



# Special Eurobarometer 498

## Report

### Undeclared Work in the European Union

Fieldwork

September 2019

Publication

February 2020

Survey requested by the European Commission,  
Directorate-General for Employment, Social Affairs and Inclusion  
and co-ordinated by the Directorate-General for Communication

This document does not represent the point of view of the European Commission.  
The interpretations and opinions contained in it are solely those of the authors.

Special Eurobarometer 498 – Wave EB92.1 – Kantar





# Special Eurobarometer 498

## Report

### Undeclared Work in the European Union

September 2019

Survey conducted by Kantar on behalf of Kantar Belgium at the request of the European Commission,  
Directorate-General for Employment, Social Affairs and Inclusion

Survey co-ordinated by the European Commission, Directorate-General for Communication  
(DG COMM "Media Monitoring and Eurobarometer" Unit)

Project title	Special Eurobarometer 498 – September 2019 “Undeclared Work in the European Union” Report
Linguistic version	EN
Catalogue number	978-92-76-15135-7
ISBN	KE-03-20-032-EN-N doi:10.2767/018492
© European Union, 2020	

<https://ec.europa.eu/commfrontoffice/publicopinion>

## TABLE OF CONTENTS

<b>INTRODUCTION</b>	<b>3</b>
<b>MAIN FINDINGS</b>	<b>7</b>
<b>I. THE DEMAND SIDE OF UNDECLARED WORK</b>	<b>11</b>
1 Share of people buying undeclared goods or services	11
2 Types of undeclared goods and services purchased	16
3 Sources of undeclared work	21
4 Reasons for purchasing goods or services involving undeclared work	25
<b>II. THE SUPPLY SIDE OF UNDECLARED WORK</b>	<b>29</b>
1 People supplying undeclared goods and services	29
2 Sectors where undeclared goods and services are supplied	37
3 Types of undeclared goods and services supplied	40
4 Purchasers of undeclared work	46
5 Reasons for carrying out undeclared work	49
6 Employees' openness to undeclared work	54
<b>III. WORKING CIRCUMSTANCES AND CASH PAYMENTS</b>	<b>61</b>
1 Working circumstances	61
a. Nature of undeclared paid activities	61
b. Respondents' working conditions	67
2 Cash payments	70
a. Share of employees who are paid cash in hand	70
b. Proportion of gross annual income paid cash in hand	75
<b>IV. UNDECLARED WORK – PERCEPTIONS AND ACCEPTANCE</b>	<b>77</b>
1 Risk of being detected: perceived level	77
2 Expected sanctions	81
3 Level of trust in public authorities	85
4 Acceptability of undeclared work	88
5 Hidden incomes	100
<b>V. CONCLUSION</b>	<b>103</b>
<b>ANNEXES</b>	
Measuring Undeclared Work	
Technical specifications	
Questionnaire	
Tables	



## INTRODUCTION

Undeclared work is a major challenge affecting governments, businesses and workers across Europe. Its consequences can be significant. Workers who receive all or part of their income in undeclared form suffer breaches of their rights as workers. Firms who make use of such labour gain unfair advantages over their lawfully acting competitors. States in which a significant proportion of the labour force works undeclared suffer reduced tax revenues and social security contributions.

At EU level, undeclared work is defined as "paid activities that are lawful as regards their nature but not declared to public authorities, taking into account differences in the regulatory system of Member States"<sup>1</sup>. The definition notably excludes illegal and criminal activities which are defined in national law. Undeclared work can take various forms, including partially or fully undeclared work that occurs in an employment setting, consisting of "cash-in-hand" or "envelope wage" payments. However, a lot of undeclared work takes place out of this setting, through "own account" work where individuals or self-employed persons supply goods and services either to a formal enterprise or to other clients such as households. Undeclared work covers a variety of sectors of the economy, and is present particularly in sectors such as construction, renovation or repair works, transport, gardening, cleaning, provision of care, and the hotel, restaurant and catering industry.

The main responsibility for tackling undeclared work lies with national authorities, however, undeclared work affects all Member States. The transformation of undeclared work into formal work is thus an important policy objective in the context of the European Employment Strategy, contributing to a fairer European labour market and to the delivery of the European Pillar of Social Rights.

Further to the Commission Communication 'Stepping up the fight against undeclared work' (COM(2007)628), the European Platform to enhance cooperation between Member States in tackling undeclared work was set up in 2016<sup>2</sup>. The Platform has allowed key actors in the fight against undeclared work (including social partners and Member States' enforcement bodies) to learn from each other and engage in closer cross-border cooperation. Following the setting up of the European Labour Authority<sup>3</sup> in 2019 (ELA), the Platform will be gradually integrated into ELA.

Across EU Member States, much effort is being invested into developing and testing policy measures aimed at tackling undeclared work and transforming it into declared work – using both deterrence (e.g. improving detection and effectiveness of inspections) and preventative measures (e.g. preventing people from taking up undeclared work, for instance through incentives and awareness-raising). At the same time, the long-term effects of these initiatives are particularly difficult to measure, since meaningful data is scarce. Surveys are one of the methods that can be used to help fill the gap.

The findings from the initial 2007 Eurobarometer survey – the first attempt to analyse undeclared work on an EU-wide basis and in a cross-nationally comparable way – supported this<sup>4</sup>. The survey found that the level of engagement with undeclared work is relatively low overall, with just 11% of the EU27 population admitting to having bought goods or services that involved undeclared work and 5% of citizens reporting that they had done undeclared work themselves within the past 12 months. A second Eurobarometer survey, carried out in April and May of 2013, replicated these key findings, with 11% of the EU28 population admitting to buying goods or services involving undeclared work, 5% conceding that they had received undeclared pay, and 3% of respondents saying that they had been paid partly in cash. In both of these surveys there was significant variation between Member States and, in view of the sensitive nature of the subject, these findings only provide a measure of the lower limits of undeclared work. Despite being assured of the respondent's anonymity in the survey and data analysis, it is reasonable to expect that a share of people were hesitant to respond truthfully.

The 2019 Eurobarometer survey builds on these two previous surveys, and also explores additional areas such as trust in institutions that tackle undeclared work, openness to and experience with envelope wages, the sectors where undeclared work is most prevalent, the use of specialised apps and sites to facilitate these activities, as well as the perception of the prevalence of undeclared work in the country. It also looks at results in terms of

<sup>1</sup> [Commission Communication "Stepping up the fight against undeclared work" COM\(2007\)628](#).

<sup>2</sup> [Decision \(EU\) 2016/344 of the European Parliament and of the Council of 9 March 2016 on establishing a European Platform to enhance cooperation in tackling undeclared work](#)

<sup>3</sup> [Regulation \(EU\) 2019/1149 of the European Parliament and of the Council of 20 June 2019 establishing a European Labour Authority, amending Regulations \(EC\) No 883/2004, \(EU\) No 492/2011, and \(EU\) 2016/589 and repealing Decision \(EU\) 2016/344](#)

<sup>4</sup> [http://ec.europa.eu/public\\_opinion/archives/ebs/ebs\\_284\\_en.pdf](http://ec.europa.eu/public_opinion/archives/ebs/ebs_284_en.pdf)

people's employment or self-employment conditions, as well as the relationship between undeclared activities and working abroad.

This survey was carried out by the Kantar network in the 28 Member States of the European Union between 11<sup>th</sup> and 29<sup>th</sup> September 2019. Some 27,565 respondents from different social and demographic groups were interviewed face-to-face at home in their mother tongue on behalf of Directorate-General for Employment, Social Affairs & Inclusion. At the time of fieldwork, the UK was still a member of the European Union, and therefore the UK results are included in the report. The total results for the EU, without the UK, are annexed to this report. The methodology used is that of Eurobarometer surveys as carried out by the Directorate-General for Communication ("Media Monitoring and Eurobarometer" Unit)<sup>5</sup>. A technical note on the manner in which interviews were conducted by the Institutes within the Kantar network is appended as an annex to this report. Also included are the interview methods and confidence intervals<sup>6</sup>.

This survey covers the general population's personal experiences of and attitudes to undeclared work.

First, it looks at the demand side of undeclared work, asking people:

- whether they buy goods and services involving undeclared work;
- what type of undeclared goods and services they purchase;
- from whom they purchase these goods and services;
- why they purchase goods and services this way.

The second section then turns to the supply side of undeclared work, asking about:

- the extent to which Europeans are engaged in supplying work for which they do not declare income;
- which sectors they supply this work in;
- what types of goods and services they supply;
- who they have undertaken the undeclared work for;
- for what reason they have undertaken undeclared work.

The third section concerns working circumstances related to undeclared work, asking:

- which employees receive cash in hand payments;
- what proportion of their income they receive in this way;
- whether they do this on their own account, at the behest of their employer, or both;
- how open Europeans are to the prospect of undeclared work.

Finally, the fourth section moves away from behaviour to focus on Europeans' perceptions of undeclared work, asking:

- to what extent Europeans perceive there to be a risk in getting caught if they do not declare income derived from work;
- what sanctions they expect as a result of being detected not declaring this income;
- how much trust they have in the relevant enforcement authorities, specifically the tax and social security authorities as well as labour inspectorates;
- to what extent Europeans believe undeclared work to be acceptable;
- and to what extent they perceive it to be a widespread practice.

<sup>5</sup> [http://ec.europa.eu/public\\_opinion/index\\_en.htm](http://ec.europa.eu/public_opinion/index_en.htm)

<sup>6</sup> The results tables are included in the annex. It should be noted that the total of the percentages in the tables of this report may exceed 100% when the respondent has the possibility of giving several answers to the question.



The findings of the survey have been analysed firstly at EU level and secondly at either country level or, where base sizes are too small for reliable analysis, country group level. At EU level the results are based on the 28 Member States. At country group level the results are based on the 28 countries divided into four groups: 'Continental Europe'<sup>7</sup>, Eastern and Central Europe<sup>8</sup>, Southern Europe<sup>9</sup> and the Nordic countries<sup>10</sup>, in line with the grouping used for the previous surveys<sup>11</sup>. Note: In this report, countries are referred to by their official abbreviation. The abbreviations used in this report correspond to:

Austria	AT	Ireland	IE
Belgium	BE	Italy	IT
Bulgaria	BG	Lithuania	LT
Republic of Cyprus	CY *	Luxembourg	LU
Czechia	CZ	Latvia	LV
Germany	DE	Malta	MT
Denmark	DK	The Netherlands	NL
Estonia	EE	Poland	PL
Greece	EL	Portugal	PT
Spain	ES	Romania	RO
Finland	FI	Sweden	SE
France	FR	Slovenia	SI
Croatia	HR	Slovakia	SK
Hungary	HU	United Kingdom	UK
European Union – weighted average for the 28 Member States			EU28
European Union without the UK - weighted average for the 27 Member States			EU27

*We wish to thank the people throughout the European Union who have given their time to take part in this survey. Without their active participation, this study would not have been possible.*

<sup>7</sup> Belgium, Germany, France, Ireland, Luxembourg, The Netherlands, Austria and the UK

<sup>8</sup> Bulgaria, the Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Romania, Slovenia, Slovakia and Croatia

<sup>9</sup> Cyprus, Greece, Spain, Italy, Malta and Portugal

<sup>10</sup> Denmark, Finland and Sweden

<sup>11</sup> It should be noted, however, that heterogeneity within the groups can be high.



## MAIN FINDINGS

### I. THE DEMAND SIDE FOR UNDECLARED WORK

#### **One in ten Europeans say they have purchased undeclared goods or services in the past year**

- The proportion of Europeans who have purchased goods or services in the past year where they have had good reason to believe that undeclared work was involved remains stable, at one in ten of those surveyed.
- Although this figure varies across countries, in each case only a minority have purchased such goods or services.
- Respondents who think that there is a small risk (13%) of getting caught when working undeclared are more likely to purchase undeclared goods or services, compared with those who think that this risk is high (8%).

#### **Europeans are most likely to have purchased undeclared goods or services for home repairs or renovations**

- The most frequently purchased undeclared goods or services are home repairs or renovations (30%), hairdressing and beauty treatments (27%) and repair services (19%).

#### **The most mentioned providers of undeclared goods and services are friends, colleagues or acquaintances**

- Europeans are most likely to purchase undeclared goods or services from someone that they know. Over a third (36%) buy from friends, colleagues or acquaintances and just over a quarter (26%) buy from firms or businesses. This compared to around one in ten from relatives (10%) and neighbours (11%).
- Compared to May 2013, there has been a decrease in the proportion of respondents mentioning friends, colleagues or acquaintances (-6 pp.) as providers of undeclared work, and an increase in the share mentioning private persons or households (+5 pp.).

#### **Lower price is by far the most common reason for purchases of goods and services that might include undeclared work**

- Nearly half (48%) bought goods and services undeclared instead of on the regular market because of the lower price, and this is the reason most frequently mentioned in all but two Member States.
- Nearly a quarter (23%) say that the goods or services were a favour among friends, relatives or colleagues, while slightly fewer say that they bought these goods and services to help someone in need of money (20%) or to procure a faster service (18%).

## II. THE SUPPLY SIDE OF UNDECLARED WORK

### **Very few Europeans say they have undertaken undeclared paid work in the past year, although a third know someone who has**

- Almost all (95%) of those surveyed say that they have not undertaken undeclared paid work in the last year, while only 3% say that they have.
- A third of those surveyed say that they know someone who works without declaring income to the tax authorities, but this varies from over half in Greece (59%), and Denmark and the Netherlands (both 55%) to only just over one in ten (13%) in the United Kingdom.

### **The sector most frequently mentioned by those who have carried out undeclared work is personal services, followed by construction and hospitality**

- Just over a quarter of those who have carried out undeclared work in the last 12 months said that they had supplied them in the personal services sector (27%), which includes childcare, care for the elderly, and cleaning services. Nearly a fifth (19%) mentioned the construction sector, while slightly fewer mentioned the hospitality sector (17%).
- Men, manual workers and the unemployed (all 30%) are more likely to have supplied undeclared goods and services in the construction sector.
- Women (47%) and house persons (46%) are more likely to have provided undeclared personal services.

### **The most frequent undeclared activities carried out by Europeans are repairs and renovations**

- Europeans who carry out undeclared work are most likely to say that they have carried out undeclared repairs or renovations (21%).
- Men (32%) are more likely than women (5%) to have carried out undeclared work via repairs or renovation work.
- A small share (9%) have used a mobile application, online tool or specialised website to arrange the provision and sale of undeclared goods or services.

### **Europeans who carry out undeclared paid activities are most likely to be providing them to friends, colleagues or acquaintances**

- Europeans are most likely to say that they have carried out undeclared work for friends, colleagues or acquaintances (46%), while around a fifth say they have carried out such work for relatives (20%), neighbours (19%), or firms or businesses (19%).
- Compared to May 2013, there has been an increase in the proportion of respondents who mention firms or businesses (+5 pp.).
- Those who think that the risk of been detected if working undeclared is small are more likely to have carried out these activities for a friend, colleague or acquaintance (52%), other private persons or households (27%) and firms or businesses (21%).

### **Most Europeans would not be open to receiving undeclared cash payments, but this varies by country**

- Just over eight in ten (82%) say that they would not be open to receiving undeclared cash payments from their employer. One in ten say that they would accept such payments in small amounts, while only a small minority (4%) would be willing to accept it in any amount.
- Respondents who know someone who works undeclared (25%), have paid for undeclared goods and services (27%) or have carried out undeclared work themselves (58%) are much more open to receiving cash payments.

- When asked whether they have refused payment at some point during the last 12 months because they knew the payment would not be declared, only 2% of respondents say yes, compared with 96% who say no.

### **Europeans who supply undeclared work are most likely to say that it is common practice among friends, neighbours or relatives**

- Just over a third (34%) of those surveyed say that they have undertaken undeclared paid activity because it is common practice among friends, neighbours or relatives.

## **III. WORKING CIRCUMSTANCES AND CASH PAYMENTS**

### **Half of Europeans who undertake undeclared paid activities do so on their own account**

- Only a small minority say that they do undeclared paid activities as part of their waged work for an employer (16%) or combine their own undeclared paid work with similar work done for an employer (11%).
- Those aged 40 or more are more likely to take undertaken undeclared paid activities on your own account, while those aged 15-24 are more likely to undertake them for a partner or family business. Finally, those from the middle age group (aged 25-40) are more likely to undertake such activities as a mixture of both waged work and own-account work.

### **A fifth of Europeans who undertake undeclared paid work say that the totality of their paid activity is undeclared**

- Just less than a third (32%) say that some of the paid activity they undertake outside of their formal job and on their own initiative is undeclared.
- Those who think that the risk of being caught if working undeclared is small are more likely to say that all their paid activities are undeclared, while those who think that the risk of being caught is high are more likely to say that only a part of their paid activity outside their formal job is undeclared and carried out at the request of their employers.

### **Very few dependent employees receive undeclared cash income as all or part of their regular salary**

- Only a very small share (3%) of dependent employees say that their employers have paid them with an undeclared cash payment.
- Undeclared remuneration tends to take the form of a bonus: just over four in ten (44%) recipients of this form of payment say that it was for overtime, extra work or a bonus, while just under three in ten (28%) say it was for regular work and as an extra payment, with only a quarter saying it was just for regular work.
- Men (29%) and those aged 55 or more (50%) who have received undeclared cash income are much more likely to have received it as a payment for their regular work, compared with women (18%) and those in younger age groups (18-24%).

### **A third of dependent employees paid envelope wages say that they received less than a quarter of their total annual remuneration in cash**

- One in ten recipients of envelope wages report that the cash payments accounted for 25-49% of their gross annual income, with smaller proportion of respondents (both 5%) saying envelope wages amounted to 50-74% and 75-100% of their total annual income.

#### IV. UNDECLARED WORK – PERCEPTIONS AND ACCEPTANCE

##### **Around four in ten Europeans think there is a high risk that the authorities will detect undeclared income, but this varies by country**

- Just under four in ten (39%) think that there is a high risk the authorities will find out about undeclared income.
- The risk of getting caught is seen as high by the majority of respondents in Lithuania (63%), Austria and Greece (both 54%), and only by a small minority in Malta and the Netherlands (both 18%).
- The proportion of respondents who see the risk of being caught as very small has declined by four percentage points compared to May 2013.

##### **Around half of those surveyed trust the tax and social security authorities and the labour inspectorate, but there is large variation between countries**

- Around half of Europeans trust the tax and social security authorities (50%) and the labour inspectorate (49%).
- This share is comparable with trust in the national legal system, as measured in the Standard Eurobarometer.
- Managers stand out as the most likely to trust the tax and social security authorities (58%) and labour inspectorate (57%).

##### **A majority of respondents consider undeclared work in various forms to be unacceptable, and this is mostly the case in all countries**

- Well over eight in ten (85%) of those surveyed think it is unacceptable when a firm is hired by another firm and does not declare its activity to tax or social security authorities, although Europeans are less critical of private citizens who do not declare work carried out for a private household, with only around two thirds (67%) seeing this as unacceptable.

##### **The majority of Europeans think that no more than 30% of their country's population works without declaring all their income, but the share varies considerably**

- The share of respondents varies from around a fifth of those surveyed in Luxembourg (19%) and Portugal (20%) to four in ten or more of those surveyed in Latvia (40%), the Netherlands (41%) and Belgium (44%).

## I. THE DEMAND SIDE OF UNDECLARED WORK

The first chapter on the survey findings focuses on Europeans' involvement in undeclared work from the *demand* perspective – buying goods or services which may have involved undeclared work. It examines the proportion of the general public who say they have purchased undeclared goods or services in the past year. It then looks at the types of goods and services that have been purchased and the sources used to obtain the work (i.e. who the suppliers are). It concludes by exploring Europeans' reasons for buying goods or services which they had good reason to believe included undeclared work.

Respondents were asked if they had paid for any goods or services in the last 12 months where they had a good reason to believe that they included undeclared work. This question was asked part-way through the interview. At the start, the interviewer explained that all information given would be handled with confidentiality and that answers would remain absolutely anonymous. Respondents were also given an explanation of undeclared work and examples of professions and services where it is common.

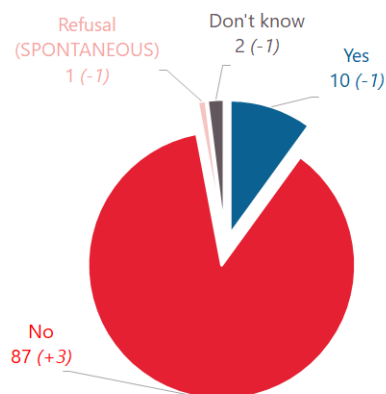
### 1 Share of people buying undeclared goods or services

Respondents were asked whether they had paid for any goods or services that they had a good reason to believe included undeclared work<sup>12</sup>.

#### One in ten Europeans say they have acquired undeclared goods or services in the past year

One in ten respondents say that they have acquired goods or services in the past year where they have had good reason to believe that undeclared work was involved. Very few say they "don't know" if they have acquired such goods or services (2%) or refused to answer the question (1%). Nearly nine in ten respondents (87%) say they have not paid for such goods or services. There has been very little change on this question since the May 2013 survey, with the proportion of respondents who have not paid for undeclared goods or services increasing by three percentage points.

**QD6** In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)? (% - EU)



(Sept 2019 - April/May 2013)

Base: all respondents (n=27,565)

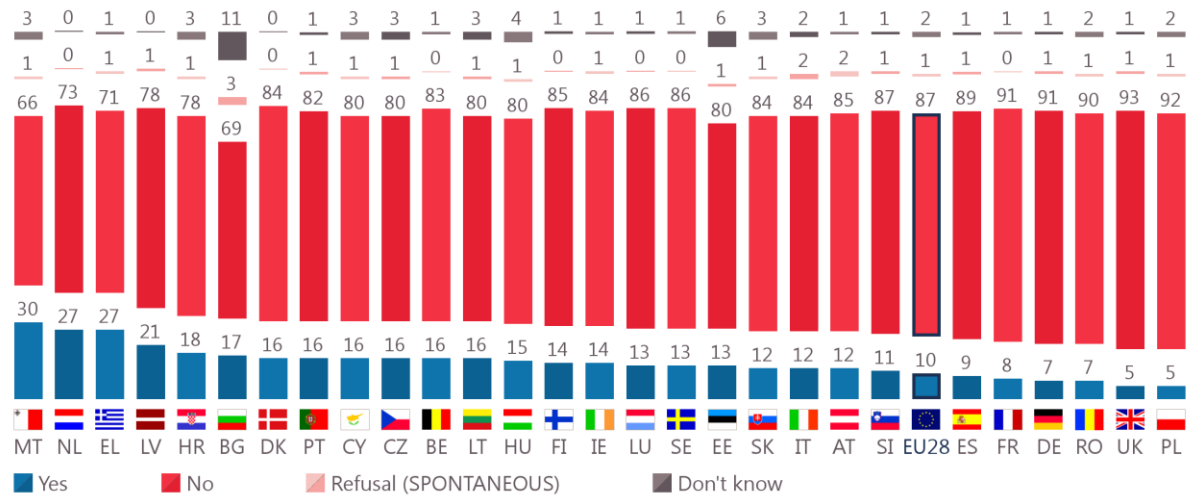
Average EU27: Yes: 11% (=) No: 86% (+2) Refusal: 1% (-1) Don't know: 2% (-1)

<sup>12</sup> In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)? Yes; No; Refusal (SPONTANEOUS); Don't Know

These results are largely in line with those observed in the previous survey of September 2013. The proportion of respondents who say that they have not bought undeclared goods or services in the past year has increased by three percentage points.

There is variation across the EU on this question, although in all cases only a minority of respondents have purchased undeclared goods or services. The largest proportions giving this response can be observed in Malta (30%), the Netherlands (27%) and Greece (27%). The Member States with the lowest proportions of purchasers are Poland and the United Kingdom (both 5%), and Germany and Romania (both 7%).

**QD6** In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)? (%)







Base: all respondents (n=27,565)

Average EU27:	Yes: 11%	No: 86%	Refusal: 1%	Don't know: 2%
---------------	----------	---------	-------------	----------------



Most countries have not seen a significant change since the last survey. The clearest exception is Slovenia, where the proportion of respondents who have paid for undeclared work has declined by 11 percentage points, while in Denmark and Latvia this figure has decreased by seven percentage points. On the other hand, in Malta (+7 pp.) and Portugal (+6 pp.) there has been a significant increase in the proportion of respondents giving this answer since the last survey.

