 30% worked between 50 and 200 hours a year, which is roughly equivalent to between one and five weeks work 'en bloc' or up to 4 hours on a weekly basis. Overall, a large majority of more than three quarters (77%) of undeclared workers thus can be said to be doing undeclared work as a side activity only – with not more than 5 weeks en bloc per year or a maximum of 4 hours per week if the work was done regularly.

<sup>11</sup> The most recent survey of the Danish Rockwool Foundation Research Unit, dating from 2005, measured a share of 20% of the Danish population aged 18 to 74 years performing undeclared work within the last year. See: *Nyt fra Rockwool Fondens Forskningsenhed April 2006*.

<sup>12</sup> In the most recent Swedish survey on undeclared work 13% of the respondents aged between 18 and 74 years stated to have worked black in the past 12 months. See Persson, A./Malmer, H.: *Purchasing and Performing Undeclared Work in Sweden*, Solna 2006, p.8.

<sup>13</sup> QB21 Thinking about the most significant undeclared work you just mentioned, did you carry out this activity only once or a few times or do you carry it out with certain regularity? BASE: Those who have carried out undeclared work in the past 12 months (n=1413)

<sup>14</sup> It has to be noted that all calculations in this chapter refer only to the most important type of undeclared activity performed by each person. Some persons carried out two or more different activities undeclared, thus the indicated number of hours somewhat underestimates the real number of hours worked undeclared.

The share of those working between 200 and 500 hours and who thus spend a more substantial share of time on undeclared activities is about 12%. A further 11% work more than that. The share of those working undeclared for a similar number of hours to a full-time employee working the whole year (i.e. 1.500 annual hours or more) amounts to only 2%.

#### QB22&QB23 Average number of hours within the past 12 months - % EU27

BASE: Those who have carried out undeclared activities in the past 12 months (n=1413)

1 to 49 hours	47%
50 to 199 hours	30%
200 to 499 hours	12%
500 to 999 hours	6%
1000 to 1499 hours	3%
1500 or more hours	2%

*Due to the small base these results should be considered only as indicative*

On average, the number of hours spent on undeclared work amounts to 200 hours per year for each person doing such activities. An analysis by the four country groups reveals that behind this average value there are large regional discrepancies: While in the Nordic and Continental countries each undeclared worker spent about 60 and 110 hours respectively on undeclared work, the amount is much higher for the Southern European and for the Central and Eastern European countries with roughly 330 and 350 annual hours respectively<sup>15</sup>. This indicates that the undeclared work reported from the Continental and Nordic countries tends to be more of a side activity, while the undeclared work reported from the Southern European and Eastern or Central European countries tends to be of a more substantial nature.

#### QB22&QB23 Average number of hours within the past 12 months per country group

BASE: Those who have carried out undeclared activities in the past 12 months (n=1413)

Continental countries incl. UK & IE	110
Eastern and Central European countries	330
Southern European countries	350
Nordic countries	60
<b>ALL</b>	<b>200</b>

*Due to the small base these figures should be considered only as indicative*

<sup>15</sup> Within the group of Eastern and Central European states, the Czech Republic, Estonia and Slovenia are exceptions, with an average number of hours which is well below the average shown for the country group.

### 3.3 Goods and services typically provided undeclared

Questionnaire source: QB20a

Which goods or services are typically provided 'undeclared'? In the EU27 average, the providers of undeclared work most frequently named household services as the most significant undeclared activity performed in the past 12 months (19%). Household services typically provided 'black' include cleaning services or care for children or the elderly. The second most frequently named category (16%) are services or goods in construction, ranging from small repairs in the house to the construction of complete new houses. In third place are personal services such as hairdressing which were mentioned by 9% of undeclared workers.

QB20a Could you please tell me, what kind of activities did you carry out undeclared? Would you please shortly characterize each of them, starting with the most significant one in terms of hours spent. - First most significant one.

BASE: Those who have carried out undeclared work in the past 12 months (n=1413)

	Continental Europe	Eastern & Central Europe	Southern Europe	Nordic countries	ALL
Construction	16%	19%	3%	27%	<b>16%</b>
Industry	1%	5%	13%	7%	<b>5%</b>
Household services	23%	7%	30%	11%	<b>19%</b>
Transport	2%	4%	2%	11%	<b>3%</b>
Personal services	11%	7%	10%	4%	<b>9%</b>
Retail	2%	6%	1%	1%	<b>3%</b>
Repair services	7%	5%	9%	4%	<b>7%</b>
Hotel and restaurant	9%	2%	17%	4%	<b>8%</b>
Agriculture	2%	9%	3%	2%	<b>4%</b>
Others	17%	15%	7%	20%	<b>15%</b>
Refusal/Don't know	9%	22%	7%	9%	<b>12%</b>

*Due to the small bases these figures should be considered only as indicative*

The nature of the goods or services typically provided without (full) declaration varies largely between countries. The following patterns can be observed at the level of country groups:

- In the Continental European countries (including the UK and Ireland), household services are the most frequently named category. Other frequently named activities were the provision of goods and services in construction as well as personal services.
- In Eastern and Central Europe, construction activities are the most important category. In second place is the production and sale of agricultural goods or services. These are goods and services that play only a marginal role at the EU27 level.
- The pattern in Southern Europe differs in several respects from the overall picture for the EU27. Household services are by far the most important category here. In second place are services in the hotel and restaurant category. This is likely to be mostly seasonal work, concentrated on the summer period. The third most common category is undeclared work in the industrial sector. Activities in the construction sector were hardly mentioned by suppliers of undeclared work from this group of countries.
- In Nordic countries, by far the most undeclared activities are provided in the construction sector. Other frequently named sectors are transport services such as taxi driving as well as household services.

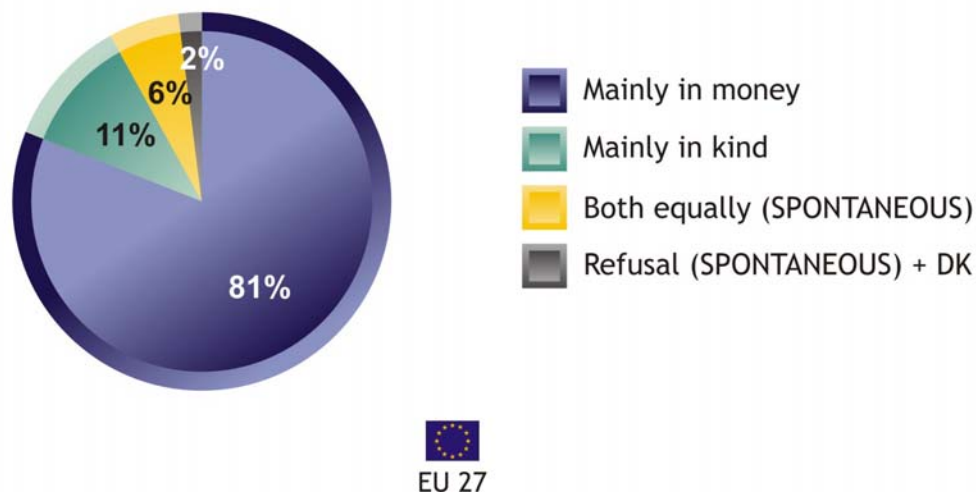
### 3.4 Remuneration for undeclared activities: form and amount

Questionnaire source: QB24

Four out of five persons (81%) who carried out undeclared work received money for the most significant good or service they provided. Payment in kind was far less common. Just 11% reported that their main undeclared activity was remunerated with payment in kind i.e. with an exchange of favours or in the form of a good. For another 6% both forms of payment applied. The clear predominance of payment in the form of money is a feature of the reported undeclared work in all countries<sup>16</sup>.

Question: QB24. In what form was this activity remunerated?

BASE: Those who have carried out undeclared work in the past 12 months (n=1413)



<sup>16</sup> Although it was explicitly mentioned in the definition given to respondents, many respondents might not have considered work done for 'payment in kind' as undeclared work. The rules for taxation of this type of payment are often little known among the broad public. Additionally, the way of asking - undeclared work for money and for payment in kind were asked about in a single question in the Eurobarometer survey - might also have contributed to a concentration of respondents on those undeclared activities that were remunerated with money. In similar surveys previously carried out in Germany, both types of payment were asked about separately. In these previous surveys, the share of undeclared work done for payment in kind was larger.



Despite the small base of respondents, some indicative remarks can be made based on socio-demographic breakdowns:

Undeclared work by men seems slightly more often done in return for payment in kind than that carried out by women.

Payment in kind appears also to be more common for work done by the self-employed than for work done by other occupational groups: Only about two thirds of undeclared work by the self-employed was mainly paid for in money. One explanation for the relatively high share of undeclared work paid for in kind to the self-employed is the structure of their clients: Undeclared activities of the self-employed are only rarely carried out for firms or businesses and tend to focus on private persons or households.

For undeclared work by unemployed people, on the other hand, payment in kind appears to be a rare exception. This might partly be explained by the fact that undeclared work by unemployed people is, carried out more than on average for external private persons or households, i.e. private people that are not among their personal acquaintances.

*Questionnaire source: QB25a<sup>17</sup>*

Undeclared workers who were paid for their work with money said they received an hourly wage of 16,60€ on average. The highest average wages for undeclared work were measured in the group of Continental European countries (about 20€ per hour) and in the Nordic countries (roughly 18€). In the Southern European countries, the average amounted to 15€ and in the Eastern European states it was lowest at about 10€ per hour.

Male workers were paid on average more than 60% more per hour for undeclared work (about 19€) than female workers (about 12€). It can also be observed that young people aged 15 to 24 years are paid significantly lower hourly pay rates than older age groups. Average payment is highest for undeclared work done by people aged 40 to 54 years. Workers in this age group are usually very experienced in the work they are performing and tend to carry out higher skilled tasks.

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QB25a Approximately, how much did you get per hour on average for this activity?  
 BASE: Those who have carried undeclared work in the past 12 months and have been remunerated mainly in money (n=1225)

Average pay/hour	
<b>EU27</b>	<b>16,60€</b>
<b>Sex</b>	
Male	Ca. 19€
Female	Ca. 12€

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A further analysis of hourly wages by occupational groups shows that undeclared work performed by manual workers achieves higher hourly wages than the EU average wage for undeclared work.

<sup>17</sup> BASE: n=1225. The average wages indicated here should be considered with care and only as indicative due to the small bases.

### 3.5 Socio-demographic characteristics of people doing undeclared work

*Questionnaire source: QB19*

For the design of appropriate political measures to deal with undeclared work, knowledge of the characteristics and motives of those who perform the work is at least as important as knowledge of the amount of undeclared work being carried out. Who is doing undeclared work and why?

An initial observation is that on the supply side undeclared work is more common among men than women. While 6% of the male population performed undeclared work in the past 12 months, only 3% of women did so. The 'undeclared workforce' is therefore predominantly male: Almost two thirds (62%) of all suppliers of undeclared work are men. The dominance of men among the suppliers of undeclared work is notable in all countries except for Spain, France and Italy. In Spain and France, there is an almost 1:1 ratio between men and women. In Italy, women dominate among the suppliers of undeclared work<sup>18</sup>.

Undeclared work is mostly done by younger people. While among the youngest age group (15 to 24 years) almost every tenth (9%) respondent performed undeclared work during the reference period, the share is only 4% for those aged 40 to 54 years and declines to 2% among people aged 55 years or more. Consequently, as much as two thirds of the 'undeclared workforce' consists of people younger than 40 years.

The trend of young people being more frequently involved in undeclared work can be observed in all regions. There are, however, some differences: While people in the youngest age group (15 to 24 years) are especially active in undeclared work in the Continental European and the Nordic countries, their involvement in undeclared work is less accentuated in most Central and Eastern European countries.

People's nationality did not have any significant influence on participation in undeclared work: The share of non-nationals<sup>19</sup> working undeclared was about the same as the share of the resident population. But it should be noted that due to language problems and sampling reasons illegal immigrants were certainly under-represented in the sample.

The Eurobarometer data also allows us to analyse the occupational status of people supplying undeclared work. Two occupational groups which are of specific political interest in this context are the unemployed and the self-employed. Both groups can be assumed to have an above average involvement in undeclared work. For the self-employed, on the one hand, there are more opportunities to engage in this work. On the other hand, the unemployed are a group that usually has plenty of spare time but is in urgent need of an income – either for subsistence in countries with insufficient unemployment insurance or to earn some extra money to supplement their limited income from social transfers.

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<sup>18</sup> The measured degree of involvement of men and women evidently depends, among other factors, on the structure of the activities typically carried out undeclared. While activities in the area of household services are predominantly carried out by women, undeclared work in the construction or in the repair sector is almost exclusively done by men. In many Southern European countries, household services dominate among the reported goods or services provided with undeclared work, while construction activities play only a minor role.





<sup>19</sup> For this analysis, all respondents not holding the nationality of the country where the interview took place were characterised as non-nationals. People who apart from the nationality of the country of the interview additionally held a second nationality were regarded as nationals.

Indeed, both the unemployed and the self-employed are over-represented in the undeclared labour market as suppliers. While on average only 5% of the population reported that they have done undeclared work in the past 12 months, this proportion rises to 8% among the self-employed and 9% among the unemployed. Another group that is over-represented in undeclared work are students, 9% of whom performed undeclared activities. Among employed people holding a regular job, manual workers are slightly more active in undeclared work, while white-collar employees are less involved. The occupational groups which are least active in undeclared work are house persons and, above all, pensioners.

Yet again some regional peculiarities can be noted: Only a small share of the self-employed reported that they were involved in undeclared activities in the Southern European countries. The unemployed, on the other hand, are over-represented in undeclared work in most Eastern and Central European countries and in Southern Europe. In most of the Continental European and the Nordic countries, on the other hand, their involvement is not significantly above the average compared to other groups. The above average involvement of students in undeclared work is a feature of all country groups except for the Eastern and Central European states.

With regard to regional characteristics, it can be observed that the share of people reporting undeclared work is basically the same in both rural and urban areas.

QB19 Did you yourself carry out any undeclared activities in the last 12 months for which you were paid in money or in kind? Herewith we mean again activities which were not or not fully reported to the tax or social security authorities and where the person who acquired the good or service was aware of this.

	Yes	No	Refusal (SPONTANEOUS) +DK
<b>EU27</b>	<b>5%</b>	<b>92%</b>	<b>3%</b>
 <b>Sex</b>			
Male	6%	91%	3%
Female	3%	94%	3%
 <b>Age</b>			
15-24	9%	88%	3%
25-39	6%	90%	4%
40-54	4%	93%	3%
55 +	2%	96%	2%
 <b>Education (End of)</b>			
15	3%	94%	3%
16-19	5%	92%	3%
20+	5%	92%	3%
Still Studying	9%	89%	2%
 <b>Respondent occupation scale</b>			
Self- employed	8%	88%	4%
Managers	3%	93%	4%
Other white collars	4%	93%	3%
Manual workers	6%	90%	4%
House persons	3%	95%	2%
Unemployed	9%	87%	4%
Retired	1%	96%	3%
Students	9%	89%	2%

### 3.6 Why do people work undeclared?

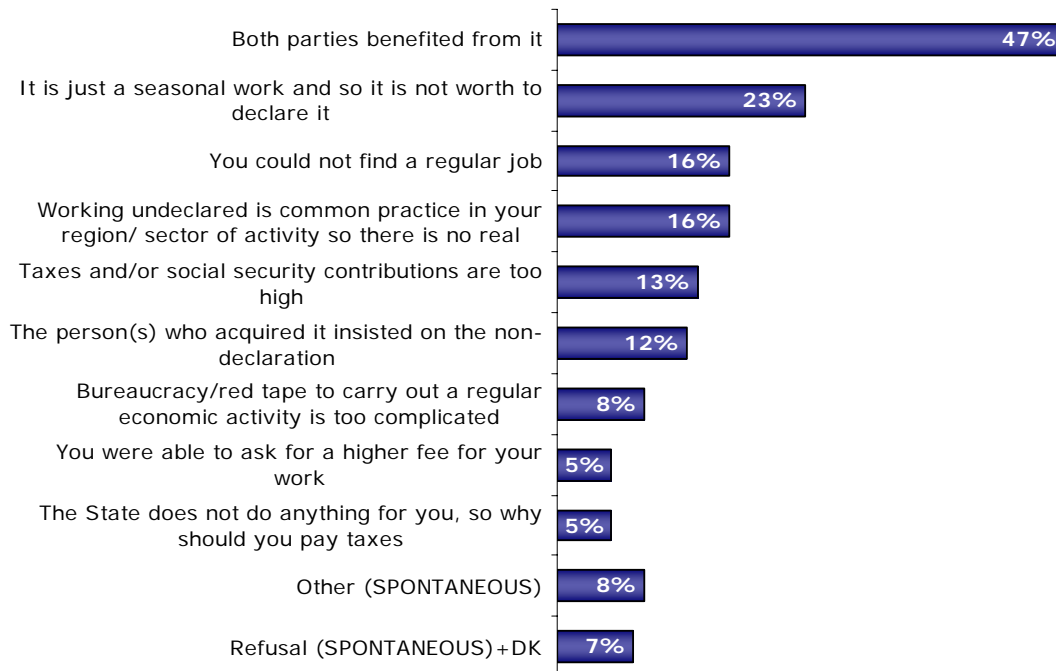
Questionnaires source: QB30

When asked for the reasons for not declaring work, almost half of all suppliers of undeclared work (47%) answered that it was because both parties benefited from it. In the eyes of many undeclared workers, the fact that both the buyer and the seller share the savings of the non-declaration obviously justifies the act. This view is especially widespread in the Nordic countries. About a quarter of the suppliers of undeclared work (23%) stated that the work was only seasonal and not worth declaring.

The level of taxes and social security contributions or the bureaucratic effort to report the income were mentioned as relevant motives by only a small share of providers: Just 13% named high taxes and contributions as a motive for non-declaration, while 8% were put off by the bureaucracy they would have to face in making a declaration. These small shares are surprising since political and scientific debates on undeclared work tend to point to the taxation bureaucracy and the amount of taxes to be paid as important factors which cause or increase undeclared work.

"Hard" constraints such as the impossibility of finding a regular job or the fact that the client insisted on the non-declaration also play only a minor role as motives for non-declaration. 16% of suppliers of undeclared work said they did the work because they could not find a regular job, and 12% did it because the client insisted on the non-declaration.

**QB30 Among the following, what were the reasons for doing this activity undeclared? (MULTIPLE ANSWERS POSSIBLE) - % EU27**  
**BASE: Those who have carried out undeclared work in the past 12 months (n= 1413)**



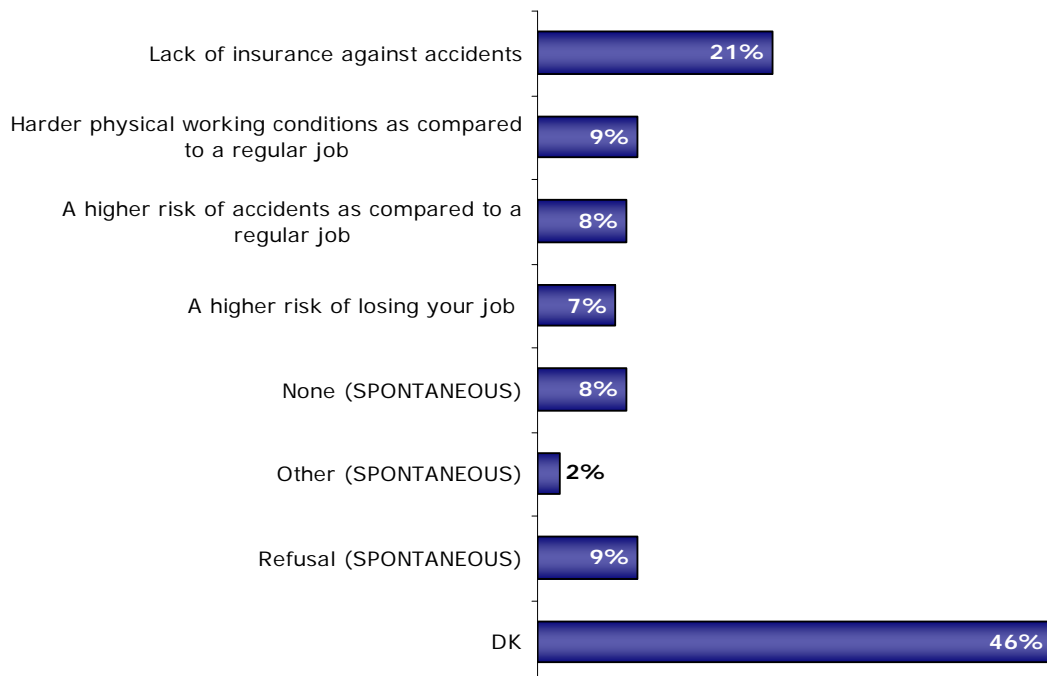
While the share of those feeling pressed by their client to not make a declaration shows little variation across the countries, the share of people who work undeclared because they cannot find a regular job appears to be notably higher than average in the Eastern and Central European group as well as in the Southern European group of countries. Also, women state almost twice as often as men that they worked undeclared due to the impossibility of finding a regular job.

*Questionnaire source: QB31*

When asked whether they had (apart from financial considerations) experienced any negative consequences from working undeclared instead of doing the job in a regular manner, most undeclared workers were undecided or refused to answer (55%). Among those who gave a valid answer, the most frequently (21%) mentioned issue was the lack of insurance against accidents. The risk of suffering an accident was regarded as being higher in undeclared work by only a relatively small share of undeclared workers (8%). Likewise, harder physical working conditions compared to regular work or a higher risk of losing the job were reported by a small minority only (9% and 7% respectively).

**QB31 Apart from financial considerations, did you experience any of the following consequences when working undeclared?  
(MULTIPLE ANSWERS POSSIBLE) - % EU27**

**BASE: Those who have carried out undeclared work in the past 12 months (n= 1413)**



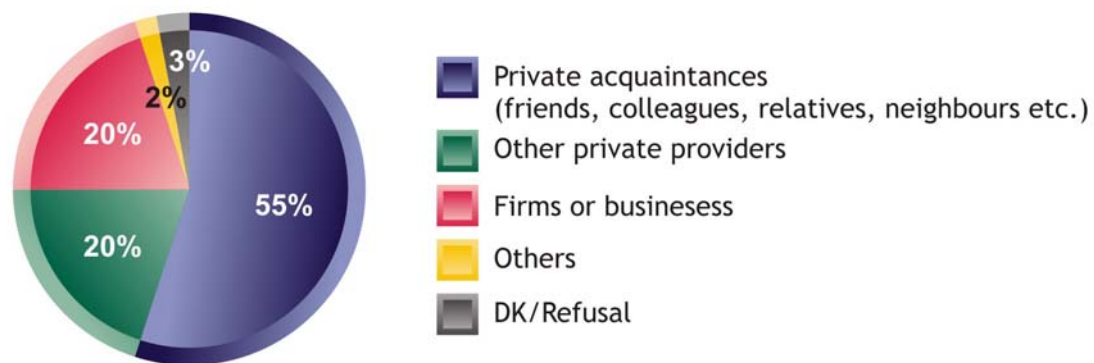
### 3.7 Who are the clients of undeclared work?

Questionnaire source: QB29

A broad majority of about three quarters (75%) of suppliers named private people or households as clients for their undeclared goods or services. A majority of these private clients were people directly known to the provider: 55% of all undeclared workers did this type of work for friends, relatives, neighbours, colleagues or other personal acquaintances. A much smaller share of one fifth (20%) worked for other private clients, such as people that were recommended by others or who found their services by advertisements. The share of those who did undeclared work on behalf of a firm or business also amounts to 20%.

Question: QB29. Among the following, would you please indicate for whom did you carry out this activity?

BASE: Those who have carried out undeclared work in the past 12 months (n= 1413)



  
EU 27

Personal acquaintances tend to play a larger role as clients for undeclared work in the Continental European and Nordic countries than in the Central and Eastern and the Southern European countries. In countries of the latter two regions, external private clients and firms were mentioned more often than average as clients of undeclared goods and services.

## 4. 'ENVELOPE WAGES' – A SPECIFIC VARIANT OF THE SUPPLY OF UNDECLARED WORK

### 4.1 Share of employees receiving their income 'cash-in-hand'

*Questionnaire source: QB15*

Envelope wages are a specific aspect of the supply of undeclared work. This aspect is relevant for dependent employees only. To receive envelope wages means that the employer pays all or part of the regular salary and/or the remuneration for extra work on a cash-in-hand basis, without declaring the amount to the relevant authorities.

The following two basic variants can be distinguished:

- (1) No salary or only a relatively small salary (e.g. the legally prescribed minimum wage) is paid to the employee in a formal way which would imply the payment of taxes and social security contributions. Instead of a regular salary or in addition to it, the employee receives a so called 'envelope wage' for her or his agreed regular amount of work.
- (2) While the contractually agreed hours are paid in a formal way, the additionally worked hours are remunerated on a cash-in-hand basis, without declaration to tax or social security institutions.

In each of the two variants both parties – the employer as well as the employee – might profit: the employer avoids the payment of social security contributions for the salary of an employee or part of it. The employee in turn usually gets a salary that is higher than the net salary she or he would receive in the case of a formal payment. In some cases, however, employees might have no choice – either they accept the envelope wage or they do not get the job.

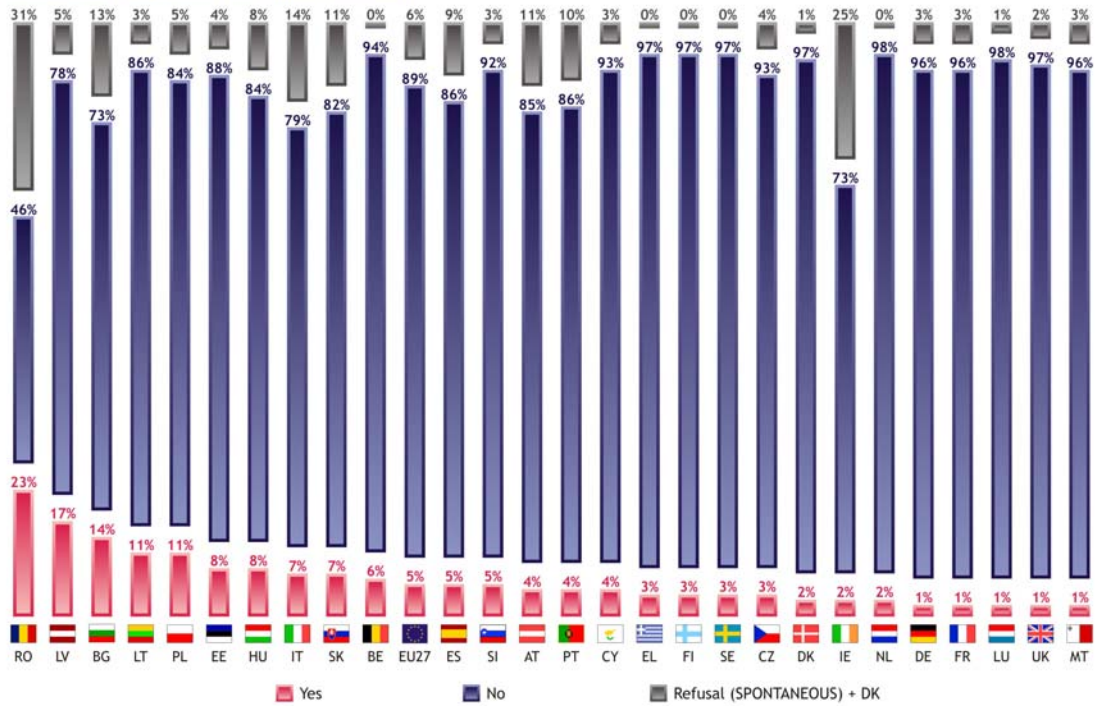
5% of all dependent employees in the EU27 have received all or part of their salary as envelope wages within the past 12 months. Incidences vary considerably between countries, from a marginal share of 1% of dependent employees receiving envelope wages in Germany, France, Luxembourg, Malta and the United Kingdom to 23% in Romania. High shares are also reported in Latvia (17%), Bulgaria (14%), Poland and Lithuania (11% each).

In all Central and Eastern European states except for the Czech Republic (3%) and Slovenia (5%), the share of persons having received envelope wages is clearly above the EU-average of 5%. Among the remaining countries, only Italy (7%) and Belgium (6%) have shares above the European average. The phenomenon of envelope wages is obviously related to a certain extent to the degree of formalisation of the national labour market.



Question: QB15. Sometimes employers prefer to pay all or part of the regular salary or the remuneration for extra work or overtime hours cash-in-hand and without declaring it to tax or social security authorities. Did your employer pay you all or part of your income in the last 12 months in this way?

BASE: Those who are dependent employees (n=11135)



Due to the small number of dependent employees who have received “envelope wages” the analysis that follows should be considered with care and seen *purely* as indicative. The un-weighted number of respondents who answered questions QB16-QB18 in each country is indicated in the table below.

<b>EU27</b>	<b>BE</b>	<b>BG</b>	<b>CZ</b>	<b>DK</b>	<b>DE</b>	<b>EE</b>	<b>EL</b>	<b>ES</b>	<b>FR</b>	<b>IE</b>	<b>IT</b>	<b>CY</b>	<b>LV</b>	<b>LT</b>
<b>616</b>	20	56	14	12	6	29	7	19	6	8	27	7	77	45
	<b>LU</b>	<b>HU</b>	<b>MT</b>	<b>NL</b>	<b>AT</b>	<b>PL</b>	<b>PT</b>	<b>RO</b>	<b>SI</b>	<b>SK</b>	<b>FI</b>	<b>SE</b>	<b>UK</b>	
	2	24	1	8	25	29	16	101	17	31	10	12	7	



*Questionnaires source: QB16<sup>20</sup>*

Both types of envelope wages described above are roughly equally widespread: slightly over a quarter of all employees concerned receive part or all the remuneration for their regular work this way, while a similar share are paid envelope wages only for extra-work or overtime hours. More than one third of these employees report that they received envelope wages for both their regular work and for extra-work or overtime hours.

An analysis by country groups reveals interesting differences with regard to the character of the envelope wages. In Continental Europe and the Nordic countries envelope wages appear to be mainly used for the payment of overtime hours or other forms of extra work. In Eastern Europe, in turn, this kind of payment seems generally not restricted to the remuneration for overtime hours: Here, the largest segment of the people receiving envelope wages get them for their regular work or for both regular work and overtime. In the Southern European countries, roughly half of the recipients of envelope wages stated that this was payment for regular working hours or for both regular and overtime hours.

*Questionnaire source: QB17<sup>21</sup>*

On average, the concerned employees received around two-fifths of their remuneration in the form of envelope wages. On an individual country basis, this share is highest for the Eastern and Central European countries, where the recipients of envelope wages received around half of their wage in this way. This figure is considerably lower for the Continental and - most of all - the Nordic countries.

*Questionnaire source: QB18a&b<sup>22</sup>*

Not all recipients of envelope wages are happy with this kind of payment: While around a third of the employees concerned say they are content another third would prefer a full declaration of their salary. The remaining employees concerned were either undecided or refused to answer the question.

Approval of this kind of payment appear to be highest among those who receive it as remuneration for extra-work or overtime hours only. Employees who get envelope wages for their regular work or both their regular work and for overtime hours seem to be less frequently happy with this form of payment.

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<sup>20</sup> QB16 Was this income part of the remuneration for your regular work, was it payment for overtime hours or was it both? BASE: Dependent employees who have received "envelope wages" (n=616)

<sup>21</sup> QB17 Approximately which percentage share of your gross yearly income in your main job did you get this way? BASE: Dependent employees who have received "envelope wages" (n=616)

<sup>22</sup> QB18 Were you happy with getting a part of your salary without having it declared to the tax or social security authorities or would you have preferred to have your total gross salary being declared? QB18b Apart from financial considerations, did you experience any of the following consequences when working undeclared? BASE: Dependent employees who have received "envelope wages" (n=616)

For the development of policy on how to deal with the phenomenon of 'envelope wages' the attitude of those who work under such conditions is important. If employees usually deliberately accept or even wish to receive part of their salary this way, the situation would need to be tackled mainly from a fiscal perspective. But where a larger share or even the majority of employees is urged by the employer to accept these conditions, the problem is much broader. Then, labour market institutions and/or the labour law of the country might require improvements.

The country group perspective reveals that in the Eastern European and the larger Southern European states 'envelope wages' appear to be viewed most critically. In those regions, a large share of employees concerned would prefer to receive their whole salary on a regular basis, with contributions to social security and/or tax institutions.

Finally, when asked for other consequences of working undeclared, apart from financial considerations, half of those respondents who received envelope wages in the past 12 months do not give an answer to this question. Around one in five name the lack of insurance against accidents and every tenth respondent refers to a greater risk of losing their job.





## 4.2 Who gets 'envelope wages'?

Questionnaires source: QB15

'Cash-in-hand' payments without declaration to tax or social security institutions are more often reported by men than women: While 6% of male employees in the EU27 reported to receive part of their salary this way, the share among female employees is only 4%. The probability of receiving part of the payment undeclared also correlates with age: Among younger groups of employees, it is more common to be paid in this informal way than among older generations of employees: While among those aged less than 25 years, the share is as high as 8%, it is 6% for those aged between 25 and 39 years and 4% for those between 40 and 54 years. Among the oldest group of employees, aged 55 years or more, the share is lowest and amounts to only 2%.

QB15 Sometimes employers prefer to pay all or part of the regular salary or the remuneration for extra work or overtime hours cash-in-hand and without declaring it to tax or social security authorities. Did your employer pay you all or part of your income in the last 12 months in this way?

BASE: Those who are dependent employees (n=11 135)

	Yes	No	Refusal (SPONTANEOUS) + DK
<b>EU27</b>	<b>5%</b>	<b>89%</b>	<b>6%</b>
 <b>Sex</b>			
Male	6%	88%	6%
Female	4%	90%	6%
 <b>Age</b>			
15-24	8%	83%	9%
25-39	6%	88%	6%
40-54	4%	90%	6%
55 +	2%	92%	6%
 <b>Education (End of)</b>			
15	4%	89%	7%
16-19	6%	87%	7%
20+	4%	90%	6%
 <b>Respondent occupation scale</b>			
Managers	3%	92%	5%
Other white collars	4%	89%	7%
Manual workers	6%	87%	7%

The economic sector where envelope wages are the most common is construction. Every tenth employee in the construction sector reports that they receive part of their remuneration this way, compared to an average of 5% across all sectors. But construction is not by any means the only sector in which envelope wages are paid. Envelope wages are encountered in almost every economic sector including the industrial sector where the share of those reporting the receipt of envelope wages amounts to 5%.

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QB15 Sometimes employers prefer to pay all or part of the regular salary or the remuneration for extra work or overtime hours cash-in-hand and without declaring it to tax or social security authorities. Did your employer pay you all or part of your income in the last 12 months in this way?  
 BASE: Those who are dependent employees (n= 11 135)

Sector of work of respondent	% YES
<b>EU27</b>	<b>5%</b>
Construction	10%
Industry	5%
Household services	2%
Transport	6%
Personal services	4%
Retail	6%
Repair services	6%
Hotel and restaurant	6%
Agriculture	7%
Other	2%
Refusal	7%

*Due to the small bases these figures should be considered only as indicative*

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## 5. UNDECLARED WORK – PERCEPTION AND ACCEPTANCE

Apart from socio-demographic characteristics that influence participation in undeclared work "soft" factors can also contribute to people's decision to work on an undeclared basis. These "soft" factors can be defined on two levels: on the one hand there is the acceptance of undeclared work within the society which is also influenced by the intensity of deterrents implemented by different governments. On the other hand the individual mentality regarding the readiness to act against norms plays an important role. In reality these two levels tend to be closely related to each other, but it is very difficult to elaborate how precisely they interact.

In this chapter these two levels will be treated separately. Firstly, we will give an overview of how the general public perceives various aspects of undeclared work in the different countries involved in the survey. After that, the general acceptance of undeclared work and the correlation between participation in undeclared work and attitudes towards norms will be analysed.

### 5.1. The perception of undeclared work

In order to get an impression of how the phenomenon of undeclared work is viewed by society in the different countries we will examine opinions regarding:

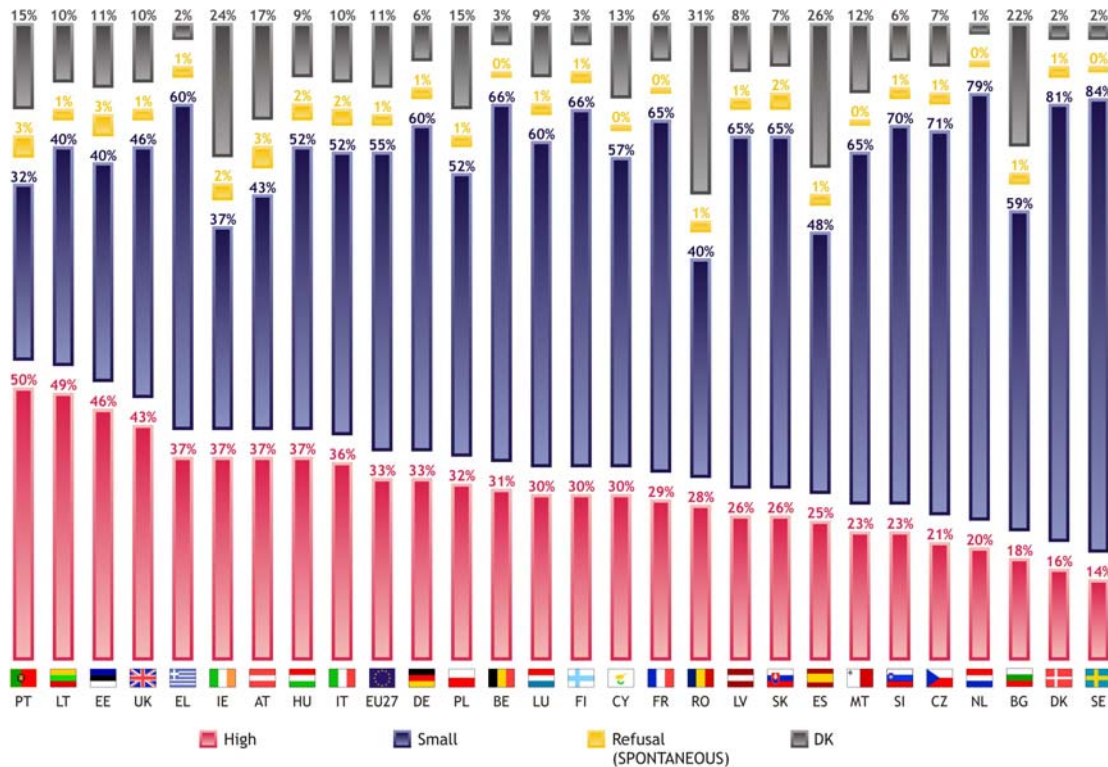
- the detection risk when doing or buying undeclared work,
- the expected sanction when detected
- the estimated share of people involved in undeclared activities
- the social groups doing undeclared work and
- the reasons for undeclared work

#### ***Detection risk***

*Questionnaire source: QB3*

Across all 27 countries of the European Union, more than half the general public (55 %) estimated that the risk of being detected when doing undeclared work is fairly or very small. In contrast one third of all respondents expect a fairly or very high risk of being detected should they work in the undeclared sector. 12 % said that they are not able to estimate the detection risk of undeclared work.

Question: QB3. People who work without declaring the income risk that tax or social security institutions find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)?



Regarding perceptions of the detection risk the survey results reveal certain regional differences. The share of people who consider the risk of detection to be high is particularly significant in Estonia, Lithuania, Portugal and the United Kingdom. In contrast, in quite a few countries - including Belgium, Greece, France, Luxembourg, the Netherlands, Sweden, Finland and also some of the new Member States namely the Czech Republic, Malta, Slovenia and Slovakia – an above-average share consider the detection risk to be small. In Denmark 81% of respondents even think that there is quite a small probability of being detected when doing undeclared work.

These results are based on respondents’ personal perceptions. They do not necessarily correspond to the real detection risk in the respective countries. However personal assessments of the detection risk might be more relevant to the decision to participate in undeclared work.

QB3 People who work without declaring the income risk that tax or social security institutions find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)?

	EU27	Persons involved in undeclared work	Persons not involved in undeclared work
High	32%	24%	34%
Small	55%	72%	53%
DK	11%	4%	12%
Refusal	1%	1%	1%

People who are involved in undeclared work as providers or buyers consider the detection risk to be much smaller than those who have not been in contact with undeclared work. This result can be interpreted as an indication that people who consider the detection risk to be small are more likely to participate in undeclared work. However people's assessment of the detection risk might also be correlated with their personal experiences. If people involved in undeclared work have never had the experience of being detected it may influence their opinion. In contrast, the opinion of people who are not involved will depend more on public debates about undeclared work.

### ***Expected sanctions***

*Questionnaire source: QB4*

When it comes to the sanctions people expect when undeclared work is detected there are no major differences between countries. Most respondents in all countries expect that all taxes and social security contributions due will have to be paid as well as a fine.

QB4 In your opinion, what sanction is to be expected if the authorities find out that someone has had an income from work of [XXX] Euros per month which was not declared to tax or social security authorities?

	Normal tax or social security contributions due, plus a fine	Normal tax or social security contributions due, but no fine	Prison	DK	Refusal (SPONTANEOUS)
<b>EU27</b>	<b>60%</b>	<b>18%</b>	<b>7%</b>	<b>13%</b>	<b>2%</b>
BE	<b>78%</b>	14%	4%	4%	-
BG	<b>41%</b>	32%	3%	22%	2%
CZ	<b>63%</b>	18%	7%	8%	4%
DK	<b>76%</b>	18%	4%	2%	-
DE	<b>65%</b>	14%	7%	12%	2%
EE	<b>57%</b>	20%	2%	16%	5%
EL	45%	<b>48%</b>	3%	2%	2%
ES	<b>50%</b>	22%	3%	22%	3%
FR	<b>71%</b>	12%	11%	6%	-
IE	<b>44%</b>	23%	4%	26%	3%
IT	<b>58%</b>	19%	6%	12%	5%
CY	<b>65%</b>	22%	8%	5%	-
LV	<b>49%</b>	32%	2%	14%	3%
LT	<b>43%</b>	42%	<b>1%</b>	12%	2%
LU	<b>74%</b>	13%	6%	6%	1%
HU	<b>64%</b>	15%	5%	13%	3%
MT	<b>67%</b>	27%	2%	4%	-
NL	<b>78%</b>	17%	3%	<b>1%</b>	1%
AT	<b>51%</b>	29%	4%	13%	3%
PL	<b>55%</b>	23%	2%	18%	2%
PT	<b>43%</b>	27%	4%	21%	5%
RO	<b>40%</b>	20%	6%	<b>32%</b>	2%
SI	<b>54%</b>	24%	5%	14%	3%
SK	<b>63%</b>	17%	4%	14%	2%
FI	<b>75%</b>	15%	5%	4%	1%
SE	<b>70%</b>	<b>6%</b>	<b>18%</b>	6%	-
UK	<b>64%</b>	13%	13%	9%	1%

**xx** =highest percentage per country

**xx** =lowest percentage per country

**■** =highest percentage per item

**□** =lowest percentage per item

### Estimated share of people involved in undeclared work

Questionnaire source: QB1

All interviewees were asked for an estimate of how many people perform undeclared work in their country according to their assessment. Answers show that in people's perception undeclared work is a quite widespread phenomenon. On average, people think that about every fourth to fifth citizen performs undeclared work. Astonishingly, the rates do not differ very much between countries, the estimated share ranging between 15% and 30% in the majority of countries. The estimated share is notably higher in Bulgaria and Latvia while it is notably lower in Finland.



## Opinions about people doing undeclared work

Questionnaire source: QB6

The survey results show that across almost all countries of the European Union there are three groups which the general public considers most likely to be involved in undeclared work: the unemployed, the self-employed and illegal immigrants. Even though the ranking of these three groups differs between the countries, the pattern is quite similar. The respondents' views correspond with data on the socio-demographic characteristics of people carrying out undeclared work. As seen in chapter 3.5 unemployed persons and the self-employed can be assumed to be involved in undeclared work to a greater extent than the average citizen.<sup>23</sup>

QB6a And which of the following categories are in your opinion most likely to carry out undeclared work? Firstly?

	Unemployed	Illegal immigrants	Self employed
<b>EU27</b>	<b>41%</b>	<b>23%</b>	<b>13%</b>
BE	<b>47%</b>	23%	16%
BG	<b>46%</b>	4%	16%
CZ	<b>48%</b>	20%	13%
DK	17%	14%	<b>26%</b>
DE	<b>49%</b>	22%	5%
EE	<b>30%</b>	10%	29%
EL	22%	<b>36%</b>	19%
ES	20%	<b>33%</b>	16%
FR	<b>41%</b>	30%	8%
IE	<b>29%</b>	18%	26%
IT	30%	<b>33%</b>	18%
CY	11%	<b>40%</b>	26%
LV	<b>33%</b>	10%	18%
LT	<b>43%</b>	9%	20%
LU	23%	<b>31%</b>	10%
HU	<b>53%</b>	18%	6%
MT	34%	10%	<b>39%</b>
NL	<b>33%</b>	17%	13%
AT	<b>40%</b>	22%	4%
PL	<b>71%</b>	8%	4%
PT	<b>40%</b>	20%	14%
RO	<b>42%</b>	5%	26%
SI	<b>51%</b>	14%	12%
SK	<b>62%</b>	11%	12%
FI	<b>37%</b>	16%	21%
SE	<b>30%</b>	23%	25%
UK	<b>43%</b>	24%	17%

**xx** = highest percentage per country

**xx** = lowest percentage per country

**■** = highest percentage per item

**□** = lowest percentage per item

<sup>23</sup> Illegal immigrants were hardly included in the survey.

In some of the new Member States (Hungary, Poland, Slovenia and Slovakia) the share of respondents who consider unemployed people most likely to be involved in undeclared work is much higher than the average.

Denmark, Estonia, Ireland, Cyprus, Latvia, Lithuania, Malta, Romania and Sweden show an above-average share of persons who consider that the self-employed are most likely to work undeclared. Denmark and Latvia are the only countries with a relatively high share of persons who think that full-time employees are most likely to carry out undeclared work (Total: 3 %; , Denmark: 24 %, Latvia: 12 %).

In Greece, Spain, France, Italy, Cyprus and Luxembourg illegal immigrants are considered to be significantly active in the undeclared labour market. This result is not surprising as in most of these countries (with the exception of Luxembourg) illegal immigrants tend to find work in agriculture and tourism, two important sectors of those economies. Moreover, in Spain the working conditions of illegal immigrants in agricultural plantations were recently the subject of a major public debate which might be one reason why Spanish respondents had illegal immigrants in mind when thinking about undeclared work. For the policy making process the problem of illegal immigrants working undeclared would have to be treated differently. While legal residents might have various reasons for doing undeclared work (see below) the motive for illegal immigrants working undeclared is mainly the lack of a resident permit.

### Opinion about reasons for doing undeclared work

Questionnaire source: QB7

According to opinions expressed by the general public the most frequent reasons for doing undeclared work are as follows: (the share of respondents who mentioned the reason is in brackets):


- Salaries in regular businesses are too low (26 %)
- Taxes and/or social security contribution are too high (17 %)
- Lack of control by authorities (12 %)
- Lack of regular jobs on the labour market (10 %)

QB7a What are in your opinion the reasons for doing undeclared work? Firstly?

	Salaries in the regular businesses are too low	Taxes and/or social security contributions are too high	Lack of control by authorities	Lack of regular jobs on the labour market
<b>EU27</b>	<b>26%</b>	<b>17%</b>	<b>12%</b>	<b>10%</b>
BE	26%	<b>31%</b>	12%	5%
BG	22%	7%	<b>23%</b>	9%
CZ	<b>20%</b>	15%	19%	7%
DK	11%	<b>39%</b>	11%	1%
DE	<b>32%</b>	18%	7%	14%
EE	<b>35%</b>	16%	11%	4%
EL	<b>30%</b>	12%	23%	11%
ES	<b>19%</b>	10%	18%	8%
FR	<b>35%</b>	16%	13%	11%
IE	13%	13%	<b>14%</b>	6%
IT	13%	<b>17%</b>	14%	<b>17%</b>
CY	<b>32%</b>	10%	<b>30%</b>	2%
LV	<b>44%</b>	21%	7%	3%
LT	19%	<b>30%</b>	10%	5%
LU	<b>25%</b>	19%	12%	7%
HU	13%	<b>35%</b>	7%	11%
MT	24%	<b>28%</b>	21%	5%
NL	22%	<b>23%</b>	14%	4%
AT	<b>22%</b>	11%	9%	17%
PL	<b>30%</b>	19%	<b>6%</b>	11%
PT	17%	<b>21%</b>	15%	9%
RO	<b>26%</b>	<b>10%</b>	13%	10%
SI	<b>40%</b>	<b>6%</b>	10%	<b>23%</b>
SK	<b>25%</b>	11%	12%	16%
FI	<b>21%</b>	20%	11%	7%
SE	17%	<b>32%</b>	8%	10%
UK	<b>37%</b>	11%	11%	5%

**xx** = highest percentage per country

xx = lowest percentage per country

 = highest percentage per item

 = lowest percentage per item

In Germany, Estonia, Greece, France, Cyprus, Latvia, Poland, Slovenia and Slovakia above average numbers of respondents think that low salaries in regular businesses are a reason for people doing undeclared work. This issue might correlate with the fact that people perceive tax and social security contributions as being too high. High taxes and social security contributions lead to a lower net income. Overly high taxes and social security contributions are regarded as a reason for doing undeclared work by an above average share of citizens in Belgium, Denmark, Lithuania, Hungary, Malta, the Netherlands and Sweden. In Bulgaria, Greece, Cyprus and Malta the lack of control by authorities was mentioned more often than the EU average.

In several countries, with good labour market conditions compared to other EU countries, the lack of jobs was often mentioned as a reason for doing undeclared work.

In Denmark there is one striking result regarding the demand side for goods or services including undeclared work. 15 % of Danish respondents said that nobody would buy goods or services coming from the undeclared sector at normal prices. The share of respondents holding this opinion across all countries is only 2 %.

## 5.2. The acceptance of undeclared work

*Questionnaire source: QB32*

Carrying out undeclared work or buying goods or services including undeclared work means that the persons involved act, more or less consciously, against social norms. In order to get a more detailed picture of the reasons for undeclared work it is interesting to look at the influence of social acceptance and the influence of acceptance of norm-resistant behaviour on participation in undeclared work.

In the survey all respondents were asked to indicate the extent to which they personally accept various forms of norm-resistant behaviour on a scale from 1 to 10. "1" meant the attitude is "absolutely unacceptable" and "10" meant the attitude is "absolutely acceptable"; so the higher the score, the more accepted is the respective attitude.

Norm-resistant behaviour was ranked as follows, starting with the most accepted form:

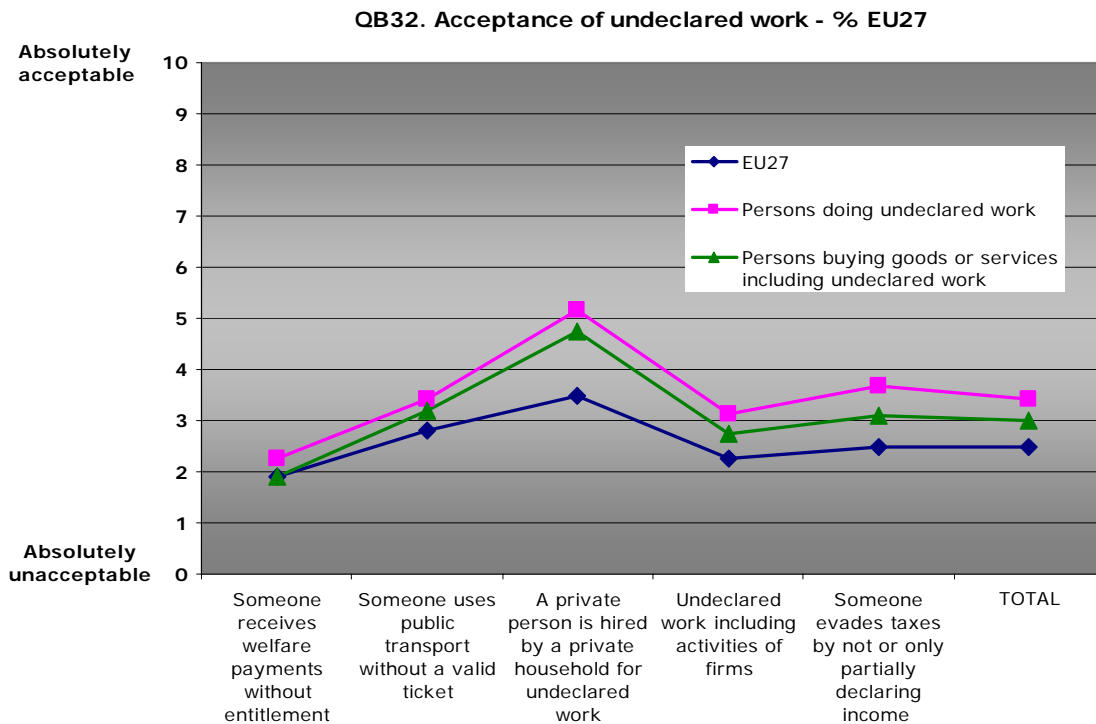
- 1) A private person is hired by a private household for undeclared work
- 2) Someone uses public transport without a valid ticket
- 3) Someone evades taxes by not or only partially declaring income
- 4) A firm is hired by a private household for undeclared work
- 5) A private person is hired by a firm for undeclared work
- 6) A firm is hired by another firm for undeclared work
- 7) Someone receives welfare payments without entitlement

Across all 27 EU countries as well as in each country undeclared work done by private persons for private households is more accepted than all the other given forms of norm-resistant behaviour. In contrast, undeclared work which includes firms as actors or purchasers is less accepted. Receiving welfare payments without entitlement is the least accepted of the seven examples of deviant behaviour. Although the 27 countries included in the survey have different socio-cultural profiles the pattern of acceptance of undeclared work remains stable, even when compared with other forms of norm-resistant behaviour. However there are, of course, regional differences in attitudes to the various behaviours.

QB32 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

Average	Someone receives welfare payments without entitlement	Someone uses public transport without a valid ticket	A private person is hired by a private household for undeclared work	Undeclared work including activities of firms	Someone evades taxes by not or only partially declaring income	Total
<b>EU27</b>	<b>1,9</b>	<b>2,8</b>	<b>3,5</b>	<b>2,3</b>	<b>2,5</b>	<b>2,5</b>
BE	1,8	2,7	4,2	2,7	3,0	2,8
BG	2,1	2,6	4,0	2,6	2,9	2,8
CZ	2,0	3,0	4,3	2,8	3,1	2,9
DK	1,5	2,3	4,4	2,2	2,5	2,5
DE	1,7	2,6	3,9	1,9	2,3	2,3
EE	2,1	2,4	4,7	2,3	2,4	2,6
EL	1,7	2,0	2,6	1,7	2,1	1,9
ES	2,1	3,1	2,7	2,1	2,2	2,3
FR	1,5	3,2	3,3	2,0	2,4	2,3
IE	2,2	3,2	3,6	2,4	2,6	2,7
IT	2,1	2,9	3,4	2,8	3,0	2,8
CY	1,3	1,6	2,3	1,5	1,6	1,6
LV	3,1	3,2	5,1	3,2	3,7	3,5
LT	2,5	3,0	5,3	2,9	3,1	3,1
LU	1,5	2,7	3,9	1,6	2,2	2,1
HU	2,6	3,0	4,0	2,7	3,0	2,9
MT	1,4	1,9	2,0	1,5	1,6	1,7
NL	1,5	2,5	4,8	2,3	2,6	2,6
AT	2,7	3,8	4,3	2,9	3,4	3,3
PL	2,1	2,8	3,9	2,7	2,6	2,7
PT	2,2	2,9	3,1	2,6	2,9	2,7
RO	2,1	2,9	4,1	2,4	2,7	2,7
SI	1,8	2,6	3,6	2,1	2,2	2,4
SK	2,0	2,8	4,0	2,9	2,9	2,9
FI	1,8	2,2	2,6	1,6	1,8	1,9
SE	1,2	2,3	3,7	1,8	1,8	2,1
UK	1,7	2,6	2,6	2,0	2,1	2,1

As stated above we can assume there is a correlation between the acceptance of norm-resistant behaviour and participation in undeclared work: People carrying out undeclared work or purchasing undeclared goods or services can be expected to have a higher tolerance of the respective activities. To a certain degree the survey results confirm this assumption: persons involved in undeclared work are more tolerant towards the given forms of norm-resistant behaviour than those persons who are not in touch with the undeclared sector. Here it has to be pointed out that tolerance regarding social norms only refers to the given forms of behaviour. The result does not imply that people involved in the undeclared sector tend to be more "criminal".



Regarding the ranking of the activities, people doing undeclared work and purchasing goods or services that include undeclared work show the same pattern as the average respondent. But for each item, persons involved in undeclared work – on either the supply or demand side – tend to be more accepting. This is most of all the case for undeclared work done by private persons for private households. The acceptance level here is even higher when the respondents themselves carry out undeclared work. This result is not surprising given that these respondents are evaluating their own behaviour. Also undeclared work, including that carried out by firms, is more acceptable to persons involved in undeclared work. However, attitudes diverge less from the average on this point.

Overall, these results suggest that people involved in undeclared work show a higher acceptance of norm-resistant behaviour. If we compare the attitudes of providers and buyers of undeclared work, providers tend to consider activities which are not in line with norms or laws to be less problematic.