**QD6** In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)?  
(%)

	Yes	Diff. September 2019 - April/May 2013	No	Diff. September 2019 - April/May 2013	Refusal (SPONTANEOUS)	Diff. September 2019 - April/May 2013	Don't know
EU28 	10	▼ 1	87	▲ 3	1	▼ 1	2
EU27 	11	=	86	▲ 2	1	▼ 1	2
BE 	16	▲ 1	83	=	-	▼ 1	1
BG 	17	▲ 1	69	▼ 6	3	▲ 1	11
CZ 	16	▼ 3	80	▲ 2	1	▼ 1	3
DK 	16	▼ 7	84	▲ 7	-	=	-
DE 	7	=	91	▲ 4	1	▼ 2	1
EE 	13	▲ 1	80	▼ 2	1	▼ 3	6
IE 	14	▲ 4	84	=	1	▼ 2	1
EL 	27	▼ 3	71	▲ 5	1	▼ 2	1
ES 	9	▲ 1	89	▲ 1	1	▼ 1	1
FR 	8	▼ 1	91	▲ 2	-	=	1
HR 	18	▲ 1	78	▲ 2	1	▼ 2	3
IT 	12	=	84	▲ 6	2	▼ 3	2
CY 	16	=	80	▼ 2	1	=	3
LV 	21	▼ 7	78	▲ 10	1	▼ 2	-
LT 	16	▲ 2	80	▼ 1	1	▼ 1	3
LU 	13	▼ 1	86	▲ 2	-	▼ 1	1
HU 	15	▲ 4	80	▲ 1	1	▼ 6	4
MT 	30	▲ 7	66	▼ 6	1	=	3
NL 	27	▼ 2	73	▲ 5	-	▼ 1	-
AT 	12	▼ 2	85	▲ 8	2	▼ 5	1
PL 	5	=	92	▲ 2	1	=	2
PT 	16	▲ 6	82	▼ 2	1	▼ 1	1
RO 	7	▼ 3	90	▲ 14	1	▼ 2	2
SI 	11	▼ 11	87	▲ 15	1	▼ 2	1
SK 	12	▼ 5	84	▲ 6	1	▼ 1	3
FI 	14	▲ 3	85	▼ 1	-	▼ 3	1
SE 	13	▼ 3	86	▲ 2	-	=	1
UK 	5	▼ 3	93	▲ 2	1	▲ 1	1

Base: all respondents (n=27,565)

There are few substantial differences between socio-demographic groups with respect to purchasers of undeclared goods or services. The groups more likely to answer 'yes' to this question are:





- Those who left full time education aged 20 or over (14%), compared with those who left education aged 15 or below (5%);
- 25–39 year olds (13%); compared with those aged 55 or over (8%);
- Those who are self-employed (16%), managers (12%) and other white collar workers (14%), particularly when compared with those who are retired or house persons (both 7%);
- Those who say they find it difficult to pay household bills most of the time (15%), compared with those who say they almost never struggle to pay bills (9%);

There is greater variation between groups with different experiences of and attitudes towards undeclared work, suggesting a strong relationship between the supply and demand side as observed in the 2013 survey: those who have been involved in undeclared activities are more likely to purchase undeclared goods or services. This is true especially for:

- Those who have carried out undeclared work (41%), compared with those who have not (9%);
- Employees who have received undeclared income from their employer in cash in the last 12 months (37%), compared to those who have not (11%);
- Those who know anyone who undertakes undeclared work (23%), compared to those who do not (4%);
- Those who think that the risk of undeclared work being detected is small (13%), compared with those who think the risk is high (8%).

**QD6** In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)?

(% - EU)

	Yes	No	Refusal (SPONTANEOUS)	Don't Know
EU28	10	87	1	2
 <b>Age</b>				
15-24	10	87	1	2
25-39	13	85	1	1
40-54	11	86	1	2
55 +	8	90	1	1
 <b>Education (End of)</b>				
15-	5	92	1	2
16-19	9	89	1	1
20+	14	84	1	1
Still studying	10	86	1	3
 <b>Socio-professional category</b>				
Self-employed	16	81	1	2
Managers	12	87	-	1
Other white collars	14	83	1	2
Manual workers	10	88	1	1
House persons	7	91	1	1
Unemployed	11	86	1	2
Retired	7	90	1	2
Students	10	86	1	3
 <b>Difficulties paying bills</b>				
Most of the time	15	82	1	2
From time to time	12	85	1	2
Almost never/ Never	9	89	1	1
<b>Know anyone who works undeclared</b>				
Yes	23	75	1	1
No	4	95	-	1
<b>Risk of detection of undeclared work</b>				
High	8	90	1	1
Small	13	85	1	1
<b>Receive remuneration undeclared</b>				
Yes	37	59	-	4
No	11	88	-	1
<b>Carried out undeclared work</b>				
Yes	41	58	-	1
No	9	89	1	1

Base: all respondents (n=27,565)

## 2 Types of undeclared goods and services purchased

Respondents who had paid for goods or services in the last 12 months where they had reason to believe that they included undeclared work were asked what goods or services these were<sup>13</sup>.

### **Europeans are most likely to have purchased undeclared goods or services for home repairs or renovations**

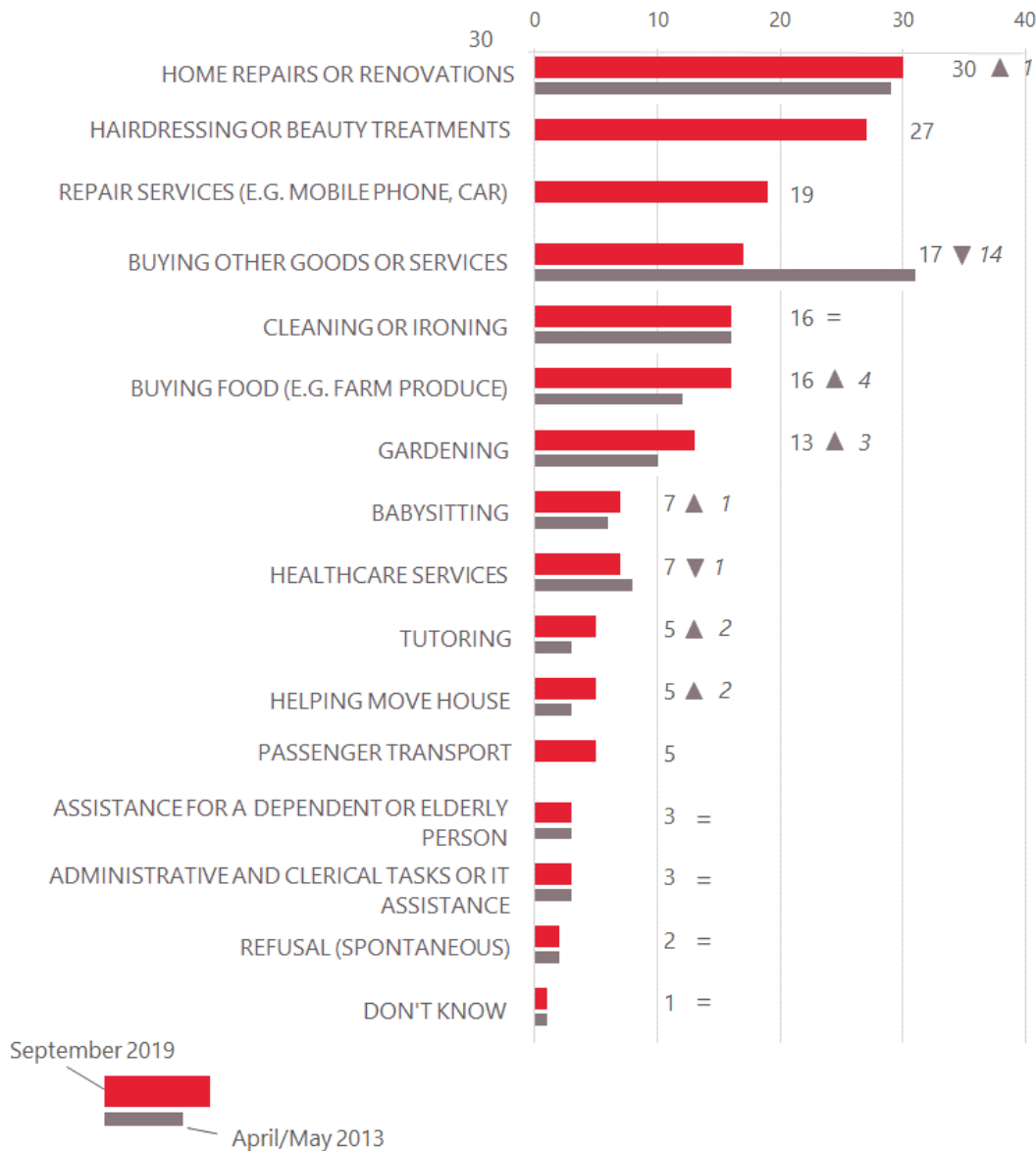
Respondents who report purchasing undeclared goods or services are more likely to do so for home repairs or renovations (30%), followed by hairdressing and beauty treatments (27%). Just under a fifth say they acquired repair services such as for a mobile phone or a car (19%), while slightly fewer mentioned food (16%) or other, unspecified goods and services (17%). Somewhat fewer mentioned gardening (13%). Only a small minority of respondents mentioned goods and services such as tutoring (5%), helping move house (5%), passenger transport (5%), assistance for a dependent or elderly person (3%), or administrative and clerical tasks or IT assistance (3%).

When looking at the options that were mentioned in both the present survey and the May 2013 survey, there have been few significant changes. However, the proportion of respondents who mention buying 'other goods or services' (not specifically mentioned in the survey) has decreased by 14 percentage points. This drop is mostly likely explained by the addition of new answer options in this question.

---

<sup>13</sup> QD7 Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities? (MULTIPLE ANSWERS POSSIBLE) Babysitting; Healthcare services; Hairdressing or beauty treatments; Cleaning or ironing; Home repairs or renovations; Gardening; Tutoring; Helping move house; Passenger transport; Assistance for a dependant or elderly person; Administrative and clerical tasks or IT assistance; Repair services (e.g. mobile phone, car); Buying food (e.g. farm produce); Buying other goods or services; Refusal (SPONTANEOUS); Don't know

**QD7** Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities? (MULTIPLE ANSWERS POSSIBLE)  
(IF 'PAID FOR GOODS OR SERVICES INCLUDING UNDECLARED WORK', CODE 1 IN QD6) (% - EU)



Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)

For analysis of the country level, we focus on the four most commonly purchased categories (home repairs or renovations, hairdressing or beauty treatment, repair services and food purchases), as the low base size in other cases makes most comparisons statistically insignificant<sup>14</sup>.

- Over four in ten of those who have paid for undeclared goods or services in Greece (44%), Bulgaria (42%) and Slovakia (41%) have made purchases for home repair or renovation products or services. In most countries at least a fifth give this response, the exceptions being Finland (14%), and Germany and Romania (both 19%);

<sup>14</sup> A number of countries have a particularly low number of cases (below n=150); results should be interpreted with caution for the following: PL, UK, LU, RO, FR, CY, ES, SI (n=50-100), DE < AT, SK, IT, EE, IE, FI, SE (n=100-150)

- In Cyprus, nearly six in ten (57%) of those who have paid for undeclared goods or services say that they have purchased hairdressing or beauty treatments, and nearly half of those surveyed in Hungary and Italy (both 48%) give this answer. Elsewhere, answers range between four in ten in Croatia and just over one in ten of those surveyed in Denmark and France (both 14%);
- In Slovenia, a third of respondents who have made undeclared purchases, did so for repair services. By contrast, in the United Kingdom (6%) and Denmark (9%) less than one in ten give this response. In the remaining countries, responses range from one in ten to three in ten of those who have bought undeclared goods or services;
- Half of those who have paid for undeclared good or services in Bulgaria and nearly as many in Lithuania (47%) have bought food undeclared, as have around four in ten of those surveyed in Croatia (41%) and Hungary (40%) and around a third in Malta (34%) and Estonia (33%). In all other cases no more than a quarter give this response, with the lowest proportions observed in Austria and the Netherlands (both 6%). Respondents in Eastern Europe who have paid for undeclared good or services are much more likely to have made undeclared purchases of food (30%, compared with 10-16% in other regions).

In terms of less widely mentioned goods and services, there are some notable findings:

- Gardening products or services are most likely to be bought in Denmark (28%), France (27%), the United Kingdom (23%) and Ireland (22%);
- Cyprus (54%), Malta (40%) and Greece (25%) stand out for a particularly high proportion of respondents who mention the purchase of healthcare services;
- Cleaning or ironing services are mentioned by three in ten or more of those surveyed in the Netherlands (37%), Italy (31%) and Luxembourg (30%).

There is also significant variation when it comes to the proportions of respondents who say they purchased other undeclared goods or services that were not shown on the list presented to them. In Portugal (36%), Croatia (35%), and Greece and Lithuania (both 33%) a third or more of those who have bought undeclared goods or services give this response, compared with few of them in Austria (5%) and Ireland (8%).

**QD7** Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities?  
(MULTIPLE ANSWERS POSSIBLE) (%)

	Home repairs or renovations	Hairdressing or beauty treatments	Repair services (e.g. mobile phone, car)	Buying other goods or services	Cleaning or ironing	Buying food (e.g. farm produce)	Gardening	Babysitting	Healthcare services	Tutoring	Helping move house	Passenger transport	Assistance for a dependant or elderly person	Administrative and clerical tasks or IT assistance	Refusal (SPONTANEOUS)	Don't know
EU28	30	27	19	17	16	16	13	7	7	5	5	5	3	3	2	1
EU27	29	27	19	18	16	17	12	7	7	5	5	5	3	3	2	1
BE	34	17	14	23	13	16	18	13	3	8	11	4	3	2	1	1
BG	42	29	29	28	0	50	8	1	16	7	6	9	3	3	4	1
CZ	34	38	20	19	8	21	10	9	3	10	11	9	5	4	1	2
DK	36	14	9	19	18	8	28	6	1	3	1	1	4	0	2	1
DE	19	17	23	26	13	12	14	6	0	4	4	10	1	1	-	2
EE	26	35	16	20	11	33	5	9	4	3	5	6	2	2	1	-
IE	35	19	12	7	11	8	22	9	5	3	7	9	4	3	2	1
EL	44	28	28	33	16	24	5	3	25	5	2	1	4	3	5	-
ES	32	23	20	8	12	9	3	4	5	7	2	6	2	4	3	-
FR	31	14	18	17	10	12	27	8	1	9	8	1	2	0	1	-
HR	28	40	27	35	9	41	4	2	3	10	6	8	4	4	2	1
IT	28	48	19	11	31	17	12	8	17	0	8	1	7	5	3	-
CY	27	57	17	25	15	14	10	4	54	10	2	2	1	4	1	-
LV	23	38	22	16	1	25	7	5	11	3	6	6	2	2	-	2
LT	22	35	25	33	1	47	6	4	9	2	3	2	2	0	1	1
LU	24	22	11	11	30	10	17	18	1	2	6	1	9	3	-	8
HU	33	48	30	14	3	40	8	1	7	2	5	5	5	3	5	1
MT	36	36	25	23	5	34	2	1	40	6	5	8	2	5	-	2
NL	28	18	12	8	37	6	15	18	2	2	2	1	1	3	-	-
AT	22	34	18	5	19	6	15	8	6	11	12	8	6	4	-	1
PL	32	18	14	11	4	15	6	6	9	11	6	11	3	3	3	-
PT	22	36	16	36	16	16	4	3	4	6	1	4	4	3	5	4
RO	19	22	18	10	2	25	15	4	12	10	7	12	4	3	5	2
SI	28	28	33	25	7	24	10	3	3	1	7	13	9	3	3	3
SK	41	33	21	17	1	21	7	4	9	6	7	6	3	2	1	-
FI	14	25	25	18	10	16	4	5	6	0	3	13	4	7	2	1
SE	24	21	15	26	13	16	9	2	2	1	4	12	2	2	1	-
UK	39	20	6	9	11	8	23	5	3	11	7	7	2	3	3	2

1st MOST FREQUENTLY MENTIONED ITEM
2nd MOST FREQUENTLY MENTIONED ITEM
3rd MOST FREQUENTLY MENTIONED ITEM

Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)





Changes at the country level cannot be reliably identified due to the very low base level of responses to this question and the spread of responses over a wide number of categories.

Looking at the most commonly purchased goods and services, the most notable differences between socio-demographic groups and groups based on different personal experiences of undeclared work are:

- *Home repairs or renovations*
  - Those aged 55 or over (35%), compared with 15-24 year olds (21%);
  - The self-employed (35%) compared with house persons (24%) and manual workers (26%).
- *Hairdressing or beauty treatments*

- Women (34%), compared with men (21%);
  - Those aged 15-24 (34%), compared with those aged 25 or more (23-27%);
  - Those who finished their education at or before the age of 15 (33%), compared with those who finished their education at or after the age of 20 (22%);
  - House persons (34%), the unemployed (33%) and manual workers (31%), compared with the self-employed (21%) and managers (25%).
- *Repair services*
    - Men (24%), compared with women (12%);
    - Those who finished their education at or after the age of 20 (21%), compared with those who finished their education at or before the age of 15 (10%).
  - *Cleaning or ironing*
    - Those aged 55 or over (21%), particularly when compared with those aged 15-24 (7%).

**QD7** Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	Home repairs or renovations	Hairdressing or beauty treatments	Repair services (e.g. mobile phone, car)	Cleaning or ironing	Buying food (e.g. farm produce)
EU28	30	27	19	16	16
 <b>Gender</b>					
Man	31	21	24	15	17
Woman	28	34	12	17	15
 <b>Age</b>					
15-24	21	34	16	7	15
25-39	27	27	21	12	15
40-54	30	27	20	19	19
55 +	35	23	16	21	14
 <b>Education (End of)</b>					
15-	27	33	10	10	15
16-19	33	30	19	15	17
20+	29	22	21	19	14
Still studying	20	32	15	11	16
 <b>Socio-professional category</b>					
Self-employed	35	21	21	16	21
Managers	30	25	18	18	13
Other white collars	32	28	19	20	19
Manual workers	26	31	24	12	16
House persons	24	34	12	11	20
Unemployed	28	33	17	17	14
Retired	34	21	16	18	13
Students	20	32	15	11	16
<b>Receive remuneration undeclared</b>					
Yes	31	32	29	11	28
No	29	28	19	17	15

Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)



### 3 Sources of undeclared work

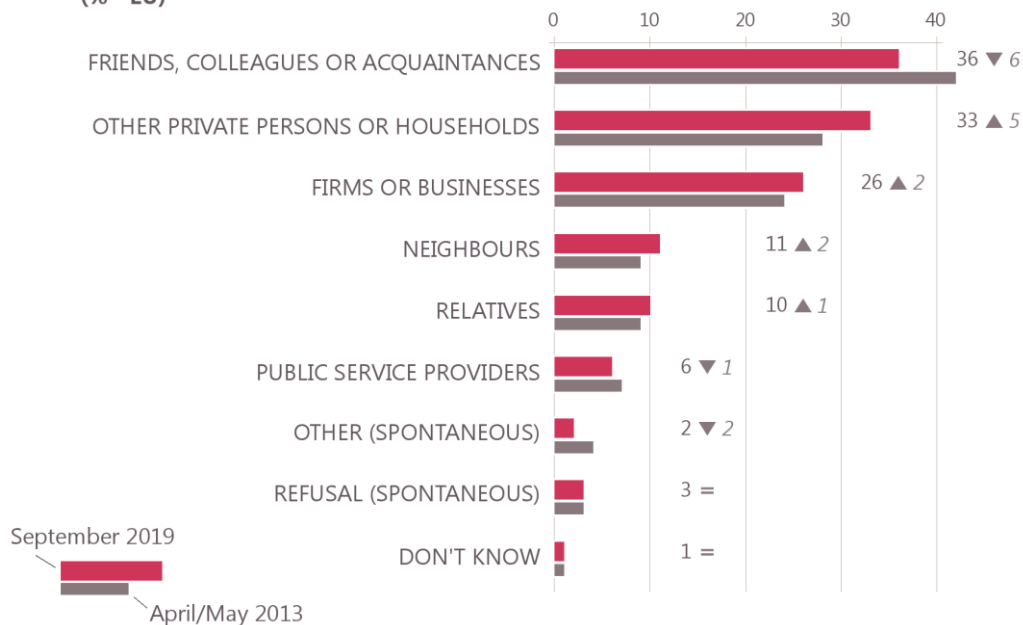
Respondents who had paid for undeclared goods or services in the last 12 months were asked from whom they had purchased these goods or services. They were shown a list of possible sources, all answers they gave were recorded<sup>15</sup>.

#### The most mentioned providers of undeclared goods and services are friends, colleagues or acquaintances

Europeans are most likely to purchase undeclared goods or services from someone that they know. Over a third (36%) buy from friends, colleagues or acquaintances, and around one in ten from relatives (10%) and neighbours (11%). A third say they purchased undeclared goods or services from other private persons or households and just over a quarter (26%) bought such goods or services from firms or businesses. Smaller proportions of Europeans report purchasing goods or services that might have involved undeclared work from public service providers<sup>16</sup> (6%) or another source (2%).

There have been only minor changes in the proportions of respondents mentioning various sources of undeclared work since the May 2013 survey. There has been a decrease in the proportion of those mentioning friends, colleagues or acquaintances (-6 pp.), and an increase in the proportion of those mentioning other private persons or households (+5 pp.).

**QD8** Among the following, could you please indicate who you paid for these goods or services? (MULTIPLE ANSWERS POSSIBLE)  
(IF "PAID FOR GOODS OR SERVICES INCLUDING UNDECLARED WORK", CODE 1 IN QD6)  
(% - EU)



Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)

<sup>15</sup> QD8 Among the following, could you please indicate who you paid for these goods or services? (MULTIPLE ANSWERS POSSIBLE) Friends, colleagues or acquaintances; Relatives; Neighbours; Other private persons or households; Public service providers; Firms or businesses; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know

<sup>16</sup> In the previous survey, this was worded "healthcare provider".

There is variation across the EU. Given the low base rates, country comparisons are restricted to the three most common sources of undeclared goods or services (friends, colleagues or acquaintances, other private persons or households and firms or businesses), and care should be taken when interpreting these results<sup>17</sup>.

- In Denmark (53%) and the Netherlands (53%) over half of those who have paid for undeclared goods or services mention that they have paid friends, colleagues or acquaintances. Elsewhere, only a minority gave this answer, but this ranges from nearly half of respondents in Czechia (49%), and Slovakia and Sweden (both 47%) to less than a fifth in Malta (16%) and Lithuania (19%). In 24 of the 28 Member States at least a quarter of those who have paid for undeclared good or services give this response;
- There is substantial variation in the proportions of respondents who say they paid other private persons or households for these undeclared goods or services. Around two thirds of respondents in Lithuania (66%) and Greece (67%) mentioned this source, as do well over half of respondents in Cyprus (59%) and Hungary (60%). However, in 20 Member States less than four in ten gave this response, with Spain (16%) standing out for a particularly low figure;
- There is also a very wide spread in the country-level proportions of respondents who say they paid firms or businesses for these undeclared goods and services. The highest proportion has been observed in Spain (50%), followed by Bulgaria (45%), Finland (41%) and Malta (39%). In most other cases the proportion of respondents ranges from one in ten to a third of those who have paid for undeclared good or services, but in Poland (8%) and Austria (6%) less than one in ten mentioned firms and businesses.

Despite the differences among the countries in terms of share, friends, colleagues and acquaintances are one of the three most mentioned recipients of payments for undeclared work and services in all 28 Member States. In the case of friends, colleagues or acquaintances, this is the most frequent response in 13 countries, the second most mentioned in 11, and the third most mentioned in other four.

Other private persons or households are the recipients most frequently mentioned in 13 Member States, the second most frequent in nine countries, and the third most mentioned in six others.

In Spain (50%) and Finland (41%) the most frequently mentioned recipient are firms or businesses, but none of the other responses are the first most mentioned in any of the countries surveyed, and only in one case – public service providers in Lithuania (20%) – is the second most popular response not one of the three aforementioned categories of recipient.

---

<sup>17</sup> A number of countries have a particularly low number of cases (below n=150); results should be interpreted with caution for the following: PL, UK, LU, RO, FR, CY, ES, SI (n=50-100), DE< AT, SK, IT, EE, IE, FI, SE (n=100-150)

**QD8** Among the following, could you please indicate who you paid for these goods or services?

(MULTIPLE ANSWERS POSSIBLE) (%)

		Friends, colleagues or acquaintances	Other private persons or households	Firms or businesses	Neighbours	Relatives	Public service providers	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	Don't know
EU28		36	33	26	11	10	6	2	3	1
EU27		37	33	27	11	10	6	2	3	1
BE		35	29	30	16	14	5	1	1	-
BG		25	51	45	13	4	20	1	7	2
CZ		49	35	10	13	17	15	2	3	1
DK		53	31	15	11	19	0	5	4	1
DE		34	25	33	5	9	0	1	-	4
EE		31	46	19	5	9	22	3	2	1
IE		31	36	14	15	10	4	3	4	1
EL		25	67	25	15	7	5	2	3	-
ES		33	16	50	6	11	6	4	2	-
FR		41	26	32	9	11	0	1	1	1
HR		34	44	14	21	14	11	2	3	-
IT		34	36	23	18	8	9	1	4	1
CY		39	59	10	20	20	3	11	3	6
LV		22	38	21	8	6	13	5	7	2
LT		19	66	18	7	2	20	2	3	1
LU		44	34	11	16	12	3	6	-	7
HU		20	60	34	13	7	4	1	6	3
MT		16	48	39	3	4	5	23	2	5
NL		53	29	20	7	9	3	2	-	-
AT		45	31	6	16	21	4	3	6	1
PL		31	33	8	14	11	14	-	6	-
PT		37	35	22	8	6	7	7	6	3
RO		29	27	12	14	12	10	4	10	7
SI		43	31	20	15	8	5	1	6	-
SK		47	29	20	14	25	9	7	1	1
FI		39	28	41	3	11	10	1	4	-
SE		47	25	29	10	9	6	-	2	-
UK		30	33	23	1	12	6	5	3	-
		1st MOST FREQUENTLY MENTIONED ITEM								
		2nd MOST FREQUENTLY MENTIONED ITEM								
		3rd MOST FREQUENTLY MENTIONED ITEM								




Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)

Changes at the country level cannot be reliably identified due to the very low base level of responses to this question and the spread of responses over a wide number of categories.

Looking at the socio-demographic groups for the three most mentioned suppliers of undeclared work and services, the most significant differences have been observed for the following categories:

- Men (29%) are more likely than women (23%) to mention firms or businesses as suppliers of undeclared work and services;
- Unemployed (39%) are more likely to mention other private persons or households compared with the self-employed (28%);
- Those who have difficulties paying bills most of the time (45%) are more likely to mention friends, colleagues or acquaintances, compared with those who almost never have difficulties paying bills (34%). On the contrary those who never have difficulties paying bills (28%) or do so from time to time (27%) are more likely to mention firms or businesses compared to those who have difficulties most of the time (12%).

**QD8** Among the following, could you please indicate who you paid for these goods or services?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	Friends, colleagues or acquaintances	Other private persons or households	Firms or businesses
EU28	36	33	26
 <b>Gender</b>			
Man	35	32	29
Woman	37	35	23
 <b>Socio-professional category</b>			
Self-employed	39	28	29
Managers	35	38	24
Other white collars	37	34	25
Manual workers	38	33	27
House persons	39	34	25
Unemployed	33	39	26
Retired	33	34	24
Students	37	30	33
 <b>Difficulties paying bills</b>			
Most of the time	45	39	12
From time to time	38	32	27
Almost never/ Never	34	33	28

Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)

## 4 Reasons for purchasing goods or services involving undeclared work

The chapter concludes with an examination of Europeans' reasons for buying goods or services that may have involved undeclared work.

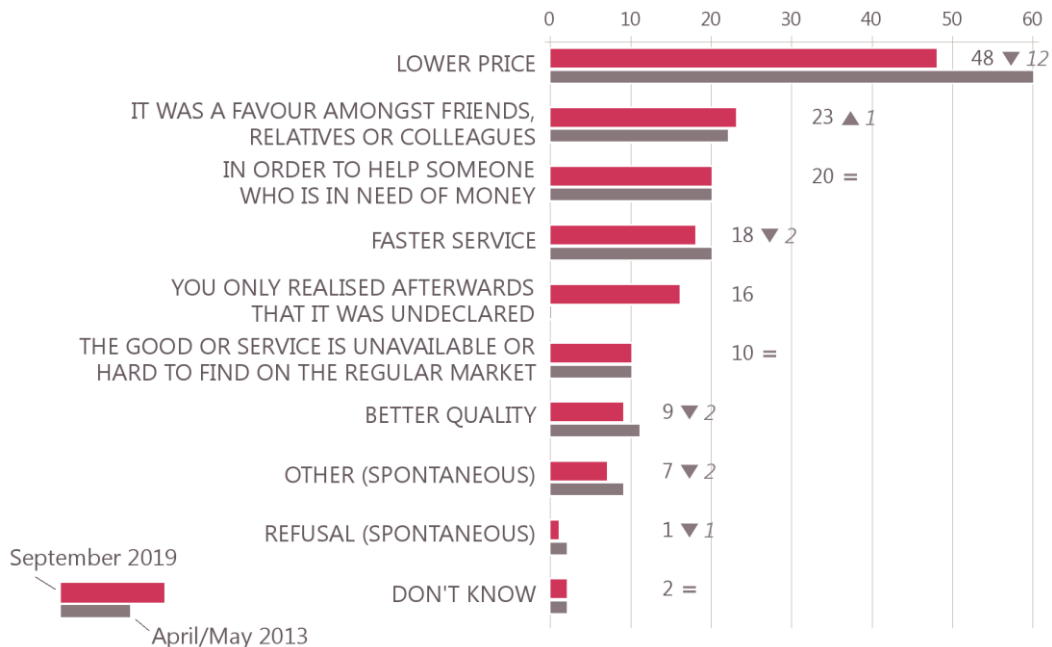
Respondents who had paid for undeclared goods or services in the last 12 months were asked why they made such a purchase instead of buying on the regular market<sup>18</sup>. They were able to give multiple reasons.

### Lower price is by far the most common reason for purchases of goods and services that might include undeclared work

Nearly half (48%) of those who have paid for undeclared goods or services say that they bought goods and services undeclared instead of on the regular market because of the lower price. Nearly a quarter (23%) say that the goods or services were a favour among friends, relatives or colleagues, while slightly fewer say that they bought these goods and services to help someone in need of money (20%) or to procure a faster service (18%). Fewer still say that they only realised after the purchase that the good or service was undeclared (16%), while around one in ten mention the poor availability of the service on the regular market (10%) or its superior quality (9%).

Since the May 2013 survey, the proportion of respondents who mention lower price as a reason for purchasing undeclared goods and services has decreased by 12 percentage points, but in all other cases there has been no significant change.

**QD9** Why did you buy these goods or services undeclared instead of buying them on the regular market? (MULTIPLE ANSWERS POSSIBLE)  
(IF "PAID FOR GOODS OR SERVICES INCLUDING UNDECLARED WORK", CODE 1 IN QD6) (% - EU)



Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)

<sup>18</sup> QD9 Why did you buy these goods or services undeclared instead of buying them on the regular market? (MULTIPLE ANSWERS POSSIBLE) Lower price; Faster service; Better quality; In order to help someone who is in need of money; It was a favour amongst friends, relatives or colleagues; The goods or service is unavailable or hard to find on the regular market; You only realised afterwards that it was undeclared; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know"

When comparing countries, it is necessary to exercise caution due to the low base size of some of the responses. Nevertheless, some significant differences can be identified<sup>19</sup>.

In ten of the 28 Member States a majority of respondents who have paid for undeclared goods or services mention lower price as a reason for purchasing them this way. This ranges from just over half of those surveyed in Czechia, Latvia and Sweden (all 53%) to nearly two thirds in Denmark (63%), Italy (64%), and Greece and Lithuania (both 65%). In all but two cases where a minority of respondents mention lower price, at least a third give this answer, the exceptions are those surveyed in Malta (30%) and in the United Kingdom (31%).

- In all cases a minority of respondents say that it was a favour among friends, relatives or colleagues, but this varies from over four in ten in Slovakia (44%) to less than one in ten in Portugal (8%) and Malta (9%);
- There is a similar distribution of responses among those who purchased these goods or services to help someone who is in need of money. A significant minority of those surveyed in Luxembourg (36%) and Italy (33%) give this response, followed by Portugal (29%) and Greece (26%). In all other cases no more than a quarter do, with very few in Estonia and Malta (both 5%);
- Hungary (45%) stands out for the particularly large share of respondents who mention faster service as a reason for purchasing goods and services containing undeclared work. Elsewhere, the figure ranges from around a third in Croatia (34%), Czechia (33%) and Bulgaria (32%) to less than one in ten of those surveyed in Malta (8%) and Germany (9%);
- In Malta, over half (52%) of respondents say that they only realised the goods and services they had purchased contained undeclared work after the purchase was made. Over a third (35%) of those surveyed in Finland give this response. However, in 19 of 28 Member States less than a fifth give this response.

Lower price is the most frequently mentioned reason in all but one country; in Malta, the largest proportion say that they did not realise that they had bought undeclared goods until after purchasing them. In 12 countries, the second or joint second most frequently mentioned reason is that it was a favour among friends, and in a further seven countries the second most common reason is that it was to help someone in need of money.

---

<sup>19</sup> A number of countries have a particularly low number of cases (below n=150); results should be interpreted with caution for the following: PL, UK, LU, RO, FR, CY, ES, SI (n=50-100), DE < AT, SK, IT, EE, IE, FI, SE (n=100-150)

**QD9** Why did you buy these goods or services undeclared instead of buying them on the regular market?  
(MULTIPLE ANSWERS POSSIBLE) (%)

		Lower price	It was a favour amongst friends, relatives or colleagues	In order to help someone who is in need of money	Faster service	You only realised afterwards that it was undeclared	The good or service is unavailable or hard to find on the regular market	Better quality	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	Don't know
EU28		48	23	20	18	16	10	9	7	1	2
EU27		49	23	21	19	16	10	10	7	1	2
BE		47	25	13	17	25	11	9	3	1	-
BG		34	18	11	32	13	24	27	7	4	3
CZ		53	39	17	33	11	10	16	5	1	-
DK		63	33	20	23	8	9	16	7	2	-
DE		44	24	13	9	28	11	4	7	1	3
EE		45	22	5	16	21	12	11	8	2	8
IE		36	15	20	16	10	18	15	6	4	1
EL		65	17	26	18	8	11	11	17	-	-
ES		34	16	19	12	14	4	3	17	1	1
FR		39	25	25	25	18	7	11	3	-	-
HR		57	33	25	34	7	15	25	3	-	-
IT		64	18	33	16	17	5	4	2	-	1
CY		45	27	25	29	22	12	26	14	1	4
LV		53	13	16	18	17	11	21	7	1	-
LT		65	16	8	23	20	16	25	3	2	2
LU		41	27	36	29	8	12	17	8	1	5
HU		58	12	9	45	8	13	11	6	3	1
MT		30	9	5	8	52	6	2	30	1	5
NL		46	33	23	15	4	17	9	6	-	2
AT		48	35	23	27	7	8	16	10	2	4
PL		46	14	11	12	9	10	17	2	2	5
PT		44	8	29	10	13	9	9	13	2	4
RO		40	27	14	17	16	12	9	5	5	6
SI		59	26	17	20	16	11	9	6	1	-
SK		49	44	25	23	13	3	17	5	1	1
FI		39	38	15	17	35	13	13	3	2	4
SE		53	30	17	27	21	14	11	2	-	1
UK		31	17	11	15	27	9	1	8	1	6

1st MOST FREQUENTLY MENTIONED ITEM
2nd MOST FREQUENTLY MENTIONED ITEM
3rd MOST FREQUENTLY MENTIONED ITEM




Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)

Changes at country level cannot be reliably identified due to the very low base level of responses to this question and the spread of responses over a wide number of categories.

There are few notable differences between socio-demographic groups and groups based on different personal experiences of and attitudes towards undeclared work.

- Respondents aged 55 or above (24%) are more likely than those aged 15-24 (10%) to say that they bought these goods and services undeclared to help someone in need of money;
- The unemployed (67%) are more likely to cite lower price as a reason, particularly when compared to managers (39%) and the self-employed (45%);
- Unsurprisingly, those who struggle to pay household bills most of the time are also more likely to cite lower price as a reason (61%), particularly when compared with those who almost never struggle (43%). They are also more likely to mention choosing such goods and services to help out others (32% vs. 18%);
- Those who have carried out undeclared work are more likely than those who have not to mention lower price (58% vs. 46%) and a favour among friends, relatives or colleagues (30% vs. 21%).

**QD9** Why did you buy these goods or services undeclared instead of buying them on the regular market?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	Lower price	It was a favour amongst friends, relatives or colleagues	In order to help someone who is in need of money	Faster service	You only realised afterwards that it was undeclared	The good or service is unavailable or hard to find on the regular market	Better quality
EU28	48	23	20	18	16	10	9
 Age							
15-24	46	22	10	22	20	8	9
25-39	48	26	18	17	20	10	9
40-54	51	22	23	18	14	11	9
55 +	45	20	24	18	13	9	9
 Socio-professional category							
Self-employed	45	28	21	16	15	14	11
Managers	39	18	22	18	18	12	12
Other white collars	56	22	18	23	16	12	9
Manual workers	51	23	20	21	15	9	8
House persons	50	14	26	5	29	9	5
Unemployed	67	26	33	18	9	6	7
Retired	44	21	20	17	13	7	9
Students	35	27	14	18	25	7	9
 Difficulties paying bills							
Most of the time	61	23	32	18	7	8	8
From time to time	53	22	21	22	17	9	11
Almost never/ Never	43	23	18	17	17	10	8
<b>Carried out undeclared work</b>							
Yes	58	30	24	21	14	13	12
No	46	21	19	18	17	9	8

Base: respondents who have paid for goods or services which they believed included undeclared work (n=2,807)



## II. THE SUPPLY SIDE OF UNDECLARED WORK

This next chapter focuses on the supply side. It begins by looking at the proportion of Europeans who report being engaged in carrying out undeclared work. It then examines the sectors where undeclared goods and services are supplied, the types of goods and services these people are providing, and the clients to whom they are providing such goods and services. It concludes with an examination of Europeans' reasons for undertaking undeclared work.

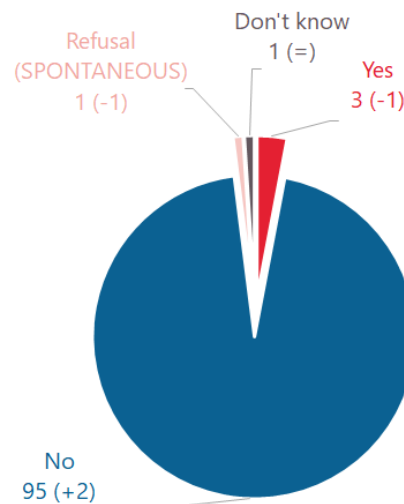
### 1 People supplying undeclared goods and services

First, Europeans were asked if they had undertaken undeclared paid work in the past year<sup>20</sup>. Respondents were reminded that all responses would remain strictly anonymous.

#### **Almost no Europeans say they have undertaken undeclared paid work in the past year, but a third know someone who does not declare tax on their income**

Almost all (95%) of those surveyed say that they have not undertaken undeclared paid work in the last year, while only 3% say they have done so. Very few respondents (1%) refused to answer this question. There have been no significant changes since the last survey.

**QD16** Have you yourself carried out any undeclared paid activities in the last 12 months, either on your own account or for an employer? (% - EU)



(Sept 2019 - April/May 2013)

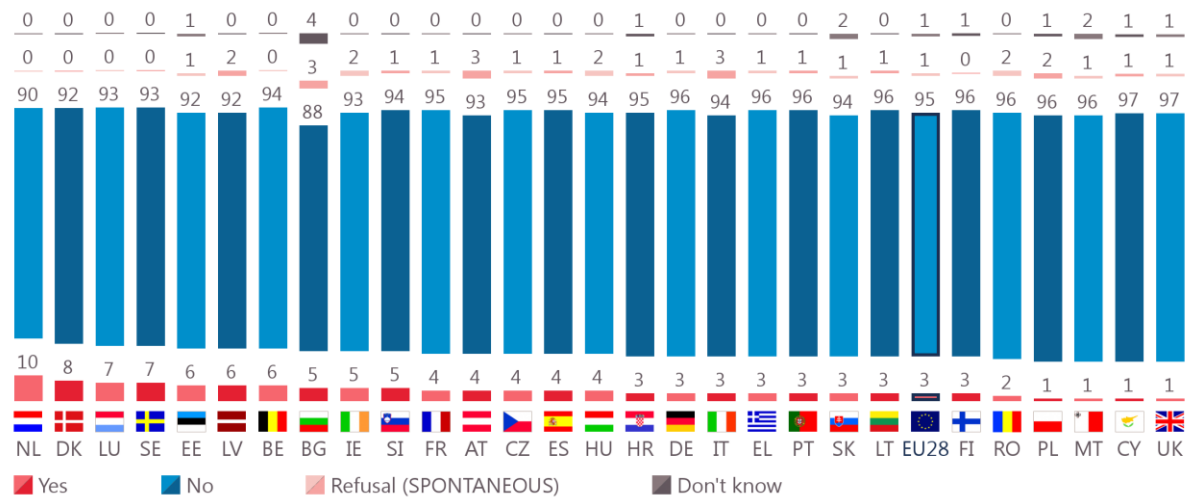
Base: all respondents (n=27,565)

Average EU27:	Yes: 4% (=)	No: 95%(+2)	Refusal: 1% (-1)	Don't know: - (-1)
---------------	-------------	-------------	------------------	--------------------

<sup>20</sup> Q16 Have you yourself carried out any undeclared paid activities in the last 12 months? (ONE ANSWER ONLY) Yes; No; Refusal (SPONTANEOUS); Don't know

Although in all countries only a small minority say that they have undertaken undeclared paid work in the last year, there is still some variation. In the Netherlands one in ten of those surveyed have undertaken such work. In all other cases, less than one in ten have, with the lowest proportions observed in Cyprus, Malta, Poland and the United Kingdom (all 1%).

**QD16** Have you yourself carried out any undeclared paid activities in the last 12 months, either on your own account or for an employer? (%)



Base: all respondents (n=27,565)

Average EU27:	Yes: 4%	No: 95%	Refusal: 1%	Don't know: -
---------------	---------	---------	-------------	---------------

There have been few significant changes at country level since the May 2013 survey. In Estonia, Lithuania and Latvia the proportion of respondents who say they have carried out undeclared paid work has fallen by five percentage points, but there are no commensurate increases in other countries, and in 23 of the 28 Member States the extent of change does not exceed two percentage points either way.

**QD16** Have you yourself carried out any undeclared paid activities in the last 12 months, either on your own account or for an employer?  
(%)

		Yes	Diff. September 2019 - April/May 2013	No	Diff. September 2019 - April/May 2013	Refusal (SPONTANEOUS)	Diff. September 2019 - April/May 2013	Don't know
EU28		3	▼ 1	95	▲ 2	1	▼ 1	1
EU27		4	=	95	▲ 2	1	▼ 1	0
BE		6	▲ 2	94	▼ 1	-	▼ 1	-
BG		5	=	88	▼ 5	3	▲ 2	4
CZ		4	=	95	▲ 2	1	▼ 2	-
DK		8	▼ 1	92	▲ 1	-	=	-
DE		3	▲ 1	96	▲ 2	1	▼ 2	-
EE		6	▼ 5	92	▲ 7	1	▼ 2	1
IE		5	▲ 3	93	▼ 1	2	▼ 1	-
EL		3	=	96	▲ 3	1	▼ 2	-
ES		4	▼ 1	95	▲ 2	1	▼ 1	-
FR		4	▼ 1	95	▲ 1	1	▲ 1	-
HR		3	▼ 4	95	▲ 6	1	▼ 2	1
IT		3	▲ 1	94	▲ 1	3	▼ 1	-
CY		1	▼ 1	97	=	1	▲ 1	1
LV		6	▼ 5	92	▲ 7	2	=	-
LT		3	▼ 5	96	▲ 7	1	▼ 1	-
LU		7	▲ 2	93	▼ 1	-	▼ 1	-
HU		4	=	94	▲ 4	2	▼ 3	-
MT		1	=	96	=	1	▼ 1	2
NL		10	▼ 1	90	▲ 2	-	=	-
AT		4	▼ 1	93	▲ 3	3	▼ 2	-
PL		1	▼ 2	96	▲ 2	2	=	1
PT		3	▲ 1	96	▲ 1	1	▼ 1	-
RO		2	▼ 1	96	▲ 8	2	▼ 2	-
SI		5	▼ 2	94	▲ 4	1	▼ 2	-
SK		3	▼ 2	94	▲ 2	1	▼ 2	2
FI		3	=	96	▲ 2	-	▼ 3	1
SE		7	=	93	=	-	=	-
UK		1	▼ 2	97	=	1	▲ 1	1

Base: all respondents (n=27,565)

The socio-demographic groups and groups based on different personal experiences of and attitudes towards undeclared work that are most likely to be carrying out undeclared paid work are:

- 15-24 year olds (8%), particularly when compared with those aged 55 or over (1%);
- The unemployed (10%), particularly when compared with retired people (1%) and managers (2%);
- Those who struggle to pay household bills most of the time (8%), particularly when compared with those who almost never struggle (3%);
- Those who have paid for goods or services that may have involved undeclared work in the past year (13%), compared with those who have not (2%);

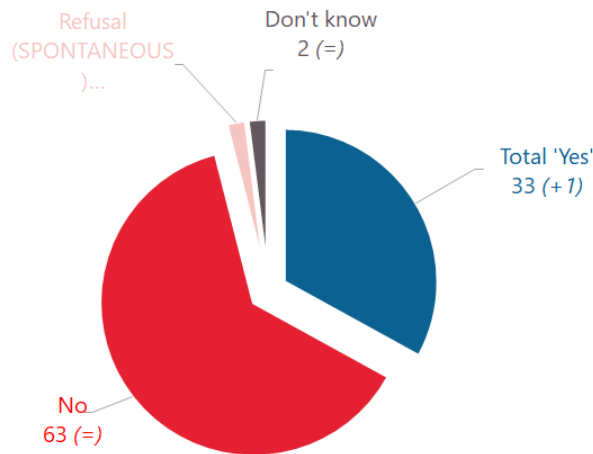
**QD16** Have you yourself carried out any undeclared paid activities in the last 12 months, either on your own account or for an employer? (% - EU)

	Yes	No	Refusal (SPONTANEOUS)
EU28	3	95	1
<b>Age</b>			
15-24	8	90	1
25-39	5	93	1
40-54	3	96	1
55 +	1	98	1
<b>Socio-professional category</b>			
Self-employed	5	92	2
Managers	2	97	1
Other white collars	3	96	1
Manual workers	4	94	2
House persons	2	97	1
Unemployed	10	88	2
Retired	1	98	1
Students	8	89	1
<b>Difficulties paying bills</b>			
Most of the time	8	90	2
From time to time	4	93	2
Almost never/ Never	3	96	1
<b>Paid for good or services undeclared</b>			
Yes	13	85	2
No	2	97	1
<b>Working experience</b>			
Only in the country of origin	3	96	1
In another EU country	7	91	2
In another country not in the EU	4	96	-

Base: all respondents (n=27,565)

Respondents were then asked if they personally know anyone who works without declaring all or part of their income to the tax authorities<sup>21</sup>. A third of those surveyed say that they do know someone who does this, with just under a fifth (18%) saying that they know one or two people who do it, and slightly fewer (15%) saying that they know several people who do not declare income. Just under two thirds (63%) do not know anyone who does this, while only a small minority (2%) refuse to answer the question.

**QD1** Do you personally know any people who work without declaring all or part of their income to tax or social security authorities? (% - EU)



(Sept 2019 - April/May 2013)

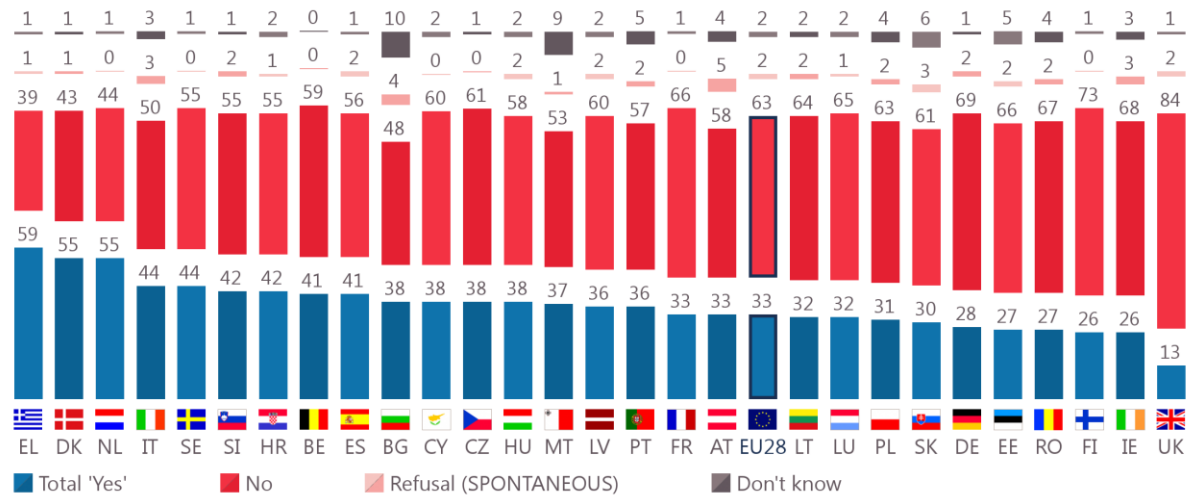
Base: all respondents (n=27,565)

Average EU27:	Total 'Yes': 36% (+4)	No: 60% (-3)	Refusal: 2% (-1)	Don't know: 2% (=)
---------------	-----------------------	--------------	------------------	--------------------

<sup>21</sup> QD1 Do you personally know any people who work without declaring all or part of their income to tax or social security authorities? (ONE ANSWER ONLY) Yes, you know one or two people; Yes, you know several people; No; Refusal (SPONTANEOUS); Don't know

There are significant differences at country level. In Greece (59%), and Denmark and the Netherlands (both 55%) over half of those surveyed say that they know someone who works without declaring income. In all other countries at least a quarter of respondents give this answer, except for those surveyed in the United Kingdom, where only just over one in ten (13%) know someone who works without declaring income.

**QD1** Do you personally know any people who work without declaring all or part of their income to tax or social security authorities?  
(%)



Base: all respondents (n=27,565)

Average EU27: Yes: 36%	No: 60%	Refusal: 2%	Don't know: 2%
------------------------	---------	-------------	----------------

In Malta the proportion of respondents who say that they know people who work without declaring income has increased by 17 percentage points since the last survey, with significant increases also observed in Hungary (+9 pp.), Spain and Portugal (both +8 pp.), and Italy and Romania (both +7 pp.). In Latvia, the proportion of respondents who give this answer has fallen by ten percentage points, and there have been significant decreases in Slovakia, Slovenia and Estonia (all -6 pp.).