## CONCLUSION

According to the assessment of EU citizens surveyed, undeclared work is a widespread phenomenon in the European Union. On average, almost a quarter of the population is thought to be involved. The groups of people which respondents most often associate with undeclared work are the same in almost all countries: the unemployed, the self-employed and illegal immigrants. Undeclared work carried out by individuals or in households is tolerated to a relatively high degree by the population of most countries. On the other hand undeclared work by firms is seen as far less acceptable.

In peoples' perception the risk of being detected when doing undeclared work is not regarded as particularly high in most countries. Compared to the general public, people who are actively involved in undeclared work believe detection risks are considerably lower.

After some introductory questions about their opinion on undeclared work in general, each person surveyed was directly asked whether he or she had actively participated in undeclared work – either as a provider of undeclared work (supply side) or as buyer of undeclared goods or services (demand side). In the majority of countries, this was the first time this direct method had been tested. This Eurobarometer wave has therefore the character of a pilot study. In view of the sensitive nature of the subject, it is obvious that a direct survey can generally only measure the lower limit of the undeclared work in a country.

The level of participation in undeclared work as measured by the survey is relatively low overall. 11% of the EU27 population admitted to having bought goods or services that involved undeclared work and 5% of citizens reported to have done undeclared work themselves within the past 12 months. This can be seen as the lower limit of all undeclared activities taking place in the European Union. Surveys based on interviews with individuals measure only the part of undeclared work which people are aware of. Also, undeclared work by illegal immigrants and undeclared work done by firms for other firms are only minimally included on the supply side.

There are considerable differences between countries with regard to the share of the population involved in undeclared work. A high share of people involved does not necessarily imply that the phenomenon is very significant in economic terms. Thus, in the three countries with the highest share of people working undeclared – namely Denmark, The Netherlands and Sweden – the average number of hours worked per undeclared person is far below the average. On the other hand, in many Eastern and Central European countries as well as in practically all Southern European countries the reported participation rates are low yet the average number of hours worked in the undeclared economy is well above the average. This indicates that undeclared work tends to provide only a side income for many of the people concerned in Continental European and Nordic countries but is of a more substantial nature in most of the Eastern and Central European and the Southern European nations. Overall however, only a small share of undeclared workers invests a substantial number of hours in undeclared work. The majority do not work more than a few hours per week undeclared.

Providers of undeclared work most often named household services or construction work if asked for the type of activity they provide. There are considerable differences between countries with regard to what is provided and sought after on the informal market.



The survey has shown that the majority of undeclared transactions occur between private persons or households. But in a number of countries, firms are also involved to a notable degree in the provision of goods or services that involve undeclared work.

Keeping in mind the small bases and the indicative nature of the results here, in several Eastern and Central European countries, 'envelope wages', or cash-in-hand payments without contributions to tax and social security authorities, appear to be relatively widespread in some sectors of the economy. Employees who receive a large share of their remuneration this way stated particularly often that they would prefer a regular salary instead.

Regional and country by country differences in the structure of undeclared work suggest that adequate policies towards undeclared work should take specific national situations into account.

The analysis of the survey results also revealed important insights into the degree of participation of specific socio-demographic groups in undeclared work:

- The three occupational groups that are most likely to work undeclared are students, the self-employed and unemployed people. Undeclared work by house persons or by retired people is, on the other hand, only a marginal phenomenon.
- Young people are over-represented as a group in the provision of undeclared services or goods. Furthermore, they receive the lowest wages on the undeclared labour market, which is a sign that they are mostly performing rather low qualified undeclared work. Both their above average involvement in undeclared activities and the comparatively low pay they receive can be seen as indications of the relatively weak position of this group in the regular labour market.
- In practically all countries, men work undeclared much more frequently than women. As on the regular labour market, women tend to receive lower wages for undeclared work than men.
- The self employed are one of the occupational groups which are the most involved in undeclared work both as buyers and as suppliers. Other occupational groups that are over-represented in the undeclared workforce are students and the unemployed. Behind this general pattern there are important regional differences with regard to the involvement of the various occupational groups in undeclared work.
- Clients of undeclared work tend to be concentrated among occupational groups with above average incomes, such as white collar workers and the self-employed. The reason most frequently cited by clients for buying undeclared goods or services is the lower price. Other reasons, such as the wish to help somebody who is in need of money, play a relatively minor role.



# **ANNEXES**



# **TECHNICAL SPECIFICATIONS**



## **SPECIAL EUROBAROMETER N° 284**

### **“Undeclared Work in the European Union”**

### **TECHNICAL SPECIFICATIONS**

Between the 25<sup>th</sup> of May and the 30<sup>th</sup> of June 2007, TNS Opinion & Social, a consortium created between Taylor Nelson Sofres and EOS Gallup Europe, carried out wave 67.3 of the EUROBAROMETER, on request of the EUROPEAN COMMISSION, Directorate General Communication, “Public Opinion and Media Monitoring”.

The SPECIAL EUROBAROMETER N°284 is part of wave 67.3 and covers the population of the respective nationalities of the European Union Member States, resident in each of the Member States and aged 15 years and over. The basic sample design applied in all states is a multi-stage, random (probability) one. In each country, a number of sampling points was drawn with probability proportional to population size (for a total coverage of the country) and to population density.

In order to do so, the sampling points were drawn systematically from each of the “administrative regional units”, after stratification by individual unit and type of area. They thus represent the whole territory of the countries surveyed according to the EUROSTAT NUTS II (or equivalent) and according to the distribution of the resident population of the respective nationalities in terms of metropolitan, urban and rural areas. In each of the selected sampling points, a starting address was drawn, at random. Further addresses (every Nth address) were selected by standard “random route” procedures, from the initial address. In each household, the respondent was drawn, at random (following the “closest birthday rule”). All interviews were conducted face-to-face in people's homes and in the appropriate national language. As far as the data capture is concerned, CAPI (*Computer Assisted Personal Interview*) was used in those countries where this technique was available.

<b>ABBREVIATIONS</b>	<b>COUNTRIES</b>	<b>INSTITUTES</b>	<b>N° INTERVIEWS</b>	<b>FIELDWORK DATES</b>		<b>POPULATION 15+</b>
BE	Belgium	TNS Dimarso	1.040	25/05/2007	21/06/2007	8.650.994
BG	Bulgaria	TNS BBSS	1.000	01/06/2007	14/06/2007	6.671.699
CZ	Czech Rep.	TNS Aisa	1.024	26/05/2007	21/06/2007	8.571.710
DK	Denmark	TNS Gallup DK	1.007	02/06/2007	30/06/2007	4.411.580
DE	Germany	TNS Infratest	1.510	25/05/2007	21/06/2007	64.361.608
EE	Estonia	TNS Emor	1.004	03/06/2007	26/06/2007	887.094
EL	Greece	TNS ICAP	1.000	26/05/2007	20/06/2007	8.693.566
ES	Spain	TNS Demoscopia	1.007	29/05/2007	26/06/2007	37.024.972
FR	France	TNS Sofres	1.039	29/05/2007	26/06/2007	44.010.619
IE	Ireland	TNS MRBI	1.003	30/05/2007	30/06/2007	3.089.775
IT	Italy	TNS Abacus	1.017	30/05/2007	27/06/2007	48.892.559
CY	Rep. of Cyprus	Synovate	503	27/05/2007	21/06/2007	596.752
LV	Latvia	TNS Latvia	1.010	01/06/2007	27/06/2007	1.418.596
LT	Lithuania	TNS Gallup Lithuania	1.017	25/05/2007	20/06/2007	2.803.661
LU	Luxembourg	TNS ILReS	510	28/05/2007	25/06/2007	374.097
HU	Hungary	TNS Hungary	1.000	31/05/2007	24/06/2007	8.503.379
MT	Malta	MISCO	500	25/05/2007	22/06/2007	321.114
NL	The Netherlands	TNS NIPO	1.001	25/05/2007	25/06/2007	13.030.000
AT	Austria	Österreichisches Gallup-Institut	1.009	25/05/2007	25/06/2007	6.848.736
PL	Poland	TNS OBOP	1.000	28/05/2007	25/06/2007	31.967.880
PT	Portugal	TNS EUROTESTE	1.002	02/06/2007	27/06/2007	8.080.915
RO	Romania	TNS CSOP	1.004	25/05/2007	20/06/2007	18.173.179
SI	Slovenia	RM PLUS	1.037	27/05/2007	25/06/2007	1.720.137
SK	Slovakia	TNS AISA SK	1.075	27/05/2007	13/06/2007	4.316.438
FI	Finland	TNS Gallup Oy	1.026	29/05/2007	20/06/2007	4.348.676
SE	Sweden	TNS GALLUP	1.001	31/05/2007	25/06/2007	7.486.976
UK	United Kingdom	TNS UK	1.313	25/05/2007	18/06/2007	47.685.578
<b>TOTAL</b>			<b>26.659</b>	<b>25/05/2007</b>	<b>30/06/2007</b>	<b>392.942.290</b>



For each country a comparison between the sample and the universe was carried out. The Universe description was derived from Eurostat population data or from national statistics offices. For all countries surveyed, a national weighting procedure, using marginal and intercellular weighting, was carried out based on this Universe description. In all countries, gender, age, region and size of locality were introduced in the iteration procedure. For international weighting (i.e. EU averages), TNS Opinion & Social applies the official population figures as provided by EUROSTAT or national statistic offices. The total population figures for input in this post-weighting procedure are listed above.

Readers are reminded that survey results are estimations, the accuracy of which, everything being equal, rests upon the sample size and upon the observed percentage. With samples of about 1,000 interviews, the real percentages vary within the following confidence limits:

<b>Observed percentages</b>	10% or 90%	20% or 80%	30% or 70%	40% or 60%	50%
<b>Confidence limits</b>	± 1.9 points	± 2.5 points	± 2.7 points	± 3.0 points	± 3.1 points



# **QUESTIONNAIRE**



ASK QB IN EU27

This survey is supported by a rigorous and scientific methodology and is conducted by opinion research institutes which have been scrupulously chosen and are renowned in their countries. All information collected through this survey, as required by ESOMAR International Code of Marketing and Social Research Practice, is handled in strict confidentiality and anonymity. This information can only be analysed globally and never individually. Your answers to the following questions therefore will remain absolutely ANONYMOUS.

There is evidence that part of the population is engaged in undeclared work, in the sense of activities which circumvent declaration to tax authorities or social security institutions, but which are otherwise legal. Payment may be in money or in kind. This could be people working in certain sectors of activity like construction, transport or agriculture for example but also in hotels, restaurants and cafes. Undeclared work is also common in the whole range of household services - such as gardening, babysitting and elderly care -, personal services - like hairdressing, cosmetic or medical treatment - and repair services for cars, clothes, or computers.

QB1 What would you estimate as the share of the population in (OUR COUNTRY) which works without declaring the income or part of the income to tax or social security institutions?

(SHOW CARD – READ OUT – ONE ANSWER ONLY)

Less than 1 %	1
From 1 % to less than 5 %	2
From 5 % to less than 10 %	3
From 10 % to less than 20 %	4
From 20 % to less than 30 %	5
From 30 % to less than 40 %	6
From 40 % to less than 50 %	7
50 % or more	8
Refusal (SPONTANEOUS)	9
DK	10

NEW

POSER LES QB EN UE27

Cette étude est préparée avec une méthodologie rigoureuse et scientifique et est réalisée par des instituts de sondages d'opinion qui ont été scrupuleusement choisis et qui sont renommés dans leurs pays. Toutes les informations récoltées au cours de cette étude sont traitées de manière strictement confidentielle et anonyme, conformément au Code International ESOMAR de pratiques loyales en matière d'études de marché et d'opinion. Les informations peuvent uniquement être analysées dans leur globalité et jamais individuellement. Vos réponses aux questions qui suivent restent dès lors tout à fait ANONYMES.

Il est évident qu'une partie de la population exerce un travail non déclaré, dans le sens où ce sont des activités qui échappent aux déclarations fiscales ou aux institutions de sécurité sociale, mais qui, sinon, sont légales. Le paiement peut se faire en argent ou en nature. Ce pourrait être des personnes travaillant dans certains secteurs d'activités tels que la construction, le transport ou l'agriculture par exemple, mais également dans les hôtels, les restaurants et les cafés. Le travail non déclaré est également courant dans la vaste gamme des services à domicile – tels que le jardinage, le babysitting et les soins aux personnes âgées –, des services aux personnes – tels que la coiffure, les traitements cosmétiques ou médicaux – et les services de réparation pour les voitures, les vêtements ou les ordinateurs.

QB1 A combien estimeriez-vous le pourcentage de la population en (NOTRE PAYS) qui travaille sans déclarer ses revenus ou une partie de ses revenus aux institutions fiscales ou de sécurité sociale ?

(MONTRER CARTE – LIRE – UNE SEULE REPONSE)

Moins de 1 %	1
De 1 % à moins de 5 %	2
De 5 % à moins de 10 %	3
De 10 % à moins de 20 %	4
De 20 % à moins de 30 %	5
De 30 % à moins de 40 %	6
De 40 % à moins de 50 %	7
50 % ou plus	8
Refus (SPONTANE)	9
NSP	10

NEW

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QB2 Do you personally know any people who work without declaring their income or part of their income to tax or social security institutions?

QB2 Connaissez-vous personnellement des personnes qui travaillent sans déclarer leurs revenus ou une partie de leurs revenus aux institutions fiscales ou de sécurité sociale ?

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Yes	1
No	2
Refusal (SPONTANEOUS)	3
DK	4

Oui	1
Non	2
Refus (SPONTANE)	3
NSP	4

NEW
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NEW
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QB3 People who work without declaring the income risk that tax or social security institutions find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)?

QB3 Les personnes qui travaillent sans déclarer des revenus risquent que les institutions fiscales ou de sécurité sociale le découvrent et procèdent à des redressements fiscaux et peut-être des amendes. Comment décririez-vous le risqué d'être découvert en (NOTRE PAYS) ?

(READ OUT - ONE ANSWER ONLY)
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(LIRE – UNE SEULE REPONSE)
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Very high	1
Fairly high	2
Fairly small	3
Very small	4
Refusal (SPONTANEOUS)	5
DK	6

Très élevé	1
Plutôt élevé	2
Plutôt faible	3
Très faible	4
Refus (SPONTANE)	5
NSP	6

NEW
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NEW
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QB4 In your opinion, what sanction is to be expected if the authorities find out that someone has had an income from work of [XXX] Euros per month which was not declared to tax or social security authorities?

QB4 A votre avis, à quelle sanction peut-on s'attendre si les autorités découvrent que quelqu'un a eu un revenu d'un travail de [XXX] euros par mois qui n'était pas déclaré aux autorités fiscales ou de sécurité sociale ?

(READ OUT – ONE ANSWER ONLY)

(LIRE – UNE SEULE REPONSE)

Normal tax or social security contributions due, but no fine	1
Normal tax or social security contributions due, plus a fine	2
Prison	3
Refusal (SPONTANEOUS)	4
DK	5

L'impôt normal dû ou les contributions dues à la sécurité sociale, mais pas d'amende	1
L'impôt normal dû ou les contributions dues à la sécurité sociale, plus une amende	2
La prison	3
Refus (SPONTANE)	4
NSP	5

NEW

NEW

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QB5 According to you, who are more likely to carry out undeclared work: men or women?

QB5 Selon vous, qui est le plus susceptible d'exercer un travail non déclaré : les hommes ou les femmes ?

(READ OUT – ONE ANSWER ONLY)

(LIRE – UNE SEULE REPONSE)

Men	1
Women	2
Both equally (SPONTANEOUS)	3
Refusal (SPONTANEOUS)	4
DK	5

Les hommes	1
Les femmes	2
Les deux, de manière égale (SPONTANE)	3
Refus (SPONTANE)	4
NSP	5

NEW

NEW

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QB6a And which of the following categories are in your opinion most likely to carry out undeclared work? Firstly?

QB6a Et parmi les catégories suivantes, laquelle est la plus susceptible d'exercer un travail non déclaré, à votre avis ? En premier lieu ?

QB6b And the second most likely?

QB6b Et quelle est la plus susceptible en deuxième lieu ?

(SHOW CARD – ONE ANSWER PER COLUMN)

(MONTRER CARTE – UNE REPOSE PAR COLONNE)

(READ OUT)	QB6a	QB6b
	FIRSTLY	SECONDLY
Unemployed	1	1
Self employed	2	2
Pensioners\ retired	3	3
Full-time employees	4	4
Part-time employees	5	5
Students	6	6
Illegal immigrants	7	7
Refusal (SPONTANEOUS)	8	8
Others (SPONTANEOUS)	9	9
DK	10	10

(LIRE)	QB6a	QB6b
	EN PREMIER LIEU	EN DEUXIEME LIEU
Les chômeurs	1	1
Les indépendants	2	2
Les pensionnés\ retraités	3	3
Les employés temps plein	4	4
Les employés temps partiel	5	5
Les étudiants	6	6
Les immigrants illégaux	7	7
Refus (SPONTANE)	8	8
Autres (SPONTANE)	9	9
NSP	10	10

NEW

NEW



QB7a What are in your opinion the reasons for doing undeclared work? Firstly?

QB7a Quelles sont, à votre avis, les raisons pour faire du travail non déclaré ? Premièrement ?

QB7b And secondly?

QB7b Et deuxièmement ?

(SHOW CARD – ONE ANSWER PER COLUMN)

(MONTRER CARTE – UNE REPONSE PAR COLONNE)

(READ OUT)	QB7a FIRSTLY	QB7b SECONDLY
Bureaucracy\ red tape to carry out a regular economic activity is too complicated	1	1
Lack of control by authorities	2	2
Sanctions are too weak	3	3
In certain sectors or regions there is no real alternative	4	4
Salaries in the regular businesses are too low	5	5
Lack of regular jobs on the labour market	6	6
The State does not do anything for the people, so why should they pay taxes	7	7
Nobody would buy these goods or services at normal rates on the regular market	8	8
Taxes and\ or social security contributions are too high	9	9
Refusal (SPONTANEOUS)	10	10
Others (SPONATENOUS)	11	11
DK	12	12

(LIRE)	QB7a PREMIEREMEN T	QB7b DEUXIEMEMEN T
La bureaucratie\ les formalités pour exercer une activité économique légale sont trop compliquées	1	1
Manque de contrôle par les autorités	2	2
Les sanctions sont trop faibles	3	3
Dans certains secteurs ou certaines régions, il n'y a pas de véritable alternative	4	4
Les salaires pour du travail déclaré sont trop bas	5	5
Le manque de travail déclaré sur le marché de l'emploi	6	6
L'état ne fait rien pour les gens, pourquoi devraient-ils payer des impôts	7	7
Personne n'achèterait ces produits ou services à des taux normaux sur le marché officiel	8	8
Les impôts et\ou les contributions à la sécurité sociale sont trop élevés	9	9
Refus (SPONTANE)	10	10
Autres (SPONTANE)	11	11
NSP	12	12

NEW

NEW

There is evidence to show that part of the population to some extent accept "undeclared work" – i.e. activities which circumvent declaration to tax authorities or social security institutions, and where the person who acquires the good or service is aware of this. Usually both parties – the doer and the recipient – profit from this mainly since they do not pay VAT, income tax or social security contributions.

Il est évident qu'une partie de la population accepte dans une certaine mesure "le travail non déclaré" - c'est-à-dire des activités qui échappent aux déclarations fiscales ou aux institutions de sécurité sociale, et où la personne qui acquiert le produit ou le service en est consciente. En général, les deux parties – l'auteur et l'acquéreur – bénéficient de cela principalement étant donné qu'elles ne paient pas la TVA, l'impôt sur le revenu ou les contributions à la sécurité sociale.

QB8 Have you in the last twelve months acquired any services of which you had a good reason to assume that they embodied undeclared work, i.e. that the income was not completely reported to tax or social security institutions?

QB8 Avez-vous acquis, au cours des douze derniers mois, un service pour lequel vous avez une bonne raison de croire qu'il comprenait du travail non déclaré, c'est-à-dire que le revenu n'était pas complètement communiqué aux institutions fiscales ou de sécurité sociale ?

(PLEASE REMIND THE INTERVIEWEE THAT ALL ANSWERS WILL REMAIN ANONYMOUS)

(VEUILLEZ RAPPELER AU REpondANT QUE TOUTES LES REPONSES RESTERONT ANONYMES)

- Yes 1
- No 2
- Refusal (SPONTANEOUS) 3
- DK 4

- Oui 1
- Non 2
- Refus (SPONTANE) 3
- NSP 4

NEW

NEW

QB9 And have you in the last twelve months acquired any goods of which you had a good reason to assume that they embodied undeclared work, i.e. that the income was not completely reported to tax or social security institutions?

QB9 Et avez-vous acquis, au cours des douze derniers mois, un produit pour lequel vous avez une bonne raison de croire qu'il comprenait du travail non déclaré, c'est-à-dire que le revenu n'était pas complètement communiqué aux institutions fiscales ou de sécurité sociale ?

(PLEASE REMIND THE INTERVIEWEE THAT ALL ANSWERS WILL REMAIN ANONYMOUS)

(VEUILLEZ RAPPELER AU REpondANT QUE TOUTES LES REPONSES RESTERONT ANONYMES)

- Yes 1
- No 2
- Refusal (SPONTANEOUS) 3
- DK 4

- Oui 1
- Non 2
- Refus (SPONTANE) 3
- NSP 4

NEW

NEW

ASK QB10 TO QB14 IF "YES", CODE 1 IN QB8 OR QB9 - OTHERS GO TO QB15

POSER QB10 A QB14 SI "OUI", CODE 1 EN QB8 OU QB9 - LES AUTRES ALLER EN QB15

QB10a What kind of goods or services coming from undeclared activities did you acquire? Would you please shortly characterize each of these services or goods? Please indicate the most important three ones in terms of value. - First most important one.

QB10a Quel type de produits ou de services provenant d'activités non déclarées avez-vous acquis ? Pourriez-vous brièvement décrire chacun de ces services ou produits ? Veuillez indiquer les trois plus importants en termes de valeur. - Première plus importante.

(WRITE DOWN FIRST SPONTANEOUS ANSWER - IF "REFUSAL" OR "DK" WRITE IT DOWN)

(NOTER LE PREMIERE REPONSE SPONTANEE - SI "REFUS" OU "NSP" LE NOTER)

NEW

NEW

QB10b Second most important one.

QB10b Deuxième plus importante.

(WRITE DOWN SECOND SPONTANEOUS ANSWER - IF "REFUSAL" OR "DK" WRITE IT DOWN)

(NOTER LE DEUXIEME REPONSE SPONTANEE - SI "REFUS" OU "NSP" LE NOTER)

NEW

NEW



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QB12 Among the following, could you please indicate from whom did you buy this good or service?

QB12 Parmi la liste suivante, pourriez-vous m'indiquer à qui vous avez acheté ce produit ou ce service ?

(SHOW CARD – READ OUT – ONE ANSWER ONLY)

(MONTRER CARTE – LIRE – UNE SEULE REPONSE)

Friends, colleagues or acquaintances	1
Relatives	2
Neighbours	3
Other private persons or households	4
Firms or businesses	5
Refusal (SPONTANEOUS)	6
Other (SPONTANEOUS)	7
DK	8

Des amis, des collègues ou des connaissances	1
Des membres de la famille	2
Des voisins	3
D'autres personnes ou ménages privés	4
Des sociétés ou entreprises	5
Refus (SPONTANE)	6
Autres (SPONTANE)	7
NSP	8

NEW

NEW

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QB13 From the following, what made you buy it undeclared instead of buying it on the regular market?

QB13 Parmi la liste suivante, qu'est-ce qui vous l'a fait acheter non déclaré au lieu de l'acheter sur le marché officiel ?

(SHOW CARD – READ OUT – MULTIPLE ANSWERS POSSIBLE)

(MONTRER CARTE – LIRE – PLUSIEURS REPONSES POSSIBLES)

Lower price	1,
Faster service	2,
Better quality	3,
In order to help someone who is in need of money	4,
It was a favour amongst friends\ relatives\ colleagues	5,
Good\ service is not\ hardly available on the regular market	6,
Refusal (SPONTANEOUS)	7,
Other (SPONTANEOUS)	8,
DK	9,

Prix plus bas	1,
Service plus rapide	2,
Meilleure qualité	3,
Afin d'aider quelqu'un qui a besoin d'argent	4,
C'était un service entre amis\ membres de la famille\ collègues	5,
Le produit\ service n'est pas\ presque pas disponible sur le marché officiel	6,
Refus (SPONTANE)	7,
Autre (SPONTANE)	8,
NSP	9,

NEW

NEW

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QB14 From the following, what would you have done if this good or service had only been available on the regular market?

QB14 Parmi la liste suivante, qu'auriez-vous fait si ce produit ou service avait été uniquement disponible sur le marché officiel ?

(SHOW CARD – READ OUT – ONE ANSWER ONLY)

(MONTRER CARTE – LIRE – UNE SEULE REPONSE)

I would have bought it from the regular market	1
The job would have been done by myself or another member of the household	2
I would have postponed the acquisition of this service or good	3
I would have renounced from purchasing this service or good	4
Refusal (SPONTANEOUS)	5
Other (SPONTANEOUS)	6
DK	7

Je l'aurais acheté sur le marché officiel	1
Le travail aurait été fait par moi-même ou un autre membre du ménage	2
J'aurais postposé l'acquisition de ce service ou produit	3
Je n'aurais pas acheté ce service ou produit	4
Refus (SPONTANE)	5
Autre (SPONTANE)	6
NSP	7

NEW

NEW

ASK QB15 TO QB18b IF "DEPENDENT EMPLOYEES", CODE 10 TO 18 IN D15a - OTHERS GO TO QB19

POSER QB15 A QB18b SI "SALARIES DEPENDANTS", CODE 10 A 18 IN D15a - LES AUTRES ALLER EN QB19

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QB15 Sometimes employers prefer to pay all or part of the regular salary or the remuneration for extra work or overtime hours cash-in-hand and without declaring it to tax or social security authorities. Did your employer pay you all or part of your income in the last 12 months in this way?

QB15 Parfois, les employeurs préfèrent payer l'entièreté ou une partie du salaire officiel ou la rémunération pour du travail supplémentaire ou des heures supplémentaires cash de la main à la main et sans le déclarer aux autorités fiscales ou de sécurité sociale. Votre employeur vous a-t-il payé l'entièreté ou une partie de votre revenu de cette façon au cours des douze derniers mois ?

(PLEASE REMIND THE INTERVIEWEE THAT ALL ANSWERS WILL REMAIN ANONYMOUS)

(VEUILLEZ RAPPELER AU REpondANT QUE TOUTES LES REPONSES RESTERONT ANONYMES)

Yes	1
No	2
Refusal (SPONTANEOUS)	3
DK	4

Oui	1
Non	2
Refus (SPONTANE)	3
NSP	4

NEW

NEW

ASK QB16 TO QB18b IF "YES", CODE 1 IN QB15 - OTHERS GO TO QB19

POSER QB16 A QB18b SI "OUI", CODE 1 EN QB15 - LES AUTRES ALLER EN QB19

QB16 Was this income part of the remuneration for your regular work, was it payment for overtime hours or was it both?

(SHOW CARD – READ OUT – ONE ANSWER ONLY)

Part of the remuneration of the regular work	1
Overtime, extra-work	2
Both regular and overtime work	3
Refusal (SPONTANEOUS)	4
DK	5

NEW

QB16 Ce revenu faisait-il partie de votre rémunération pour votre travail régulier, était-ce un paiement pour des heures supplémentaires ou était-ce les deux ?

(MONTRER CARTE – LIRE – UNE SEULE REPONSE)

Une partie de la rémunération du travail régulier	1
Heures supplémentaires, travail supplémentaire	2
A la fois travail régulier et heures supplémentaires	3
Refus (SPONTANE)	4
NSP	5

NEW

QB17 Approximately which percentage share of your gross yearly income in your main job did you get this way?

(PLEASE WRITE DOWN NNN - IF "REFUSAL" CODE '998' - IF "DK" CODE '999')

%

NEW

QB17 Quel pourcentage environ du revenu annuel brut de votre travail principal avez-vous obtenu de cette façon ?

(NOTER EN CLAIR - SI "REFUS" CODER '998' - SI "NSP" CODER '999')

%

NEW

QB18 Were you happy with getting a part of your salary without having it declared to the tax or social security authorities or would you have preferred to have your total gross salary being declared?

(ONE ANSWER ONLY)

Happy with this	1
Prefer full declaration	2
It depends (SPONTANEOUS)	3
Refusal (SPONTANEOUS)	4
DK	5

NEW

QB18 Etiez-vous heureux(se) de recevoir une partie de votre salaire sans devoir le déclarer aux autorités fiscales ou de sécurité sociale ou auriez-vous préféré avoir l'entièreté de votre salaire brut déclaré ?