**QD1** Do you personally know any people who work without declaring all or part of their income to tax or social security authorities? (%)





		Total 'Yes'	Diff. September 2019 - April/May 2013	No	Diff. September 2019 - April/May 2013	Refusal (SPONTANEOUS)	Diff. September 2019 - April/May 2013	Don't know
EU28		33	▲ 1	63	=	2	▼ 1	2
EU27		36	▲ 4	60	▼ 3	2	▼ 1	2
MT		37	▲ 17	53	▼ 18	1	▼ 2	9
HU		38	▲ 9	58	▼ 4	2	▼ 6	2
ES		41	▲ 8	56	▼ 7	2	=	1
PT		36	▲ 8	57	▼ 8	2	▼ 1	5
IT		44	▲ 7	50	▼ 3	3	▼ 3	3
RO		27	▲ 7	67	=	2	▼ 2	4
BG		38	▲ 5	48	▼ 10	4	▲ 1	10
CZ		38	▲ 5	61	▼ 1	-	▼ 4	1
EL		59	▲ 5	39	▼ 3	1	▼ 1	1
SE		44	▲ 5	55	▼ 5	-	=	1
PL		31	▲ 3	63	▼ 4	2	▼ 1	4
AT		33	▲ 2	58	▼ 1	5	▼ 3	4
BE		41	▲ 1	59	=	-	▼ 1	-
DE		28	▲ 1	69	▲ 2	2	▼ 1	1
IE		26	▲ 1	68	▼ 1	3	=	3
HR		42	▲ 1	55	▲ 1	1	▼ 2	2
NL		55	=	44	▲ 1	-	=	1
CY		38	▼ 1	60	▲ 2	-	=	2
UK		13	▼ 2	84	=	2	▲ 2	1
LT		32	▼ 3	64	▲ 5	2	▼ 2	2
LU		32	▼ 3	65	▲ 1	1	=	2
DK		55	▼ 4	43	▲ 3	1	▲ 1	1
FI		26	▼ 4	73	▲ 5	-	▼ 1	1
FR		33	▼ 5	66	▲ 6	-	▼ 1	1
EE		27	▼ 6	66	▲ 2	2	=	5
SI		42	▼ 6	55	▲ 8	2	▼ 1	1
SK		30	▼ 6	61	▲ 3	3	▼ 1	6
LV		36	▼ 10	60	▲ 10	2	▼ 1	2

Base: all respondents (n=27,565)

There are a few socio-demographic differences and differences between groups based on different personal experiences of and attitudes towards undeclared work. Those most likely to know people who work without declaring all or part of their income are:

- Men (37%), compared with women (30%);
- Those aged between 15 and 54 (35-37%), compared with those aged 55 or more (28%);
- The self-employed (43%) and unemployed (41%), particularly when compared with house persons (27%);
- Those who have difficulties paying bills most of the time (46%), compared with those who never or almost never have such difficulties (30%);
- Those who pay for goods or services undeclared (75%), compared with those who do not (29%);
- Those who have carried out undeclared work themselves (79%), compared with those who have not (32%);
- Those who have working experience in another EU country (43%, compared with 33% of those who have only worked in their own country).

**QD1** Do you personally know any people who work without declaring all or part of their income to tax or social security authorities? (% - EU)

	Yes, you know one or two people	Yes, you know several people	No	Total 'Yes'
EU28	18	15	63	33
 <b>Gender</b>				
Man	19	18	60	36
Woman	17	13	66	31
 <b>Age</b>				
15-24	20	15	63	34
25-39	20	17	59	37
40-54	19	18	59	37
55 +	15	13	67	28
 <b>Socio-professional category</b>				
Self-employed	19	24	52	43
Managers	21	15	61	36
Other white collars	22	17	58	39
Manual workers	19	16	61	35
House persons	13	14	68	27
Unemployed	20	21	56	41
Retired	14	12	70	26
Students	19	13	65	32
 <b>Difficulties paying bills</b>				
Most of the time	22	24	49	46
From time to time	20	20	56	40
Almost never/ Never	17	13	67	30
<b>Paid for good or services undeclared</b>				
Yes	34	41	23	75
No	16	13	68	29
<b>Carried out undeclared work</b>				
Yes	32	47	19	79
No	18	14	65	32
<b>Working experience</b>				
Only in the country of origin	18	15	63	33
In another EU country	21	22	54	43
In another country not in the EU	19	16	63	35

Base: all respondents (n=27,565)



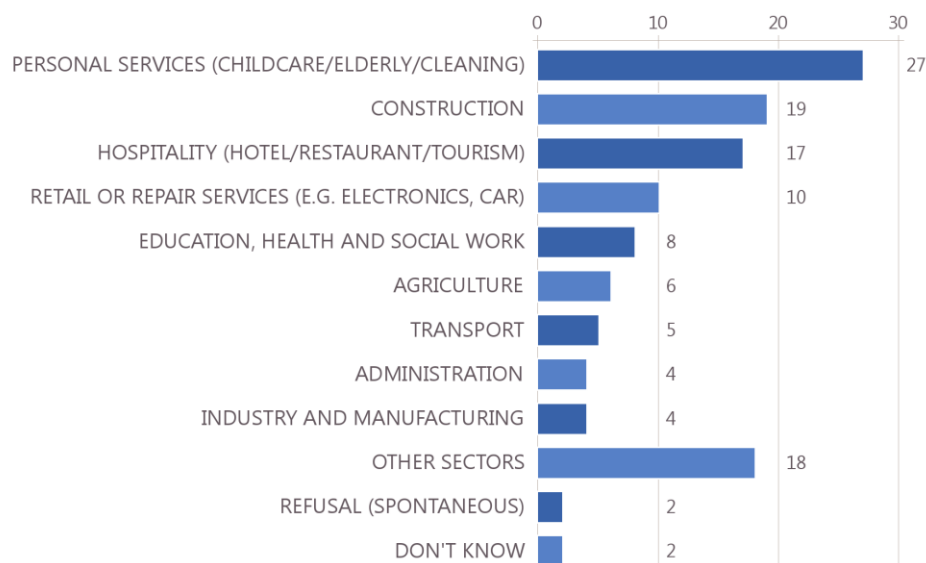
## 2 Sectors where undeclared goods and services are supplied

Respondents who said that they had carried out undeclared activities, either by themselves or for an employer, were asked to identify the sectors in which they had carried out these activities<sup>22</sup>. More than one response could be chosen.

### The sector most frequently mentioned by those who have carried out undeclared work is personal services, followed by construction and hospitality

Just over a quarter of those surveyed said that they had supplied undeclared goods and services in the personal services sector (27%), which includes childcare, care for the elderly, and cleaning services. Nearly a fifth (19%) mentioned the construction sector, while slightly fewer mentioned the hospitality sector (17%). One in ten said they had supplied such goods and services in the retail or repair service sector. All other sectors were mentioned only by a small minority: education, health and social work (8%); agriculture (6%); transport (5%); industry and manufacturing (4%), and administration (4%). However, there is evidence of undeclared work in other sectors; nearly a fifth (18%) said that they had carried out such work in sectors other than those listed in the survey.

**QD17** In which sector did you carry out these undeclared activities on your own account or for an employer? (MULTIPLE ANSWERS POSSIBLE)  
(IF 'CARRIED OUT UNDECLARED PAID ACTIVITIES', CODE 1 IN QD16) (% - EU)



Base: respondents who have carried out undeclared work in the last 12 months (n=929)

<sup>22</sup> QD17 In which sector did you carry out these undeclared activities on your own account or for an employer? (MULTIPLE ANSWERS POSSIBLE) Transport; Agriculture; Construction; Hospitality; Personal services; Industry and manufacturing; Retail or repair services; Administration; Education, health and social work; Other sectors; Refusal; Don't know.

It is not possible to compare at country level, because the low incidence of reported undeclared work means that base sizes in all but a few countries are insufficient to allow for statistically significant differences.

Some differences at country group level are statistically significant. Personal services are more likely to be mentioned in Continental Europe (34%, compared with 17-20% elsewhere), while respondents in Eastern Europe are more likely to mention construction (29%, compared with 16-22%). In Northern Europe, respondents are more likely to mention other, unspecified sectors (31%, compared with 15-18%).

**QD17** In which sector did you carry out these undeclared activities on your own account or for an employer?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	Personal services (childcare/elderly/cleaning)	Construction	Hospitality (hotel/restaurant/tourism)	Retail or repair services (e.g. electronics, car)	Education, health and social work	Agriculture	Transport	Industry and manufacturing	Administration
EU28	27	19	17	10	8	6	5	4	4
EU27	27	19	16	10	8	6	5	5	4
<b>Country groups</b>									
Continental Europe	34	16	18	11	8	5	4	2	4
Southern Europe	20	19	21	7	12	3	3	7	4
Northern Europe	20	22	8	11	7	8	9	3	3
Eastern Europe	17	29	9	11	2	15	9	7	6

*Base: respondents who have carried out undeclared work in the last 12 months (n=929)*

The low base size means that socio-demographic comparisons should be treated with caution, and not all response categories can meaningfully be compared.

- Men are much more likely than women to have supplied undeclared goods and services in the construction sector (30%, compared with 3%), but less likely to have done so in the personal services (13%; 47%) or hospitality (13%; 22%) sectors;
- Manual workers (30%) and the unemployed (30%) are more likely to mention the construction sector, while a large proportion of house persons (46%) mention personal services;
- Those who have not paid for undeclared goods and services themselves are also more likely to have supplied such goods and services in the personal services sector (32%, compared with 19%);
- Those who have worked in another EU country are much more likely to say that they carried out these undeclared services in the transport (20% compared with 2%) and education, health and social work sectors (19% compared with 6%) than those who have only worked in their country of origin.

**QD17** In which sector did you carry out these undeclared activities on your own account or for an employer?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	Personal services (childcare/elderly/cleaning)	Construction	Hospitality (hotel/restaurant/tourism)	Retail or repair services (e.g. electronics, car)	Education, health and social work	Agriculture	Transport	Industry and manufacturing	Administration
EU28	27	19	17	10	8	6	5	4	4
<b>Gender</b>									
Man	13	30	13	12	6	8	5	4	6
Woman	47	3	22	7	11	4	4	4	1
<b>Socio-professional category</b>									
Self-employed	12	22	9	11	7	8	3	1	4
Managers	7	8	3	10	26	3	26	11	13
Other white collars	25	9	15	7	4	3	6	12	18
Manual workers	19	30	18	13	6	6	3	7	2
House persons	46	1	18	3	2	13	2	1	0
Unemployed	23	30	18	11	4	7	2	2	-
Retired	23	19	2	10	8	7	3	0	4
Students	52	8	28	7	13	7	4	1	1
<b>Paid for good or services undeclared</b>									
Yes	19	18	18	10	10	6	8	5	4
No	32	20	16	9	7	6	3	4	4
<b>Working experience</b>									
Only in the country of origin	27	20	16	9	6	6	2	4	4
In another EU country	21	16	15	12	19	5	20	8	5

Base: respondents who have carried out undeclared work in the last 12 months (n=929)

### 3 Types of undeclared goods and services supplied

Respondents who said they had supplied undeclared goods and services were then asked which types of services they had supplied in the last year<sup>23</sup>.

#### **The most frequent undeclared activities carried out by Europeans are repairs and renovations**

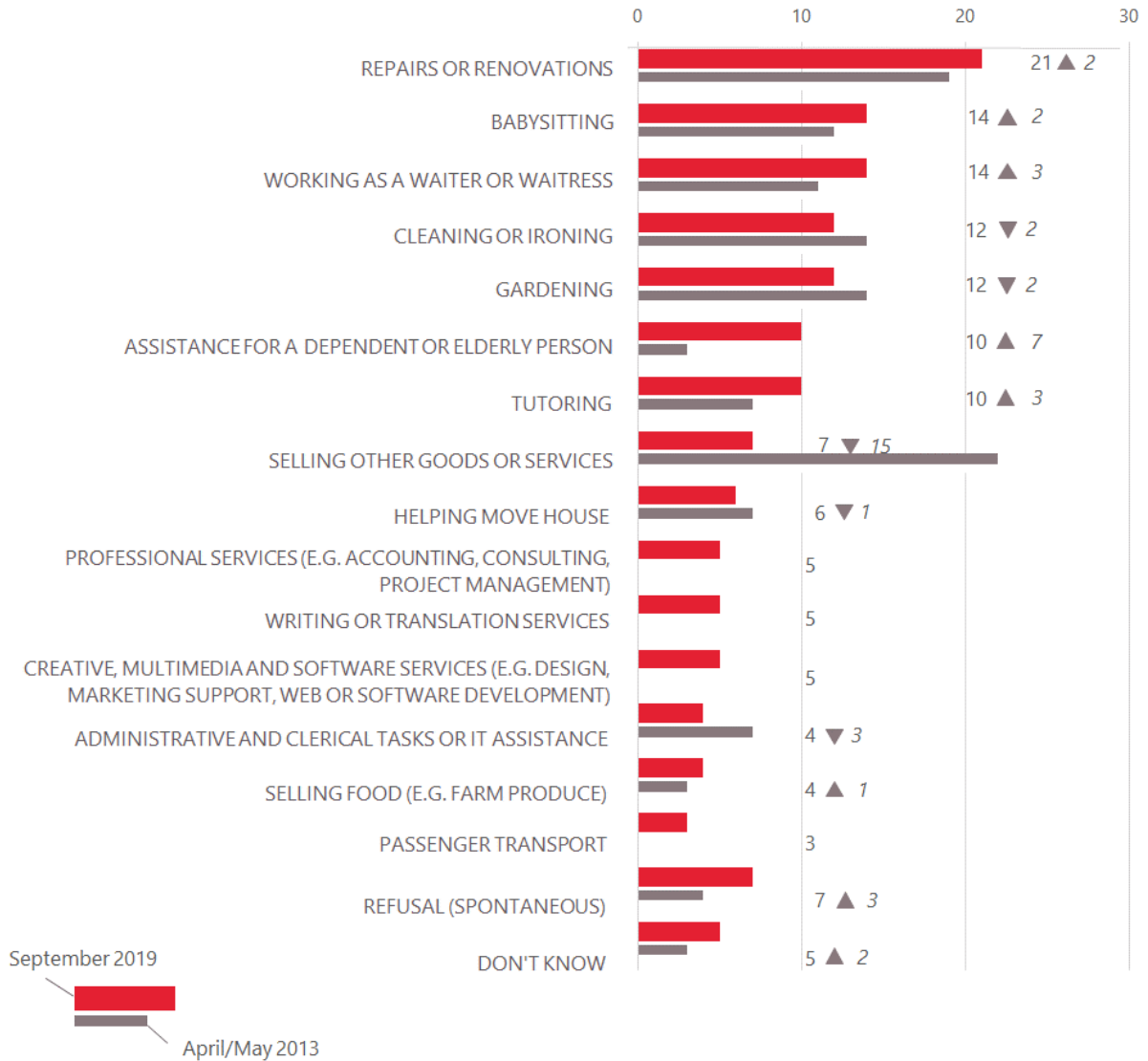
Europeans who carry out undeclared work are most likely to mention undertaking repairs or renovations (21%). Over one in ten say they have carried out babysitting and working as a waiter or waitress (both 14%), cleaning or ironing and gardening (both 12%), while one in ten mention tutoring or assistance for a dependent or elderly relative. Less than one in ten respondents mentioned carrying out work in any of the other service sectors, with very few mentioning passenger transport (3%).

In most cases there have been no significant changes since the May 2013 survey, but the proportion of respondents who mention assistance for a dependent or elderly person has increased by seven percentage points. There has also been a fall of 15 percentage points in the proportion of respondents who mention other, unspecified goods or services, but this is likely to have occurred because of the inclusion of new categories in the current survey.

---

<sup>23</sup> QD18 Which of the following activities have you carried out undeclared in the last 12 months? (MULTIPLE ANSWERS POSSIBLE)  
Babysitting; Assistance for a dependent or elderly person; Cleaning or ironing; Repairs or renovations; Gardening; Tutoring; Helping move house; Administrative and clerical tasks or IT assistance; Professional services (e.g. accounting, consulting, project management); Writing or translation services; Creative, multimedia and software services (e.g. design, marketing support, web or software development); Selling food (e.g. farm produce); Selling other goods or services; Refusal (SPONTANEOUS); Don't know.

**QD18** Which of the following activities have you carried out undeclared in the last 12 months? (MULTIPLE ANSWERS POSSIBLE) (IF 'PAID FOR GOODS OR SERVICES INCLUDING UNDECLARED WORK', CODE 1 IN QD6) (% - EU)



Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

The low base sizes and number of categories also makes country group comparisons difficult, but respondents in Northern Europe (30%) and Eastern Europe (30%) are more likely than those in Continental Europe (20%) or Southern Europe (15%) to have carried out undeclared work in the field of repairs and renovations, while respondents in Southern Europe (23%) are much more likely than those in Northern Europe (7%) and Eastern Europe (6%) to have worked undeclared as a waiter or waitress.

**QD18** Which of the following activities have you carried out undeclared in the last 12 months?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)



	Repairs or renovations	Working as a waiter or waitress
EU28	21	14
EU27	21	15
<b>Country groups</b>		
Continental Europe	20	13
Southern Europe	15	23
Northern Europe	30	7
Eastern Europe	30	6

*Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)*

There are some significant differences between socio-demographic groups and between groups based on different personal experiences of and attitudes towards undeclared work, but again low base sizes limit the conclusions that can be drawn in most cases.

- Reflecting typical gender splits in certain jobs, women are more likely than men to have worked undeclared in the field of babysitting (28%, compared with 4%), waitressing (21%; 10%) or tutoring (13%; 8%), while men are more likely to have done so in relation to repairs or renovation work (32%; 5%);
- Respondents aged between 15 and 24 are more likely than those in older age groups to have carried out undeclared activities in the field of babysitting (33%, compared with 4-9%), working as a waiter or a waitress (22%; 4-17%), or tutoring (19%, compared with 4-6%);
- Respondents who have worked in another EU country are more likely than those who have not done so to have carried out undeclared activities in the field of tutoring work (24% compared with 8%), income earned through helping someone move house (17% compared with 5%) and selling food (11% compared with 3%).

**QD18** Which of the following activities have you carried out undeclared in the last 12 months?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

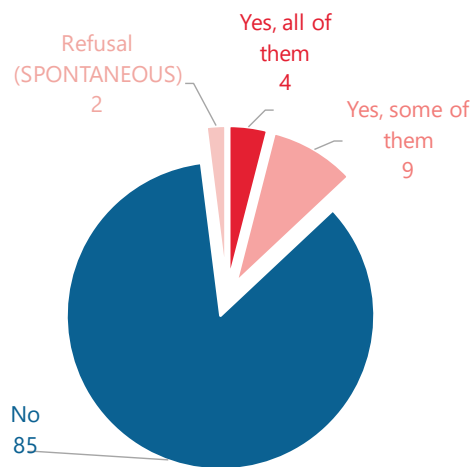
	Repairs or renovations	Babysitting	Working as a waiter or waitress	Cleaning or ironing	Gardening	Assistance for a dependant or elderly person	Tutoring	Helping move house	Professional services (e.g. accounting, consulting, project management)	Writing or translation services	Creative, multimedia and software services (e.g. design, marketing support, web or software development)	Administrative and clerical tasks or IT assistance	Selling food (e.g. farm produce)	Passenger transport	
EU28	21	14	14	12	12	10	10	6	5	5	5	4	4	3	
 Gender															
Man	32	4	10	5	15	9	8	7	5	5	5	4	4	4	
Woman	5	28	21	20	8	12	13	4	5	5	3	4	4	2	
 Age															
15-24	12	33	22	11	14	10	19	10	5	5	2	2	5	2	
25-39	24	9	17	9	9	8	6	5	7	7	5	5	4	3	
40-54	25	4	7	16	11	9	9	4	1	3	8	4	4	6	
55 +	26	4	4	10	15	16	4	3	5	3	5	5	2	2	
<b>Working experience</b>															
Only in the country of origin	21	13	14	12	12	11	8	5	5	4	4	5	3	3	
In another EU country	23	14	12	14	17	5	24	17	8	7	5	1	11	8	

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

Respondents who said they had supplied undeclared goods and services were asked whether they had used a mobile application, an online tool or a specialised website for this purpose<sup>24</sup>.

Over eight in ten (85%) said that they had not used any of these methods for arranging the supply of such undeclared goods and services. Just under one in ten (9%) said that they had used some of these services, while fewer (4%) said that they had used all of them.

**QD19** Were any of these activities arranged through a mobile application - app - or an online tool or specialised website? (% - EU)



(Sept 2019)

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

Average EU27:	Yes, all of them: 4%	Yes, some of them: 7%	No: 87%
	Refusal: 2%	Don't Know: -	

Due to the very low base size, country level differences cannot be compared, and there are few significant differences at country group level.



<sup>24</sup> QD19 Were any of these activities arranged through a mobile application – app – or an online tool or specialised website? (ONE ANSWER ONLY) Yes, all of them; Yes, some of them; No; Refusal (SPONTANEOUS); Don't know.



There are a few differences at the socio-demographic level, as follows:

- Men (15%) are more likely than women (9%) to have arranged undeclared activities through a mobile application, online tool or specialised website;
- Middle-aged respondents aged between 25 and 54 (14-19%) are more likely to have arranged these activities in this way than those aged 15 to 24 (8%) or 55 or more (7%);
- Those who have worked in another EU country (22%) are more likely to have arranged their activities through an application, online tool or specialised website than those who have not (11%).

**QD19** Were any of these activities arranged through a mobile application - app - or an online tool or specialised website?  
(% - EU)

	Total 'Yes'	No	Refusal (SPONTANEOUS)
EU28	13	85	2
 <b>Gender</b>			
Man	15	83	2
Woman	9	90	1
 <b>Age</b>			
15-24	8	91	1
25-39	19	80	1
40-54	14	81	4
55 +	7	92	1
<b>Working experience</b>			
Only in the country of origin	11	87	2
In another EU country	22	78	0

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

## 4 Purchasers of undeclared work

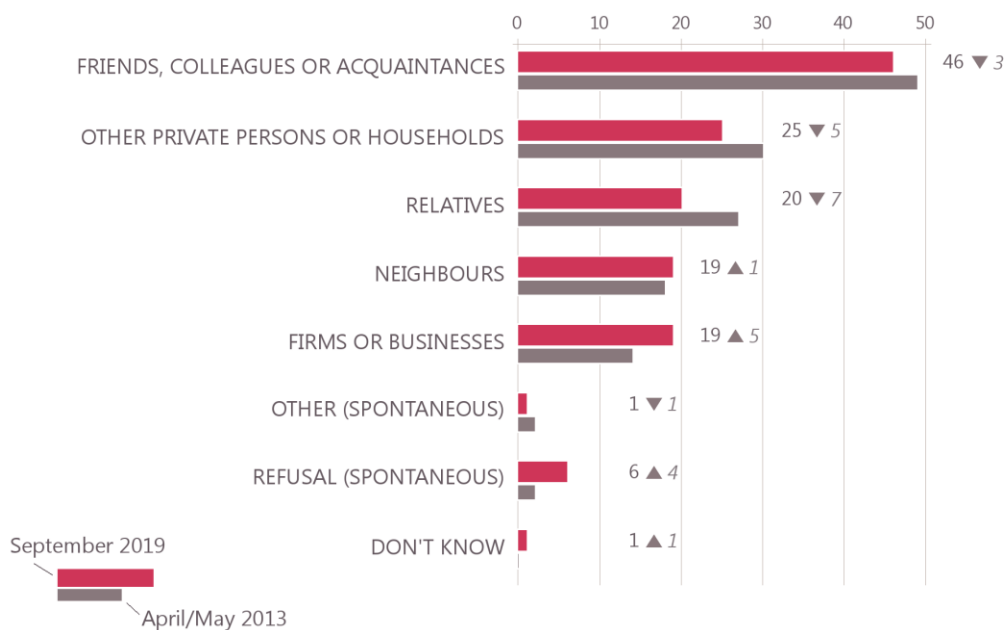
Respondents who had undertaken undeclared paid activities in the last 12 months were asked who they had undertaken the work for<sup>25</sup>.

### Europeans who carry out undeclared paid activities are most likely to be providing goods or services to friends, colleagues or acquaintances

In line with the findings on the demand side, respondents are most likely to say that they have carried out undeclared work for friends, colleagues or acquaintances (46%), while around a fifth say they have carried out such work for relatives (20%), neighbours (19%), or firms or businesses (19%). A quarter mention other private persons or households.

There have been some significant changes on this question since the May 2013 survey. There has been a decrease in the proportion of respondents who mention relatives (-7 pp.), other private persons or households (-5 pp.), or friends, colleagues or acquaintances (-3 pp.) but the proportion who mentions firms or businesses has increased (+5 pp.), as has the refusal to answer the question (+4 pp.).

**QD20** Please could you tell me for whom you carried out these activities? (MULTIPLE ANSWERS POSSIBLE) (IF 'CARRIED OUT UNDECLARED PAID ACTIVITIES', CODE 1 IN QD16) (% - EU)



Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

<sup>25</sup> QD20 Would you please indicate for whom you carried out any of these activities? (MULTIPLE ANSWERS POSSIBLE) Friends, colleagues or acquaintances; Relatives; Neighbours; Other private persons or households; Firms or businesses; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.

Due to the low base size, analysis at country level is not possible. At the country group level, respondents in Continental Europe (52%) and Northern Europe (59%) are significantly more likely than those in Eastern Europe (37%) or Southern Europe (34%) to have carried out undeclared paid activities for friends, colleagues or acquaintances. Respondents in Northern Europe (32%) and Eastern Europe (31%) are more likely than those elsewhere – particularly in Southern Europe (7%) – to have carried out these activities for relatives, while those in Continental Europe (25%) are more likely than those elsewhere (10-15%) to have done so for neighbours. Respondents in Southern Europe (34%) are particularly likely to carry out these activities for other firms and businesses, especially when compared with Northern Europe (11%) and Continental Europe (12%).

**QD20** Please could you tell me for whom you carried out these activities?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	Friends, colleagues or acquaintances	Other private persons or households	Relatives	Neighbours	Firms or businesses
EU28	46	25	20	19	19
EU27	47	26	20	18	20
<b>Country groups</b>					
Continental Europe	52	20	22	25	12
Southern Europe	34	33	7	10	34
Northern Europe	59	29	32	12	11
Eastern Europe	37	28	31	15	20

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

For the socio-demographic and attitudinal/behavioural comparisons, we will look at the proportions of respondents by type of recipient. Those with the highest propensity to be supplying the recipient in question are:

#### *Friends, colleagues or acquaintances*

- Those aged 15-24 (51%), compared with 43-44% in other age groups;
- The retired (52%) and manual workers (47%).
- Those who think the risk of being caught when working undeclared is small (52%).

#### *Other private persons and households*

- Respondents aged 25 and above (27-30%), compared with those aged 15-24 (16%);
- House persons (42%), compared with those in other socio-professional categories, particularly managers (15%).
- Those who think that the risk of being caught when working undeclared is small (27%).

#### *Relatives*

- The retired (46%), compared with 9-28% in other socio-professional groups.

#### *Neighbours*




- Women (24%), compared with men (15%);

- Those aged 15-24 (28%), compared with those in older age groups (12-19%);
- The retired (26%) and manual workers (20%) compared with those in other socio-professional groups (excluding students), particularly managers (8%) and other white-collar workers (4%).

#### Firms and businesses

- Those aged 15-24 (24%), compared with older respondents, and in particular those aged 55 or over (11%);
- Managers (29%) and the unemployed (25%), particularly when compared with the retired (6%) and house persons (3%).
- Those who think the risk of being caught when working without declaring their income is small (21%).

**QD20** Please could you tell me for whom you carried out these activities?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	Friends, colleagues or acquaintances	Other private persons or households	Relatives	Neighbours	Firms or businesses
EU28	46	25	20	19	19
 Gender					
Man	47	24	22	15	19
Woman	44	26	18	24	20
 Age					
15-24	51	16	23	28	24
25-39	44	30	19	12	21
40-54	43	30	19	19	15
55 +	44	27	19	15	11
 Socio-professional category					
Self-employed	46	29	16	10	12
Managers	42	15	25	8	29
Other white collars	39	27	24	4	22
Manual workers	47	25	14	20	19
House persons	36	42	18	15	3
Unemployed	42	33	9	18	25
Retired	52	19	46	26	6
Students	51	19	28	33	21
<b>Risk of detection of undeclared work</b>					
High	36	23	22	18	14
Small	52	27	20	19	21
<b>Receive remuneration undeclared</b>					
Yes	32	25	16	10	44
No	50	23	19	16	10

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

## 5 Reasons for carrying out undeclared work

Respondents who had undertaken undeclared paid activities in the past year were asked their reasons for doing these activities undeclared<sup>26</sup>.

### **Europeans who supply undeclared work are most likely to say that it is common practice among friends, neighbours or relatives**

Just over a third (34%) of those surveyed say that they have undertaken undeclared paid activity because it is common practice among friends, neighbours or relatives. Nearly as many (31%) say that a reason for doing so was that both parties benefited from such work. This figure has declined significantly (-19 pp.) in comparison with the May 2013 survey.

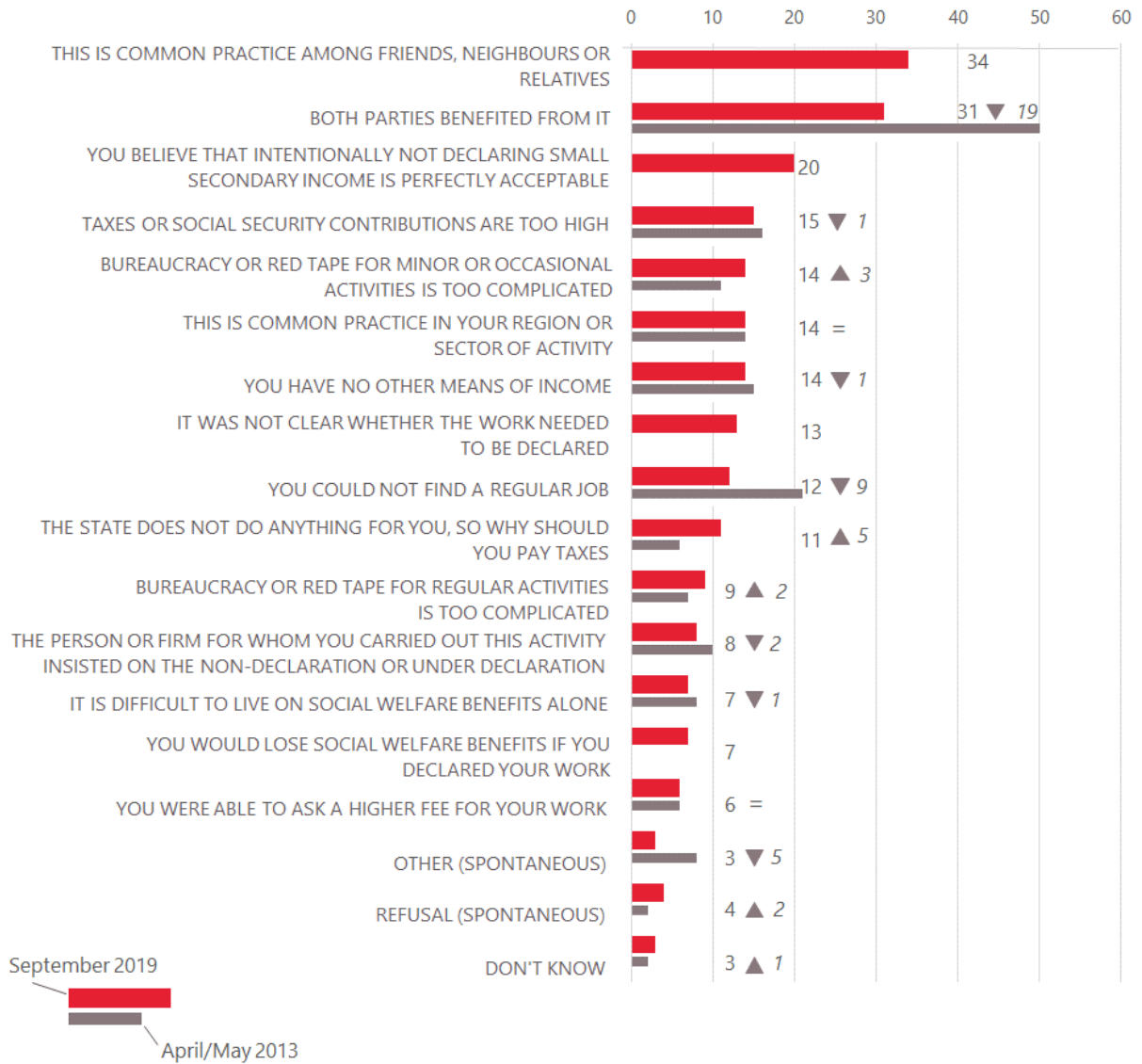
Other reasons for doing undeclared work are less widely mentioned. A fifth of respondents believe that intentionally not declaring small secondary income is perfectly acceptable. Fewer say that they did undeclared work because tax and/or social security contributions are too high (15%, -1 pp.), because bureaucracy or red tape for minor or occasional activities is too complicated (14%, +3 pp.), because undeclared work is common practice in their region or sector of activity (14%, no change), because they have no other means of income (14%, -1 pp.), because they cannot find a regular job (12%, -9 pp.), or because they feel the State does not do anything for them, so they need not reciprocate by paying taxes (11%, +5%). Other reasons for doing undeclared work receive mentions from only a very small minority of respondents.

It is worth noting that changes observed in this question since 2013 are most likely influenced by the modification and introduction of some answer options.

---

<sup>26</sup> QD21 Among the following, what are your reasons for doing these activities undeclared? (SHOW CARD – READ OUT – MULTIPLE ANSWERS POSSIBLE) The person(s) who acquired it insisted on the non-declaration; Bureaucracy or red tape for a regular economic activity is too complicated; Bureaucracy or red tape for minor or occasional activities is too complicated; You could not find a regular job; You were able to ask for a higher fee for your work; Both parties benefitted from it; Taxes and/or social security contributions are too high; Working undeclared is common practice in your region or sector of activity so there is no real alternative; The State does not do anything for you, so why should you pay taxes; It is difficult to live on social welfare benefits; You have no other means of income; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.

**QD21** Among the following, what were the reasons for carrying out these activities undeclared or partly undeclared? (MULTIPLE ANSWERS POSSIBLE)  
(IF 'CARRIED OUT UNDECLARED PAID ACTIVITIES', CODE 1 IN QD16) (% - EU)



Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

Again, the very low base size precludes country level analysis. At the country group level, there are a few noteworthy differences. Respondents in Northern Europe are more likely than those in other groups to say that they carried out paid activities without declaring them because both parties benefited from it (52%, compared with 18-35%) or because they believe intentionally not declaring small secondary income is acceptable (34%, compared with 12-23%).

Respondents in Southern Europe are more likely than those in other country groups to say that they carried out these activities because those for whom they did it insisted on non-declaration or under-declaration (14%, compared with 5-8%). They are, however, less likely than those in other regions to say that carrying out undeclared paid activities is common practice (26%, compared with 36-44%).

There are some significant differences between Southern Europe and Eastern Europe on the one hand, and Continental Europe and Northern Europe on the other. Those in Southern and Eastern Europe are more likely to say that they carried out these activities because they could not find a regular job (24% 18% respectively), because taxes and social security payments are too high (20% in Southern and 18% in Eastern Europe), because they feel the State does not do anything for them (13% in Southern and 18% in Eastern Europe), or because they have no other means of income (20% in Southern and 18% in Eastern Europe).

**QD21** Among the following, what were the reasons for carrying out these activities undeclared or partly undeclared?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	This is common practice among friends, neighbours or relatives	Both parties benefited from it	You believe that intentionally not declaring small secondary income is perfectly acceptable	Taxes or social security contributions are too high	Bureaucracy or red tape for minor or occasional activities is too complicated	This is common practice in your region or sector of activity	You have no other means of income
EU28	34	31	20	15	14	14	14
EU27	35	32	21	15	14	15	14
<b>Country groups</b>							
Continental Europe	36	35	23	11	16	11	10
Southern Europe	26	18	12	20	11	19	20
Northern Europe	44	52	34	11	11	16	8
Eastern Europe	38	32	17	18	13	18	18

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

**QD21** Among the following, what were the reasons for carrying out these activities undeclared or partly undeclared?

(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	It was not clear whether the work needed to be declared	You could not find a regular job	The State does not do anything for you, so why should you pay taxes	Bureaucracy or red tape for regular activities is too complicated	The person or firm for whom you carried out this activity insisted on the non-declaration or under declaration	It is difficult to live on social welfare benefits alone	You would lose social welfare benefits if you declared your work	You were able to ask a higher fee for your work
EU28	13	12	11	9	8	7	7	6
EU27	13	12	11	9	8	7	7	6
<b>Country groups</b>								
Continental Europe	13	5	9	9	5	7	8	6
Southern Europe	10	24	13	8	14	6	6	5
Northern Europe	12	7	5	15	7	7	6	5
Eastern Europe	16	18	18	8	8	9	6	8



*Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)*



There are a few socio-demographic differences on this question that are statistically reliable:

- Respondents aged 40-54 (21%) are more likely than those aged 15-24 (8%) or 55 or over (13%) to say that they undertook undeclared paid activities because taxes are too high. The youngest respondents are more likely to say that they did this because it is common practice among friends, neighbours and relatives (44%, compared with 28-32%), or because they have no other means of income (24%, compared with 5-16%);
- Among socio-professional categories, house persons are more likely to say that the reason they did this kind of work is because it is common practice among friends, neighbours or relatives (52%, compared with 27% of the self-employed and only 19% of other, non-managerial white collar workers), and to say that intentionally not declaring small secondary income is perfectly acceptable (38%, compared with only 17% of manual workers, 16% of other white collar workers, and 14% of the unemployed).

**QD21** Among the following, what were the reasons for carrying out these activities undeclared or partly undeclared?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	You believe that intentionally not declaring small secondary income is perfectly acceptable	This is common practice among friends, neighbours or relatives	Taxes or social security contributions are too high	You have no other means of income
EU28	20	34	15	14
 <b>Age</b>				
15-24	20	44	8	24
25-39	21	32	16	5
40-54	16	28	21	16
55 +	24	28	13	10
 <b>Socio-professional category</b>				
Self-employed	26	27	24	4
Managers	33	39	7	11
Other white collars	16	19	14	8
Manual workers	17	36	15	9
House persons	38	52	32	5
Unemployed	14	28	20	31
Retired	18	45	15	8
Students	21	41	4	19

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

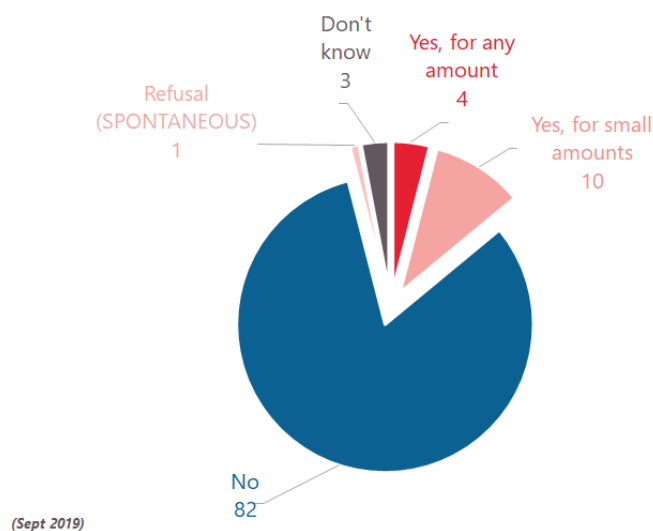
## 6 Employees' openness to undeclared work

The final section of this chapter examines the attitudes of employees to undeclared income in their workplace. First, employees were asked whether they would agree to receive payment from their employer if they knew it would not be declared to the tax authorities<sup>27</sup>. Next, they were asked whether they *had* refused payment from their employer for this reason<sup>28</sup>.

### Most Europeans would not be open to receiving undeclared cash payments, but this varies by country

Just over eight in ten (82%) of those surveyed say that they would not be open to receiving undeclared cash payments from their employer. One in ten say that they would accept such payments for small amounts, while only a small minority (4%) would be willing to accept it for any amount. A similar proportion do not know whether they would or not (3%), while very few refuse to answer this question (1%).

**QD13** Would you be open to receiving payment from your employer that you knew would not be declared to the tax authorities? (% - EU)



Base: employees that have not received undeclared cash payments in the last 12 months (n=11,693)

Average EU27:	Yes, for any amount: 4%	Yes, for small amounts: 12%	No: 80%
	Refusal: 1%	Don't know: 3%	

In all 28 Member States only a minority of respondents would be open to receiving undeclared payment. In the case of those who would be open to receiving *any* amount, there is little difference, ranging from just 1% of those surveyed in Ireland and Malta to nearly one in ten respondents in Czechia (9%), and Latvia and Lithuania (both 8%). There are more significant differences in the proportions of those who would declare small amounts of money. In the United Kingdom and Portugal (both 4%) and Cyprus (5%) only a small minority give this answer, but in the Netherlands nearly a quarter (24%) would be open to receiving small amounts of undeclared money, as would just under a fifth in Latvia (19%), and Czechia and Croatia (both 17%). In the Netherlands

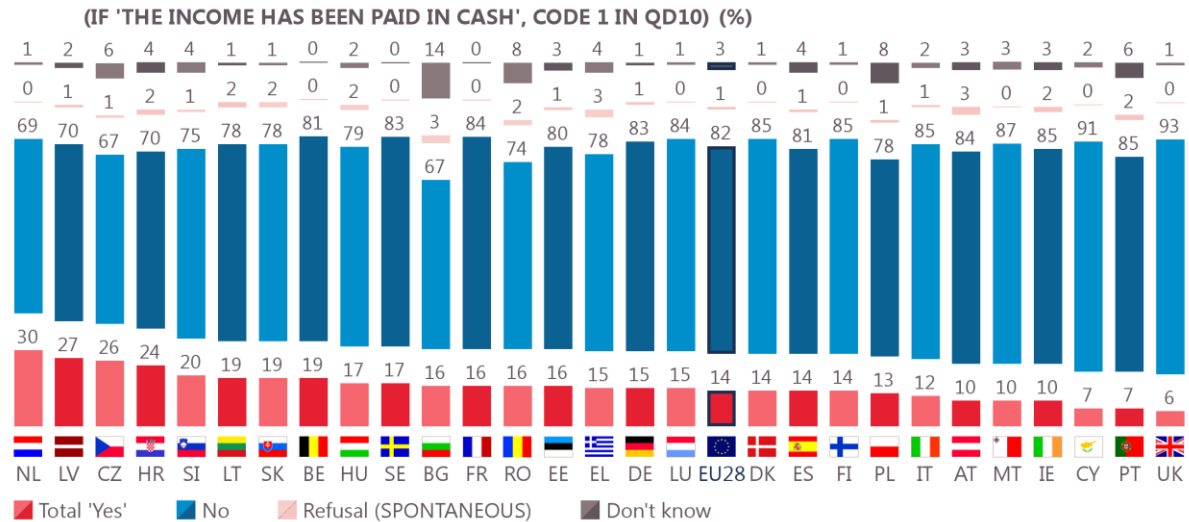
<sup>27</sup> Q13 Would you be open to receiving payment from your employer that you knew would not be declared to the tax authorities? (ONE ANSWER ONLY) Yes, for any amount; Yes, for small amounts; No; Refusal; Don't know.

<sup>28</sup> Q14 In the last twelve months, have you refused payment from your employer because you knew it would not be declared to tax authorities? (ONE ANSWER ONLY) Yes; No; Refusal (SPONTANEOUS); Don't know.

(69%) and Bulgaria (67%) less than seven in ten would not take this form of payment, compared with over nine in ten of those surveyed in Cyprus (91%) and the United Kingdom (93%).

There are few significant differences at country group level: respondents in Eastern Europe (75%) are somewhat less likely than those in other regions (83%-85%) to say that they would not be open to receiving undeclared cash payments from their employer.

**QD13** Would you be open to receiving payment from your employer that you knew would not be declared to the tax authorities?








Base: employees that have not received undeclared cash payments in the last 12 months (n=11,693)

Average EU27:	Total "Yes": 16%	No: 80%	Refusal: 1%	Don't know: 3%
---------------	------------------	---------	-------------	----------------

At the socio-demographic and attitudinal/behavioural level, the following groups would be more open to receiving undeclared cash payment:

- Men (16%), compared with women (12%)
- Those aged 15-24 (24%), compared with older respondents (12-14%)
- Respondents who left education at or before the age of 15 (18%), compared with those who left at or after the age of 20 (13%)
- Manual workers (16%), compared with managers (10%)
- Those experiencing difficulties paying bills (24%), compared with those who almost never or never have such problems (12%)
- Those who know someone who works undeclared (25%), compared with those who do not (8%)
- Those who have themselves paid for undeclared goods or services (27%, compared with 12% who have not)
- Those who have carried out undeclared work themselves (58%), compared with those who have not (13%)

**QD13** Would you be open to receiving payment from your employer that you knew would not be declared to the tax authorities? (% - EU)

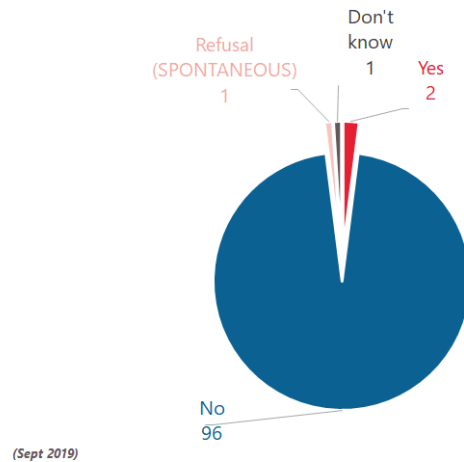
	Total 'Yes'	No	Refusal (SPONTANEOUS)	Don't Know
EU28	14	82	1	3
 <b>Gender</b>				
Man	16	81	1	2
Woman	12	84	1	3
 <b>Age</b>				
15-24	24	73	1	2
25-39	14	82	1	3
40-54	12	84	1	3
55 +	13	84	1	2
 <b>Education (End of)</b>				
15-	18	78	2	2
16-19	15	81	1	3
20+	13	84	1	2
 <b>Socio-professional category</b>				
Managers	10	88	1	1
Other white collars	14	82	1	3
Manual workers	16	80	1	3
 <b>Difficulties paying bills</b>				
Most of the time	24	71	2	3
From time to time	18	77	1	4
Almost never/ Never	12	85	1	2
<b>Know anyone who works undeclared</b>				
Yes	25	71	1	3
No	8	89	1	2
<b>Paid for good or services undeclared</b>				
Yes	27	69	2	2
No	12	84	1	3
<b>Carried out undeclared work</b>				
Yes	58	37	1	4
No	13	83	1	3

Base: employees that have not received undeclared cash payments in the last 12 months (n=11,693)

**Almost no Europeans have refused payment from their employer during the last year for fear it would not be declared**

When asked whether they have refused payment at some point during the last 12 months because they knew the payment would not be declared, only 2% of respondents say yes, compared with 96% who say no. Only 1% of those surveyed do not know or refuse to answer this question.

**QD14** In the last 12 months, have you refused payment from your employer because you knew it would not be declared to tax authorities? (% - EU)

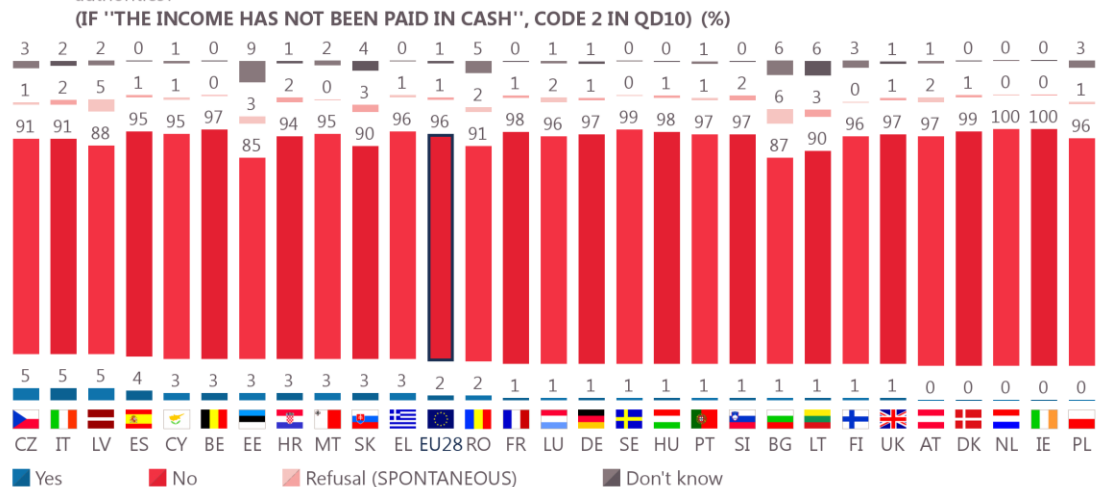


Base: employees that have not received undeclared cash payments in the last 12 months (n=11,693)

Average EU27:	Yes: 2%	No: 96%	Refusal: 1%	Don't know: 1%
---------------	---------	---------	-------------	----------------

In all but three cases, the proportion of respondents who give a negative answer to this question is at least nine tenths of those surveyed. The exceptions are respondents in Latvia (88%), Bulgaria (87%) and Estonia (85%). In the Netherlands and Ireland all respondents (100%) say that they have not refused such payment, closely followed by respondents in Denmark (99%) and Sweden (99%). In almost all cases, the proportion of respondents who refuse to answer this question or do not know what answer they would give is no more than 3% of those surveyed, but in Bulgaria and Lithuania 6% of respondents give these answers, while in Estonia nearly one in ten (9%) express uncertainty about their response.

**QD14** In the last 12 months, have you refused payment from your employer because you knew it would not be declared to tax authorities?



Base: employees that have not received undeclared cash payments in the last 12 months (n=11,693)

Average EU27:	Yes: 2%	No: 96%	Refusal: 1%	Don't know: 1%
---------------	---------	---------	-------------	----------------

There are no significant socio-demographic differences on this question. Respondents who have carried out undeclared work (92%) are slightly less likely than those who have not done this (96%) to say that they have refused payment from their employer because they knew the payment would go undeclared.