(UNE SEULE REPONSE)

Heureux(se) avec cela	1
Préférez une déclaration complète	2
Ca dépend (SPONTANE)	3
Refus (SPONTANE)	4
NSP	5

NEW

\_\_\_\_\_

\_\_\_\_\_

QB18b Apart from financial considerations, did you experience any of the following consequences when working undeclared?

QB18b Hormis les considérations financières, avez-vous rencontré l'une des conséquences suivantes en travaillant de manière non déclarée ?

(SHOW CARD – READ OUT – MULTIPLE ANSWERS POSSIBLE)

(MONTRER CARTE – LIRE – PLUSIEURS REPONSES POSSIBLES)

- A higher risk of accidents as compared to a regular job 1,
- Lack of insurance against accidents 2,
- Harder physical working conditions as compared to a regular job 3,
- A higher risk of losing your job 4,
- Refusal (SPONTANEOUS) 5,
- Others (SPONTANEOUS – SPECIFY) 6,
- DK 7,

- Un risque plus élevé d'accidents comparé à un travail régulier 1,
- Un manque d'assurance contre les accidents 2,
- Des conditions physiques de travail plus dures comparé à un travail régulier 3,
- Un risque plus élevé de perdre le travail 4,
- Refus (SPONTANE) 5,
- Autre (SPONTANE – PRECISER) 6,
- NSP 7,

NEW

NEW

ASK QB18bo IF "OTHER" IN QB18b

POSER QB18bo SI "AUTRE" EN QB18b

\_\_\_\_\_

\_\_\_\_\_

QB18bo Which other(s)?

QB18bo Quelle(s) autre(s) ?

(PLEASE WRITE DOWN ALL SPONTANEOUS ANSWER - PLEASE CODE AT THE OFFICE)

(NOTER EN CLAIR TOUTES LES REPONSES SPONTANEEES - CODER AU BUREAU)

\_\_\_\_\_

\_\_\_\_\_

NEW

NEW



ASK ALL

A TOUS

Let's now go back to your life outside your regular job...

Retournons à présent à votre vie en dehors de votre travail officiel ...

QB19 Did you yourself carry out any undeclared activities in the last 12 months for which you were paid in money or in kind? Herewith we mean again activities which were not or not fully reported to the tax or social security authorities and where the person who acquired the good or service was aware of this.

QB19 Avez-vous, vous-même, exercé une activité non déclarée au cours des douze derniers mois pour laquelle vous avez été payé(e) en argent ou en nature ? Ici, nous voulons à nouveau parler d'activités qui ne sont pas du tout ou pas complètement communiquées aux autorités fiscales ou de sécurité sociale et où la personne qui a acquis le produit ou le service en était consciente.

(PLEASE REMIND THE INTERVIEWEE THAT ALL ANSWERS WILL REMAIN ANONYMOUS)

(VEUILLEZ RAPPELER AU REpondANT QUE TOUTES LES REPONSES RESTERONT ANONYMES)

Yes	1
No	2
Refusal (SPONTANEOUS)	3
DK	4

Oui	1
Non	2
Refus (SPONTANE)	3
NSP	4

NEW

NEW

ASK QB20 TO QB31 IF "YES", CODE 1 IN QB19 - OTHERS GO TO QB32

POSER QB20 A QB31 SI "OUI", CODE 1 EN QB19 - LES AUTRES ALLER EN QB32

QB20a Could you please tell me, what kind of activities did you carry out undeclared? Would you please shortly characterize each of them, starting with the most significant one in terms of hours spent. - First most significant one.

QB20a Pourriez-vous me dire quel type d'activités vous avez exercé de manière non déclarée ? Pourriez-vous brièvement décrire chacune d'elles, en commençant par la plus significative en termes d'heures passées. - La première la plus significative.

(WRITE DOWN FIRST SPONTANEOUS ANSWER - IF "REFUSAL" OR "DK" WRITE IT DOWN)

(NOTER EN CLAIR LA PREMIERE REPONSE SPONTANEE - SI "REFUS" OU "NSP" LE NOTER)

Empty box for writing the first spontaneous answer in English.

Empty box for writing the first spontaneous answer in French.

NEW

NEW

\_\_\_\_\_

\_\_\_\_\_

QB20b Second most significant one.

QB20b La deuxième la plus significative.

(WRITE DOWN SECOND SPONTANEOUS ANSWER - IF "REFUSAL" OR "DK" WRITE IT DOWN)

(NOTER EN CLAIR LA DEUXIEME REPONSE SPONTANEE - SI "REFUS" OU "NSP" LE NOTER)

\_\_\_\_\_

\_\_\_\_\_

NEW

NEW

\_\_\_\_\_

\_\_\_\_\_

QB20c Third most significant one.

QB20c La troisième la plus significative.

(WRITE DOWN THIRD SPONTANEOUS ANSWER - IF "REFUSAL" OR "DK" WRITE IT DOWN)

(NOTER EN CLAIR LA TROISIEME REPONSE SPONTANEE - SI "REFUS" OU "NSP" LE NOTER)

\_\_\_\_\_

\_\_\_\_\_

NEW

NEW

QB21 Thinking about the most significant undeclared work you just mentioned, did you carry out this activity only once or a few times or do you carry it out with certain regularity?

QB21 En pensant au travail non déclaré le plus sinificatif que vous venez de mentionner, avez-vous exercé cette activité une seule fois ou quelques fois ou l'exercez-vous avec une certaine régularité ?

(ONE ANSWER ONLY – R[227]C)

(UNE SEULE REPONSE – R[230]C)

Just once	1
A few times	2
With certain regularity	3
Refusal (SPONTANEOUS)	4
DK	5

Une seule fois	1
Quelques fois	2
Avec une certaine régularité	3
Refus (SPONTANE)	4
NSP	5

NEW

NEW

QB22 How many weeks during the last twelve months did you work in this activity?

QB22 Combien de semaines, au cours des douze derniers mois, avez-vous travaillé pour cette activité ?

(PLEASE WRITE DOWN NN - IF "REFUSAL" CODE '98' - IF "DK" CODE '99')

(NOTER EN CLAIR NN - SI "REFUS" CODER '98' - SI "NSP" CODER '99')

WEEKS

SEMAINES

NEW

NEW

QB23 In those weeks in which you worked on this activity: How many hours per week on average did you spend on this activity?

QB23 Dans ces semaines où vous avez travaillé pour cette activité : combien d'heures par semaine, en moyenne, avez-vous consacré à cette activité ?

(PLEASE WRITE DOWN NN - IF "REFUSAL" CODE '98' - IF "DK" CODE '99')

(NOTER EN CLAIR NN - SI "REFUS" CODER '98' - SI "NSP" CODER '99')

HOURS\ WEEK

HEURES\ SEMAINE

NEW

NEW



ASK QB26 TO QB28 IF "MAINLY IN KIND" OR "BOTH EQUALLY", CODE 2 OR 3 IN QB24 - OTHERS GO TO QB29

POSER QB26 A QB28 SI "PRINCIPALEMENT EN NATURE" OU "LES DEUX", CODE 2 OU 3 EN QB24 - LES AUTRES ALLER EN QB29

QB26 Approximately, how much would you have received per hour for similar activities if you were paid in cash?

(PLEASE WRITE DOWN NNN.NN - IF "REFUSAL" CODE '999998' - IF "DK" CODE '999999')

						EUROS\ HOUR
--	--	--	--	--	--	-------------

NEW

QB26 Combien, environ, auriez-vous reçu par heure pour des activités similaires si vous aviez été payé(e) cash ?

(NOTER EN CLAIR NNN.NN - SI "REFUS" CODER '999998' - SI "NSP" CODER '999999')

						EUROS\ HEURE
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NEW

QB27 Among the following, what made you accept payment in kind?

(SHOW CARD – READ OUT – MULTIPLE ANSWERS POSSIBLE)

The good or service you were paid with is not\ hardly available on the regular market	1,
The good or service is available at worse conditions (lower quality, less fast service) on the regular market	2,
Avoid taxes on this good\ service in kind	3,
In order to help someone who is in need of money	4,
This was the only means of payment you were offered	5,
This is the normal way how this is done among friends, neighbours or relatives	6,
Refusal (SPONTANEOUS)	7,
Other (SPONTANEOUS)	8,
DK	9,

NEW

QB27 Parmi la liste suivante, qu'est-ce qui vous a fait accepter un paiement en nature ?

(MONTRER CARTE – LIRE – PLUSIEURS REPONSES POSSIBLES)

Le produit ou le service avec lequel vous avez été payé(e) n'est pas\ presque pas disponible sur le marché officiel	1,
Le produit ou le service est disponible à de moins bonnes conditions (qualité plus faible, service moins rapide) sur le marché officiel	2,
Eviter les impôts sur ce produit\ service en nature	3,
Afin d'aider quelqu'un qui a besoin d'argent	4,
On vous a uniquement proposé ce moyen de paiement	5,
C'est la façon normale dont ça se fait entre amis, voisins, membres de la famille	6,
Refus (SPONTANE)	7,
Autre (SPONTANE)	8,
NSP	9,

NEW

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QB28 What would you have done if the good or service you received in return had only been available on the regular market?

QB28 Qu'auriez-vous fait si le produit ou service que vous avez reçu en retour avait été uniquement disponible sur le marché officiel ?

(SHOW CARD – READ OUT – ONE ANSWER ONLY)

(MONTRER CARTE – LIRE – UNE SEULE REPONSE)

You would have bought it\ them from the regular market	1
You would have postponed the acquisition of this service(s) or good(s)	2
You would have renounced this\ these service(s) or good(s)	3
Refusal (SPONTANEOUS)	4
Other (SPONTANEOUS)	5
DK	6

Vous l'auriez\ les auriez achet�s sur le march� officiel	1
Vous auriez postpos� � l'achat de ce(s) bien(s) ou service(s)	2
Vous auriez renonc� � ce(s) service(s) ou produit(s)	3
Refus (SPONTANE)	4
Autre (SPONTANE)	5
NSP	6

NEW

NEW

ASK QB29 TO QB31 IF "YES", CODE 1 IN QB19 - OTHERS GO TO QB32

POSER QB29 A QB31 SI "OUI", CODE 1 EN QB19 - LES AUTRES ALLER EN QB32

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QB29 Among the following, would you please indicate for whom did you carry out this activity?

QB29 Parmi la liste suivante, pourriez-vous me dire pour qui vous avez exerc  cette activit  ?

(SHOW CARD – READ OUT – ONE ANSWER ONLY)

(MONTRER CARTE – LIRE – UNE SEULE REPONSE)

Friends, colleagues or acquaintances	1
Relatives	2
Neighbours	3
Other private persons or households	4
Firms or businesses	5
Refusal (SPONTANEOUS)	6
Other (SPONTANEOUS)	7
DK	8

Des amis, des coll�gues ou des connaissances	1
Des membres de la famille	2
Des voisins	3
D'autres personnes ou m�nages priv�s	4
Des soci�t�s ou entreprises	5
Refus (SPONTANE)	6
Autres (SPONTANE)	7
NSP	8

NEW

NEW

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QB30	Among the following, what were the reasons for doing this activity undeclared?
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QB30	Parmi la liste suivante, quelles étaient les raisons pour faire cette activité non déclarée ?
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(SHOW CARD – READ OUT – MULTIPLE ANSWERS POSSIBLE)
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(MONTRER CARTE – LIRE – PLUSIEURS REPONSES POSSIBLES)
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- |  |     |
|--|-----|
| The person(s) who acquired it insisted on the non-declaration  | 1,  |
| Bureaucracy\ red tape to carry out a regular economic activity is too complicated                        | 2,  |
| You could not find a regular job   | 3,  |
| You were able to ask for a higher fee for your work  | 4,  |
| Both parties benefited from it   | 5,  |
| Taxes and\ or social security contributions are too high   | 6,  |
| It is just a seasonal work and so it is not worth to declare it  | 7,  |
| Working undeclared is common practice in your region\ sector of activity so there is no real alternative | 8,  |
| The State does not do anything for you, so why should you pay taxes                                      | 9,  |
| Refusal (SPONTANEOUS)  | 10, |
| Other (SPONTANEOUS – SPECIFY)  | 11, |
| DK   | 12, |

- |   |     |
|---|-----|
| La(les) personne(s) qui l'ont acquise ont insisté sur la non-déclaration  | 1,  |
| La bureaucratie\ les formalités pour exercer une activité économique légale sont trop compliquées   | 2,  |
| Vous ne pouviez pas trouver un emploi déclaré   | 3,  |
| Vous pouviez demander un prix plus élevé pour votre travail   | 4,  |
| Les deux parties en ont profité   | 5,  |
| Les impôts et\ ou les contributions à la sécurité sociale sont trop élevés  | 6,  |
| Ce n'est qu'un travail saisonnier et cela ne vaut donc pas la peine de le déclarer  | 7,  |
| Travailler de manière non déclarée est une pratique courante dans votre région\ votre secteur, il n'y a donc pas de véritable alternative | 8,  |
| L'Etat ne fait rien pour vous, pourquoi devriez-vous alors payer des impôts   | 9,  |
| Refus (SPONTANE)  | 10, |
| Autre (SPONTANE – SPECIFIER)  | 11, |
| NSP   | 12, |

NEW
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NEW
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ASK QB30o IF "OTHERS" IN QB30

POSER QB30o SI "AUTRES" EN QB30

QB30o Which others?

(PLEASE WRITE DOWN ALL SPONTANEOUS ANSWER - PLEASE CODE AT THE OFFICE)

NEW

QB30o Et quelle(s) autre(s) ?

(NOTER LES REPONSES SPONTANEEES EN CLAIR - CODER AU BUREAU)

NEW

QB31 Apart from financial considerations, did you experience any of the following consequences when working undeclared?

(SHOW CARD - READ OUT - MULTIPLE ANSWERS POSSIBLE)

- |   |    |
|---|----|
| A higher risk of accidents as compared to a regular job         | 1, |
| Lack of insurance against accidents                             | 2, |
| Harder physical working conditions as compared to a regular job | 3, |
| A higher risk of losing your job                                | 4, |
| Refusal (SPONTANEOUS)   | 5, |
| Others (SPONTANEOUS - SPECIFY)                                  | 6, |
| DK  | 7, |

NEW

QB31 Hormis les considérations financières, avez-vous rencontré l'une des conséquences suivantes en travaillant de manière non déclarée ?

(MONTRER CARTE - LIRE - PLUSIEURS REPONSES POSSIBLES)

- |  |    |
|--|----|
| Un risque plus élevé d'accidents comparé à un travail régulier               | 1, |
| Un manque d'assurance contre les accidents                                   | 2, |
| Des conditions physiques de travail plus dures comparé à un travail régulier | 3, |
| Un risque plus élevé de perdre le travail                                    | 4, |
| Refus (SPONTANE)   | 5, |
| Autre (SPONTANE - PRECISER)  | 6, |
| NSP  | 7, |

NEW



ASK QB31o IF "OTHERS" IN QB31

QB31o Which others?

(PLEASE WRITE DOWN ALL SPONTANEOUS ANSWER - PLEASE CODE AT THE OFFICE)

NEW

POSER QB31o SI "AUTRES" EN QB31

QB31o Et quelle(s) autre(s) ?

(NOTER LES REPONSES SPONTANEEES EN CLAIR - CODER AU BUREAU)

NEW

ASK ALL

QB32 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it "absolutely unacceptable" and '10' means that you find it "absolutely acceptable".

(SHOW CARD WITH SCALE – ONE ANSWER PER LINE)

(READ OUT)	1 Abso lutely unac cept able	2	3	4	5	6	7	8	9	10 Abso lutely acce ptabl e	Refu sal (SP ONT ANE OUS )	DK
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1	Someone receives welfare payments without entitlement	1	2	3	4	5	6	7	8	9	10	11	12
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A TOUS

QB32 Je voudrais à présent savoir comment vous considérez différents comportements. Pour chacun de ceux-ci, pouvez-vous me dire dans quelle mesure vous le trouvez acceptable ou non ? Veuillez utiliser l'échelle suivante : '1' signifie que vous le trouvez 'tout à fait inacceptable' et '10' que vous le trouvez 'tout à fait acceptable'.

(MONTRER CARTE AVEC ECHELLE – UNE REPONSE PAR LIGNE)

(LIRE)	1 Tout à fait inac cept able	2	3	4	5	6	7	8	9	10 Tout à fait acce ptabl e	Refu s (SP ONT ANE )	NSP
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1	Quelqu'un reçoit des paiements de la sécurité sociale sans y avoir droit	1	2	3	4	5	6	7	8	9	10	11	12
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2	Someone uses public transport without a valid ticket	1	2	3	4	5	6	7	8	9	10	11	12
3	A private person is hired by a private household for work and he\ she does not report the payment received in return to tax or social security institutions although it should be reported	1	2	3	4	5	6	7	8	9	10	11	12
4	A firm is hired by a private household for work and it does not report the payment received in return to tax or social security institutions	1	2	3	4	5	6	7	8	9	10	11	12

2	Quelqu'un utilise les transports publics sans un ticket valable	1	2	3	4	5	6	7	8	9	10	11	12
3	Une personne privée est engagée par un ménage privé pour un travail et elle ne communique pas le paiement reçu en retour aux institutions fiscales ou de sécurité sociale même si ce devrait être communiqué	1	2	3	4	5	6	7	8	9	10	11	12
4	Une société est engagée par un ménage privé pour un travail et elle ne communique pas le paiement reçu en retour aux institutions fiscales ou de sécurité sociale	1	2	3	4	5	6	7	8	9	10	11	12

5	A firm is hired by another firm for work and it does not report its activity to tax or social security institutions	1	2	3	4	5	6	7	8	9	10	11	12
6	A firm hires a private person and all or a part of the salary paid to him\ her is not officially registered	1	2	3	4	5	6	7	8	9	10	11	12
7	Someone evades taxes by not or only partially declaring income	1	2	3	4	5	6	7	8	9	10	11	12

NEW

ASK D15c TO D15f IF "CURRENTLY WORKING", CODE 5 TO 18 IN D15a - OTHERS GO TO QC

D15c In which of the following sectors of activity are you currently working?

(SHOW CARD – READ OUT – ONE ANSWER ONLY)

Construction	1
Industry	2
Household services (incl. Gardening, child and elderly care)	3
Transport	4
Personal services	5
Retail	6
Repair services	7

5	Une société est engagée par une autre société pour un travail et elle ne communique pas ses activités aux institutions fiscales ou de sécurité sociale	1	2	3	4	5	6	7	8	9	10	11	12
6	Une société engage une personne privée et l'entière ou une partie du salaire qui lui est payé n'est pas officiellement enregistré	1	2	3	4	5	6	7	8	9	10	11	12
7	Quelqu'un évite les impôts en ne déclarant pas son revenu ou uniquement en partie	1	2	3	4	5	6	7	8	9	10	11	12

NEW

POSER D15c A D15f SI "TRAVAILLE ACTUELLEMENT", CODE 5 A 18 EN D15a - LES AUTRES ALLER EN QC

D15c Parmi la liste suivante, dans quel secteur d'activité travaillez-vous actuellement ?

(MONTRER CARTE – LIRE – UNE SEULE REPONSE)

Construction	1
Industrie	2
Services ménagers (ci-inclus jardinage, soins aux enfants et aux personnes âgées)	3
Transport	4
Services aux personnes	5
Commerce	6
Services de réparation	7

Hotel, restaurant, cafes	8
Agriculture	9
Refusal (SPONTANEOUS)	10
Other (SPONTANEOUS)	11

NEW

Hôtel, restaurant, café	8
Agriculture	9
Refus (SPONTANE)	10
Autre (SPONTANE)	11

NEW



# **TABLES**





QB1 What would you estimate as the share of the population in (OUR COUNTRY) which works without declaring the income or part of the income to tax or social security institutions?

	TOTAL	Less than 1 %	From 1 % to less than 5 %	From 5 % to less than 10 %	From 10 % to less than 20 %	From 20 % to less than 30 %	From 30 % to less than 40 %	From 40 % to less than 50 %	50 % or more	Refusal (SPONTANEOUS)	DK
EU27	26659	1%	7%	13%	18%	16%	10%	7%	8%	1%	19%
BE	1040	1%	4%	11%	19%	21%	13%	9%	13%	1%	8%
BG	1000	-	2%	3%	7%	11%	9%	8%	19%	1%	40%
CZ	1024	3%	14%	19%	19%	19%	15%	6%	4%	2%	14%
DK	1007	1%	5%	16%	20%	19%	13%	9%	12%	-	5%
D-W	1003	1%	10%	16%	24%	16%	9%	6%	8%	1%	9%
DE	1510	1%	11%	16%	22%	17%	10%	6%	7%	1%	9%
D-E	507	3%	11%	15%	17%	18%	11%	9%	5%	1%	10%
EE	1004	2%	10%	17%	19%	13%	6%	6%	3%	3%	21%
EL	1000	3%	3%	11%	21%	18%	16%	12%	10%	-	6%
ES	1007	1%	6%	10%	13%	13%	6%	5%	7%	1%	38%
FR	1039	2%	10%	21%	21%	16%	9%	4%	4%	-	13%
IE	1003	3%	10%	14%	14%	13%	6%	2%	3%	1%	34%
IT	1017	1%	3%	6%	16%	17%	16%	9%	12%	4%	16%
CY	503	-	6%	11%	18%	13%	8%	9%	-	-	27%
LV	1010	-	2%	4%	11%	18%	16%	15%	20%	1%	13%
LT	1017	1%	6%	10%	15%	16%	9%	8%	6%	1%	28%
LU	510	3%	9%	14%	21%	18%	9%	6%	7%	-	13%
HU	1000	1%	6%	13%	20%	22%	13%	6%	7%	2%	10%
MT	500	-	6%	9%	13%	20%	14%	8%	12%	-	18%
NL	1001	-	7%	12%	24%	19%	11%	8%	12%	1%	6%
AT	1009	2%	12%	17%	26%	16%	6%	3%	2%	1%	15%
PL	1000	1%	6%	11%	20%	19%	9%	7%	6%	-	21%
PT	1002	2%	5%	7%	10%	12%	11%	7%	11%	2%	33%
RO	1004	2%	5%	9%	10%	11%	6%	4%	5%	1%	47%
SI	1037	1%	5%	16%	24%	21%	11%	6%	6%	1%	9%
SK	1075	3%	14%	23%	22%	14%	6%	3%	2%	1%	12%
FI	1026	3%	22%	28%	21%	12%	5%	1%	1%	1%	6%
SE	1001	2%	8%	17%	22%	22%	11%	6%	8%	-	4%
UK	1313	1%	5%	12%	16%	17%	10%	9%	10%	1%	19%

QB2 Do you personally know any people who work without declaring their income or part of their income to tax or social security institutions?

	<b>TOTAL</b>	<b>Yes</b>	<b>No</b>	<b>Refusal (SPONTANEOUS)</b>	<b>DK</b>
EU27	26659	38%	55%	3%	4%
BE	1040	56%	42%	1%	1%
BG	1000	39%	41%	4%	16%
CZ	1024	40%	53%	5%	2%
DK	1007	65%	34%	-	1%
D-W	1003	34%	60%	2%	4%
DE	1510	33%	61%	2%	4%
D-E	507	28%	66%	3%	3%
EE	1004	38%	56%	3%	3%
EL	1000	47%	50%	2%	1%
ES	1007	27%	66%	3%	4%
FR	1039	47%	51%	-	2%
IE	1003	27%	59%	5%	9%
IT	1017	39%	46%	6%	9%
CY	503	35%	57%	1%	7%
LV	1010	61%	35%	2%	2%
LT	1017	40%	53%	2%	5%
LU	510	48%	51%	-	1%
HU	1000	45%	47%	6%	2%
MT	500	34%	60%	2%	4%
NL	1001	66%	33%	-	1%
AT	1009	36%	51%	7%	6%
PL	1000	45%	50%	2%	3%
PT	1002	25%	65%	3%	7%
RO	1004	29%	51%	5%	15%
SI	1037	52%	44%	2%	2%
SK	1075	39%	56%	1%	4%
FI	1026	37%	61%	1%	1%
SE	1001	56%	41%	1%	2%
UK	1313	24%	74%	1%	1%

QB3 People who work without declaring the income risk that tax or social security institutions find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)?

	TOTAL	Very high	Fairly high	Fairly small	Very small	Refusal (SPONTANEOUS)	DK	High	Small
EU27	26659	7%	26%	39%	16%	1%	11%	33%	55%
BE	1040	4%	27%	49%	17%	-	3%	31%	66%
BG	1000	4%	14%	29%	30%	1%	22%	18%	59%
CZ	1024	6%	15%	43%	28%	1%	7%	21%	71%
DK	1007	2%	14%	55%	26%	1%	2%	16%	81%
D-W	1003	8%	24%	48%	13%	1%	6%	32%	61%
DE	1510	8%	25%	47%	13%	1%	6%	33%	60%
D-E	507	9%	28%	43%	12%	1%	7%	37%	55%
EE	1004	6%	40%	31%	9%	3%	11%	46%	40%
EL	1000	11%	26%	33%	27%	1%	2%	37%	60%
ES	1007	5%	20%	29%	19%	1%	26%	25%	48%
FR	1039	6%	23%	52%	13%	-	6%	29%	65%
IE	1003	13%	24%	25%	12%	2%	24%	37%	37%
IT	1017	5%	31%	34%	18%	2%	10%	36%	52%
CY	503	7%	23%	33%	24%	-	13%	30%	57%
LV	1010	4%	22%	42%	23%	1%	8%	26%	65%
LT	1017	10%	39%	29%	11%	1%	10%	49%	40%
LU	510	6%	24%	37%	23%	1%	9%	30%	60%
HU	1000	9%	28%	36%	16%	2%	9%	37%	52%
MT	500	3%	20%	37%	28%	-	12%	23%	65%
NL	1001	3%	17%	60%	19%	-	1%	20%	79%
AT	1009	8%	29%	32%	11%	3%	17%	37%	43%
PL	1000	6%	26%	36%	16%	1%	15%	32%	52%
PT	1002	10%	40%	22%	10%	3%	15%	50%	32%
RO	1004	7%	21%	27%	13%	1%	31%	28%	40%
SI	1037	3%	20%	42%	28%	1%	6%	23%	70%
SK	1075	5%	21%	44%	21%	2%	7%	26%	65%
FI	1026	3%	27%	54%	12%	1%	3%	30%	66%
SE	1001	1%	13%	52%	32%	-	2%	14%	84%
UK	1313	10%	33%	34%	12%	1%	10%	43%	46%

QB4 In your opinion, what sanction is to be expected if the authorities find out that someone has had an income from work of [XXX] Euros per month which was not declared to tax or social security authorities? (cf. document 'Income QB4')

	TOTAL	Normal tax or social security contributions due, but no fine	Normal tax or social security contributions due, plus a fine	Prison	Refusal (SPONTANEOUS)	DK
EU27	26659	18%	60%	7%	2%	13%
BE	1040	14%	78%	4%	-	4%
BG	1000	32%	41%	3%	2%	22%
CZ	1024	18%	63%	7%	4%	8%
DK	1007	18%	76%	4%	-	2%
D-W	1003	14%	66%	6%	2%	12%
DE	1510	14%	65%	7%	2%	12%
D-E	507	15%	64%	9%	2%	10%
EE	1004	20%	57%	2%	5%	16%
EL	1000	48%	45%	3%	2%	2%
ES	1007	22%	50%	3%	3%	22%
FR	1039	12%	71%	11%	-	6%
IE	1003	23%	44%	4%	3%	26%
IT	1017	19%	58%	6%	5%	12%
CY	503	22%	65%	8%	-	5%
LV	1010	32%	49%	2%	3%	14%
LT	1017	42%	43%	1%	2%	12%
LU	510	13%	74%	6%	1%	6%
HU	1000	15%	64%	5%	3%	13%
MT	500	27%	67%	2%	-	4%
NL	1001	17%	78%	3%	1%	1%
AT	1009	29%	51%	4%	3%	13%
PL	1000	23%	55%	2%	2%	18%
PT	1002	27%	43%	4%	5%	21%
RO	1004	20%	40%	6%	2%	32%
SI	1037	24%	54%	5%	3%	14%
SK	1075	17%	63%	4%	2%	14%
FI	1026	15%	75%	5%	1%	4%
SE	1001	6%	70%	18%	-	6%
UK	1313	13%	64%	13%	1%	9%

QB5 According to you, who are more likely to carry out undeclared work: men or women?