### RESPONDENTS WITH EXPERIENCE WORKING ABROAD: KEY FINDINGS

7 % of respondents to the survey have worked in another EU Member State, and 5% in another country outside the EU. This section highlights key results based on their answers to the survey.

The share of respondents mentioning that they have worked in another EU Member States is similar across the country groups (8-10%), with the exception of those surveyed in Southern Europe (4%) where people are less likely to do so. Respondents in Northern Europe are much more likely to have worked in another country outside the EU (11%) compared those from Southern and Eastern Europe (2-3%).

At least one in 10 respondents in Ireland (18%), Luxembourg (16%), Sweden (13%), Latvia (12%), Malta and Slovakia (both 11%), Belgium, Estonia, Lithuania, Romania and the United Kingdom (all 10%) mention that they worked in another EU country. While only in Sweden (14%) and Denmark (11%), more than one in ten respondents mention that they worked in another country outside the EU.



**DX1** Which of the following statements apply(ies) to you?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	(OUR COUNTRY) is the only country I have worked in	You have worked in another EU Member State in the last 12 months	You have worked in another EU Member State but not in the last 12 months	You have worked in a non-EU country in the last 12 months	You have worked in a non-EU country but not in the last 12 months	Total "You have worked in another EU Member State"	Total "You have worked in a non-EU country"
EU28	83	2	5	1	4	7	5
EU27	84	2	5	1	3	7	4
<b>Country groups</b>							
Continental Europe	84	2	6	1	5	8	6
Southern Europe	82	1	3	-	2	4	2
Northern Europe	80	2	8	2	9	10	11
Eastern Europe	85	3	5	1	2	8	3

Base: all respondents (n=27,565)

Men are more likely than women to have experienced working abroad, both in the EU (9% men vs 5% women) and outside it (5% men vs 3% women). Those who have completed education aged 20 or older are more likely to have experienced working in another EU Member State (10%) or in another country outside EU (7%), compared to those who completed their education at a younger age (5-6% have worked in another EU Member State; 3-4% have worked in another country outside the EU).

**DX1** Which of the following statements apply(ies) to you?  
(MULTIPLE ANSWERS POSSIBLE) (% - EU)

	(OUR COUNTRY) is the only country I have worked in	You have worked in another EU Member State in the last 12 months	You have worked in another EU Member State but not in the last 12 months	You have worked in a non-EU country in the last 12 months	You have worked in a non-EU country but not in the last 12 months	Total "You have worked in another EU Member State"	Total "You have worked in a non-EU country"
EU28	83	2	5	1	4	7	5
 Gender							
Man	82	3	6	1	4	9	5
Woman	85	1	4	0	3	5	3
 Education (End of)							
15-	87	1	4	-	3	5	3
16-19	89	2	4	1	3	6	4
20+	84	3	7	1	6	10	7
Still studying	53	2	2	1	2	4	3

Base: all respondents (n=27,565)

There is greater variation between groups with different experiences of and attitudes towards undeclared work<sup>29</sup>. Those who have worked in another EU country (17%) - especially those who did it in the last 12 months (20%) - are more likely to have paid for undeclared goods or services, compared to those who have worked only their country of origin (10%).

Similarly, those who have worked in another EU Member States (6%) or in another country outside the EU (4%) are slightly more likely to have received an additional undeclared envelope wage payment (which could be in either the sending or destination country), compared to those who have worked only their country of origin (2%).

Finally, those who have worked in another EU country (7%) - especially those who did it in the last 12 months (9%) - are more likely to have carried out undeclared work (which could be in either the sending or destination country), compared with those who have only worked in their own country (3%).

When looking at the perception of the risk of been caught if working undeclared, those who have worked in another EU country are more likely (43%) to think that this risk is high compared to those who have worked in another country outside the EU (34%) or in their own country only (40%).

While when it comes to level of trust in authorities or institutions in charge of tackling undeclared work, the differences among those who have experienced working abroad (within or outside the EU) and those who worked only in their own country are not significant.

<sup>29</sup> However, given the small numbers of respondents involved, and that the sampling frame does not aim to collect data from a representative sample of mobile labour, these findings should be interpreted with caution.





### III. WORKING CIRCUMSTANCES AND CASH PAYMENTS

#### 1 Working circumstances

This section examines the circumstances in which Europeans carry out undeclared work. It starts by looking at the working conditions of those who say they have carried out undeclared paid activity, from the perspective of whether the work in question takes place as part of their formal job or not, and whether or not it takes place at their own initiative or at the behest of their employer. The second part of this section looks at the circumstances in which employed and self-employed respondents who carry out undeclared paid activities do this work.

##### a. Nature of undeclared paid activities

Respondents who said that they undertook undeclared paid activities were asked how they would characterise those activities: as undertaken on their own account, for an employer, for both themselves and an employer, or for a partner or family business<sup>3031</sup>.

##### **Half of Europeans who undertake undeclared paid activities do so on their own account**

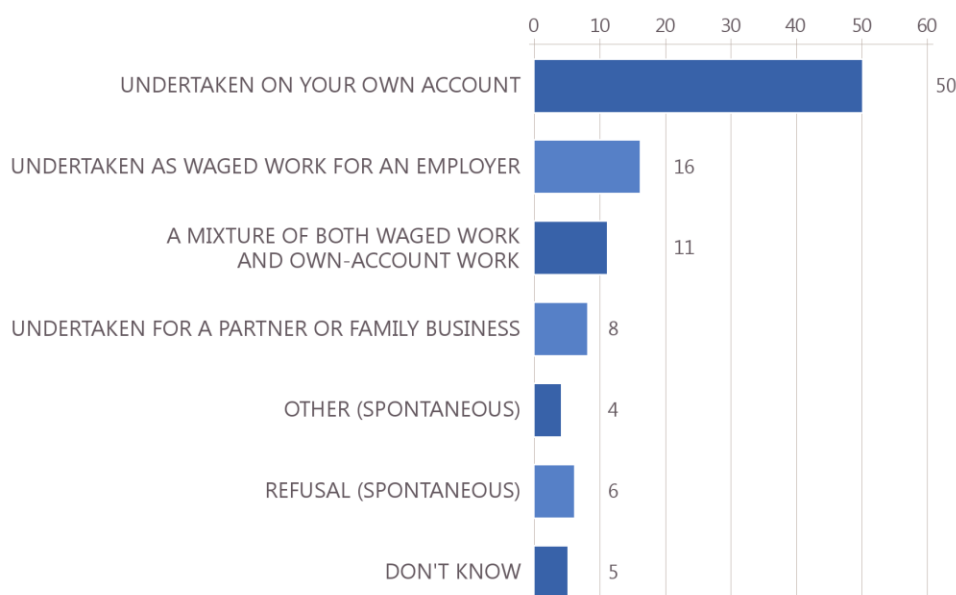
Half of respondents say that they do undeclared paid activities on their own account. Far fewer say that they do these activities as part of their waged work for an employer (16%) or combine their own undeclared paid work with similar work done for an employer (11%). Less than one in ten (8%) do undeclared paid work for a partner or a family business, while fewer still mention other contexts (4%) or refuse to answer the question (6%).

---

<sup>30</sup> Q23 Would you describe your undeclared paid activities as... (ONE ANSWER ONLY) Undertaken on your own account; Undertaken as waged work for an employer; A mixture of both waged work and own-account work; Undertaken for a partner or family business; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.

<sup>31</sup> It should be noted that the results of this question present the nature of undeclared work carried out by different shares of people and does not necessarily present the most common forms of undeclared work in the market, since an activity may be carried out multiple times or on a larger scale..

**QD23** Would you describe your undeclared paid activities as...  
(IF 'CARRIED OUT UNDECLARED PAID ACTIVITIES', CODE 1 IN QD16) (% - EU)



Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

Again, there is an insufficient base rate for statistically significant country-level differences to be identified. In Continental Europe (51%) and Northern Europe (58%) a majority of respondents say their undeclared paid activities have been undertaken on their own account, compared with less than half in Southern Europe (47%) and Eastern Europe (46%). On the other hand, the proportion of respondents who undertake undeclared work for their employer is higher in Eastern Europe (19%) and especially Southern Europe (32%) than it is in Northern Europe (8%) and Continental Europe (10%).

**QD23** Would you describe your undeclared paid activities as...  
(% - EU)

	Undertaken on your own account	Undertaken as waged work for an employer	A mixture of both waged work and own-account work	Undertaken for a partner or family business
EU28	50	16	11	8
EU27	49	17	10	8
<b>Country groups</b>				
Continental Europe	51	10	12	10
Southern Europe	47	32	9	3
Northern Europe	58	8	4	8
Eastern Europe	46	19	12	9

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

There are a few socio-demographic differences, with the following groups more likely to choose the specified options, as follows:

*Undertaken on your own account*

- Those aged 55 or more (56%) and those aged 40-54 (55%), compared with those aged 15-24 (42%) and those aged 25-39 (50%);
- Those who left education at or after the age of 20 (60%) compared with those who did so at or before the age of 15 (35%);
- House persons (71%) and the self-employed (61%), compared with manual workers (43%), managers (49%) and other white collar workers (45%).

*Undertaken as waged work for an employer*

- Those who left education at or before the age of 15 (22%), compared with those who did so at or after the age of 20 (12%);
- Managers (32%), other white collar workers (24%) and the unemployed (27%), compared with manual workers (14%), the self-employed (3%) and house persons (3%);
- Employees who receive a variable cash supplement to their official wage based on their professional achievements (42%).




*A mixture of both waged work and own-account work*

- Those aged 15-39 (12-13%), compared with those aged 40 or older (6-8%);
- Manual workers (21%) and managers (12%);
- Employees paid based on the total number of hours worked, but for whom only a fixed amount is declared (33%).

*Undertaken for a partner or family business*

- Those aged 15-24 (15%), compared with those in older age groups (4-6%);
- Retired people (17%) and students (14%).

**QD23** Would you describe your undeclared paid activities as...  
(% - EU)

	Undertaken on your own account	Undertaken as waged work for an employer	A mixture of both waged work and own-account work	Undertaken for a partner or family business
EU28	50	16	11	8
 Age				
15-24	42	21	12	15
25-39	50	17	13	6
40-54	55	14	8	4
55 +	56	12	6	6
 Education (End of)				
15-	35	22	11	8
16-19	47	19	13	7
20+	60	12	9	4
Still studying	47	16	9	14
 Socio-professional category				
Self-employed	61	3	8	6
Managers	49	32	12	1
Other white collars	45	24	8	5
Manual workers	43	14	21	8
House persons	71	3	-	-
Unemployed	53	27	6	5
Retired	54	8	1	17
Students	47	16	9	14
<b>Employees ...</b>				
WITHOUT a formal written contract	36	28	23	1
receiving a fix cash supplement to the salary	23	44	30	3
receiving a variable cash supplement to the salary	22	42	25	3
paid for worked hours, but some are not declared	33	29	33	1
receiving additional undeclared payments	51	33	8	3
<b>Self-employed ...</b>				
with unique or dominant client	60	-	13	9
with authority to take the most important business decisions	69	-	6	8
paid on a weekly or monthly basis	49	30	10	2
with employees	83	-	10	1
with the authority to hire or dismiss employees	79	-	1	1

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

**SELF-EMPLOYED RESPONDENTS: KEY FINDINGS**

In this Eurobarometer study, 8% of respondents say that they are self-employed, but this share varies significantly among the countries, going from more than one in 10 in countries like Greece (20%), Poland (12%), Cyprus (11%) and Italy (11%), to less than 5% in Croatia and Slovakia (both 4%), Estonia and Latvia (both 3%) and Lithuania (2%). 65% of the surveyed self-employed are men, while 35% are women.

The trust in authorities or institutions in charge of tackling undeclared work is quite high among the surveyed self-employed: 49% say that they trust in tax and social security authorities in charge of ensuring adequate payment of taxes and social security contributions (against the 41% who say that they do not trust in such authorities); 47% trust in labour inspectorates, against the 40% who say they do not trust in such

Self-employed (16%) are more likely to have paid for undeclared goods or services, particularly when compared with students or manual workers (both 10%), retired or house persons (both 7%).

When asked who sold these undeclared goods or services, self-employed respondents are particularly likely to mention friends, colleagues or acquaintances (39%). The self-employed are also the only socio-demographic group – together with the students (33%) – for which almost three in ten mention that they purchase undeclared goods or services from firms or businesses (29%).

Overall, 5% of self-employed respondents say that they carried out undeclared work activities in the last 12 months, the third largest occupational group to say so after the unemployed and students – 10% and 8% respectively). The self-employed are also the most likely to know someone who has worked undeclared (43% compared with 33% of EU overall).

In terms of the sector where these undeclared activities have been carried out, the self-employed are more likely to say that they did it in the sectors of construction (22%), personal services (12%) and retail or repair services (11%).

Asked for the reasons why they have carried out these undeclared activities, self-employed respondents are more likely to claim that it is common practice among friends, neighbours or relatives (27%) or they believe that intentionally not declaring small secondary income is perfectly acceptable (26%).

In this Eurobarometer study, respondents who are self-employed were also asked to describe their working conditions, including some that could be potentially related to “bogus self-employment”<sup>32</sup>. Among the survey’s respondents, one in 10 self-employed respondents say that they get paid an agreed fee on a weekly or monthly basis, and 5% say that they have a single client or a dominant client which provides at least the 75% of their income. By contrast, almost half of self-employed respondents say that they have the authority to make the most important decision on how the business is run (48%), 23% say that they have the authority to hire or dismiss employees, and more than one-fifth mention that none of these situations apply to their case.

<sup>32</sup> Often referred to as false self-employment or dependent self-employment, bogus self-employment is commonly understood as involving persons/workers registered as self-employed whose conditions of employment are de facto dependent employment. National legislation and/or court decisions determine this status. This employment status is used to circumvent tax and/or social insurance liabilities, or employers’ responsibilities. Source: Glossary, European Platform tackling undeclared work. While there are no commonly agreed criteria measuring bogus self-employment at EU level, Eurofound has identified as potentially relevant situations where self-employed workers without employees do *not* meet one or more of the following criteria: (1) they have more than one client; (2) they have the authority to hire staff, and/or (3) they have the authority to make important strategic decisions about how to run the business. Source: Eurofound, Self-Employed or Not Self-Employed? Working Conditions of Economically Dependent Workers, Eurofound, Dublin, 2013, Williams, C.C., Lapeyre, F., Dependent Self-Employment: trends, challenges and policy responses in the EU, Employment Working Paper No 228, International Labour Organisation, Geneva, 2017.

**QD24b** Which of the following situations apply to you, if any?  
(IF 'SELF-EMPLOYED', CODE 5 TO 9 IN D15a) (% - EU)



Base: self-employed (n= 2,120)

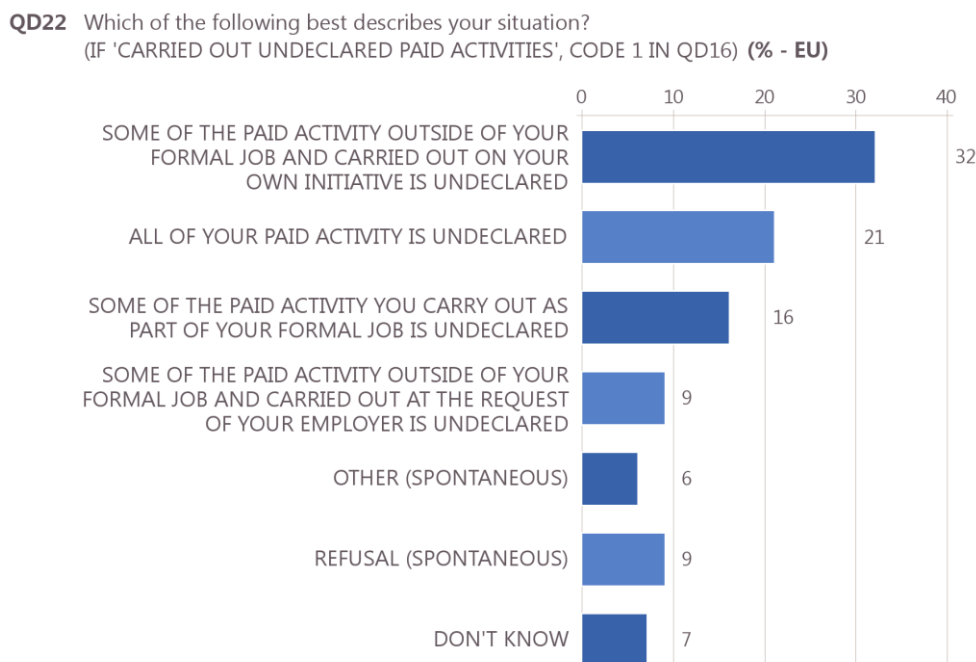
## b. Respondents' working conditions

Respondents who said they carried out undeclared paid activity were asked to say whether any of the following applied to them: all of their paid activity is undeclared; some of the paid activity they carry out as part of their formal job is undeclared; some of the paid activity outside of their formal job and carried out at their employer's request is undeclared, some of the paid activity outside their formal job and carried out at their own initiative is undeclared<sup>33</sup>.

### **A fifth (21%) of Europeans who undertake undeclared paid work say that the totality of their paid activity is undeclared**

Just over a fifth (21%) of Europeans who undertake undeclared paid work say that all their paid activity is undeclared, while just less than a third (32%) say that some of the paid activity they undertake outside of their formal job and on their own initiative is undeclared. Less than a fifth (16%) say that some of the paid activity they undertake as part of their formal job is undeclared.

Less than one in ten (9%) say that they do undeclared paid activity at their employer's request outside of their formal job.



*Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)*

The low base size means it is not possible to break down these results at country level, but some meaningful regional comparisons can be made. In Northern Europe, by far the most common response is that some of the respondent's work is carried out outside their formal job on their own initiative is undeclared: just over half (51%) give this answer, compared with less than four in ten in Continental Europe (38%), just under a quarter in Eastern Europe (24%), and just under a fifth (19%) in Southern Europe.

<sup>33</sup> Q22 Which of the following best describes your situation? (ONE ANSWER ONLY) All of your paid activity is undeclared; Some of the paid activity you carry out as part of your formal job is undeclared; Some of the paid activity outside of your formal job and carried out at the request of your employer is undeclared; Some of the paid activity outside of your formal job and carried out on your own initiative is undeclared; Other (SPONTANEOUS), Refusal (SPONTANEOUS), Don't know.

By contrast, only 1% of respondents in Northern Europe say that all their paid activity is undeclared, compared with 17-27% in the other regions.

Southern Europe stands out for a particularly large proportion of respondents who say that some of the paid activity they carry out as part of their formal job is undeclared: nearly a third (31%) give this answer, compared with only a fifth in Eastern Europe and less than one in ten in Northern Europe (6%) and Continental Europe (8%).

There are little differences between countries groups regarding the share of respondents who mention that some of the paid activities they undertake outside of their formal job and at the request of their employers are undeclared: just over one in ten (13%) of those surveyed in Eastern Europe give this answer, compared with less than one in ten respondents in all the other regions.

**QD22** Which of the following best describes your situation?  
(% - EU)

	Some of the paid activity outside of your formal job and carried out on your own initiative is undeclared	All of your paid activity is undeclared	Some of the paid activity you carry out as part of your formal job is undeclared	Some of the paid activity outside of your formal job and carried out at the request of your employer is undeclared
EU28	32	21	16	9
EU27	33	21	15	8
<b>Country groups</b>				
Continental Europe	38	22	8	9
Southern Europe	19	27	31	7
Northern Europe	51	1	6	5
Eastern Europe	24	17	20	13





*Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)*

There are some significant socio-demographic and attitudinal/behavioural distinctions on this question, as follows:

- Those aged 15-24 (30%) are more likely than those in older age groups (13-22%) to say that all of their paid activity is undeclared, while those aged 25-54 (34-38%) are slightly more likely than those aged 15-24 (26%) or 55 or more (29%) to say that some of the paid activity is outside their formal job and done on their own initiative.
- There are significant differences between educational groups: those who left education at or after the age of 20 are much less likely than those who left at a younger age to say that all of their paid activity is undeclared (7%, compared with 24%), but much more likely to say that they carry out undeclared paid activity outside their formal job on their own initiative (43%, compared with 16% of those who left education at or before the age of 15).
- Retired people (32%), house persons (34%) and the unemployed (43%) are much more likely than manual workers (6%) and the self-employed (8%) to say that all their paid activity is undeclared.
- Those who think that the risk of being caught if working undeclared is small are more likely to say that all their paid activities are undeclared (22% vs 14% of those think this risk is high), while those who think that the risk of being caught is high are more likely to say that only a part of their paid activity outside their formal job is undeclared carried out at the request of their employers (14% vs 7% of those who think this risk is small).



**QD22** Which of the following best describes your situation?  
(% - EU)

	Some of the paid activity outside of your formal job and carried out on your own initiative is undeclared	All of your paid activity is undeclared	Some of the paid activity you carry out as part of your formal job is undeclared	Some of the paid activity outside of your formal job and carried out at the request of your employer is undeclared
EU28	32	21	16	9
 <b>Gender</b>				
Man	34	18	16	12
Woman	29	25	15	5
 <b>Age</b>				
15-24	26	30	10	13
25-39	38	13	22	7
40-54	34	19	17	7
55 +	29	22	12	9
 <b>Education (End of)</b>				
15-	16	24	21	6
16-19	29	24	16	10
20+	43	7	19	8
Still studying	29	36	8	8
 <b>Socio-professional category</b>				
Self-employed	34	8	29	1
Managers	40	-	24	22
Other white collars	38	8	15	15
Manual workers	38	6	19	11
House persons	24	34	16	11
Unemployed	22	43	12	6
Retired	24	32	8	1
Students	29	36	8	8
<b>Risk of detection of undeclared work</b>				
High	30	14	19	14
Small	35	22	15	7

Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

## 2 Cash payments

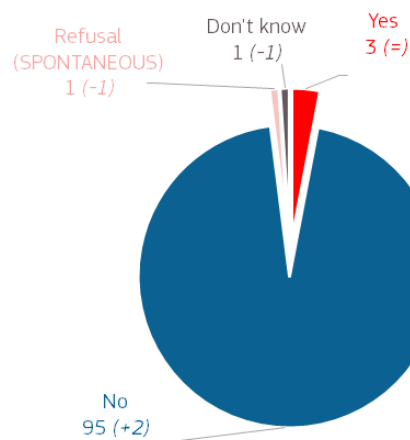
### a. Share of employees who are paid cash in hand

#### Very few dependent employees receive undeclared cash income as all or part of their regular salary

When a dependent employee receives envelope wages, the employer pays all or part of their regular salary and/or remuneration for extra work on a cash in hand basis, without declaring the amount to the relevant authorities. This could mean, for instance, that no salary or part of it is paid to the employee in a formal way, or contractually agreed hours are paid in a formal way, but additional hours (e.g. extras, overtime hours, bonuses) are remunerated in cash, without declaration to tax or social security institutions.

Respondents who fell into the category of dependent employees were asked if their employer had paid any of their income in the last 12 months in cash and without declaring it to tax or social security authorities<sup>34</sup>. As in the May 2013 survey, only a very small minority (3%) of respondents say that their employers have paid them in this way, while 95% (+2 pp.) of those surveyed say that they have not received this form of payment.

**QD10** Sometimes employers prefer to pay all or part of the salary or the remuneration (for extra work, overtime hours, the amount above the legal minimum wage or bonuses) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months in this way? (% - EU)



(Sept 2019 - April/May 2013)

Base: employees (n=12,252)

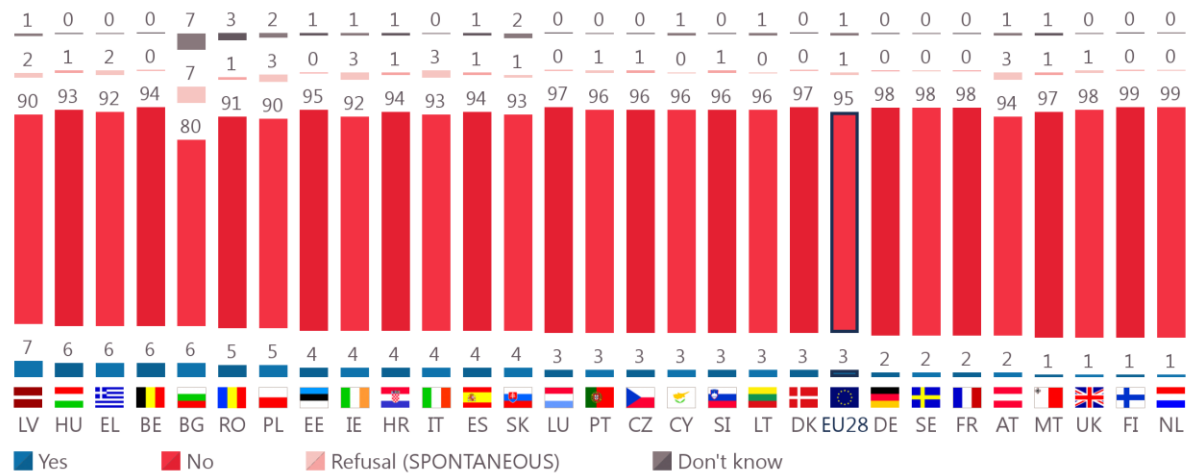
Average EU27:	Yes: 3% (=)	No: 95% (+2)	Refusal: 1% (-1)	Don't know: 1% (-1)
---------------	-------------	--------------	------------------	---------------------

<sup>34</sup> Q10 Sometimes employers prefer to pay all or part of the regular salary or the remuneration (for extra work, overtime hours or the part above a legal minimum) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months in this way? (ONE ANSWER ONLY) Yes; No; Refusal (SPONTANEOUS); Don't know.