	TOTAL	Men	Women	Both equally (SPONTANEOUS)	Refusal (SPONTANEOUS)	DK
EU27	26659	38%	14%	39%	1%	8%
BE	1040	37%	21%	40%	-	2%
BG	1000	25%	4%	53%	-	18%
CZ	1024	47%	5%	38%	1%	9%
DK	1007	70%	3%	25%	-	2%
D-W	1003	38%	14%	38%	1%	9%
DE	1510	43%	12%	35%	1%	9%
D-E	507	62%	4%	25%	1%	8%
EE	1004	59%	3%	25%	2%	11%
EL	1000	25%	19%	55%	-	1%
ES	1007	24%	29%	30%	3%	14%
FR	1039	44%	12%	39%	-	5%
IE	1003	35%	6%	37%	2%	20%
IT	1017	14%	20%	58%	2%	6%
CY	503	51%	7%	36%	-	6%
LV	1010	53%	4%	35%	1%	7%
LT	1017	50%	6%	35%	-	9%
LU	510	30%	27%	40%	-	3%
HU	1000	43%	4%	46%	2%	5%
MT	500	46%	7%	41%	-	6%
NL	1001	44%	23%	29%	-	4%
AT	1009	36%	5%	51%	2%	6%
PL	1000	56%	7%	31%	-	6%
PT	1002	18%	15%	54%	2%	11%
RO	1004	27%	10%	44%	1%	18%
SI	1037	48%	8%	40%	-	4%
SK	1075	59%	5%	32%	-	4%
FI	1026	75%	3%	18%	1%	3%
SE	1001	67%	4%	26%	-	3%
UK	1313	40%	13%	37%	1%	9%

QB6a And which of the following categories are in your opinion most likely to carry out undeclared work? Firstly?

	TOTAL	Unemployed	Self employed	Pensioners/ retired	Full-time employees	Part-time employees	Students	Illegal immigrants	Refusal (SPONTANEOUS)	Others (SPONTANEOUS)	DK
EU27	26659	41%	13%	3%	3%	4%	3%	23%	1%	1%	8%
BE	1040	47%	16%	4%	1%	3%	2%	23%	-	1%	3%
BG	1000	46%	16%	5%	5%	4%	4%	4%	1%	1%	14%
CZ	1024	48%	13%	3%	1%	2%	3%	20%	1%	1%	8%
DK	1007	17%	26%	4%	24%	4%	4%	14%	-	1%	6%
D-W	1003	49%	6%	2%	4%	6%	2%	21%	1%	-	9%
DE	1510	49%	5%	2%	4%	6%	3%	22%	1%	-	8%
D-E	507	52%	3%	2%	2%	5%	4%	25%	1%	1%	5%
EE	1004	30%	29%	2%	4%	5%	4%	10%	3%	3%	10%
EL	1000	22%	19%	8%	3%	6%	6%	36%	-	-	-
ES	1007	20%	16%	2%	2%	5%	3%	33%	-	2%	17%
FR	1039	41%	8%	3%	2%	6%	5%	30%	-	1%	4%
IE	1003	29%	26%	-	3%	4%	5%	18%	1%	1%	13%
IT	1017	30%	18%	7%	1%	2%	3%	33%	-	1%	5%
CY	503	11%	26%	7%	7%	2%	2%	40%	-	1%	4%
LV	1010	33%	18%	4%	12%	3%	5%	10%	2%	2%	11%
LT	1017	43%	20%	3%	5%	5%	5%	9%	-	1%	9%
LU	510	23%	10%	6%	8%	7%	2%	31%	-	6%	7%
HU	1000	53%	6%	4%	5%	5%	2%	18%	2%	1%	4%
MT	500	34%	39%	-	3%	4%	1%	10%	-	2%	7%
NL	1001	33%	13%	2%	8%	8%	9%	17%	-	4%	6%
AT	1009	40%	4%	10%	4%	7%	5%	22%	1%	1%	6%
PL	1000	71%	4%	5%	1%	1%	4%	8%	-	1%	5%
PT	1002	40%	14%	2%	2%	5%	1%	20%	2%	2%	12%
RO	1004	42%	26%	3%	2%	3%	4%	5%	-	1%	14%
SI	1037	51%	12%	4%	6%	4%	5%	14%	-	1%	3%
SK	1075	62%	12%	3%	2%	3%	3%	11%	-	-	4%
FI	1026	37%	21%	3%	3%	7%	6%	16%	1%	2%	4%
SE	1001	30%	25%	2%	4%	5%	7%	23%	-	1%	3%
UK	1313	43%	17%	1%	1%	2%	2%	24%	1%	-	9%

QB6b And which of the following categories are in your opinion most likely to carry out undeclared work? Secondly?

	TOTAL	Unemployed	Self employed	Pensioners/ retired	Full-time employees	Part-time employees	Students	Illegal immigrants	Refusal (SPONTANEOUS)	Others (SPONTANEOUS)	DK
EU27	24432	22%	12%	8%	4%	11%	11%	26%	-	1%	5%
BE	1010	26%	15%	10%	3%	10%	7%	26%	-	1%	2%
BG	857	19%	17%	16%	6%	16%	9%	10%	-	1%	6%
CZ	932	23%	16%	8%	3%	7%	8%	30%	-	1%	4%
DK	949	19%	16%	7%	12%	11%	10%	20%	-	1%	4%
D-W	900	26%	8%	8%	3%	15%	9%	28%	-	1%	2%
DE	1370	26%	9%	7%	3%	15%	8%	28%	-	1%	3%
D-E	480	26%	11%	3%	2%	15%	6%	32%	-	1%	4%
EE	877	17%	21%	6%	6%	15%	10%	14%	-	1%	10%
EL	999	17%	12%	10%	6%	12%	11%	30%	1%	-	1%
ES	836	17%	14%	2%	5%	14%	7%	27%	-	3%	11%
FR	994	25%	9%	6%	3%	12%	14%	26%	-	-	5%
IE	868	22%	17%	2%	3%	12%	13%	26%	-	1%	4%
IT	957	22%	13%	11%	3%	5%	11%	29%	-	2%	4%
CY	480	18%	10%	8%	7%	9%	9%	33%	-	1%	5%
LV	883	17%	15%	8%	9%	15%	13%	15%	1%	1%	6%
LT	925	18%	18%	7%	5%	15%	12%	17%	-	2%	6%
LU	471	24%	9%	9%	7%	9%	6%	23%	-	6%	7%
HU	942	22%	8%	10%	6%	12%	6%	30%	-	1%	5%
MT	465	28%	26%	3%	4%	12%	4%	15%	-	1%	7%
NL	941	26%	12%	6%	5%	13%	15%	18%	-	2%	3%
AT	941	25%	6%	14%	6%	13%	9%	23%	-	2%	2%
PL	943	14%	8%	24%	4%	9%	16%	21%	-	-	4%
PT	872	19%	13%	6%	3%	12%	4%	34%	-	3%	6%
RO	858	20%	23%	10%	2%	9%	14%	15%	-	1%	6%
SI	1002	22%	12%	14%	8%	13%	7%	17%	-	1%	6%
SK	1033	17%	15%	9%	3%	14%	15%	25%	-	-	2%
FI	972	18%	16%	7%	6%	14%	14%	19%	-	1%	5%
SE	972	24%	16%	4%	4%	10%	16%	23%	-	1%	2%
UK	1187	27%	16%	1%	2%	7%	9%	34%	-	-	4%

QB6T - Categories that are most likely to carry out undeclared work

	TOTAL	Unemployed	Self employed	Pensioners/ retired	Full-time employees	Part-time employees	Students	Illegal immigrants	Refusal (SPONTANEOUS)	Others (SPONTANEOUS)	DK
EU27	26659	61%	25%	11%	6%	14%	13%	47%	0%	2%	8%
BE	1040	72%	31%	13%	4%	14%	9%	47%	0%	1%	3%
BG	1000	62%	31%	19%	10%	19%	12%	13%	-	2%	14%
CZ	1024	69%	27%	10%	4%	9%	9%	48%	0%	2%	9%
DK	1007	34%	41%	10%	35%	14%	14%	33%	-	2%	6%
D-W	1003	72%	13%	9%	7%	19%	11%	45%	-	1%	10%
DE	1510	73%	13%	8%	6%	19%	11%	48%	0%	1%	9%
D-E	507	76%	13%	4%	4%	19%	10%	56%	0%	2%	5%
EE	1004	45%	47%	8%	9%	18%	13%	22%	0%	4%	13%
EL	1000	39%	32%	18%	9%	18%	17%	67%	1%	0%	0%
ES	1007	34%	28%	4%	6%	16%	9%	55%	0%	4%	17%
FR	1039	64%	16%	9%	5%	18%	18%	54%	0%	1%	4%
IE	1003	48%	41%	2%	6%	15%	15%	41%	0%	1%	13%
IT	1017	50%	31%	17%	3%	7%	13%	60%	0%	2%	6%
CY	503	27%	35%	15%	14%	10%	10%	71%	-	2%	5%
LV	1010	48%	32%	11%	20%	17%	16%	23%	1%	2%	13%
LT	1017	60%	36%	10%	10%	19%	15%	25%	0%	2%	9%
LU	510	45%	18%	14%	14%	16%	8%	52%	-	9%	8%
HU	1000	74%	14%	13%	10%	16%	8%	46%	0%	2%	6%
MT	500	61%	62%	3%	7%	15%	5%	24%	-	3%	7%
NL	1001	57%	24%	9%	13%	21%	23%	34%	0%	4%	6%
AT	1009	63%	10%	24%	9%	19%	13%	43%	0%	2%	7%
PL	1000	84%	11%	28%	5%	9%	19%	29%	0%	1%	6%
PT	1002	57%	25%	7%	4%	16%	5%	50%	0%	5%	13%
RO	1004	59%	45%	12%	3%	11%	15%	18%	0%	2%	15%
SI	1037	72%	24%	17%	14%	16%	12%	30%	0%	2%	3%
SK	1075	79%	26%	11%	5%	17%	17%	34%	0%	0%	4%
FI	1026	54%	36%	9%	8%	20%	20%	34%	0%	2%	5%
SE	1001	53%	41%	5%	7%	15%	23%	46%	0%	1%	3%
UK	1313	67%	32%	2%	3%	8%	11%	54%	0%	1%	10%



QB7a What are in your opinion the reasons for doing undeclared work? Firstly?

	TOTAL	Bureaucracy / red tape to carry out a regular economic activity is too complicated	Lack of control by authorities	Sanctions are too weak	In certain sectors or regions there is no real alternative	Salaries in the regular businesses are too low	Lack of regular jobs on the labour market	The State does not do anything for the people, so why should they pay taxes	Nobody would buy these goods or services at normal rates on the regular market	Taxes and/ or social security contributions are too high	Refusal (SPONTANEOUS)	Others (SPONATENOUS)	DK
EU27	26659	8%	12%	5%	8%	26%	10%	3%	2%	17%	1%	2%	6%
BE	1040	5%	12%	5%	6%	26%	5%	3%	2%	31%	-	3%	2%
BG	1000	9%	23%	5%	11%	22%	9%	7%	1%	7%	-	-	6%
CZ	1024	9%	19%	7%	10%	20%	7%	5%	2%	15%	1%	1%	4%
DK	1007	5%	11%	4%	2%	11%	1%	1%	15%	39%	-	6%	5%
D-W	1003	7%	7%	4%	6%	33%	11%	3%	4%	20%	1%	1%	3%
DE	1510	8%	7%	3%	7%	32%	14%	3%	4%	18%	1%	1%	2%
D-E	507	9%	6%	2%	10%	29%	27%	3%	3%	10%	-	-	1%
EE	1004	6%	11%	5%	7%	35%	4%	3%	1%	16%	2%	2%	8%
EL	1000	4%	23%	7%	5%	30%	11%	7%	1%	12%	-	-	-
ES	1007	5%	18%	7%	9%	19%	8%	2%	2%	10%	1%	3%	16%
FR	1039	6%	13%	3%	6%	35%	11%	2%	2%	16%	-	2%	4%
IE	1003	11%	14%	9%	8%	13%	6%	3%	1%	13%	1%	4%	17%
IT	1017	7%	14%	6%	11%	13%	17%	4%	1%	17%	1%	2%	7%
CY	503	3%	30%	10%	2%	32%	2%	3%	2%	10%	-	1%	5%
LV	1010	5%	7%	2%	3%	44%	3%	10%	1%	21%	-	1%	3%
LT	1017	12%	10%	3%	3%	19%	5%	9%	1%	30%	1%	-	7%
LU	510	6%	12%	4%	6%	25%	7%	3%	5%	19%	-	7%	6%
HU	1000	5%	7%	8%	7%	13%	11%	5%	2%	35%	1%	2%	4%
MT	500	2%	21%	6%	2%	24%	5%	1%	2%	28%	-	2%	7%
NL	1001	9%	14%	5%	3%	22%	4%	2%	8%	23%	-	7%	3%
AT	1009	5%	9%	6%	15%	22%	17%	2%	8%	11%	1%	1%	3%
PL	1000	9%	6%	4%	11%	30%	11%	4%	-	19%	-	1%	5%
PT	1002	8%	15%	5%	5%	17%	9%	9%	-	21%	2%	1%	8%
RO	1004	15%	13%	2%	8%	26%	10%	4%	1%	10%	-	-	11%
SI	1037	4%	10%	5%	4%	40%	23%	4%	1%	6%	-	1%	2%
SK	1075	9%	12%	3%	17%	25%	16%	3%	1%	11%	-	1%	2%
FI	1026	20%	11%	6%	4%	21%	7%	2%	4%	20%	-	3%	2%
SE	1001	7%	8%	4%	3%	17%	10%	1%	10%	32%	2%	3%	3%
UK	1313	6%	11%	9%	3%	37%	5%	3%	1%	11%	1%	3%	10%

QB7b What are in your opinion the reasons for doing undeclared work? Secondly?

	TOTAL	Bureaucracy / red tape to carry out a regular economic activity is too complicated	Lack of control by authorities	Sanctions are too weak	In certain sectors or regions there is no real alternative	Salaries in the regular businesses are too low	Lack of regular jobs on the labour market	The State does not do anything for the people, so why should they pay taxes	Nobody would buy these goods or services at normal rates on the regular market	Taxes and/ or social security contributions are too high	Refusal (SPONTANEOUS)	Others (SPONATENOUS)	DK
EU27	24813	5%	10%	8%	9%	16%	15%	7%	5%	17%	-	2%	6%
BE	1019	5%	13%	9%	8%	19%	9%	5%	3%	23%	-	3%	3%
BG	939	4%	13%	12%	9%	18%	14%	17%	2%	8%	-	-	3%
CZ	974	4%	11%	11%	11%	17%	14%	8%	5%	15%	-	-	4%
DK	958	6%	17%	12%	6%	10%	3%	3%	14%	12%	1%	8%	8%
D-W	970	4%	7%	6%	7%	17%	21%	6%	8%	19%	-	1%	4%
DE	1465	4%	7%	5%	7%	19%	22%	6%	8%	18%	-	1%	3%
D-E	498	4%	6%	3%	9%	24%	27%	5%	6%	14%	-	1%	1%
EE	907	6%	9%	8%	7%	20%	5%	8%	3%	23%	1%	2%	8%
EL	1000	3%	15%	9%	6%	14%	14%	14%	5%	19%	-	-	1%
ES	835	2%	11%	9%	9%	15%	13%	4%	5%	13%	-	5%	14%
FR	1000	5%	9%	9%	6%	18%	13%	6%	4%	17%	-	2%	11%
IE	819	10%	14%	12%	11%	13%	8%	5%	2%	16%	-	3%	6%
IT	937	5%	13%	8%	16%	11%	18%	6%	2%	17%	-	2%	2%
CY	478	3%	18%	14%	3%	15%	5%	11%	2%	20%	-	1%	8%
LV	981	5%	7%	3%	4%	21%	7%	19%	2%	28%	-	-	4%
LT	935	9%	7%	5%	4%	15%	7%	13%	2%	30%	1%	1%	6%
LU	476	6%	10%	8%	5%	15%	10%	5%	8%	17%	-	5%	11%
HU	949	4%	7%	8%	11%	18%	12%	9%	4%	22%	-	1%	4%
MT	465	2%	17%	11%	2%	18%	6%	3%	3%	25%	-	2%	11%
NL	971	10%	16%	11%	6%	12%	6%	3%	11%	15%	1%	3%	6%
AT	959	4%	6%	5%	12%	19%	18%	6%	10%	17%	-	1%	2%
PL	949	9%	6%	3%	9%	20%	18%	10%	3%	19%	-	1%	2%
PT	900	6%	9%	8%	8%	16%	15%	11%	3%	18%	-	1%	5%
RO	894	6%	7%	6%	12%	18%	16%	11%	3%	16%	1%	1%	3%
SI	1014	3%	8%	8%	6%	23%	24%	7%	3%	12%	1%	2%	3%
SK	1052	5%	7%	6%	13%	22%	20%	7%	3%	15%	-	1%	1%
FI	1003	10%	11%	9%	6%	16%	13%	3%	7%	18%	-	2%	5%
SE	958	10%	11%	8%	4%	11%	12%	3%	11%	20%	-	3%	7%
UK	1171	6%	11%	15%	6%	14%	9%	6%	3%	15%	-	3%	12%

QB7T - What are the reasons for doing undeclared work? - TOTAL

	TOTAL	Bureaucracy / red tape to carry out a regular economic activity is too complicated	Lack of control by authorities	Sanctions are too weak	In certain sectors or regions there is no real alternative	Salaries in the regular businesses are too low	Lack of regular jobs on the labour market	The State does not do anything for the people, so why should they pay taxes	Nobody would buy these goods or services at normal rates on the regular market	Taxes and/or social security contributions are too high	Refusal (SPONTANEOUS)	Others (SPONATENOUS)	DK
EU27	26659	12%	21%	13%	16%	41%	24%	10%	7%	32%	0%	3%	7%
BE	1040	9%	25%	14%	14%	44%	13%	8%	5%	53%	0%	6%	2%
BG	1000	12%	35%	17%	19%	39%	23%	23%	2%	14%	-	0%	6%
CZ	1024	13%	29%	18%	20%	37%	20%	12%	7%	29%	-	1%	5%
DK	1007	10%	27%	16%	7%	21%	3%	4%	28%	50%	1%	11%	5%
D-W	1003	11%	14%	10%	13%	50%	31%	9%	12%	38%	0%	1%	3%
DE	1510	11%	13%	9%	14%	50%	35%	9%	11%	36%	0%	1%	3%
D-E	507	12%	12%	4%	19%	52%	53%	8%	10%	25%	-	1%	2%
EE	1004	12%	19%	12%	13%	53%	9%	11%	4%	37%	1%	4%	10%
EL	1000	7%	38%	16%	11%	44%	26%	21%	6%	31%	-	0%	-
ES	1007	7%	27%	14%	16%	32%	19%	6%	6%	21%	0%	6%	17%
FR	1039	10%	22%	12%	12%	52%	24%	8%	5%	33%	-	4%	4%
IE	1003	19%	26%	19%	17%	23%	13%	7%	3%	26%	0%	5%	18%
IT	1017	11%	26%	14%	26%	23%	33%	10%	3%	33%	0%	3%	8%
CY	503	6%	47%	24%	4%	46%	7%	13%	3%	29%	0%	2%	5%
LV	1010	10%	13%	5%	7%	65%	10%	28%	2%	48%	0%	2%	3%
LT	1017	21%	17%	8%	7%	33%	11%	21%	3%	57%	1%	1%	8%
LU	510	12%	22%	12%	10%	39%	16%	8%	12%	34%	-	11%	7%
HU	1000	8%	14%	16%	17%	30%	22%	13%	6%	57%	0%	3%	5%
MT	500	5%	37%	16%	4%	40%	10%	4%	4%	51%	0%	4%	7%
NL	1001	19%	29%	16%	9%	33%	10%	5%	19%	37%	1%	9%	3%
AT	1009	8%	14%	10%	26%	40%	34%	9%	17%	26%	0%	2%	5%
PL	1000	18%	12%	6%	20%	49%	28%	13%	2%	37%	0%	2%	5%
PT	1002	14%	23%	11%	12%	32%	22%	19%	3%	37%	0%	2%	10%
RO	1004	20%	20%	8%	19%	42%	24%	14%	4%	24%	1%	1%	11%
SI	1037	7%	18%	14%	9%	62%	47%	11%	3%	18%	1%	3%	2%
SK	1075	14%	20%	9%	30%	47%	36%	10%	4%	25%	0%	1%	2%
FI	1026	30%	22%	14%	10%	37%	20%	4%	11%	38%	-	4%	2%
SE	1001	17%	18%	12%	7%	28%	21%	4%	20%	51%	0%	6%	4%
UK	1313	12%	21%	23%	8%	50%	13%	8%	4%	24%	0%	4%	11%

QB8 Have you in the last twelve months acquired any services of which you had a good reason to assume that they embodied undeclared work, i.e. that the income was not completely reported to tax or social security institutions?

	<b>TOTAL</b>	<b>Yes</b>	<b>No</b>	<b>Refusal (SPONTANEOUS)</b>	<b>DK</b>
EU27	26659	9%	84%	2%	5%
BE	1040	15%	82%	1%	2%
BG	1000	10%	76%	1%	13%
CZ	1024	11%	83%	3%	3%
DK	1007	24%	75%	-	1%
D-W	1003	5%	89%	2%	4%
DE	1510	5%	90%	2%	3%
D-E	507	5%	92%	2%	1%
EE	1004	12%	80%	3%	5%
EL	1000	14%	85%	1%	-
ES	1007	5%	90%	2%	3%
FR	1039	7%	91%	-	2%
IE	1003	7%	84%	4%	5%
IT	1017	11%	68%	6%	15%
CY	503	1%	97%	-	2%
LV	1010	21%	74%	2%	3%
LT	1017	10%	85%	1%	4%
LU	510	12%	86%	-	2%
HU	1000	11%	81%	5%	3%
MT	500	15%	83%	1%	1%
NL	1001	24%	74%	1%	1%
AT	1009	15%	75%	5%	5%
PL	1000	5%	89%	1%	5%
PT	1002	6%	84%	3%	7%
RO	1004	9%	70%	2%	19%
SI	1037	14%	83%	2%	1%
SK	1075	12%	83%	2%	3%
FI	1026	10%	87%	1%	2%
SE	1001	18%	80%	1%	1%
UK	1313	7%	91%	1%	1%

QB9 And have you in the last twelve months acquired any goods of which you had a good reason to assume that they embodied undeclared work, i.e. that the income was not completely reported to tax or social security institutions?

	<b>TOTAL</b>	<b>Yes</b>	<b>No</b>	<b>Refusal (SPONTANEOUS)</b>	<b>DK</b>
EU27	26659	6%	86%	2%	6%
BE	1040	8%	89%	1%	2%
BG	1000	11%	72%	1%	16%
CZ	1024	9%	84%	4%	3%
DK	1007	14%	84%	1%	1%
D-W	1003	2%	92%	2%	4%
DE	1510	3%	92%	1%	4%
D-E	507	4%	92%	1%	3%
EE	1004	8%	84%	3%	5%
EL	1000	7%	92%	1%	-
ES	1007	2%	94%	1%	3%
FR	1039	6%	91%	-	3%
IE	1003	2%	84%	4%	10%
IT	1017	9%	71%	4%	16%
CY	503	1%	98%	-	1%
LV	1010	17%	77%	2%	4%
LT	1017	8%	86%	1%	5%
LU	510	5%	94%	-	1%
HU	1000	6%	86%	6%	2%
MT	500	10%	87%	2%	1%
NL	1001	7%	91%	1%	1%
AT	1009	6%	83%	5%	6%
PL	1000	5%	88%	1%	6%
PT	1002	6%	85%	2%	7%
RO	1004	9%	67%	2%	22%
SI	1037	10%	86%	2%	2%
SK	1075	9%	85%	2%	4%
FI	1026	4%	93%	1%	2%
SE	1001	11%	88%	-	1%
UK	1313	5%	93%	1%	1%

QB10a What kind of goods or services coming from undeclared activities did you acquire? Would you please shortly characterize each of these services or goods? Please indicate the most important three ones in terms of value. - First most important one.

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	Construction	Industry	Household services (incl. gardening, child and elderly care)	Transport	Personal services	Retail	Repair services	Hotel, restaurant, cafe	Agriculture	Others	Refusal	DK
EU27	2854	16%	1%	17%	1%	8%	22%	11%	2%	1%	5%	6%	10%
BE	183	17%	1%	31%	1%	9%	12%	10%	9%	-	1%	2%	7%
BG	135	18%	1%	4%	3%	2%	43%	8%	-	1%	1%	16%	3%
CZ	155	15%	-	5%	1%	10%	25%	7%	-	1%	2%	-	34%
DK	273	34%	-	26%	-	10%	1%	7%	3%	-	11%	1%	7%
D-W	57	1%	-	10%	2%	5%	16%	15%	-	-	6%	5%	40%
DE	86	3%	-	11%	1%	5%	20%	12%	2%	-	6%	5%	35%
D-E	29	9%	-	14%	-	6%	37%	-	11%	-	4%	6%	13%
EE	141	25%	-	1%	5%	12%	21%	7%	-	3%	11%	-	15%
EL	174	3%	-	8%	1%	8%	28%	30%	4%	-	18%	-	-
ES	61	17%	2%	16%	2%	4%	21%	7%	2%	-	3%	26%	-
FR	107	17%	-	23%	1%	4%	17%	11%	2%	3%	12%	4%	6%
IE	78	56%	-	13%	-	1%	3%	6%	-	1%	6%	2%	12%
IT	124	6%	-	11%	-	19%	29%	22%	2%	-	-	6%	5%
CY	9	6%	7%	-	-	-	74%	-	-	-	13%	-	-
LV	245	3%	-	2%	3%	12%	32%	12%	-	18%	-	3%	15%
LT	120	6%	-	5%	6%	8%	40%	19%	-	2%	2%	2%	10%
LU	70	30%	-	45%	-	1%	1%	5%	-	-	6%	4%	8%
HU	120	13%	6%	9%	4%	7%	10%	13%	1%	4%	8%	11%	14%
MT	84	22%	-	1%	-	37%	19%	11%	3%	1%	2%	4%	-
NL	266	26%	-	38%	1%	8%	6%	5%	1%	-	4%	1%	10%
AT	167	24%	1%	17%	-	9%	4%	20%	1%	1%	6%	11%	6%
PL	79	18%	-	3%	5%	9%	35%	13%	-	-	3%	11%	3%
PT	72	12%	-	5%	-	4%	27%	19%	20%	2%	7%	3%	1%
RO	107	21%	-	29%	-	15%	14%	-	-	-	-	4%	17%
SI	176	14%	-	20%	-	10%	21%	15%	1%	4%	1%	10%	4%
SK	160	21%	1%	6%	-	7%	33%	5%	-	-	1%	16%	10%
FI	112	15%	-	21%	-	15%	14%	8%	8%	-	5%	1%	13%
SE	227	31%	-	18%	2%	4%	19%	11%	5%	3%	1%	2%	4%
UK	119	21%	2%	18%	-	2%	31%	4%	-	-	12%	-	10%

QB10b What kind of goods or services coming from undeclared activities did you acquire? Would you please shortly characterize each of these services or goods? Please indicate the most important three ones in terms of value. - Second most important one.

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	Construction	Industry	Household services (incl. gardening, child and elderly care)	Transport	Personal services	Retail	Repair services	Hotel, restaurant, cafe	Agriculture	Others	Refusal	DK
EU27	2854	4%	-	4%	-	4%	9%	4%	1%	-	4%	10%	60%
BE	183	3%	1%	3%	-	1%	7%	2%	2%	-	-	-	81%
BG	135	2%	-	1%	-	4%	10%	4%	-	-	3%	-	76%
CZ	155	3%	-	1%	1%	2%	2%	2%	2%	-	-	-	87%
DK	273	9%	2%	7%	1%	4%	-	4%	1%	-	6%	2%	64%
D-W	57	4%	-	3%	-	-	3%	-	-	-	5%	20%	65%
DE	86	6%	-	3%	-	-	5%	-	-	-	6%	17%	63%
D-E	29	13%	-	2%	-	3%	11%	-	-	-	6%	8%	57%
EE	141	6%	-	4%	1%	4%	7%	3%	-	-	13%	-	62%
EL	174	-	-	3%	-	3%	15%	18%	3%	1%	4%	-	53%
ES	61	1%	3%	-	-	4%	-	-	-	-	-	-	92%
FR	107	4%	-	4%	-	-	16%	2%	2%	-	14%	52%	6%
IE	78	24%	-	11%	-	2%	2%	1%	-	-	2%	-	58%
IT	124	3%	-	5%	-	11%	17%	14%	4%	-	2%	9%	35%
CY	9	-	-	-	-	-	-	-	-	-	-	-	100%
LV	245	2%	-	-	1%	5%	12%	2%	-	6%	-	-	72%
LT	120	3%	1%	-	1%	3%	3%	3%	-	-	1%	2%	83%
LU	70	10%	-	4%	-	1%	-	1%	2%	-	-	2%	80%
HU	120	3%	2%	1%	2%	2%	7%	11%	-	2%	3%	12%	55%
MT	84	-	-	-	1%	10%	11%	12%	-	-	-	1%	65%
NL	266	7%	-	13%	-	4%	3%	1%	-	-	1%	3%	68%
AT	167	3%	-	2%	-	7%	3%	6%	-	-	3%	-	76%
PL	79	5%	-	4%	1%	2%	1%	4%	-	-	4%	1%	78%
PT	72	1%	-	2%	2%	3%	13%	4%	12%	-	1%	-	62%
RO	107	3%	-	5%	-	9%	6%	-	-	-	2%	-	75%
SI	176	2%	-	9%	-	4%	13%	8%	-	5%	-	1%	58%
SK	160	3%	1%	2%	-	3%	6%	4%	-	-	-	-	81%
FI	112	-	-	-	-	1%	1%	3%	-	-	2%	3%	90%
SE	227	5%	-	3%	-	2%	5%	2%	1%	1%	-	1%	80%
UK	119	-	-	5%	-	-	12%	-	-	-	1%	6%	76%

QB10c What kind of goods or services coming from undeclared activities did you acquire? Would you please shortly characterize each of these services or goods? Please indicate the most important three ones in terms of value. - Third most important one.

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	Construction	Industry	Household services (incl. gardening, child and elderly care)	Transport	Personal services	Retail	Repair services	Hotel, restaurant, cafe	Agriculture	Others	Refusal	DK
EU27	2854	1%	-	2%	-	2%	3%	1%	1%	-	2%	12%	76%
BE	183	2%	-	-	-	2%	2%	1%	-	-	-	-	93%
BG	135	2%	-	-	-	1%	1%	1%	-	-	1%	-	94%
CZ	155	-	-	-	-	-	-	-	1%	-	-	-	99%
DK	273	2%	-	3%	1%	2%	-	-	-	-	5%	3%	84%
D-W	57	2%	-	-	-	-	2%	-	-	-	-	24%	72%
DE	86	2%	-	-	-	-	3%	-	-	-	1%	22%	72%
D-E	29	4%	-	2%	-	-	6%	-	-	-	6%	13%	69%
EE	141	2%	-	-	1%	4%	2%	-	-	-	3%	1%	87%
EL	174	-	-	-	-	1%	4%	8%	1%	-	1%	-	85%
ES	61	-	-	-	-	-	-	-	-	-	-	-	100%
FR	107	1%	-	1%	-	-	5%	1%	-	1%	12%	73%	6%
IE	78	11%	-	2%	-	-	-	-	-	-	-	-	87%
IT	124	-	-	5%	-	10%	8%	6%	4%	-	2%	8%	57%
CY	9	-	-	-	-	-	-	-	-	-	-	-	100%
LV	245	-	-	-	2%	1%	-	-	-	1%	-	-	96%
LT	120	-	-	-	-	1%	1%	-	-	-	-	-	98%
LU	70	1%	-	1%	-	-	-	3%	-	-	-	2%	93%
HU	120	-	3%	2%	-	1%	3%	2%	1%	-	-	11%	77%
MT	84	-	-	2%	-	-	1%	3%	4%	-	-	-	90%
NL	266	2%	-	3%	-	1%	2%	-	-	-	1%	-	91%
AT	167	1%	-	1%	-	-	1%	-	-	-	1%	-	96%
PL	79	-	-	-	-	-	2%	1%	-	-	4%	-	93%
PT	72	4%	-	-	1%	-	-	-	4%	-	-	-	91%
RO	107	1%	-	1%	-	1%	1%	-	-	-	-	-	96%
SI	176	3%	-	3%	-	2%	3%	4%	1%	1%	-	-	83%
SK	160	1%	-	1%	-	1%	1%	1%	-	-	-	-	95%
FI	112	-	-	-	-	-	-	-	-	-	-	-	100%
SE	227	1%	-	1%	-	-	1%	-	-	-	-	1%	96%
UK	119	-	-	2%	-	-	1%	-	-	-	1%	4%	92%



QB10T - Indicate the most important 3 undeclared goods/services you have acquired. - TOTAL

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	Construction	Industry	Household services (incl. gardening, child and elderly care)	Transport	Personal services	Retail	Repair services	Hotel, restaurant, cafe	Agriculture	Others	Refusal	DK
EU27	2854	20%	1%	20%	1%	13%	26%	15%	4%	1%	9%	16%	8%
BE	183	21%	2%	34%	1%	12%	19%	13%	11%	-	1%	2%	7%
BG	135	22%	1%	5%	3%	7%	55%	12%	-	1%	5%	16%	3%
CZ	155	18%	-	6%	1%	12%	28%	9%	2%	1%	2%	0%	34%
DK	273	39%	2%	32%	1%	15%	1%	10%	4%	-	16%	2%	6%
D-W	57	7%	-	12%	2%	5%	16%	15%	-	-	12%	24%	26%
DE	86	9%	-	12%	1%	5%	21%	12%	2%	-	12%	23%	22%
D-E	29	17%	-	13%	-	6%	40%	-	11%	-	11%	18%	6%
EE	141	32%	-	5%	8%	20%	29%	10%	-	3%	25%	1%	15%
EL	174	4%	-	10%	2%	11%	38%	43%	6%	1%	22%	-	-
ES	61	18%	5%	16%	2%	9%	21%	7%	2%	-	3%	26%	-
FR	107	20%	-	25%	1%	4%	26%	13%	4%	4%	27%	74%	2%
IE	78	61%	-	23%	-	3%	4%	6%	-	1%	8%	1%	12%
IT	124	10%	-	18%	-	33%	36%	34%	9%	-	3%	9%	4%
CY	9	6%	7%	-	-	-	74%	-	-	-	13%	-	-
LV	245	6%	-	2%	7%	18%	44%	15%	-	24%	-	3%	12%
LT	120	9%	1%	6%	7%	11%	44%	21%	-	2%	4%	3%	10%
LU	70	35%	-	46%	-	2%	1%	9%	2%	-	7%	4%	8%
HU	120	16%	12%	12%	5%	11%	19%	25%	2%	6%	11%	15%	12%
MT	84	22%	-	3%	2%	48%	31%	26%	7%	1%	2%	4%	-
NL	266	31%	-	45%	1%	12%	10%	6%	1%	-	5%	3%	10%
AT	167	28%	1%	20%	-	16%	8%	26%	1%	1%	9%	11%	6%
PL	79	24%	-	6%	6%	10%	37%	17%	-	-	9%	12%	3%
PT	72	16%	-	7%	2%	7%	39%	23%	36%	2%	8%	3%	2%
RO	107	25%	-	36%	-	24%	21%	-	-	-	2%	4%	17%
SI	176	17%	-	27%	0%	15%	30%	25%	1%	10%	1%	11%	4%
SK	160	25%	3%	9%	0%	10%	40%	9%	-	0%	1%	16%	10%
FI	112	15%	-	21%	-	17%	14%	10%	8%	-	6%	4%	13%
SE	227	33%	-	20%	2%	6%	23%	12%	6%	5%	2%	2%	4%
UK	119	22%	1%	21%	-	2%	33%	4%	-	-	13%	5%	10%

QB11 Thinking about the most important good or service coming from undeclared work you acquired, could you please indicate roughly how much money you spent on it in the last twelve months?

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	-50,00 euros	50,00-100,99 euros	101,00-200,99 euros	201,00-300,99 euros	301,00-400,99 euros	401,00-500,99 euros	501,00 and + euros	Refusal	DK	Average
EU27	2854	14%	12%	11%	7%	3%	5%	23%	8%	17%	1028.0
BE	183	5%	10%	8%	12%	4%	10%	30%	1%	20%	1050.2
BG	135	16%	10%	8%	10%	1%	1%	8%	23%	23%	283.8
CZ	155	28%	13%	15%	3%	7%	2%	10%	15%	7%	276.3
DK	273	17%	12%	11%	11%	1%	3%	33%	2%	9%	1212.5
D-W	57	16%	14%	11%	7%	1%	14%	13%	11%	13%	398.6
DE	86	14%	14%	14%	7%	1%	14%	15%	11%	10%	482.6
D-E	29	8%	11%	26%	6%	-	15%	23%	11%	-	771.6
EE	141	14%	8%	14%	4%	6%	1%	28%	6%	14%	681.5
EL	174	7%	20%	15%	13%	3%	9%	24%	2%	7%	691.8
ES	61	18%	3%	6%	3%	2%	-	18%	16%	34%	789.2
FR	107	16%	10%	16%	9%	5%	7%	20%	1%	16%	2906.8
IE	78	1%	12%	5%	4%	3%	4%	34%	6%	31%	2831.8
IT	124	14%	12%	6%	5%	2%	3%	23%	10%	25%	837.4
CY	9	31%	-	23%	-	-	-	27%	-	19%	329.5
LV	245	19%	26%	12%	6%	2%	2%	10%	7%	16%	379.9
LT	120	22%	10%	11%	8%	4%	3%	18%	4%	19%	467.1
LU	70	1%	7%	4%	3%	5%	2%	48%	13%	17%	2646.5
HU	120	19%	5%	6%	6%	7%	2%	6%	22%	27%	581.8
MT	84	33%	13%	14%	5%	6%	5%	12%	1%	11%	281.5
NL	266	7%	12%	11%	7%	5%	7%	43%	4%	4%	1085.8
AT	167	3%	8%	8%	9%	7%	12%	16%	25%	12%	666.3
PL	79	21%	18%	21%	5%	5%	-	18%	6%	6%	613.2
PT	72	9%	12%	11%	5%	2%	4%	9%	7%	41%	479.3
RO	107	3%	15%	7%	5%	1%	5%	15%	6%	43%	519.9
SI	176	13%	21%	12%	6%	3%	5%	19%	11%	10%	678.6
SK	160	21%	12%	8%	7%	1%	2%	18%	12%	5%	380.4
FI	112	16%	26%	15%	13%	1%	2%	14%	2%	11%	669.4
SE	227	12%	9%	15%	8%	6%	4%	35%	2%	9%	831.5
UK	119	20%	10%	7%	4%	3%	3%	34%	4%	15%	958.3

QB12 Among the following, could you please indicate from whom did you buy this good or service?

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	Friends, colleagues or acquaintances	Relatives	Neighbours	Other private persons or households	Firms or businesses	Refusal (SPONTANEOUS)	Other (SPONTANEOUS)	DK
EU27	2854	33%	3%	4%	28%	19%	4%	6%	3%
BE	183	34%	4%	3%	19%	31%	2%	5%	2%
BG	135	10%	2%	4%	34%	39%	8%	3%	-
CZ	155	37%	4%	8%	19%	16%	5%	11%	-
DK	273	51%	8%	1%	21%	17%	1%	-	1%
D-W	57	57%	2%	6%	18%	16%	-	-	1%
DE	86	51%	2%	6%	20%	18%	-	-	3%
D-E	29	28%	-	7%	30%	25%	-	-	10%
EE	141	26%	3%	1%	51%	12%	1%	3%	3%
EL	174	15%	1%	4%	53%	26%	1%	-	-
ES	61	26%	-	1%	21%	19%	7%	19%	7%
FR	107	50%	1%	6%	13%	19%	3%	6%	2%
IE	78	33%	6%	13%	25%	5%	2%	6%	10%
IT	124	8%	1%	3%	48%	23%	2%	11%	4%
CY	9	41%	-	-	23%	36%	-	-	-
LV	245	22%	1%	4%	42%	22%	6%	-	3%
LT	120	23%	2%	5%	47%	17%	2%	3%	1%
LU	70	35%	1%	5%	38%	9%	9%	1%	2%
HU	120	28%	4%	6%	18%	24%	13%	3%	4%
MT	84	14%	-	-	52%	25%	2%	5%	2%
NL	266	43%	5%	4%	29%	9%	4%	3%	3%
AT	167	55%	6%	8%	18%	5%	7%	1%	-
PL	79	33%	2%	8%	31%	13%	5%	8%	-
PT	72	17%	2%	11%	33%	33%	1%	-	3%
RO	107	30%	2%	5%	30%	8%	7%	11%	7%
SI	176	40%	4%	1%	22%	21%	6%	3%	3%
SK	160	19%	5%	3%	31%	20%	5%	3%	14%
FI	112	27%	7%	5%	19%	34%	2%	3%	3%
SE	227	36%	3%	4%	26%	29%	-	-	2%
UK	119	39%	2%	3%	21%	23%	3%	5%	4%

QB13 From the following, what made you buy it undeclared instead of buying it on the regular market? (MULTIPLE ANSWERS POSSIBLE)

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	Lower price	Faster service	Better quality	In order to help someone who is in need of money	It was a favour amongst friends\ relatives\ colleagues	Good\ service is not\ hardly available on the regular market	Refusal (SPONTANEOUS)	Other (SPONTANEOUS)	DK
EU27	2854	66%	21%	8%	11%	14%	10%	2%	6%	3%
BE	183	56%	21%	5%	12%	23%	11%	2%	8%	5%
BG	135	39%	20%	11%	2%	5%	8%	4%	11%	1%
CZ	155	71%	30%	11%	8%	24%	11%	3%	4%	-
DK	273	72%	30%	12%	13%	22%	13%	0%	6%	1%
D-W	57	74%	30%	8%	16%	25%	7%	-	-	2%
DE	86	75%	31%	7%	14%	23%	6%	-	-	2%
D-E	29	78%	39%	4%	9%	17%	1%	-	-	5%
EE	141	50%	43%	16%	8%	16%	16%	1%	4%	3%
EL	174	58%	12%	7%	6%	8%	14%	2%	12%	0%
ES	61	54%	22%	-	11%	9%	14%	9%	7%	11%
FR	107	67%	18%	8%	18%	19%	9%	2%	7%	2%
IE	78	61%	36%	6%	12%	10%	16%	-	7%	3%
IT	124	68%	16%	7%	16%	9%	13%	1%	6%	1%
CY	9	34%	-	-	17%	20%	-	-	13%	16%
LV	245	67%	18%	18%	3%	9%	14%	1%	4%	4%
LT	120	73%	27%	16%	4%	10%	8%	-	5%	2%
LU	70	48%	17%	8%	20%	13%	16%	1%	6%	3%
HU	120	59%	18%	11%	9%	16%	5%	7%	6%	3%
MT	84	44%	22%	12%	3%	6%	6%	-	18%	7%
NL	266	57%	15%	9%	10%	11%	17%	2%	7%	2%
AT	167	72%	38%	15%	18%	36%	10%	1%	2%	0%
PL	79	88%	15%	9%	5%	10%	5%	-	1%	-
PT	72	70%	12%	5%	10%	6%	11%	-	12%	1%
RO	107	66%	26%	24%	12%	15%	15%	-	-	8%
SI	176	72%	30%	15%	6%	14%	4%	2%	4%	1%
SK	160	75%	29%	9%	7%	14%	8%	2%	5%	13%
FI	112	47%	28%	9%	12%	10%	14%	-	13%	3%
SE	227	60%	28%	6%	6%	16%	12%	1%	8%	2%
UK	119	64%	12%	5%	8%	5%	6%	2%	7%	5%

QB14 From the following, what would you have done if this good or service had only been available on the regular market?

(IF 'YES', CODE 1 IN QB8 OR QB9)

	TOTAL	I would have bought it from the regular market	The job would have been done by myself or another member of the household	I would have postponed the acquisition of this service or good	I would have renounced from purchasing this service or good	Refusal (SPONTANEOUS)	Other (SPONTANEOUS)	DK
EU27	2854	53%	13%	9%	12%	2%	3%	8%
BE	183	52%	22%	6%	12%	2%	3%	3%
BG	135	59%	5%	7%	7%	3%	6%	13%
CZ	155	64%	16%	7%	4%	5%	1%	3%
DK	273	54%	17%	9%	15%	1%	2%	2%
D-W	57	32%	23%	19%	14%	1%	-	11%
DE	86	34%	23%	16%	16%	1%	-	10%
D-E	29	46%	22%	3%	24%	-	-	5%
EE	141	54%	18%	14%	4%	4%	1%	5%
EL	174	75%	6%	8%	7%	1%	1%	2%
ES	61	46%	3%	6%	10%	8%	-	27%
FR	107	46%	14%	7%	23%	1%	1%	8%
IE	78	42%	24%	10%	7%	-	-	17%
IT	124	65%	8%	10%	8%	1%	5%	3%
CY	9	65%	-	-	-	13%	-	22%
LV	245	66%	2%	9%	7%	3%	3%	10%
LT	120	70%	4%	4%	10%	-	4%	8%
LU	70	47%	34%	7%	1%	1%	4%	6%
HU	120	53%	16%	14%	8%	5%	1%	3%
MT	84	54%	5%	5%	14%	1%	-	21%
NL	266	47%	22%	8%	13%	1%	6%	3%
AT	167	41%	23%	14%	12%	4%	3%	3%
PL	79	54%	7%	15%	11%	1%	5%	7%
PT	72	38%	5%	17%	20%	-	4%	16%
RO	107	44%	14%	12%	6%	2%	4%	18%
SI	176	55%	7%	10%	4%	13%	8%	3%
SK	160	45%	9%	10%	8%	3%	5%	20%
FI	112	61%	17%	6%	8%	-	3%	5%
SE	227	53%	21%	9%	8%	-	4%	5%
UK	119	64%	8%	5%	11%	1%	2%	9%

QB15 Sometimes employers prefer to pay all or part of the regular salary or the remuneration for extra work or overtime hours cash-in-hand and without declaring it to tax or social security authorities. Did your employer pay you all or part of your income in the last 12 months in this way?

(IF 'DEPENDENT EMPLOYEES', CODE 10 TO 18 IN D15a)

	<b>TOTAL</b>	<b>Yes</b>	<b>No</b>	<b>Refusal (SPONTANEOUS)</b>	<b>DK</b>
EU27	11587	5%	89%	3%	3%
BE	428	6%	94%	-	-
BG	446	14%	73%	6%	7%
CZ	501	3%	93%	4%	-
DK	497	2%	97%	-	1%
D-W	448	1%	96%	2%	1%
DE	657	1%	96%	2%	1%
D-E	196	2%	97%	-	1%
EE	457	8%	88%	1%	3%
EL	292	3%	97%	-	-
ES	423	5%	86%	6%	3%
FR	507	1%	96%	1%	2%
IE	458	2%	73%	3%	22%
IT	401	7%	79%	10%	4%
CY	210	4%	93%	-	3%
LV	511	17%	78%	3%	2%
LT	446	11%	86%	1%	2%
LU	223	1%	98%	-	1%
HU	392	8%	84%	7%	1%
MT	186	1%	96%	-	3%
NL	515	2%	98%	-	-
AT	519	4%	85%	5%	6%
PL	337	11%	84%	2%	3%
PT	421	4%	86%	4%	6%
RO	453	23%	46%	7%	24%
SI	431	5%	92%	2%	1%
SK	537	7%	82%	1%	10%
FI	491	3%	97%	-	-
SE	546	3%	97%	-	-
UK	600	1%	97%	1%	1%

QB16 Was this income part of the remuneration for your regular work, was it payment for overtime hours or was it both?

(IF 'YES', CODE 1 IN QB15)

	TOTAL	Part of the remuneration of the regular work	Overtime, extra-work	Both regular and overtime work	Refusal (SPONTANEOUS)	DK
EU27	558	29%	27%	36%	4%	4%
BE	27	18%	66%	10%	-	6%
BG	63	46%	15%	37%	-	2%
CZ	17	13%	46%	41%	-	-
DK	12	8%	44%	16%	8%	24%
D-W	3	-	100%	-	-	-
DE	6	35%	65%	-	-	-
D-E	5	70%	30%	-	-	-
EE	39	37%	20%	32%	9%	2%
EL	8	29%	54%	17%	-	-
ES	22	18%	36%	32%	10%	4%
FR	7	11%	61%	28%	-	-
IE	8	11%	66%	-	12%	11%
IT	26	12%	17%	44%	13%	14%
CY	8	9%	54%	37%	-	-
LV	88	47%	18%	34%	1%	-
LT	49	44%	10%	46%	-	-
LU	3	-	100%	-	-	-
HU	31	19%	50%	27%	4%	-
MT	2	100%	-	-	-	-
NL	10	-	75%	15%	-	10%
AT	22	14%	48%	30%	4%	4%
PL	37	35%	15%	50%	-	-
PT	18	19%	15%	33%	14%	19%
RO	102	48%	9%	41%	1%	1%
SI	21	13%	40%	28%	19%	-
SK	35	39%	43%	18%	-	-
FI	15	36%	39%	25%	-	-
SE	16	6%	80%	9%	5%	-
UK	7	27%	53%	20%	-	-

QB17 Approximately which percentage share of your gross yearly income in your main job did you get this way?

(IF 'YES', CODE 1 IN QB15)

	TOTAL	1-20 %	21-40 %	41-60 %	61-80 %	81-100 %	Refusal	DK	Average
EU27	558	27%	7%	8%	2%	17%	11%	28%	43.2
BE	27	73%	10%	4%	-	-	7%	6%	14.4
BG	63	20%	23%	10%	1%	14%	2%	30%	43.5
CZ	17	52%	17%	4%	-	-	16%	11%	13.7
DK	12	60%	-	-	-	-	-	40%	5.6
D-W	3	44%	-	-	-	-	-	56%	5.0
DE	6	47%	-	25%	-	-	-	28%	23.3
D-E	5	50%	-	50%	-	-	-	-	31.4
EE	39	42%	19%	11%	-	11%	7%	10%	31.0
EL	8	54%	17%	-	15%	-	-	14%	23.0
ES	22	43%	7%	-	-	4%	32%	14%	18.7
FR	7	26%	12%	-	-	28%	-	34%	54.0
IE	8	53%	-	-	-	11%	25%	11%	25.8
IT	26	13%	5%	-	-	20%	27%	35%	62.9
CY	8	60%	-	-	-	-	-	40%	10.8
LV	88	19%	15%	31%	16%	8%	8%	3%	46.4
LT	49	15%	24%	31%	5%	16%	3%	6%	48.4
LU	3	100%	-	-	-	-	-	-	11.1
HU	31	51%	12%	11%	-	5%	8%	13%	23.6
MT	2	100%	-	-	-	-	-	-	20.0
NL	10	61%	13%	16%	-	-	-	10%	18.5
AT	22	54%	16%	-	4%	-	8%	18%	18.9
PL	37	20%	7%	31%	3%	20%	4%	15%	52.7
PT	18	14%	16%	9%	-	7%	15%	39%	42.2
RO	102	12%	-	-	2%	36%	5%	45%	70.4
SI	21	47%	5%	14%	-	4%	11%	19%	22.9
SK	35	44%	22%	12%	-	-	15%	7%	25.1
FI	15	63%	-	-	-	-	-	37%	8.1
SE	16	78%	-	6%	-	-	5%	11%	7.4
UK	7	31%	-	-	-	-	-	69%	1.3



QB18 Were you happy with getting a part of your salary without having it declared to the tax or social security authorities or would you have preferred to have your total gross salary being declared?

(IF 'YES', CODE 1 IN QB15)

	TOTAL	Happy with this	Prefer full declaration	It depends (SPONTANEOUS)	Refusal (SPONTANEOUS)	DK
EU27	558	33%	33%	16%	5%	13%
BE	27	77%	17%	-	-	6%
BG	63	36%	15%	34%	2%	13%
CZ	17	84%	11%	5%	-	-
DK	12	78%	9%	-	-	13%
D-W	3	100%	-	-	-	-
DE	6	82%	8%	10%	-	-
D-E	5	64%	16%	20%	-	-
EE	39	63%	23%	9%	3%	2%
EL	8	41%	44%	15%	-	-
ES	22	31%	31%	19%	7%	12%
FR	7	86%	14%	-	-	-
IE	8	63%	11%	13%	13%	-
IT	26	9%	37%	18%	10%	26%
CY	8	44%	21%	35%	-	-
LV	88	52%	29%	17%	2%	-
LT	49	38%	49%	6%	7%	-
LU	3	100%	-	-	-	-
HU	31	49%	42%	5%	1%	3%
MT	2	100%	-	-	-	-
NL	10	84%	16%	-	-	-
AT	22	55%	23%	14%	8%	-
PL	37	24%	68%	4%	-	4%
PT	18	21%	21%	27%	11%	20%
RO	102	6%	31%	27%	11%	25%
SI	21	66%	25%	9%	-	-
SK	35	51%	40%	9%	-	-
FI	15	60%	23%	17%	-	-
SE	16	48%	38%	9%	5%	-
UK	7	98%	-	2%	-	-



QB19 Did you yourself carry out any undeclared activities in the last 12 months for which you were paid in money or in kind? Herewith we mean again activities which were not or not fully reported to the tax or social security authorities and where the person who acquired the good or service was aware of this.

	<b>TOTAL</b>	<b>Yes</b>	<b>No</b>	<b>Refusal (SPONTANEOUS)</b>	<b>DK</b>
EU27	26659	5%	92%	2%	1%
BE	1040	6%	93%	1%	-
BG	1000	5%	89%	4%	2%
CZ	1024	7%	90%	3%	-
DK	1007	18%	81%	1%	-
D-W	1003	3%	95%	1%	1%
DE	1510	3%	95%	1%	1%
D-E	507	2%	96%	2%	-
EE	1004	11%	84%	3%	2%
EL	1000	4%	95%	1%	-
ES	1007	3%	95%	2%	-
FR	1039	6%	93%	-	1%
IE	1003	4%	85%	3%	8%
IT	1017	3%	91%	4%	2%
CY	503	1%	95%	1%	3%
LV	1010	15%	81%	3%	1%
LT	1017	7%	91%	1%	1%
LU	510	5%	94%	1%	-
HU	1000	7%	89%	4%	-
MT	500	2%	97%	1%	-
NL	1001	13%	86%	1%	-
AT	1009	7%	86%	4%	3%
PL	1000	5%	91%	2%	2%
PT	1002	3%	93%	2%	2%
RO	1004	4%	89%	4%	3%
SI	1037	5%	92%	3%	-
SK	1075	6%	92%	1%	1%
FI	1026	4%	94%	1%	1%
SE	1001	10%	89%	-	1%
UK	1313	2%	95%	2%	1%

QB20a Could you please tell me, what kind of activities did you carry out undeclared? Would you please shortly characterize each of them, starting with the most significant one in terms of hours spent. - First most significant one.

(IF 'YES', CODE 1 IN QB19)

	TOTAL	Construction	Industry	Household services (incl. gardening, child and elderly care)	Transport	Personal services	Retail	Repair services	Hotel, restaurant, cafe	Agriculture	Others	Refusal	DK
EU27	1185	15%	5%	19%	3%	9%	3%	7%	8%	4%	15%	6%	6%
BE	60	15%	-	17%	2%	10%	8%	5%	18%	3%	6%	2%	14%
BG	50	23%	11%	2%	8%	-	3%	2%	4%	11%	8%	28%	-
CZ	68	18%	9%	2%	2%	4%	5%	3%	2%	-	9%	44%	2%
DK	178	30%	16%	2%	17%	-	-	-	-	-	27%	2%	6%
D-W	27	8%	-	22%	-	-	-	11%	18%	-	28%	-	13%
DE	39	14%	-	19%	1%	-	2%	9%	17%	-	24%	-	14%
D-E	10	45%	-	4%	7%	-	10%	-	11%	-	-	-	23%
EE	109	30%	-	5%	2%	18%	-	3%	-	6%	25%	-	11%
EL	35	4%	-	13%	-	37%	7%	14%	14%	4%	3%	4%	-
ES	28	4%	9%	29%	4%	11%	-	8%	24%	4%	3%	4%	-
FR	67	11%	-	35%	-	17%	2%	6%	9%	3%	10%	-	7%
IE	35	20%	-	39%	3%	3%	-	6%	3%	6%	11%	-	9%
IT	26	-	22%	38%	-	-	-	9%	13%	-	10%	8%	-
CY	3	55%	-	-	-	45%	-	-	-	-	-	-	-
LV	152	20%	1%	3%	5%	33%	9%	11%	1%	7%	-	5%	5%
LT	68	11%	1%	18%	5%	17%	4%	9%	-	13%	3%	4%	15%
LU	23	28%	-	14%	-	24%	-	-	10%	-	7%	9%	8%
HU	67	17%	6%	4%	4%	7%	3%	6%	2%	16%	19%	13%	3%
MT	8	9%	-	-	-	16%	-	-	21%	22%	32%	-	-
NL	133	17%	3%	17%	2%	15%	3%	5%	3%	4%	22%	2%	7%
AT	66	29%	-	16%	1%	3%	-	2%	15%	-	17%	11%	6%
PL	49	20%	3%	11%	3%	4%	8%	3%	2%	7%	27%	9%	3%
PT	26	5%	6%	18%	-	18%	6%	5%	5%	10%	3%	24%	-
RO	41	16%	3%	2%	5%	10%	9%	5%	-	13%	-	12%	25%
SI	48	11%	6%	22%	9%	4%	5%	14%	-	-	9%	16%	4%
SK	62	30%	6%	11%	6%	6%	7%	5%	3%	3%	12%	6%	5%
FI	45	16%	-	31%	5%	5%	-	4%	-	5%	25%	-	9%
SE	100	26%	-	15%	7%	9%	2%	7%	10%	2%	11%	5%	6%
UK	28	24%	6%	14%	9%	10%	-	17%	-	-	20%	-	-

QB20b Could you please tell me, what kind of activities did you carry out undeclared? Would you please shortly characterize each of them, starting with the most significant one in terms of hours spent. - Second most significant one.