There is moderate variation at the country level, although in all cases the vast majority of respondents say that they have not received any of their salary or remuneration as an undeclared cash sum. The lowest proportion of respondents who give this answer can be observed in Bulgaria, where only eight in ten respondents say they have not received any remuneration in this form. In all other cases, at least nine in ten of those surveyed give this answer, and in the Netherlands and Finland (both 99%) almost all respondents do. The highest proportion of respondents who have received an undeclared cash sum can be found in Latvia (7%), followed by Hungary, Greece, Belgium and Bulgaria (all 6%).

**QD10** Sometimes employers prefer to pay all or part of the salary or the remuneration (for extra work, overtime hours, the amount above the legal minimum wage or bonuses) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months in this way?

(IF 'EMPLOYED', CODE 10 TO 18 IN D15a) (%)



Base: employees (n=12,252)


Average EU27:	Yes: 3%	No: 95%	Refusal: 1%	Don't know: 1%
---------------	---------	---------	-------------	----------------

In most of the 28 Member States there have not been any significant changes in the proportions of respondents who have received this form of remuneration. The most significant exceptions can be seen in Croatia and Latvia (both -4 pp.).

There are few socio-demographic differences on this question. Those aged 15-24 (6%) are slightly more likely than those in older age groups – particularly those aged 55 or more (1%) – to have received remuneration in undeclared form.

Those who have previously worked in another EU country are more likely to mention that they have never received remuneration in undeclared form (92%) compared to those who have worked only in their country of origin or in another country outside the EU (both 96%).

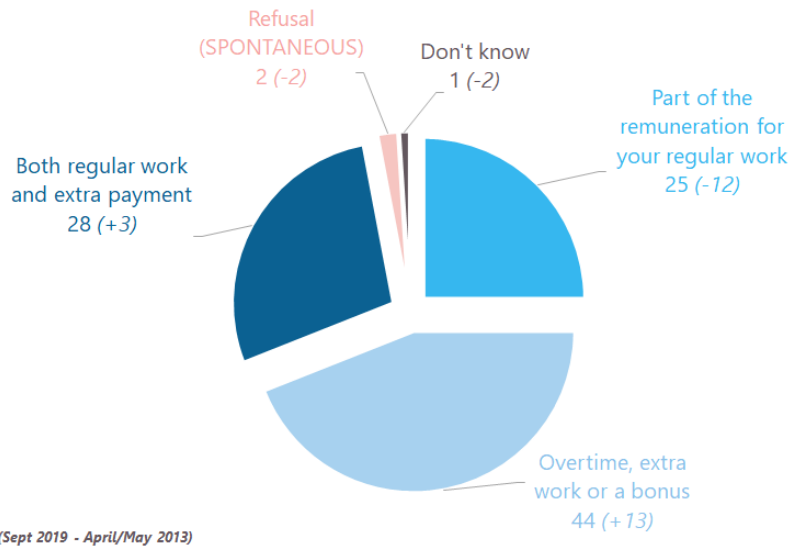
**QD10** Sometimes employers prefer to pay all or part of the salary or the remuneration (for extra work, overtime hours, the amount above the legal minimum wage or bonuses) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months in this way? (% - EU)

	Yes	No	Refusal (SPONTANEOUS)	Don't know
EU28	3	95	1	1
 Age				
15-24	6	92	1	1
25-39	4	95	1	-
40-54	2	96	1	1
55 +	1	97	1	1
<b>Working experience</b>				
Only in the country of origin	2	96	1	1
In another EU country	6	92	1	1
In another country not in the EU	4	96	-	-

Base: employees (n=12,252)

Respondents who said they had received such remuneration were asked whether it was remuneration for their regular work, an extra payment such as overtime payment, payment for extra work or a bonus, or whether it was for both of these things<sup>35</sup>. Just over four in ten (44%) respondents say that it was for overtime, extra work or a bonus, while just under three in ten (28%) say it was for regular work and as an extra payment, with a quarter saying it was just for regular work.

**QD11** Was this income part of the remuneration for your regular work, an extra payment (e.g. overtime, extra work or a bonus), or was it both? (% - EU)



Base: employees who have received undeclared cash payments from their employer in the last 12 months (n=347)

Average EU27: Part of the remuneration for your regular work: 25% (-12)	Both regular work and extra payment: 29% (+4)
Overtime, extra work or a bonus: 42% (+11)	Don't know: 1% (-2)
Refusal: 3% (-1)	



<sup>35</sup> Q11 Was this income part of the remuneration for your regular work, an extra payment (e.g. overtime, extra work or a bonus), or was it both? (ONE ANSWER ONLY) Part of the remuneration for your regular work; Overtime, extra work or a bonus; Both regular work and extra payment; Refusal (SPONTANEOUS); Don't know.

Due to the very small base size for this question, it is not possible to compare different countries or country groups.

The low base size limits the comparisons that can be made between socio-demographic and attitudinal/behavioural groups. Those that are significant and relevant are as follows:

- Men are more likely than women to have received undeclared income as part of the remuneration for their regular work (29%, compared with 18%), while the opposite is true in the case of both overtime, extra work or a bonus (42% for men, compared with 46% for women) and for both regular work and extra payment (26% for men, compared with 32% for women);
- Younger respondents are much more likely than those in older age groups to receive this payment for overtime, extra work or a bonus (67%, compared in particular with 19% of those aged 55 or more), while those aged 55 or more are much more likely to have received it as part of the remuneration for their regular work (50%, compared with 18-24% in younger age groups).

**QD11** Was this income part of the remuneration for your regular work, an extra payment (e.g. overtime, extra work or a bonus), or was it both? (% - EU)

	Part of the remuneration for your regular work	Overtime, extra work or a bonus	Both regular work and extra payment
EU28	25	44	28
 Gender			
Man	29	42	26
Woman	18	46	32
 Age			
15-24	18	67	15
25-39	24	43	28
40-54	23	40	34
55 +	50	19	28

Base: employees who have received undeclared cash payments from their employer in the last 12 months (n=347)

## b. Proportion of gross annual income paid cash in hand

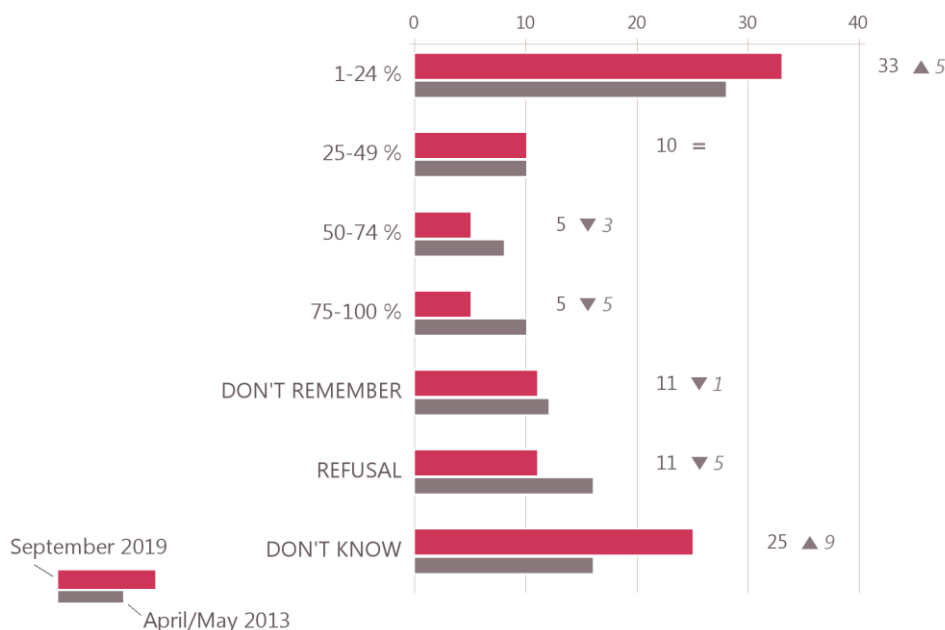
Dependent employees who had received any of their income in the past year in cash, without it being declared to the relevant authorities, were asked to estimate the proportion of their gross annual income in their main job that was paid in this way<sup>36</sup>.

### A third of dependent employees paid envelope wages say that they received less than a quarter of their total annual remuneration in cash

Recipients of envelope wages are most likely to say that less than a quarter of their gross yearly income in their main job was paid in cash (33%). One in ten report that the cash payments accounted for 25-49% of their gross annual income, with smaller proportion of respondents (both 5%) saying envelope wages amounted to 50-74% and 75-100% of their total annual income. Just over one in ten (11%) did not remember or refused to provide an estimate. A quarter said that they did not know how much of their wages had been paid in this way.

There have been some significant changes on this question since the May 2013 survey. The proportion of respondents who say that they received a quarter or less of their wages in this way has increased by five percentage points, and the proportion of those who do not know has increased by nine percentage points. On the other hand, the proportion of respondents who give higher percentages has decreased: by three percentage points in the case of 50-74%, and by five percentage points in the case of 75-100%. The proportion of those refusing to answer has decreased by five percentage points.

**QD12** Approximately what percentage of your gross yearly income in your main job did you get this way? (IF 'THE INCOME HAS BEEN PAID IN CASH', CODE 1 IN QD10) (% - EU)



Base: employees who have received undeclared cash payments from their employer in the last 12 months (n=347)

It is not possible to look at the national picture in this section because the low incidence of reported envelope wages means that, in most countries, respondent base sizes are not robust enough to allow valid and reliable interpretation of the data findings.

<sup>36</sup> Q12. Approximately which percentage of your gross yearly income in your main job did you get this way? (ONE ANSWER ONLY)





## IV. UNDECLARED WORK – PERCEPTIONS AND ACCEPTANCE

The final chapter of this report looks at Europeans' perceptions of the risk of being detected and sanctions on undeclared work, their level of trust in the institutions responsible for ensuring compliance with the law in respect to tax and labour, and their attitudes concerning the acceptability and prevalence of undeclared work in their country.

### 1 Risk of being detected: perceived level

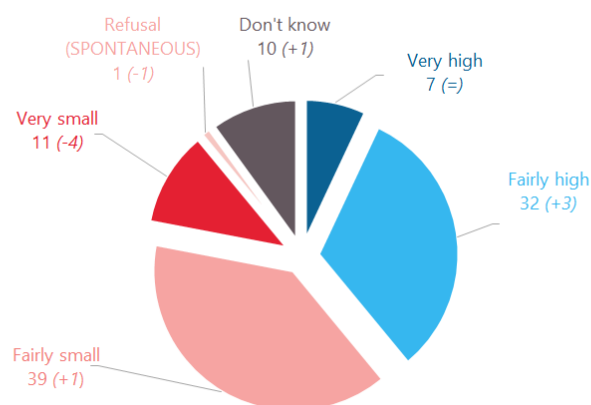
The interviewer explained that people who work without declaring income risk tax or social security institutions finding out and issuing supplementary tax bills and possibly fines. Respondents were then asked what they thought the level of risk of being detected was in their country<sup>37</sup>.

#### **Around four in ten Europeans think there is a high risk that the authorities will detect undeclared income, but this varies by country**

Just under four in ten (39%) of those surveyed think that there is a high risk the authorities will find out about undeclared income and issue supplementary bills or fines. The majority of those respondents think this risk is fairly high (32%), while a small minority see it as very high. Half of those surveyed see the level of risk as small, with just under four in ten (39%) saying it is fairly small, and just over one in ten (11%) describing it as very small. One in ten of those surveyed do not know to what extent there is a risk of being discovered in this situation.

There have been few significant changes since the May 2013 survey, the largest being the proportion of respondents seeing this risk as very small, which has declined by four percentage points. The proportion of respondents who see the risk as fairly high has increased by three percentage points.

**QD3** People who work without declaring income run the risk that tax or social security authorities find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)? (% - EU)



(Sept 2019 - April/May 2013)

Base: all respondents (n=27,565)

Average EU27:	Very high: 7% (=)	Fairly high: 32% (+3)	Fairly small: 40% (+2)
	Very small: 11% (-4)	Refusal: 1% (-1)	Don't know: 9% (=)

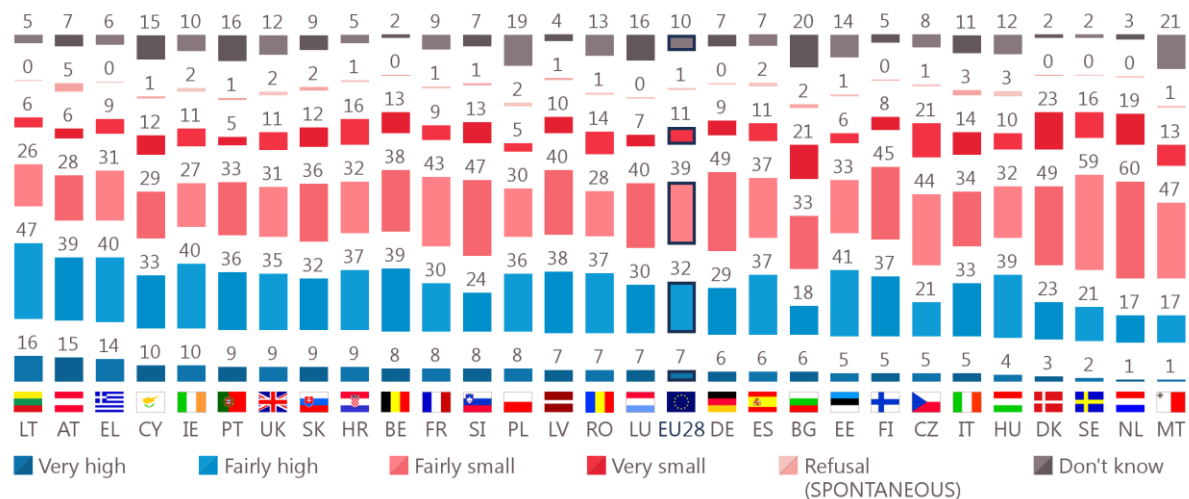
<sup>37</sup> QD3 People who work without declaring the income risk that tax or social security institutions find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)? (ONE ANSWER ONLY) Very high; Fairly high; Fairly small; Very small; Refusal (SPONTANEOUS); Don't know.

There are significant differences at country level on this question. Looking at the overall proportions of those who think that there is a high risk, Lithuania (63%) stands out for a particularly high level of perceived risk of been detected, and in Austria and Greece (both 54%) over half express some degree of concern. In 24 countries less than half think there is a high risk of being detected, but this ranges from nearly half of those surveyed in Belgium (47%) to less than a fifth in Malta and the Netherlands (both 18%).

In most countries, no more than one in ten think there is a very high risk of detection, the exceptions being Lithuania (16%), Austria (15%) and Greece (14%). In the Netherlands and Malta (both 1%) almost no respondents see a very high risk of detection. On the other hand, there is substantial variation in the proportions of respondents who think there is a fairly high risk. In Lithuania, nearly half (47%) of those surveyed give this answer, while in Malta and the Netherlands (both 17%) and Bulgaria (18%) less than a fifth do.

At the other end of the scale, the proportion of respondents who think that there is a very small risk of detection also varies considerably. In Denmark (23%), and Bulgaria and Czechia (21%) over a fifth of respondents give this answer, but in ten of the 28 Member States less than one in ten of those surveyed think that there is a very small risk. Proportions of respondents who think the risk is fairly small range from just over a quarter (26%) in Lithuania to around six in ten of those surveyed in Sweden (59%) and the Netherlands (60%).

**QD3** People who work without declaring income run the risk that tax or social security authorities find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)? (%)



Base: all respondents (n=27,565)

Average EU27: Very high: 7% Fairly high: 32% Fairly small: 40%  
Very small: 11% Refusal: 1% Don't know: 9%

Since the May 2013 survey, the proportion of respondents who think there is a high risk of being detected not declaring income has increased in 21 of the 28 Member States. However, there are significant differences in the extent of that change. In some countries, for example Sweden and Germany (both 1%), there has been almost no change at all, while in Slovenia and Greece (both +18 pp.) and Latvia (+17 pp.) there has been a significant increase. There are few examples of this figure decreasing, with Denmark (-8 pp.) and the Netherlands (-7 pp.) the most significant cases.

In most cases, the increase in the proportion of respondents who think there is a high risk of being detected derives from an increase in the proportion who think there is a fairly high risk of this. The only significant exception is Austria, where the proportion of those who think there is a very high risk has increased by nine percentage points.

On contrary, the proportion of those who think there is a very small risk of detection has changed significantly in most countries: in Denmark, the proportion of respondents giving this response has increased by ten percentage points, but it has decreased by a substantial amount in Slovenia (-25 pp.), Cyprus (-21 pp.), Spain (-15 pp.), Greece (-13 pp.) and Latvia (-12 pp.). In the case of Slovenia, the large decrease in the proportion of respondents who say the risk is very small is partly offset by the increase in the respondents who say the risk is fairly small (+11 pp.).

**QD3** People who work without declaring income run the risk that tax or social security authorities find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)?  
(%)

		Very high	Diff. September 2019 - April/May 2013	Fairly high	Diff. September 2019 - April/May 2013	Fairly small	Diff. September 2019 - April/May 2013	Very small	Diff. September 2019 - April/May 2013	Refusal (SPONTANEOUS)	Diff. September 2019 - April/May 2013	Don't know	Total 'High'	Diff. September 2019 - April/May 2013	Total 'Small'	Diff. September 2019 - April/May 2013
EU28		7	=	32	▲3	39	▲1	11	▼4	1	▼1	10	39	▲3	50	▼3
EU27		7	=	32	▲3	40	▲2	11	▼4	1	▼1	9	39	▲3	51	▼2
EL		14	▲6	40	▲12	31	▼4	9	▼13	-	▼2	6	54	▲18	40	▼17
SI		8	▲6	24	▲12	47	▲11	13	▼25	1	=	7	32	▲18	60	▼14
LV		7	▲2	38	▲15	40	=	10	▼12	1	▼1	4	45	▲17	50	▼12
CY		10	▲5	33	▲10	29	▼5	12	▼21	1	=	15	43	▲15	41	▼26
RO		7	=	37	▲15	28	▼2	14	▼4	1	▼3	13	44	▲15	42	▼6
ES		6	▼1	37	▲15	37	▲5	11	▼15	2	▲1	7	43	▲14	48	▼10
LT		16	▲6	47	▲8	26	▼6	6	▼5	-	▼2	5	63	▲14	32	▼11
HR		9	=	37	▲13	32	▼4	16	▼7	1	▼1	5	46	▲13	48	▼11
AT		15	▲9	39	▲4	28	▼7	6	▼3	5	▲1	7	54	▲13	34	▼10
FI		5	▲2	37	▲11	45	▼9	8	▼4	-	▼2	5	42	▲13	53	▼13
BE		8	▲2	39	▲9	38	▼10	13	▲1	-	▼1	2	47	▲11	51	▼9
PL		8	=	36	▲6	30	▼5	5	▼5	2	=	19	44	▲6	35	▼10
LU		7	▼1	30	▲6	40	▼5	7	▼2	-	▼3	16	37	▲5	47	▼7
FR		8	▲2	30	▲2	43	▼5	9	▼1	1	=	9	38	▲4	52	▼6
HU		4	▼5	39	▲9	32	=	10	▼4	3	▼1	12	43	▲4	42	▼4
IE		10	▼3	40	▲6	27	▲2	11	▼5	2	▲1	10	50	▲3	38	▼3
CZ		5	▲1	21	▲1	44	▼3	21	▲2	1	▼2	8	26	▲2	65	▼1
EE		5	▼1	41	▲3	33	▼2	6	▼1	1	▼3	14	46	▲2	39	▼3
SK		9	▲1	32	▲1	36	▼2	12	▼3	2	▲1	9	41	▲2	48	▼5
DE		6	▲1	29	=	49	▲7	9	▼5	-	▼2	7	35	▲1	58	▲2
SE		2	▲1	21	=	59	=	16	▼1	-	=	2	23	▲1	75	▼1
BG		6	=	18	▼1	33	=	21	▲1	2	=	20	24	▼1	54	▲1
IT		5	▼2	33	▲1	34	▲5	14	▼7	3	=	11	38	▼1	48	▼2
MT		1	▼5	17	▲3	47	▲5	13	▼2	1	=	21	18	▼2	60	▲3
PT		9	▼3	36	▲1	33	▲5	5	▼7	1	=	16	45	▼2	38	▼2
UK		9	▼1	35	▼3	31	▼3	11	▲1	2	▲2	12	44	▼4	42	▼2
NL		1	▼2	17	▼5	60	▲6	19	▲4	-	=	3	18	▼7	79	▲10
DK		3	=	23	▼8	49	▼2	23	▲10	-	=	2	26	▼8	72	▲8

Base: all respondents (n=27,565)

There are no significant socio-demographic differences on this question, but there are differences between groups that hold different attitudes to undeclared remuneration.

Those who know someone who works undeclared are less likely to think there is a risk of detection than those who do not know someone in this position (32%, compared with 44%). Similarly, those who have paid for goods or services that are undeclared are less likely to think there is a risk (30%, compared with 40%), as are those who have carried out undeclared work themselves (30%, compared with 40%).

**QD3** People who work without declaring income run the risk that tax or social security authorities find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)?  
(% - EU)

	Total 'High'	Total 'Small'	Don't Know
EU28	39	50	10
<b>Know anyone who works undeclared</b>			
Yes	32	63	4
No	44	44	11
<b>Paid for good or services undeclared</b>			
Yes	30	65	4
No	40	49	10
<b>Carried out undeclared work</b>			
Yes	30	66	4
No	40	50	9

Base: all respondents (n=27,565)

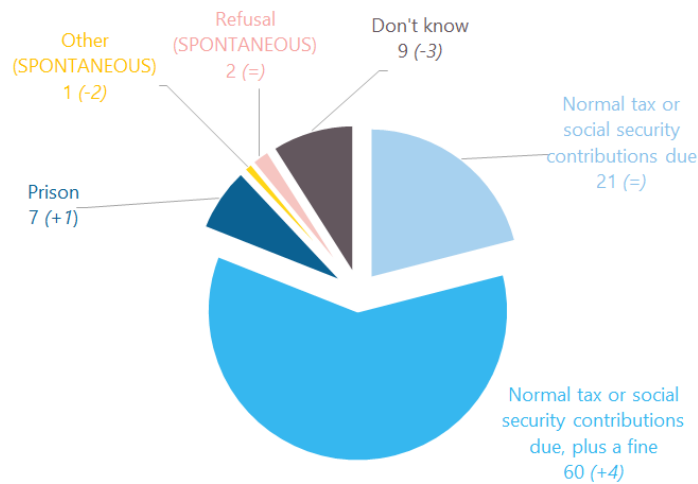
## 2 Expected sanctions

Respondents were asked what kind of sanction they thought someone would receive if they were found to have been concealing undeclared income<sup>38</sup>.

### The majority of Europeans think that those who are caught for undertaking undeclared work would have to pay normal tax or social security contributions, in addition to a fine

The majority of respondents (60%) say that if someone was discovered to be receiving income from work which was not declared to the relevant authorities the sanction would be the normal tax and social security contributions, plus a fine. Just over a fifth (21%) think that the punishment would be to pay the normal tax and social security contributions that is due. Only a small minority (7%) imagine that the person would be sent to prison. Just under one in ten respondents (9%) say they do not know what sanction would be imposed.