(IF 'YES', CODE 1 IN QB19)

	TOTAL	Construction	Industry	Household services (incl. gardening, child and elderly care)	Transport	Personal services	Retail	Repair services	Hotel, restaurant, cafe	Agriculture	Others	Refusal	DK
EU27	1185	2%	1%	3%	-	2%	1%	1%	-	1%	4%	15%	70%
BE	60	5%	-	2%	-	-	-	-	3%	-	-	2%	88%
BG	50	2%	4%	-	-	-	-	-	1%	2%	-	-	91%
CZ	68	-	-	-	2%	-	-	2%	-	-	-	8%	88%
DK	178	6%	3%	-	6%	-	-	-	-	-	6%	4%	75%
D-W	27	-	-	2%	-	-	-	-	-	-	-	24%	74%
DE	39	-	-	2%	-	-	-	-	-	-	-	20%	78%
D-E	10	-	-	-	-	-	-	-	-	-	-	-	100%
EE	109	7%	-	-	2%	-	-	-	-	1%	6%	-	84%
EL	35	-	5%	-	-	-	5%	3%	-	-	-	-	87%
ES	28	4%	-	-	-	3%	4%	-	4%	4%	-	-	81%
FR	67	3%	-	4%	-	2%	-	2%	-	-	10%	71%	8%
IE	35	10%	-	11%	-	-	-	-	-	3%	5%	-	71%
IT	26	-	3%	8%	-	-	-	-	2%	-	9%	3%	75%
CY	3	-	-	-	-	-	-	-	-	-	-	-	100%
LV	152	1%	-	-	1%	1%	1%	3%	-	1%	-	-	92%
LT	68	2%	-	5%	-	2%	-	4%	-	-	-	2%	85%
LU	23	3%	-	7%	-	-	-	9%	-	-	-	9%	72%
HU	67	8%	1%	3%	-	-	-	-	-	9%	1%	14%	64%
MT	8	-	-	-	-	-	-	-	-	-	21%	22%	57%
NL	133	1%	1%	6%	1%	6%	1%	-	-	1%	4%	2%	77%
AT	66	2%	-	1%	-	2%	-	-	2%	-	7%	-	86%
PL	49	-	-	5%	-	4%	-	3%	-	-	2%	-	86%
PT	26	3%	-	5%	-	-	5%	-	-	-	-	-	87%
RO	41	5%	2%	2%	-	-	-	-	-	-	-	-	91%
SI	48	-	-	2%	-	-	9%	8%	2%	-	-	-	79%
SK	62	3%	-	4%	6%	-	1%	2%	-	2%	-	2%	80%
FI	45	-	-	5%	-	-	-	2%	-	-	5%	1%	87%
SE	100	2%	-	3%	1%	-	3%	-	-	-	1%	1%	89%
UK	28	-	6%	-	-	-	-	-	-	-	7%	-	87%



QB20T - What kind of activities did you carry out undeclared ? - TOTAL

(IF 'YES', CODE 1 IN QB19)

	TOTAL	Construction	Industry	Household services (incl. gardening, child and elderly care)	Transport	Personal services	Retail	Repair services	Hotel, restaurant, cafe	Agriculture	Others	Refusal	DK
EU27	1185	18%	6%	21%	4%	11%	4%	8%	8%	5%	19%	23%	6%
BE	60	20%	-	19%	2%	10%	8%	5%	21%	3%	6%	4%	13%
BG	50	27%	15%	1%	8%	-	3%	2%	5%	13%	9%	28%	-
CZ	68	18%	9%	2%	4%	4%	5%	5%	2%	-	9%	55%	2%
DK	178	35%	19%	3%	22%	-	-	-	-	-	29%	4%	6%
D-W	27	8%	-	22%	-	-	-	11%	18%	-	29%	24%	13%
DE	39	14%	-	19%	1%	-	2%	9%	17%	-	24%	20%	14%
D-E	10	45%	-	4%	7%	-	10%	-	11%	-	-	-	23%
EE	109	35%	-	5%	3%	18%	-	3%	-	8%	31%	-	11%
EL	35	4%	5%	13%	-	37%	11%	14%	14%	4%	3%	4%	-
ES	28	9%	9%	29%	4%	15%	4%	7%	28%	7%	7%	3%	-
FR	67	14%	-	37%	-	17%	2%	9%	9%	4%	21%	85%	4%
IE	35	26%	-	39%	3%	3%	-	6%	3%	6%	11%	-	9%
IT	26	-	27%	40%	6%	-	-	9%	15%	-	20%	10%	-
CY	3	55%	-	-	-	45%	-	-	-	-	-	-	-
LV	152	21%	1%	3%	6%	34%	9%	14%	1%	8%	-	5%	6%
LT	68	13%	1%	23%	5%	19%	4%	13%	-	13%	3%	6%	15%
LU	23	28%	-	21%	-	24%	-	9%	10%	-	8%	9%	3%
HU	67	26%	8%	13%	5%	7%	3%	6%	2%	32%	22%	17%	2%
MT	8	9%	-	-	-	16%	-	-	21%	22%	52%	22%	-
NL	133	18%	3%	21%	2%	21%	4%	5%	3%	5%	26%	4%	7%
AT	66	31%	-	17%	1%	5%	-	1%	16%	-	25%	11%	6%
PL	49	20%	3%	16%	3%	9%	8%	6%	2%	8%	29%	9%	3%
PT	26	8%	7%	22%	-	18%	11%	5%	5%	10%	3%	24%	-
RO	41	21%	5%	7%	5%	10%	9%	5%	-	12%	-	12%	25%
SI	48	11%	6%	22%	9%	4%	14%	22%	2%	-	9%	16%	4%
SK	62	33%	6%	18%	12%	9%	10%	7%	3%	8%	12%	8%	4%
FI	45	16%	-	37%	5%	6%	-	6%	-	5%	27%	1%	9%
SE	100	27%	-	17%	7%	9%	5%	7%	10%	2%	12%	6%	6%
UK	28	23%	6%	14%	9%	10%	0%	17%	-	-	27%	-	0%

QB21 Thinking about the most significant undeclared work you just mentioned, did you carry out this activity only once or a few times or do you carry it out with certain regularity?

(IF 'YES', CODE 1 IN QB19)

	<b>TOTAL</b>	<b>Just once</b>	<b>A few times</b>	<b>With certain regularity</b>	<b>Refusal (SPONTANEOUS)</b>	<b>DK</b>
EU27	1185	16%	50%	32%	1%	1%
BE	60	13%	49%	38%	-	-
BG	50	6%	34%	58%	-	2%
CZ	68	14%	56%	21%	7%	2%
DK	178	29%	47%	24%	-	-
D-W	27	14%	55%	31%	-	-
DE	39	14%	58%	28%	-	-
D-E	10	13%	76%	11%	-	-
EE	109	10%	42%	41%	4%	3%
EL	35	12%	49%	39%	-	-
ES	28	11%	52%	37%	-	-
FR	67	19%	59%	22%	-	-
IE	35	9%	30%	36%	-	25%
IT	26	10%	31%	59%	-	-
CY	3	-	100%	-	-	-
LV	152	10%	38%	47%	3%	2%
LT	68	9%	47%	42%	-	2%
LU	23	23%	16%	52%	9%	-
HU	67	7%	47%	46%	-	-
MT	8	-	27%	73%	-	-
NL	133	23%	46%	31%	-	-
AT	66	6%	51%	38%	2%	3%
PL	49	19%	48%	30%	3%	-
PT	26	20%	38%	39%	3%	-
RO	41	9%	39%	43%	3%	6%
SI	48	24%	49%	22%	5%	-
SK	62	17%	60%	23%	-	-
FI	45	16%	69%	15%	-	-
SE	100	19%	59%	22%	-	-
UK	28	26%	50%	24%	-	-



QB22 How many weeks during the last twelve months did you work in this activity?

(IF 'YES', CODE 1 IN QB19)

	TOTAL	1 week	2 weeks	3 weeks	4 weeks	5-12 weeks	13 and + weeks	Refusal	DK	Average
EU27	1185	14%	10%	5%	7%	19%	16%	7%	22%	10.5
BE	60	24%	13%	6%	10%	10%	20%	6%	11%	10.9
BG	50	-	2%	3%	6%	17%	35%	2%	35%	20.6
CZ	68	15%	11%	7%	11%	14%	7%	24%	11%	7.6
DK	178	39%	8%	6%	5%	13%	10%	1%	18%	5.8
D-W	27	11%	7%	-	3%	34%	7%	7%	31%	8.3
DE	39	10%	12%	-	6%	32%	7%	7%	26%	7.6
D-E	10	4%	39%	-	21%	25%	-	11%	-	4.7
EE	109	23%	13%	10%	14%	8%	18%	6%	8%	9.6
EL	35	12%	3%	7%	14%	27%	28%	9%	-	12.7
ES	28	16%	6%	3%	-	29%	21%	4%	21%	14.5
FR	67	-	15%	8%	9%	16%	9%	4%	39%	9.1
IE	35	8%	3%	-	4%	27%	28%	12%	18%	15.9
IT	26	7%	2%	-	7%	5%	35%	17%	27%	22.0
CY	3	-	-	-	-	-	100%	-	-	24.5
LV	152	11%	7%	7%	6%	10%	26%	-	33%	16.8
LT	68	11%	10%	2%	4%	24%	21%	5%	23%	13.4
LU	23	20%	10%	9%	2%	12%	18%	12%	17%	11.5
HU	67	5%	15%	8%	8%	27%	22%	8%	7%	11.8
MT	8	10%	-	-	-	16%	36%	-	38%	29.3
NL	133	30%	5%	2%	7%	20%	17%	1%	18%	9.9
AT	66	13%	6%	4%	8%	31%	13%	12%	13%	10.1
PL	49	13%	7%	10%	6%	21%	26%	6%	11%	12.9
PT	26	4%	6%	7%	-	19%	17%	5%	42%	16.1
RO	41	-	11%	4%	2%	12%	8%	18%	45%	8.7
SI	48	27%	12%	4%	5%	15%	10%	17%	10%	5.9
SK	62	15%	6%	7%	7%	26%	11%	11%	17%	8.6
FI	45	26%	30%	7%	5%	9%	-	5%	18%	3.0
SE	100	41%	9%	3%	6%	13%	11%	2%	15%	6.2
UK	28	21%	25%	9%	6%	20%	10%	-	9%	4.9

QB23 In those weeks in which you worked on this activity: How many hours per week on average did you spend on this activity?

(IF 'YES', CODE 1 IN QB19)

	TOTAL	1-5 hours a week	6-10 hours a week	11-20 hours a week	21 and + hours a week	Refusal	DK	Average
EU27	1185	24%	20%	14%	26%	3%	13%	18.9
BE	60	25%	27%	18%	19%	2%	9%	14.5
BG	50	6%	21%	17%	44%	2%	10%	31.5
CZ	68	13%	6%	28%	21%	21%	11%	20.6
DK	178	34%	24%	13%	16%	3%	10%	11.8
D-W	27	22%	22%	2%	16%	4%	31%	12.3
DE	39	23%	23%	4%	15%	3%	32%	12.5
D-E	10	10%	30%	13%	11%	-	36%	13.7
EE	109	20%	17%	9%	28%	4%	22%	19.0
EL	35	11%	6%	6%	63%	14%	-	29.6
ES	28	16%	14%	35%	26%	-	9%	19.0
FR	67	24%	25%	9%	25%	2%	15%	18.3
IE	35	12%	28%	17%	20%	10%	13%	15.9
IT	26	10%	21%	33%	36%	-	-	25.5
CY	3	-	100%	-	-	-	-	8.9
LV	152	15%	12%	14%	30%	2%	27%	23.2
LT	68	14%	12%	16%	39%	7%	12%	25.9
LU	23	17%	12%	31%	14%	12%	14%	16.3
HU	67	4%	30%	17%	39%	6%	4%	25.1
MT	8	16%	22%	-	30%	-	32%	12.4
NL	133	50%	17%	7%	15%	2%	9%	10.1
AT	66	32%	25%	12%	9%	9%	13%	11.2
PL	49	22%	16%	12%	38%	5%	7%	27.8
PT	26	11%	14%	11%	21%	3%	40%	19.9
RO	41	6%	14%	8%	30%	13%	29%	30.6
SI	48	29%	23%	15%	14%	6%	13%	16.4
SK	62	13%	19%	17%	28%	4%	19%	23.0
FI	45	37%	5%	21%	23%	2%	12%	17.1
SE	100	29%	29%	12%	16%	-	14%	12.6
UK	28	42%	18%	7%	32%	-	1%	16.5

QB24 In what form was this activity remunerated?

(IF 'YES', CODE 1 IN QB19)

	TOTAL	Mainly in money	Mainly in kind	Both equally (SPONTANEOUS)	Refusal (SPONTANEOUS)	DK
EU27	1185	81%	11%	6%	1%	1%
BE	60	92%	5%	3%	-	-
BG	50	97%	2%	1%	-	-
CZ	68	62%	16%	18%	4%	-
DK	178	79%	14%	5%	-	2%
D-W	27	67%	26%	2%	-	5%
DE	39	67%	26%	3%	-	4%
D-E	10	67%	29%	4%	-	-
EE	109	82%	8%	7%	3%	-
EL	35	100%	-	-	-	-
ES	28	97%	3%	-	-	-
FR	67	84%	7%	8%	-	1%
IE	35	94%	3%	3%	-	-
IT	26	90%	-	6%	4%	-
CY	3	100%	-	-	-	-
LV	152	78%	3%	14%	3%	2%
LT	68	83%	6%	8%	3%	-
LU	23	66%	8%	15%	11%	-
HU	67	72%	19%	9%	-	-
MT	8	78%	-	-	22%	-
NL	133	70%	22%	6%	1%	1%
AT	66	83%	9%	3%	3%	2%
PL	49	82%	5%	13%	-	-
PT	26	83%	-	11%	6%	-
RO	41	74%	7%	16%	3%	-
SI	48	80%	9%	7%	2%	2%
SK	62	86%	8%	6%	-	-
FI	45	76%	12%	10%	2%	-
SE	100	82%	14%	3%	1%	-
UK	28	82%	18%	-	-	-

QB25a Approximately, how much did you get per hour on average for this activity?

(IF 'MAINLY IN MONEY' OR 'BOTH EQUALLY', CODE 1 OR 3 IN QB24)

	TOTAL	1,00-5,99 Euros per hour	6,00-10,99 Euros per hour	11,00-15,99 Euros per hour	16,00-20,99 Euros per hour	21,00-25,99 Euros per hour	26 and + Euros per hour	Refusal	DK	Average
EU27	1032	23%	25%	10%	4%	2%	10%	11%	12%	16.6
BE	57	13%	41%	16%	5%	-	8%	4%	13%	14.6
BG	49	48%	2%	5%	-	6%	1%	14%	17%	7.4
CZ	55	43%	17%	-	1%	-	2%	30%	5%	8.0
DK	150	4%	18%	31%	18%	2%	22%	1%	4%	20.6
D-W	19	-	46%	12%	14%	11%	-	3%	14%	13.1
DE	27	5%	49%	10%	12%	9%	-	3%	12%	12.0
D-E	7	32%	68%	-	-	-	-	-	-	7.1
EE	96	39%	26%	6%	2%	4%	9%	9%	2%	15.2
EL	35	46%	12%	-	14%	-	4%	20%	4%	9.3
ES	27	11%	34%	8%	9%	-	11%	13%	14%	25.4
FR	62	13%	28%	14%	1%	3%	16%	10%	15%	22.6
IE	34	14%	26%	11%	4%	-	-	19%	26%	9.6
IT	25	30%	22%	8%	-	-	-	27%	13%	6.7
CY	3	-	55%	-	-	-	-	45%	-	8.6
LV	141	34%	14%	12%	1%	3%	7%	15%	14%	10.3
LT	63	43%	4%	5%	4%	-	12%	4%	16%	15.2
LU	18	13%	24%	9%	27%	6%	-	6%	7%	13.0
HU	54	60%	9%	-	-	4%	-	19%	3%	4.2
MT	6	27%	21%	-	-	-	-	22%	30%	3.8
NL	101	21%	33%	8%	7%	1%	18%	5%	7%	25.3
AT	57	3%	44%	17%	3%	1%	-	29%	3%	10.7
PL	47	61%	3%	6%	-	-	6%	8%	10%	4.7
PT	24	20%	9%	5%	-	-	-	21%	45%	5.8
RO	37	11%	6%	10%	2%	3%	14%	12%	42%	42.2
SI	42	30%	23%	-	4%	-	13%	21%	9%	23.2
SK	57	69%	1%	5%	-	-	-	10%	9%	3.8
FI	39	12%	42%	8%	8%	2%	12%	5%	11%	23.6
SE	85	12%	53%	5%	4%	8%	9%	-	9%	13.5
UK	23	1%	34%	14%	-	5%	35%	6%	5%	22.6

QB25b Approximately, how much did you get in total for this activity?

(IF 'DK' IN QB25a)

	TOTAL	-100,00 euros	100,00-500,99 euros	501,00-1000,99 euros	1001,00-5000,99 euros	5001,00 and + euros	Refusal	DK	Average
EU27	126	4%	2%	4%	2%	1%	9%	75%	1118.5
BE	7	-	-	20%	-	-	-	80%	1000.0
BG	8	-	26%	-	-	-	57%	17%	353.9
CZ	3	-	-	-	-	-	-	100%	0.0
DK	7	-	-	-	-	22%	-	78%	8053.0
D-W	3	-	-	-	-	-	-	100%	0.0
DE	3	-	-	-	-	-	-	100%	0.0
EE	2	-	-	-	-	-	-	100%	0.0
EL	1	-	-	100%	-	-	-	-	600.0
ES	4	-	-	-	-	-	27%	48%	0.0
FR	9	8%	-	11%	-	-	-	81%	481.5
IE	9	12%	26%	12%	12%	-	13%	25%	687.6
IT	3	-	-	-	-	-	-	100%	0.0
LV	20	5%	5%	-	3%	4%	-	83%	2176.2
LT	10	9%	17%	-	-	-	-	74%	95.1
LU	1	-	-	-	-	-	-	-	0.0
HU	2	-	-	-	-	-	-	100%	0.0
MT	2	40%	-	-	-	-	-	60%	60.0
NL	7	11%	-	-	-	-	12%	51%	75.0
AT	2	-	54%	-	-	-	-	46%	400.0
PL	5	-	-	-	-	-	-	100%	0.0
PT	11	-	-	-	-	-	15%	85%	0.0
RO	16	7%	-	-	6%	-	6%	81%	1005.0
SI	4	-	42%	-	-	-	36%	22%	200.0
SK	5	-	-	-	38%	-	34%	28%	1029.4
FI	4	-	-	-	-	-	-	100%	0.0
SE	7	22%	-	-	12%	17%	8%	41%	2976.5
UK	1	-	-	-	-	-	100%	-	0.0

QB26 Approximately, how much would you have received per hour for similar activities if you were paid in cash?

(IF 'MAINLY IN KIND' OR 'BOTH EQUALLY', CODE 2 OR 3 IN QB24)

	TOTAL	1,00-5,99 Euros per hour	6,00-10,99 Euros per hour	11,00-15,99 Euros per hour	16,00-20,99 Euros per hour	21,00-25,99 Euros per hour	26,00 and + Euros per hour	Refusal	DK	Average
EU27	208	17%	14%	11%	7%	1%	11%	8%	25%	20.8
BE	5	-	37%	25%	-	-	38%	-	-	52.3
BG	2	-	-	-	-	-	-	-	100%	0.0
CZ	23	40%	19%	-	-	-	-	13%	18%	4.8
DK	35	1%	22%	9%	11%	3%	24%	-	30%	26.6
D-W	8	4%	13%	-	39%	-	44%	-	-	47.1
DE	11	9%	15%	-	38%	-	36%	-	2%	41.5
D-E	3	34%	22%	-	33%	-	-	-	11%	11.3
EE	16	44%	10%	-	-	-	-	21%	19%	3.6
ES	1	-	-	-	-	-	100%	-	-	40.0
FR	10	15%	12%	8%	-	-	-	-	47%	8.3
IE	2	49%	-	-	-	-	-	-	51%	2.0
IT	1	-	-	-	-	-	-	100%	-	0.0
LV	26	25%	-	9%	-	-	9%	17%	34%	11.5
LT	10	32%	-	-	-	-	-	21%	37%	1.9
LU	5	-	13%	-	-	-	23%	-	26%	68.6
HU	19	90%	-	-	-	-	-	7%	3%	3.1
NL	37	17%	26%	18%	4%	5%	10%	-	18%	15.3
AT	8	-	-	30%	-	-	-	37%	33%	13.3
PL	9	15%	-	44%	-	-	-	-	41%	10.4
PT	3	-	-	-	-	-	-	59%	41%	0.0
RO	9	9%	-	7%	-	-	-	-	84%	8.1
SI	7	21%	-	-	-	-	-	27%	-	4.5
SK	9	25%	-	-	-	-	-	11%	-	2.5
FI	10	21%	24%	-	9%	-	16%	11%	19%	21.2
SE	18	8%	-	5%	4%	7%	14%	7%	42%	16.7
UK	5	-	44%	22%	-	-	3%	31%	-	16.3

QB27 Among the following, what made you accept payment in kind? (MULTIPLE ANSWERS POSSIBLE)

(IF 'MAINLY IN KIND' OR 'BOTH EQUALLY', CODE 2 OR 3 IN QB24)

	TOTAL	The good or service you were paid with is not\ hardly available on the regular market	The good or service is available at worse conditions (lower quality, less fast service) on the regular market	Avoid taxes on this good\ service in kind	In order to help someone who is in need of money	This was the only means of payment you were offered	This is the normal way how this is done among friends, neighbours or relatives	Refusal (SPONTANEOUS)	Other (SPONTANEOUS)	DK
EU27	208	3%	4%	7%	12%	8%	67%	0%	4%	5%
BE	5	-	38%	-	-	-	100%	-	-	-
BG	2	-	-	-	-	-	100%	-	-	-
CZ	23	5%	12%	-	20%	-	80%	-	-	-
DK	35	3%	-	21%	11%	12%	77%	-	4%	-
D-W	8	-	-	-	-	-	64%	-	8%	28%
DE	11	-	6%	-	-	-	65%	-	6%	23%
D-E	3	-	33%	-	-	-	67%	-	-	-
EE	16	-	10%	10%	-	16%	70%	-	-	-
ES	1	-	-	-	-	-	100%	-	-	-
FR	10	-	-	16%	18%	-	66%	-	-	-
IE	2	49%	-	-	-	-	51%	-	-	-
IT	1	-	-	-	-	-	100%	-	-	-
LV	26	16%	4%	14%	14%	33%	47%	6%	-	-
LT	10	-	-	-	20%	-	90%	-	-	-
LU	5	-	14%	-	36%	23%	87%	-	-	-
HU	19	-	-	19%	25%	14%	70%	-	-	-
NL	37	3%	4%	3%	-	27%	68%	-	3%	-
AT	8	13%	-	21%	15%	10%	56%	-	-	-
PL	9	12%	-	16%	31%	-	15%	-	14%	12%
PT	3	-	59%	-	59%	-	59%	-	41%	-
RO	9	-	7%	10%	13%	11%	81%	-	9%	-
SI	7	-	-	-	20%	13%	72%	-	9%	-
SK	9	-	-	-	7%	29%	72%	-	14%	21%
FI	10	-	-	-	38%	31%	62%	-	-	-
SE	18	-	14%	4%	9%	9%	57%	-	4%	12%
UK	5	-	-	-	2%	-	100%	-	-	-

QB28 What would you have done if the good or service you received in return had only been available on the regular market?

(IF 'MAINLY IN KIND' OR 'BOTH EQUALLY', CODE 2 OR 3 IN QB24)

	TOTAL	You would have bought it\ them from the regular market	You would have postponed the acquisition of this service(s) or good(s)	You would have renounced this\ these service(s) or good(s)	Refusal (SPONTANEOUS)	Other (SPONTANEOUS)	DK
EU27	208	25%	6%	33%	6%	5%	25%
BE	5	20%	-	-	25%	37%	18%
BG	2	65%	35%	-	-	-	-
CZ	23	15%	18%	35%	20%	6%	6%
DK	35	25%	13%	32%	3%	19%	8%
D-W	8	-	-	67%	-	-	33%
DE	11	-	4%	63%	6%	-	27%
D-E	3	-	22%	44%	34%	-	-
EE	16	25%	34%	31%	4%	-	6%
ES	1	-	-	100%	-	-	-
FR	10	44%	-	27%	-	-	29%
IE	2	-	-	100%	-	-	-
IT	1	100%	-	-	-	-	-
LV	26	39%	13%	13%	3%	-	32%
LT	10	62%	10%	11%	-	17%	-
LU	5	52%	-	-	-	-	48%
HU	19	12%	-	77%	-	-	11%
NL	37	20%	1%	34%	-	20%	25%
AT	8	-	-	10%	-	-	90%
PL	9	32%	12%	15%	12%	-	29%
PT	3	-	59%	-	-	-	41%
RO	9	22%	7%	18%	-	-	53%
SI	7	20%	21%	-	40%	19%	-
SK	9	43%	-	-	7%	15%	35%
FI	10	45%	11%	7%	-	9%	28%
SE	18	43%	11%	33%	-	-	13%
UK	5	25%	-	-	31%	-	44%



QB29 Among the following, would you please indicate for whom did you carry out this activity?

(IF 'YES', CODE 1 IN QB19)

	TOTAL	Friends, colleagues or acquaintances	Relatives	Neighbours	Other private persons or households	Firms or businesses	Refusal (SPONTANEOUS)	Other (SPONTANEOUS)	DK
EU27	1185	39%	9%	7%	20%	20%	2%	2%	1%
BE	60	45%	12%	-	17%	24%	-	2%	-
BG	50	16%	-	6%	28%	50%	-	-	-
CZ	68	53%	6%	7%	3%	23%	7%	1%	-
DK	178	50%	12%	6%	13%	16%	2%	1%	-
D-W	27	41%	-	14%	13%	24%	-	-	8%
DE	39	47%	-	12%	13%	21%	-	-	7%
D-E	10	81%	-	-	9%	10%	-	-	-
EE	109	35%	4%	2%	35%	20%	2%	1%	1%
EL	35	26%	11%	4%	32%	27%	-	-	-
ES	28	34%	-	7%	30%	29%	-	-	-
FR	67	48%	12%	10%	12%	13%	-	5%	-
IE	35	25%	5%	18%	23%	15%	-	5%	9%
IT	26	27%	7%	7%	44%	13%	2%	-	-
CY	3	55%	-	-	45%	-	-	-	-
LV	152	28%	7%	6%	32%	18%	3%	4%	2%
LT	68	31%	5%	7%	42%	15%	-	-	-
LU	23	46%	26%	-	16%	7%	-	5%	-
HU	67	19%	13%	7%	24%	33%	1%	2%	1%
MT	8	-	-	-	9%	77%	14%	-	-
NL	133	43%	15%	4%	15%	18%	2%	3%	-
AT	66	44%	6%	8%	16%	14%	7%	4%	1%
PL	49	22%	2%	8%	31%	26%	7%	-	4%
PT	26	15%	-	18%	26%	35%	3%	-	3%
RO	41	32%	12%	13%	19%	12%	3%	9%	-
SI	48	50%	11%	5%	13%	15%	2%	2%	2%
SK	62	42%	8%	3%	28%	16%	-	-	3%
FI	45	45%	30%	14%	2%	9%	-	-	-
SE	100	51%	8%	9%	16%	14%	1%	-	1%
UK	28	38%	18%	-	11%	28%	5%	-	-

QB30 Among the following, what were the reasons for doing this activity undeclared? (MULTIPLE ANSWERS POSSIBLE)

(IF 'YES', CODE 1 IN QB19)

	TOTAL	The person(s) who acquired it insisted on the non-declaration	Bureaucracy \ red tape to carry out a regular economic activity is too complicated	You could not find a regular job	You were able to ask for a higher fee for your work	Both parties benefited from it	Taxes and \ or social security contributions are too high	It is just a seasonal work and so it is not worth to declare it	Working undeclared is common practice in your region \ sector of activity so there is no real alternative	The State does not do anything for you, so why should you pay taxes	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	DK
EU27	1185	12%	8%	16%	5%	47%	13%	23%	16%	5%	8%	2%	5%
BE	60	12%	8%	12%	4%	40%	25%	17%	21%	8%	11%	-	5%
BG	50	13%	9%	26%	6%	38%	9%	31%	28%	5%	-	-	-
CZ	68	14%	5%	24%	15%	58%	15%	20%	17%	14%	-	5%	0%
DK	178	12%	12%	2%	16%	72%	13%	12%	8%	2%	10%	1%	2%
D-W	27	7%	4%	8%	3%	41%	5%	14%	19%	8%	16%	-	13%
DE	39	9%	3%	6%	2%	41%	9%	17%	16%	6%	17%	-	11%
D-E	10	25%	-	-	-	43%	32%	34%	-	-	21%	-	-
EE	109	5%	15%	7%	12%	51%	9%	23%	6%	13%	10%	2%	3%
EL	35	11%	11%	22%	12%	33%	19%	48%	26%	26%	-	-	-
ES	28	17%	8%	16%	-	32%	12%	28%	12%	4%	4%	-	4%
FR	67	8%	6%	18%	4%	55%	10%	25%	24%	5%	10%	2%	3%
IE	35	13%	-	11%	-	31%	7%	23%	9%	9%	21%	3%	3%
IT	26	9%	7%	27%	5%	38%	14%	18%	39%	3%	-	-	5%
CY	3	-	45%	-	-	55%	-	100%	-	-	-	-	-
LV	152	8%	10%	7%	20%	56%	17%	24%	7%	18%	-	2%	-
LT	68	8%	12%	18%	9%	47%	30%	27%	6%	9%	2%	-	1%
LU	23	-	17%	8%	11%	24%	-	27%	33%	-	11%	9%	-
HU	67	28%	1%	27%	19%	51%	36%	55%	21%	15%	5%	-	-
MT	8	30%	-	17%	-	30%	22%	24%	31%	36%	-	-	-
NL	133	15%	15%	3%	1%	46%	8%	18%	8%	1%	11%	-	8%
AT	66	23%	11%	22%	12%	41%	18%	22%	16%	6%	-	3%	7%
PL	49	5%	5%	30%	5%	32%	20%	18%	3%	3%	8%	8%	4%
PT	26	3%	-	18%	-	31%	3%	44%	6%	-	-	3%	12%
RO	41	16%	13%	31%	-	21%	9%	39%	11%	5%	6%	-	12%
SI	48	9%	5%	9%	5%	65%	6%	5%	3%	5%	7%	5%	-
SK	62	14%	15%	19%	8%	66%	16%	37%	25%	13%	8%	1%	1%
FI	45	4%	32%	7%	-	48%	2%	30%	6%	2%	8%	2%	-
SE	100	14%	9%	9%	8%	62%	10%	15%	5%	-	9%	-	5%
UK	28	13%	0%	-	-	69%	6%	14%	11%	7%	13%	5%	0%

QB31 Apart from financial considerations, did you experience any of the following consequences when working undeclared? (MULTIPLE ANSWERS POSSIBLE)

(IF 'YES', CODE 1 IN QB19)

	TOTAL	A higher risk of accidents as compared to a regular job	Lack of insurance against accidents	Harder physical working conditions as compared to a regular job	A higher risk of losing your job	None (SPONTANEOUS)	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	DK
EU27	1185	8%	21%	9%	7%	8%	2%	9%	46%
BE	60	11%	18%	10%	8%	-	10%	4%	50%
BG	50	18%	32%	20%	11%	-	-	11%	33%
CZ	68	10%	21%	16%	2%	-	-	25%	38%
DK	178	4%	8%	9%	3%	-	11%	9%	61%
D-W	27	-	19%	8%	3%	1%	8%	2%	59%
DE	39	1%	18%	7%	2%	1%	6%	2%	63%
D-E	10	9%	13%	-	-	-	-	-	87%
EE	109	10%	21%	3%	4%	4%	3%	12%	47%
EL	35	-	32%	5%	6%	55%	-	11%	-
ES	28	7%	19%	17%	8%	-	-	5%	55%
FR	67	4%	23%	3%	8%	9%	-	16%	39%
IE	35	6%	13%	5%	5%	-	13%	9%	53%
IT	26	21%	44%	11%	17%	-	-	15%	21%
CY	3	-	-	-	-	-	-	-	100%
LV	152	8%	31%	11%	7%	-	-	9%	47%
LT	68	24%	39%	8%	15%	-	-	4%	33%
LU	23	-	8%	13%	3%	-	8%	31%	37%
HU	67	14%	16%	26%	29%	5%	1%	8%	32%
MT	8	32%	-	22%	-	-	-	-	68%
NL	133	3%	13%	6%	1%	34%	3%	2%	44%
AT	66	22%	16%	13%	6%	-	5%	14%	37%
PL	49	11%	19%	6%	3%	5%	5%	7%	47%
PT	26	5%	24%	7%	13%	-	-	3%	58%
RO	41	6%	19%	7%	23%	3%	-	-	49%
SI	48	2%	14%	3%	3%	-	-	35%	46%
SK	62	13%	29%	18%	11%	-	9%	6%	35%
FI	45	3%	18%	6%	8%	11%	-	12%	51%
SE	100	9%	25%	6%	5%	16%	-	-	49%
UK	28	-	2%	6%	-	5%	-	17%	70%

QB32.1 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

Someone receives welfare payments without entitlement

	TOTAL	1 Absolutely unacceptable	2	3	4	5	6	7	8	9	10 Absolutely acceptable	Refusal (SPONT.)	DK	Average
EU27	26659	65%	11%	8%	4%	5%	1%	1%	1%	-	1%	1%	2%	1.9
BE	1040	69%	9%	8%	5%	5%	1%	1%	1%	-	1%	-	-	1.8
BG	1000	62%	13%	6%	3%	5%	1%	1%	1%	-	4%	-	4%	2.1
CZ	1024	62%	8%	11%	5%	6%	1%	1%	1%	-	1%	1%	3%	2.0
DK	1007	79%	9%	6%	2%	2%	-	1%	-	-	1%	-	-	1.5
D-W	1003	70%	11%	8%	4%	5%	-	-	-	-	1%	1%	-	1.7
DE	1510	70%	11%	8%	3%	5%	1%	-	-	-	1%	1%	-	1.7
D-E	507	69%	10%	9%	3%	4%	1%	1%	-	-	2%	-	1%	1.9
EE	1004	69%	4%	6%	2%	7%	2%	1%	1%	1%	3%	1%	3%	2.1
EL	1000	70%	12%	8%	3%	3%	2%	1%	-	-	1%	-	-	1.7
ES	1007	49%	19%	10%	6%	7%	1%	1%	-	-	-	1%	6%	2.1
FR	1039	79%	8%	5%	2%	3%	1%	-	-	-	1%	-	1%	1.5
IE	1003	51%	10%	12%	7%	5%	2%	1%	1%	-	1%	3%	7%	2.2
IT	1017	58%	13%	8%	6%	5%	4%	2%	1%	-	-	1%	2%	2.1
CY	503	89%	3%	2%	1%	3%	-	-	-	-	-	-	2%	1.3
LV	1010	48%	6%	9%	4%	11%	3%	3%	3%	1%	6%	2%	4%	3.1
LT	1017	59%	8%	6%	2%	7%	2%	1%	3%	1%	5%	1%	5%	2.5
LU	510	82%	6%	3%	1%	4%	1%	1%	-	-	1%	-	1%	1.5
HU	1000	49%	12%	10%	7%	9%	3%	2%	2%	-	2%	2%	2%	2.6
MT	500	76%	12%	6%	1%	2%	1%	1%	-	-	-	-	1%	1.4
NL	1001	76%	10%	7%	3%	3%	-	1%	-	-	-	-	-	1.5
AT	1009	41%	13%	13%	11%	11%	3%	3%	1%	-	1%	1%	2%	2.7
PL	1000	61%	10%	8%	4%	6%	2%	2%	1%	1%	1%	-	4%	2.1
PT	1002	45%	20%	11%	8%	8%	2%	1%	-	-	-	1%	4%	2.2
RO	1004	52%	15%	8%	5%	5%	2%	1%	1%	-	1%	-	10%	2.1
SI	1037	73%	8%	5%	3%	4%	2%	1%	1%	-	1%	-	2%	1.8
SK	1075	60%	15%	9%	6%	4%	2%	1%	1%	-	1%	-	1%	2.0
FI	1026	65%	15%	8%	5%	3%	1%	1%	1%	-	1%	-	-	1.8
SE	1001	89%	5%	2%	1%	1%	-	1%	-	-	-	-	1%	1.2
UK	1313	72%	8%	5%	2%	6%	1%	1%	1%	-	1%	1%	2%	1.7

QB32.2 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

Someone uses public transport without a valid ticket

	TOTAL	1 Absolutely unacceptable	2	3	4	5	6	7	8	9	10 Absolutely acceptable	Refusal (SPONTANEOUS)	DK	Average
EU27	26659	44%	10%	12%	8%	12%	4%	3%	2%	1%	2%	-	2%	2.8
BE	1040	50%	9%	12%	8%	10%	3%	3%	2%	1%	2%	-	-	2.7
BG	1000	45%	16%	11%	6%	8%	3%	2%	2%	-	3%	-	4%	2.6
CZ	1024	45%	6%	12%	8%	12%	4%	3%	2%	1%	3%	1%	3%	3.0
DK	1007	58%	9%	9%	7%	8%	3%	2%	2%	-	1%	-	1%	2.3
D-W	1003	50%	10%	13%	6%	11%	2%	3%	2%	-	2%	-	1%	2.6
DE	1510	50%	10%	13%	6%	10%	2%	3%	2%	1%	2%	-	1%	2.6
D-E	507	52%	9%	13%	7%	6%	2%	3%	5%	1%	1%	-	1%	2.6
EE	1004	63%	6%	8%	3%	10%	3%	1%	1%	-	4%	-	1%	2.4
EL	1000	60%	16%	9%	6%	4%	2%	2%	-	-	1%	-	-	2.0
ES	1007	31%	16%	11%	11%	12%	5%	4%	2%	1%	1%	1%	5%	3.1
FR	1039	42%	7%	9%	8%	20%	3%	4%	3%	1%	3%	-	-	3.2
IE	1003	33%	11%	9%	10%	12%	6%	4%	3%	2%	1%	2%	7%	3.2
IT	1017	41%	9%	14%	12%	11%	6%	3%	1%	-	1%	1%	1%	2.9
CY	503	72%	10%	7%	3%	4%	-	1%	-	-	1%	-	2%	1.6
LV	1010	47%	7%	9%	6%	11%	4%	3%	3%	2%	6%	1%	1%	3.2
LT	1017	52%	7%	6%	2%	11%	2%	2%	3%	3%	7%	1%	4%	3.0
LU	510	57%	7%	7%	5%	10%	1%	5%	2%	2%	4%	-	-	2.7
HU	1000	45%	9%	9%	10%	11%	4%	3%	2%	1%	3%	2%	1%	3.0
MT	500	61%	15%	9%	5%	5%	1%	-	1%	1%	-	-	2%	1.9
NL	1001	48%	9%	18%	9%	10%	3%	1%	1%	-	1%	-	-	2.5
AT	1009	26%	10%	13%	11%	13%	8%	6%	4%	2%	4%	1%	2%	3.8
PL	1000	45%	11%	12%	7%	12%	3%	3%	2%	1%	2%	-	2%	2.8
PT	1002	31%	22%	13%	10%	11%	3%	2%	1%	1%	1%	1%	4%	2.9
RO	1004	41%	14%	11%	7%	7%	5%	3%	2%	1%	3%	-	6%	2.9
SI	1037	57%	6%	9%	6%	8%	3%	2%	3%	1%	3%	-	2%	2.6
SK	1075	44%	14%	11%	8%	9%	5%	3%	2%	1%	2%	-	1%	2.8
FI	1026	53%	17%	11%	7%	5%	3%	2%	2%	-	-	-	-	2.2
SE	1001	57%	9%	12%	6%	8%	3%	2%	2%	-	1%	-	-	2.3
UK	1313	50%	7%	10%	8%	13%	4%	2%	1%	1%	1%	1%	2%	2.6

QB32.3 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

A private person is hired by a private household for work and he\ she does not report the payment received in return to tax or social security institutions although it should be reported

	TOTAL	1 Absolutely unacceptable	2	3	4	5	6	7	8	9	10 Absolutely acceptable	Refusal (SPONTANEOUS)	DK	Average
EU27	26659	32%	10%	12%	9%	15%	5%	4%	4%	1%	4%	1%	3%	3.5
BE	1040	23%	8%	11%	10%	20%	5%	9%	6%	1%	6%	-	1%	4.2
BG	1000	26%	13%	11%	6%	13%	4%	5%	4%	2%	8%	1%	7%	4.0
CZ	1024	26%	7%	9%	9%	17%	7%	4%	4%	2%	10%	1%	4%	4.3
DK	1007	25%	8%	11%	7%	17%	7%	6%	9%	2%	7%	-	1%	4.4
D-W	1003	31%	9%	11%	8%	16%	3%	6%	5%	2%	6%	1%	2%	3.9
DE	1510	31%	8%	11%	7%	16%	4%	6%	5%	2%	7%	1%	2%	3.9
D-E	507	29%	7%	11%	7%	15%	7%	4%	6%	1%	11%	-	2%	4.3
EE	1004	29%	3%	6%	6%	13%	7%	6%	6%	3%	14%	2%	5%	4.7
EL	1000	47%	17%	11%	5%	9%	4%	3%	1%	1%	2%	-	-	2.6
ES	1007	33%	18%	14%	11%	10%	3%	2%	1%	-	1%	3%	4%	2.7
FR	1039	36%	8%	12%	9%	20%	4%	4%	2%	1%	2%	-	2%	3.3
IE	1003	27%	11%	10%	10%	12%	6%	5%	4%	1%	3%	3%	8%	3.6
IT	1017	29%	12%	13%	12%	14%	8%	3%	3%	-	2%	1%	3%	3.4
CY	503	55%	11%	10%	6%	10%	2%	1%	1%	1%	1%	-	2%	2.3
LV	1010	22%	5%	7%	5%	16%	7%	6%	7%	4%	16%	1%	4%	5.1
LT	1017	25%	5%	5%	4%	15%	4%	5%	4%	5%	22%	1%	5%	5.3
LU	510	33%	7%	10%	9%	16%	3%	4%	4%	3%	8%	-	3%	3.9
HU	1000	26%	10%	11%	8%	15%	7%	5%	4%	2%	6%	3%	3%	4.0
MT	500	55%	18%	6%	6%	6%	2%	1%	1%	-	-	2%	3%	2.0
NL	1001	15%	5%	11%	9%	24%	11%	10%	8%	3%	4%	-	-	4.8
AT	1009	17%	10%	13%	11%	17%	9%	8%	4%	1%	6%	1%	3%	4.3
PL	1000	30%	9%	10%	6%	17%	5%	4%	6%	2%	6%	1%	4%	3.9
PT	1002	25%	21%	13%	9%	14%	4%	3%	2%	1%	1%	1%	6%	3.1
RO	1004	24%	11%	10%	8%	13%	4%	4%	5%	2%	8%	-	11%	4.1
SI	1037	35%	8%	12%	7%	12%	6%	4%	3%	2%	7%	1%	3%	3.6
SK	1075	24%	13%	13%	9%	14%	6%	5%	6%	3%	4%	1%	2%	4.0
FI	1026	41%	19%	14%	9%	7%	4%	2%	2%	-	1%	1%	-	2.6
SE	1001	32%	10%	14%	8%	15%	4%	5%	5%	2%	5%	-	-	3.7
UK	1313	49%	8%	14%	7%	12%	2%	2%	1%	-	1%	1%	3%	2.6

QB32.4 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

A firm is hired by a private household for work and it does not report the payment received in return to tax or social security institutions

	TOTAL	1 Absolutely unacceptable	2	3	4	5	6	7	8	9	10 Absolutely acceptable	Refusal (SPONTANEOUS)	DK	Average
EU27	26659	50%	13%	11%	7%	8%	3%	2%	1%	-	1%	1%	3%	2.4
BE	1040	42%	14%	12%	9%	12%	3%	3%	2%	1%	1%	-	1%	2.8
BG	1000	44%	16%	10%	4%	9%	2%	1%	2%	1%	4%	-	7%	2.7
CZ	1024	42%	10%	11%	7%	11%	4%	3%	2%	-	4%	1%	5%	3.0
DK	1007	58%	12%	10%	4%	6%	2%	3%	3%	-	1%	1%	-	2.3
D-W	1003	59%	13%	9%	5%	7%	1%	1%	2%	-	1%	1%	1%	2.1
DE	1510	59%	12%	9%	5%	8%	2%	1%	1%	-	1%	1%	1%	2.1
D-E	507	59%	9%	10%	4%	9%	2%	1%	1%	1%	1%	1%	2%	2.2
EE	1004	59%	7%	6%	4%	7%	4%	2%	1%	-	3%	1%	6%	2.3
EL	1000	64%	17%	9%	5%	2%	1%	1%	-	-	1%	-	-	1.7
ES	1007	42%	21%	12%	7%	8%	2%	-	-	-	-	2%	6%	2.2
FR	1039	57%	13%	11%	5%	9%	1%	1%	1%	-	1%	-	1%	2.1
IE	1003	42%	13%	12%	7%	7%	4%	2%	1%	1%	1%	3%	7%	2.6
IT	1017	37%	10%	14%	13%	10%	6%	4%	1%	-	1%	1%	3%	2.9
CY	503	76%	9%	4%	3%	4%	1%	-	2%	-	-	-	1%	1.6
LV	1010	39%	8%	11%	5%	13%	3%	3%	4%	2%	6%	1%	5%	3.4
LT	1017	46%	8%	8%	4%	11%	2%	2%	2%	1%	8%	2%	6%	3.1
LU	510	73%	11%	7%	3%	3%	-	-	-	1%	1%	-	1%	1.6
HU	1000	39%	11%	11%	10%	12%	6%	3%	1%	-	1%	2%	4%	2.9
MT	500	69%	18%	5%	3%	2%	-	1%	-	-	-	1%	1%	1.5
NL	1001	47%	17%	13%	6%	9%	3%	2%	1%	-	1%	-	1%	2.4
AT	1009	34%	11%	14%	12%	14%	4%	5%	1%	-	2%	1%	2%	3.1
PL	1000	44%	10%	11%	7%	12%	3%	3%	3%	1%	2%	1%	3%	2.9
PT	1002	35%	20%	10%	11%	10%	4%	1%	1%	-	-	1%	7%	2.6
RO	1004	43%	15%	9%	7%	6%	3%	4%	1%	1%	1%	-	10%	2.5
SI	1037	56%	10%	10%	5%	6%	4%	3%	1%	1%	2%	-	2%	2.4
SK	1075	35%	16%	13%	8%	11%	4%	5%	3%	1%	2%	-	2%	3.1
FI	1026	65%	17%	10%	4%	3%	1%	-	-	-	-	-	-	1.7
SE	1001	65%	11%	9%	5%	5%	1%	1%	1%	-	1%	-	1%	1.9
UK	1313	59%	12%	10%	5%	6%	1%	1%	1%	-	1%	1%	3%	2.0

QB32.5 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

A firm is hired by another firm for work and it does not report its activity to tax or social security institutions

	TOTAL	1 Absolutely unacceptable	2	3	4	5	6	7	8	9	10 Absolutely acceptable	Refusal (SPONTANEOUS)	DK	Average
EU27	26659	58%	13%	9%	5%	6%	2%	1%	1%	-	1%	1%	3%	2.1
BE	1040	55%	12%	11%	6%	8%	2%	2%	1%	1%	1%	-	1%	2.3
BG	1000	48%	16%	9%	4%	7%	3%	1%	1%	1%	2%	-	8%	2.4
CZ	1024	51%	10%	10%	5%	10%	2%	2%	1%	-	2%	1%	6%	2.5
DK	1007	69%	10%	6%	4%	4%	1%	1%	2%	-	1%	1%	1%	1.9
D-W	1003	73%	11%	5%	2%	4%	-	1%	1%	-	1%	1%	1%	1.6
DE	1510	73%	10%	5%	2%	5%	-	-	1%	1%	1%	1%	1%	1.7
D-E	507	73%	7%	6%	3%	5%	-	-	1%	1%	1%	1%	2%	1.7
EE	1004	66%	6%	5%	3%	7%	3%	1%	1%	-	2%	1%	5%	2.0
EL	1000	67%	16%	9%	4%	2%	1%	-	-	-	1%	-	-	1.6
ES	1007	49%	21%	11%	6%	4%	1%	-	-	-	-	2%	6%	1.9
FR	1039	66%	12%	9%	3%	6%	1%	1%	-	-	1%	-	1%	1.8
IE	1003	47%	14%	11%	6%	6%	2%	2%	1%	-	1%	3%	7%	2.3
IT	1017	41%	12%	13%	11%	10%	5%	3%	1%	-	1%	1%	2%	2.7
CY	503	79%	9%	3%	3%	3%	-	-	1%	-	-	-	2%	1.4
LV	1010	47%	10%	9%	4%	10%	3%	3%	3%	1%	3%	1%	6%	2.8
LT	1017	53%	9%	5%	3%	10%	2%	1%	2%	1%	4%	1%	9%	2.6
LU	510	78%	7%	6%	3%	3%	-	-	-	-	1%	-	2%	1.5
HU	1000	50%	10%	10%	8%	9%	3%	2%	2%	-	1%	2%	3%	2.4
MT	500	70%	20%	3%	2%	2%	-	1%	-	-	-	1%	1%	1.5
NL	1001	60%	15%	11%	4%	5%	2%	1%	1%	-	1%	-	-	2.0
AT	1009	43%	13%	13%	10%	9%	4%	3%	1%	-	1%	1%	2%	2.7
PL	1000	52%	11%	10%	5%	9%	2%	2%	2%	1%	2%	-	4%	2.5
PT	1002	39%	19%	10%	7%	11%	3%	2%	1%	-	-	1%	7%	2.5
RO	1004	48%	16%	8%	6%	6%	2%	3%	1%	-	1%	-	9%	2.3
SI	1037	67%	10%	6%	4%	4%	2%	2%	1%	1%	1%	-	2%	1.9
SK	1075	44%	16%	11%	7%	7%	4%	3%	3%	1%	1%	-	3%	2.7
FI	1026	71%	15%	8%	3%	1%	1%	-	-	-	-	1%	-	1.5
SE	1001	74%	10%	6%	3%	3%	1%	1%	-	-	1%	-	1%	1.6
UK	1313	64%	11%	8%	4%	6%	1%	1%	1%	-	1%	-	3%	1.9



QB32.6 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

A firm hires a private person and all or a part of the salary paid to him\ her is not officially registered

	TOTAL	1 Absolutely unacceptable	2	3	4	5	6	7	8	9	10 Absolutely acceptable	Refusal (SPONTANEOUS)	DK	Average
EU27	26659	54%	13%	9%	6%	8%	2%	2%	1%	-	1%	1%	3%	2.3
BE	1040	42%	12%	14%	8%	11%	3%	3%	2%	1%	3%	-	1%	2.9
BG	1000	43%	16%	8%	6%	8%	3%	2%	3%	1%	3%	-	7%	2.8
CZ	1024	43%	8%	12%	8%	11%	4%	3%	2%	1%	3%	1%	4%	3.0
DK	1007	55%	13%	9%	4%	7%	2%	2%	3%	1%	2%	1%	1%	2.5
D-W	1003	69%	11%	6%	3%	5%	1%	1%	1%	-	1%	1%	1%	1.8
DE	1510	69%	10%	6%	3%	5%	2%	1%	1%	-	1%	1%	1%	1.8
D-E	507	68%	6%	6%	5%	6%	2%	1%	1%	1%	1%	1%	2%	2.0
EE	1004	58%	6%	5%	3%	9%	5%	2%	2%	-	4%	1%	5%	2.5
EL	1000	66%	16%	9%	4%	3%	1%	1%	-	-	-	-	-	1.7
ES	1007	45%	21%	11%	7%	6%	1%	1%	-	-	-	2%	6%	2.1
FR	1039	60%	12%	9%	4%	8%	2%	1%	1%	-	2%	-	1%	2.1
IE	1003	43%	14%	12%	6%	6%	3%	2%	2%	-	1%	3%	8%	2.5
IT	1017	42%	12%	12%	11%	10%	6%	3%	1%	1%	-	-	2%	2.7
CY	503	79%	8%	3%	3%	3%	1%	1%	-	-	-	-	2%	1.5
LV	1010	41%	8%	8%	6%	13%	4%	4%	5%	2%	5%	-	4%	3.4
LT	1017	51%	7%	6%	5%	10%	3%	2%	3%	1%	5%	1%	6%	2.9
LU	510	76%	8%	5%	3%	4%	1%	-	1%	-	1%	-	1%	1.7
HU	1000	44%	12%	8%	9%	12%	4%	3%	1%	1%	2%	2%	2%	2.7
MT	500	67%	18%	5%	3%	3%	1%	-	-	-	-	1%	2%	1.6
NL	1001	45%	14%	14%	8%	11%	3%	3%	1%	-	-	-	1%	2.5
AT	1009	38%	10%	12%	11%	11%	7%	3%	2%	1%	1%	2%	2%	3.0
PL	1000	50%	10%	9%	6%	11%	2%	3%	2%	1%	2%	1%	3%	2.7
PT	1002	37%	20%	10%	9%	10%	3%	2%	1%	-	-	1%	7%	2.5
RO	1004	48%	14%	10%	4%	6%	3%	2%	2%	1%	2%	-	8%	2.5
SI	1037	64%	10%	8%	6%	5%	2%	1%	-	-	1%	-	3%	2.0
SK	1075	42%	16%	11%	9%	6%	3%	4%	3%	2%	2%	-	2%	2.8
FI	1026	73%	13%	6%	4%	2%	1%	-	-	-	-	1%	-	1.5
SE	1001	69%	11%	7%	4%	4%	1%	1%	1%	-	1%	-	1%	1.9
UK	1313	61%	11%	8%	5%	7%	1%	1%	1%	-	1%	-	4%	2.0

QB32.7 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it 'absolutely unacceptable' and '10' means that you find it 'absolutely acceptable'.

Someone evades taxes by not or only partially declaring income

	TOTAL	1 Absolutely unacceptable	2	3	4	5	6	7	8	9	10 Absolutely acceptable	Refusal (SPONTANEOUS)	DK	Average
EU27	26659	47%	13%	12%	7%	10%	3%	2%	1%	-	1%	1%	3%	2.5
BE	1040	37%	13%	15%	9%	12%	4%	4%	2%	1%	2%	-	1%	3.0
BG	1000	43%	14%	8%	5%	10%	5%	2%	2%	1%	5%	-	5%	2.9
CZ	1024	38%	11%	12%	8%	11%	5%	3%	2%	1%	4%	1%	4%	3.1
DK	1007	53%	13%	9%	4%	8%	2%	3%	4%	1%	2%	-	1%	2.5
D-W	1003	53%	14%	11%	5%	8%	3%	2%	1%	-	1%	1%	1%	2.3
DE	1510	53%	12%	12%	5%	9%	3%	2%	1%	-	1%	1%	1%	2.3
D-E	507	50%	7%	15%	5%	11%	4%	2%	2%	-	1%	2%	1%	2.5
EE	1004	57%	6%	7%	4%	10%	4%	2%	2%	-	2%	1%	5%	2.4
EL	1000	55%	17%	11%	5%	7%	3%	1%	-	-	1%	-	-	2.1
ES	1007	42%	19%	15%	8%	7%	1%	1%	-	-	-	2%	5%	2.2
FR	1039	52%	13%	11%	6%	11%	2%	1%	2%	-	1%	-	1%	2.4
IE	1003	42%	13%	11%	9%	6%	3%	3%	1%	1%	1%	3%	7%	2.6
IT	1017	38%	12%	11%	10%	13%	8%	3%	2%	-	1%	-	2%	3.0
CY	503	77%	6%	7%	4%	3%	1%	-	1%	-	-	-	1%	1.6
LV	1010	35%	9%	10%	5%	14%	7%	4%	4%	2%	6%	1%	3%	3.7
LT	1017	47%	8%	6%	4%	14%	2%	2%	2%	1%	6%	1%	7%	3.1
LU	510	57%	11%	9%	4%	11%	2%	1%	1%	-	1%	-	3%	2.2
HU	1000	38%	11%	12%	10%	13%	4%	2%	3%	-	2%	3%	2%	3.0
MT	500	69%	15%	7%	2%	3%	1%	1%	-	-	-	1%	1%	1.6
NL	1001	40%	16%	18%	8%	11%	4%	2%	1%	-	-	-	-	2.6
AT	1009	30%	11%	14%	11%	15%	6%	4%	2%	1%	2%	1%	3%	3.4
PL	1000	48%	11%	11%	5%	12%	3%	2%	2%	1%	1%	-	4%	2.6
PT	1002	28%	20%	13%	9%	14%	4%	3%	1%	-	-	2%	6%	2.9
RO	1004	41%	15%	10%	6%	9%	3%	2%	2%	1%	2%	-	9%	2.7
SI	1037	59%	10%	10%	5%	6%	4%	1%	1%	1%	1%	-	2%	2.2
SK	1075	37%	19%	11%	9%	9%	4%	3%	3%	2%	1%	-	2%	2.9
FI	1026	62%	19%	9%	6%	2%	-	1%	1%	-	-	-	-	1.8
SE	1001	65%	14%	8%	4%	5%	2%	1%	-	-	1%	-	-	1.8
UK	1313	59%	11%	9%	6%	7%	2%	1%	1%	-	1%	-	3%	2.1