**QD2** What sanction, if any, do you imagine someone would receive if authorities find out that they receive income from work which was not declared to tax or social security authorities? (% - EU)



(Sept 2019 - April/May 2013)

Base: all respondents (n=27,565)

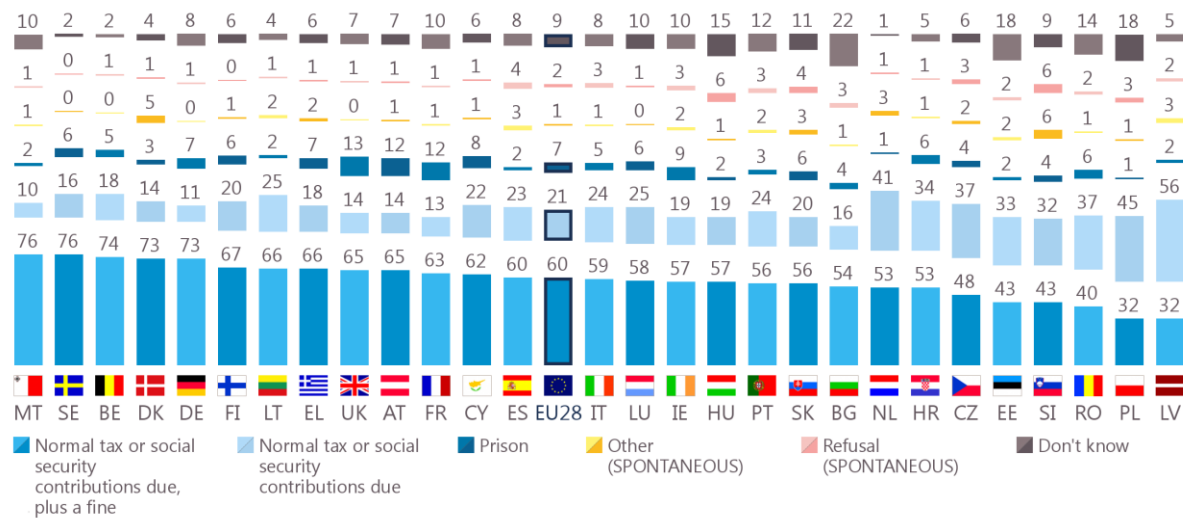
Average EU27: Normal tax or social security contributions due: 22% (+1)  
 Normal tax or social security contributions due, plus a fine: 60% (+4)  
 Prison: 6% (=) Other: 1% (-2) Refusal: 2% (=) Don't know: 9% (-3)

There are substantial differences at country level. While in all cases a majority of respondents think that someone caught receiving undeclared income would have to pay the normal tax and social security contributions due, there are large disparities on the question of whether a fine would have to be paid. In 22 of the 28 Member States, a majority of respondents think that a fine would also be levied, but this varies from just over half of those surveyed in Croatia and the Netherlands (both 53%) to around three quarters of respondents in Belgium (74%), Sweden and Malta (both 76%). In those countries where only a minority give this answer, the proportion ranges from nearly half of those surveyed in Czechia (48%) to less than a third in Poland and Latvia (both 32%).

<sup>38</sup> Q2. What sanction, if any, do you imagine someone would receive if the authorities find out that they receive an income from work which was not declared to tax or social security authorities? (ONE ANSWER ONLY) Normal tax or social security contributions due; Normal tax or social security contributions due, plus a fine; Prison; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.

In most cases, less than one in ten say that someone who was found not to have declared income for tax or social security purposes would be subject to a prison sentence. The exceptions are Austria and the United Kingdom (both 14%) and France (13%), where just over one in ten give this response. In all cases, less than one in ten of those surveyed give other answers or refuse to answer the question. However, in several countries a significant share do not know what the likely sanction would be, particularly in Bulgaria (22%), and Poland and Estonia (both 18%).

**QD2** What sanction, if any, do you imagine someone would receive if authorities find out that they receive income from work which was not declared to tax or social security authorities? (%)



Base: all respondents (n=27,565)

Average EU27: Normal tax due, plus a fine: 22% Normal tax due: 60% Prison: 6%  
Other: 1% Refusal: 1% Don't know: 9%































There have been significant changes at the country level since 2013. While the proportion of respondents who say that those who did not declare income would be forced to pay normal tax or social security contributions has not changed at the EU level, in 13 countries this figure has decreased, in 12 it has increased, and in only three cases has it remained the same. The largest increases have occurred in Latvia (+19 pp.), Czechia (+16 pp.), the Netherlands (+13 pp.), and Luxembourg and Romania (both +11 pp.), while Lithuania (-14 pp.), Malta (-13 pp.) and Belgium (-11 pp.) have seen the largest decreases.

In 16 countries, the proportion of respondents who say that those who did not declare income would have to pay a fine on top of the normal tax or social security contributions has increased, and in seven cases by double figures. The most significant changes have occurred in Lithuania (+25 pp.), Malta (+21 pp.) and Croatia (+19 pp.). In the 12 countries where the proportion of respondents mentioning fines has decreased, the changes are less significant, with the largest in Czechia (-12 pp.).

The proportion of those mentioning prison has not changed by more than four percentage points either way in all but one country. The exception is Austria, where the number of respondents who think those who did not declare income would face a prison sentence has increased by seven percentage points.

In 19 countries, the proportion of respondents mentioning unspecified other sanctions has decreased, most significantly in Croatia (-14 pp.) and Slovenia (-11 pp.).

**QD2** What sanction, if any, do you imagine someone would receive if authorities find out that they receive income from work which was not declared to tax or social security authorities? (%)



		Normal tax or social security contributions due	Diff. September 2019 - April/May 2013	Normal tax or social security contributions due, plus a fine	Diff. September 2019 - April/May 2013	Prison	Diff. September 2019 - April/May 2013	Other (SPONTANEOUS)	Diff. September 2019 - April/May 2013	Refusal (SPONTANEOUS)	Diff. September 2019 - April/May 2013	Don't know
EU28		21	=	60	▲ 4	7	▲ 1	1	▼ 2	2	=	9
EU27		22	▲ 1	60	▲ 4	6	=	1	▼ 2	2	=	9
LT		25	▼ 14	66	▲ 25	2	▲ 1	2	▼ 5	1	▼ 3	4
MT		10	▼ 13	76	▲ 21	2	▼ 1	1	=	1	▲ 1	10
HR		34	=	53	▲ 19	6	▲ 2	1	▼ 14	1	▼ 5	5
BE		18	▼ 11	74	▲ 14	5	▲ 1	-	▼ 3	1	▼ 1	2
EL		18	▼ 8	66	▲ 14	7	▼ 1	2	▼ 1	1	▼ 1	6
ES		23	▲ 3	60	▲ 12	2	▼ 2	3	▼ 3	4	▲ 1	8
PT		24	▼ 4	56	▲ 11	3	=	2	▼ 6	3	=	12
FI		20	▼ 2	67	▲ 9	6	▲ 2	1	▼ 5	-	▼ 4	6
IE		19	▼ 5	57	▲ 8	9	▲ 2	2	▼ 2	3	▲ 1	10
PL		45	▲ 4	32	▲ 8	1	=	1	▼ 8	3	▼ 1	18
SE		16	▼ 1	76	▲ 6	6	▼ 2	-	▼ 2	-	=	2
DE		11	▼ 1	73	▲ 5	7	▲ 1	-	▼ 2	1	▼ 1	8
SI		32	▲ 5	43	▲ 4	4	▲ 1	6	▼ 11	6	▲ 2	9
SK		20	▼ 4	56	▲ 4	6	▲ 1	3	=	4	▼ 1	11
UK		14	▼ 4	65	▲ 4	13	▼ 1	-	=	1	▲ 1	7
RO		37	▲ 11	40	▲ 2	6	▲ 1	1	▼ 2	2	▼ 3	14
IT		24	▲ 6	59	▲ 1	5	▼ 1	1	▼ 2	3	=	8
HU		19	▲ 2	57	▼ 1	2	▼ 3	1	=	6	▼ 2	15
BG		16	▲ 3	54	▼ 2	4	▲ 1	1	=	3	▲ 1	22
FR		13	▼ 4	63	▼ 2	12	▲ 4	1	=	1	=	10
AT		14	▼ 1	65	▼ 2	12	▲ 7	1	▼ 1	1	▼ 2	7
CY		22	▲ 7	62	▼ 3	8	▼ 4	1	▼ 1	1	▲ 1	6
LV		56	▲ 19	32	▼ 3	2	▼ 1	3	▼ 3	2	▼ 4	5
DK		14	=	73	▼ 4	3	▼ 2	5	▲ 5	1	▲ 1	4
EE		33	=	43	▼ 5	2	▲ 1	2	▲ 1	2	▼ 4	18
LU		25	▲ 11	58	▼ 6	6	=	-	▼ 5	1	▼ 3	10
NL		41	▲ 13	53	▼ 7	1	▼ 1	3	▼ 2	1	=	1
CZ		37	▲ 16	48	▼ 12	4	▼ 3	2	▲ 1	3	▼ 1	6

Base: all respondents (n=27,565)

There are few significant socio-demographic or attitudinal/behavioural differences on this issue:

- Respondents who left education at or after the age of 20 (64%) are more likely than those who left at or before the age of 15 (54%) to think that a fine is likely to be levied on those who have not declared income, on top of the tax and social security payment due.
- Managers (68%), the self-employed (64%) and other white collar workers (62%) are more likely than those in other socio-professional categories (54-59%) to think that a fine would be levied.

**QD2** What sanction, if any, do you imagine someone would receive if authorities find out that they receive income from work which was not declared to tax or social security authorities? (% - EU)

	Normal tax or social security contributions due	Normal tax or social security contributions due, plus a fine	Prison
EU28	21	60	7
 Education (End of)			
15-	21	54	8
16-19	22	60	6
20+	22	64	6
Still studying	19	59	9
 Socio-professional category			
Self-employed	22	64	6
Managers	18	68	7
Other white collars	23	62	5
Manual workers	23	57	8
House persons	24	54	5
Unemployed	25	55	8
Retired	21	59	6
Students	19	59	9
<b>Receive remuneration undeclared</b>			
Yes	34	51	5
No	21	62	7

Base: all respondents (n=27,565)



### 3 Level of trust in public authorities

All respondents were asked about their level of trust in two sets of public authorities<sup>39</sup> which are connected with the discovery of undeclared income: the tax and social security authorities, which are in charge of ensuring adequate payment of taxes and social security contributions, and the labour inspectorate, which is in charge of supervising and enforcing compliance with labour law<sup>40</sup>.

#### Trust in the tax and social security authorities and in the labour inspectorate is shared by half of surveyed, but there is large variation between countries

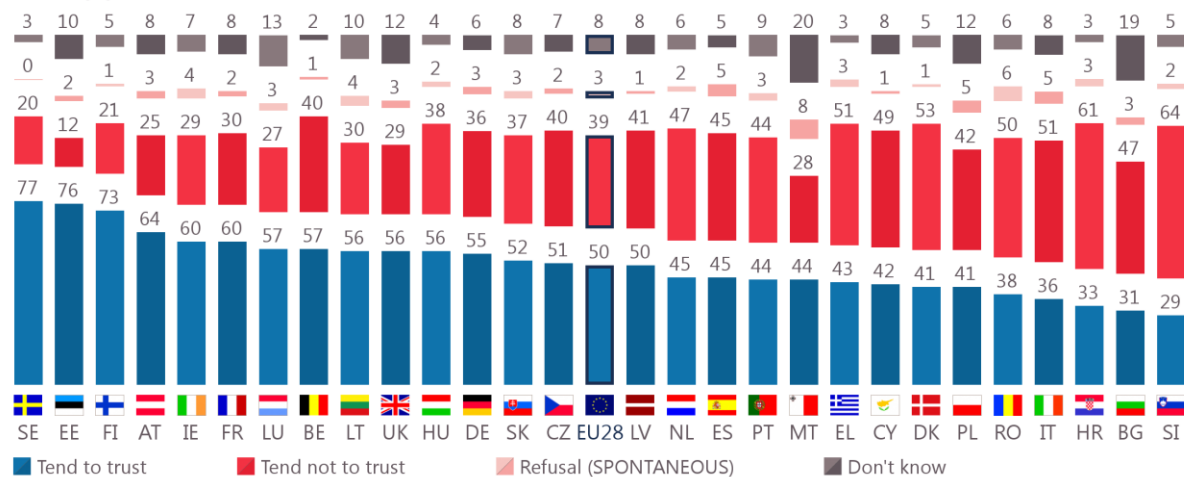
Overall, half of those surveyed trust the tax and social security authorities, and nearly as many (49%) trust the labour inspectorate. Just under four in ten do not trust these institutions (39% and 38% respectively), and around one in ten (8%; 10%) do not know whether they trust them or not.

Results collected in this study for these two questions are comparable with trust in the national justice or legal system, as noted in Standard Eurobarometer 91 (52% tend to trust vs. 43% tend not to trust).<sup>41</sup>

There is a very wide spread of country-level responses on this question. In Sweden (77%) and Estonia (76%) over three quarters of respondents say that they tend to trust the tax and social security authorities, as do over half of those surveyed in a further 12 countries. In Latvia, half of respondents trust these authorities, but in Bulgaria (31%) and Slovenia (29%) less than a third of respondents do. In five cases, a majority of respondents tend not to trust these institutions, with the highest figures noted in Slovenia (64%) and Croatia (61%), while in Estonia only just over one in ten (12%) give this answer. In all cases less than one in ten respondents refuse to answer the question, but in some cases there is a significant proportion of respondents who don't know whether or not they trust the tax and social security authorities, particularly in Bulgaria (19%) and Malta (20%).

**QD4.1** I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it.

**Tax and Social Security authorities (in charge of ensuring adequate payment of taxes and social security contributions)**  
(%)



Base: all respondents (n=27,565)

Average EU27:	Tend to trust: 49%	Tend not to trust: 41%	Refusal: 3%	Don't know: 7%
---------------	--------------------	------------------------	-------------	----------------

<sup>39</sup> This question was adapted to reflect the diversity of responsible organisations in each of the EU Member States.

<sup>40</sup> QD4 I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it. 1. Tax and Social Security authorities. 2. Labour inspectorate (ONE ANSWER ONLY) Tend to trust; Tend not to trust; Refusal; Don't know.

<sup>41</sup> Eurobarometer Standard 91 QA6.3

QA6.3 I would like to ask you a question about how much trust you have in certain media and institutions. For each of the following media and institutions, please tell me if you tend to trust it or tend not to trust it.

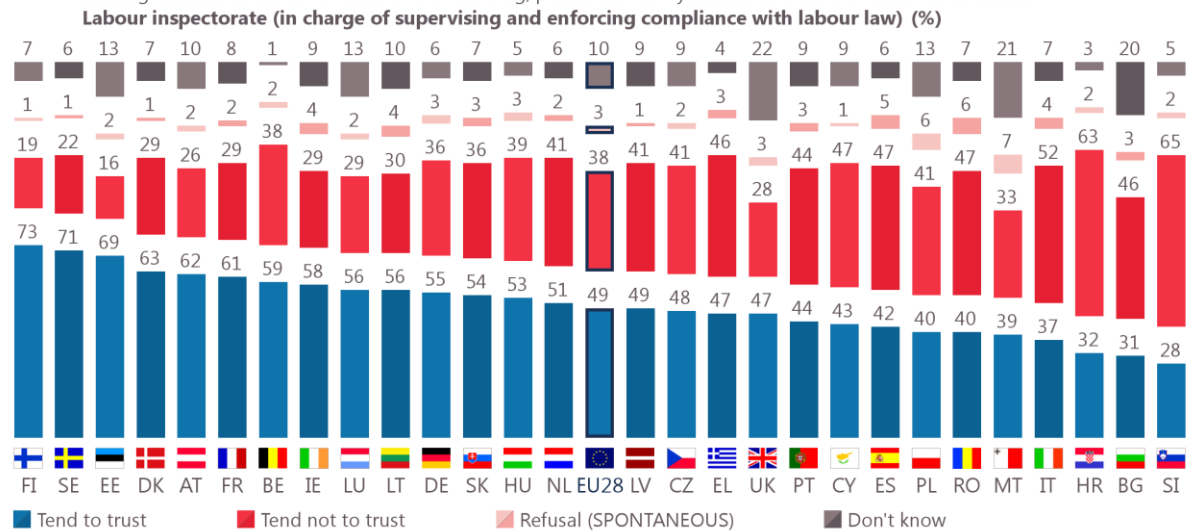
Justice/ the (NATIONALITY) legal system (%)

<https://ec.europa.eu/commfrontoffice/publicopinion/index.cfm/Survey/getSurveyDetail/instruments/STANDARD/surveyKy/2253>

There is a similar spread of responses in the case of the labour inspectorate. In Finland (73%) and Sweden (71%) over seven in ten respondents tend to trust this institution, as do a majority of respondents in 12 other countries. In most of the remaining cases, at least a third of respondents express trust, but in Croatia (32%), Bulgaria (31%) and Slovenia (28%) less than a third of respondents do. However, only in three cases do a majority of respondents say they tend not to trust the labour inspectorate: Slovenia (65%), Croatia (63%) and Italy (52%). The lowest levels of distrust are found in Finland (19%) and Estonia (16%).

Very few respondents in any of these countries refuse to answer the question, but in several cases a significant minority of those surveyed do not know whether they trust the labour inspectorate or not, particularly in the United Kingdom (22%), Malta (21%) and Bulgaria (20%).

**QD4.2** I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it.



Base: all respondents (n=27,565)



Average EU27: Tend to trust: 49% Tend not to trust: 40% Refusal: 3% Don't know: 8%

For the socio-demographic and attitudinal/behavioural comparison, we look at the proportions of respondents who tend to trust the respective authorities.

- Managers are more likely than those in other socio-professional groups to trust the tax and social security authorities (58%), followed by other white-collar professionals (51%), the self-employed (49%) and manual workers (48%), with house persons (43%) and the unemployed (44%) less likely to be trusting of these institutions. A very similar pattern can be observed in the case of the labour inspectorate, with managers (57%) the most trusting, followed by other white-collar professionals (50%), the self-employed (47%) and manual workers (48%).
- Those experiencing economic uncertainty are less likely to trust these institutions. Those who never or almost never have difficulty paying bills are more likely to trust the tax and social security authorities (54%) or the labour inspectorate (53%), than those who have difficulty paying bills most of the time (38% and 37% respectively).
- There are lower levels of trust in these institutions among respondents who are more open to the idea of undeclared income.
  - Those who have paid for undeclared goods or services are less likely than those who have not to have trust in the tax and social security authorities (44% vs. 51%) or the labour inspectorate (43% vs. 50%).
  - Similarly, respondents who are open to undeclared payments are less likely to trust the tax and social security authorities (44%) than those who are not open to undeclared payments (54%). The same pattern occurs in the case of trust in the labour inspectorate (43% of those who are open to undeclared payments vs. 54% of those who are not).

**QD4** I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it.

**Tend to trust (% - EU)**

	Tax and Social Security authorities (in charge of ensuring adequate payment of taxes and social security contributions)	Labour inspectorate (in charge of supervising and enforcing compliance with labour law)
EU28	50	49
 <b>Socio-professional category</b>		
Self-employed	49	47
Managers	58	57
Other white collars	51	50
Manual workers	48	48
House persons	43	43
Unemployed	44	43
Retired	51	49
Students	49	51
 <b>Difficulties paying bills</b>		
Most of the time	38	37
From time to time	42	43
Almost never/ Never	54	53
<b>Paid for good or services undeclared</b>		
Yes	44	43
No	51	50
<b>Open to undeclared payments</b>		
Yes	44	43
No	54	54

Base: all respondents (n=27,565)

## 4 Acceptability of undeclared work

Respondents were asked to what extent they consider various forms of undeclared work acceptable or not<sup>42</sup>.

Undeclared work in various forms is seen as unacceptable among the majority of responders, and this is mostly the case in all countries. Well over eight in ten (85%) of those surveyed think it is unacceptable when a firm is hired by another firm and does not declare its activity to tax or social security authorities. Less than one in ten think this behaviour is fairly acceptable (7%) or acceptable (4%), and very few do not have an opinion on it.

Over eight in ten (82%) of those surveyed say that it is unacceptable for a firm to hire a private person and fail to declare all or a part of the salary paid to that person. Just under one in ten (9%) respondents say that this is fairly acceptable, while only a small minority regard it as acceptable (5%).

Just over eight in ten (82%) think it is unacceptable for a firm, hired by a private household, to avoid declaring the payment received to tax or social security authorities. Just under one in ten (9%) think that it is fairly acceptable, while only a small minority (5%) find it acceptable.

Just under eight in ten (78%) think that it is unacceptable for a private or self-employed person to evade taxes by not declaring all or part of their income. A further 11% say that this is fairly acceptable, while under one in ten (7%) see it as acceptable.

The proportion of respondents who think it is unacceptable that a private person does not declare payment received for work for a private household is somewhat lower than in the preceding cases, with just over two thirds (67%) taking this view. Well over one in ten (16%) think it is fairly acceptable, while just over one in ten (12%) think it is acceptable.

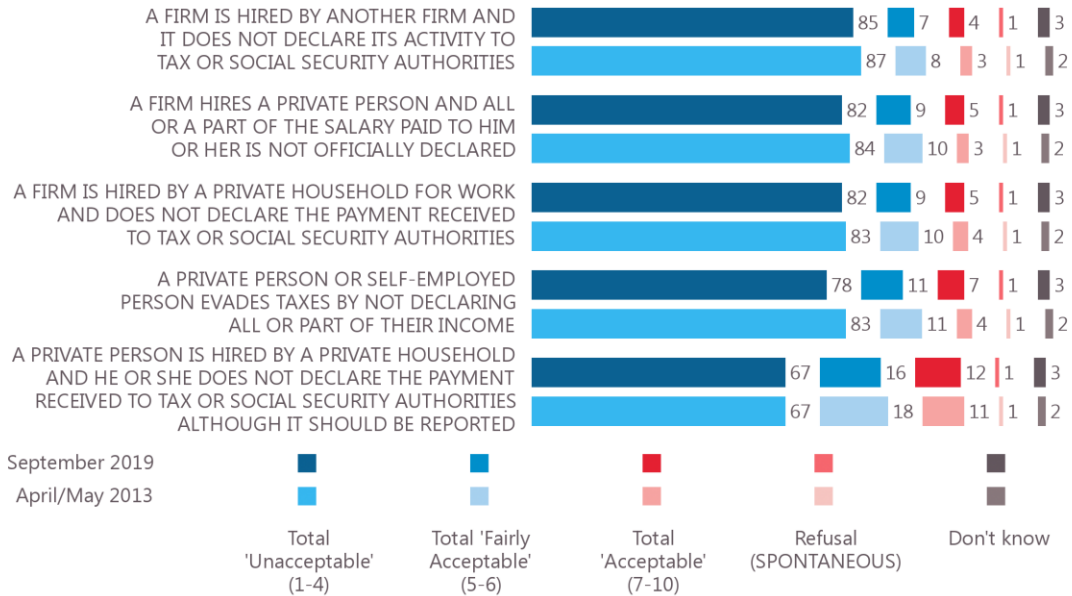
There have been very few changes since the May 2013 survey. The most significant is in the case of non declaration by private individuals, where the proportion of respondents saying this is unacceptable has decreased by five percentage points.

---

<sup>42</sup> Q5 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". 1. A firm hires a private person and all or part of the salary paid to him or her is not officially declared. 2. A firm is hired by another firm and it does not declare its activity to tax or social security authorities. 3. A private person is hired by a private household and he or she does not declare the payment received to tax or social security authorities although it should be reported. 4. A firm is hired by a private household for work and does not declare the payment received to tax or social security authorities. 5. A private person or self-employed person evades taxes by not declaring all or some of their income.

**QD5** 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".

(% - EU)



Base: all respondents (n=27,565)

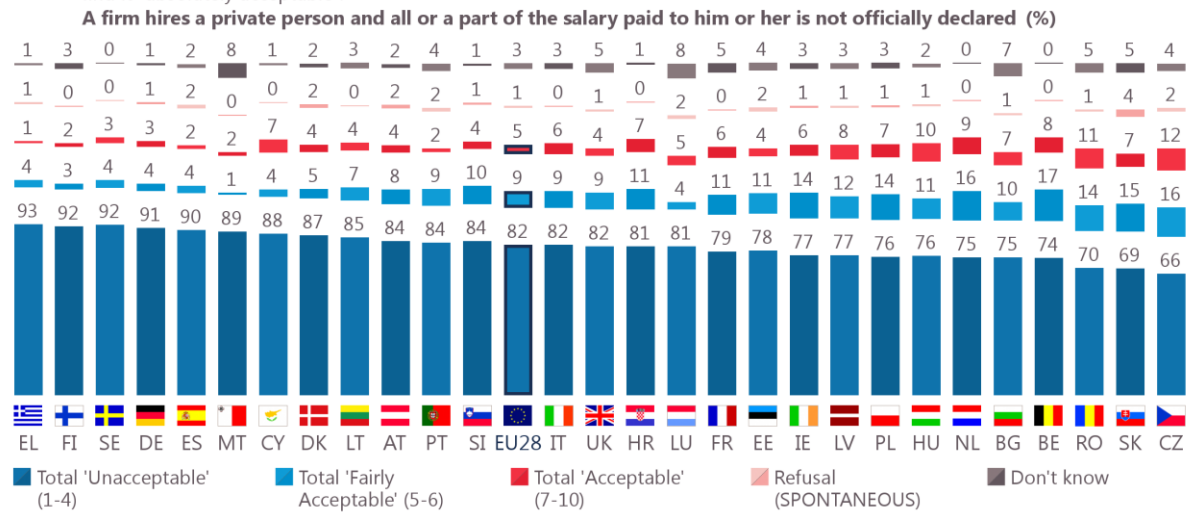
For the country level analysis, we look at each of the behaviours in turn.

In the case of a firm paying an undeclared salary to a private person, there are significant differences at country level, although in all cases a majority of respondents consider this form of undeclared work unacceptable. In most cases at least three quarters of respondents hold this opinion, but in Romania (70%), Slovakia (69%) and Czechia (66%) the proportion is lower. In Greece (93%), Sweden and Finland (both 92%), and Germany (91%) over nine in ten respondents consider this action unacceptable.

Generally, the proportion of respondents who consider unacceptable paying an undeclared salary to a private person is stable across all the EU countries, but there are significant differences in the proportions of those who consider it as fairly or totally unacceptable. For example, the proportion of respondents considering it as fairly unacceptable is ranging from almost none of those surveyed in Malta (1%) to nearly a fifth (17%) in Belgium.

In most cases, less than one in ten think that this is acceptable, the exceptions being Czechia (12%), Romania (11%) and Hungary (10%).

**QD5.1** 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".



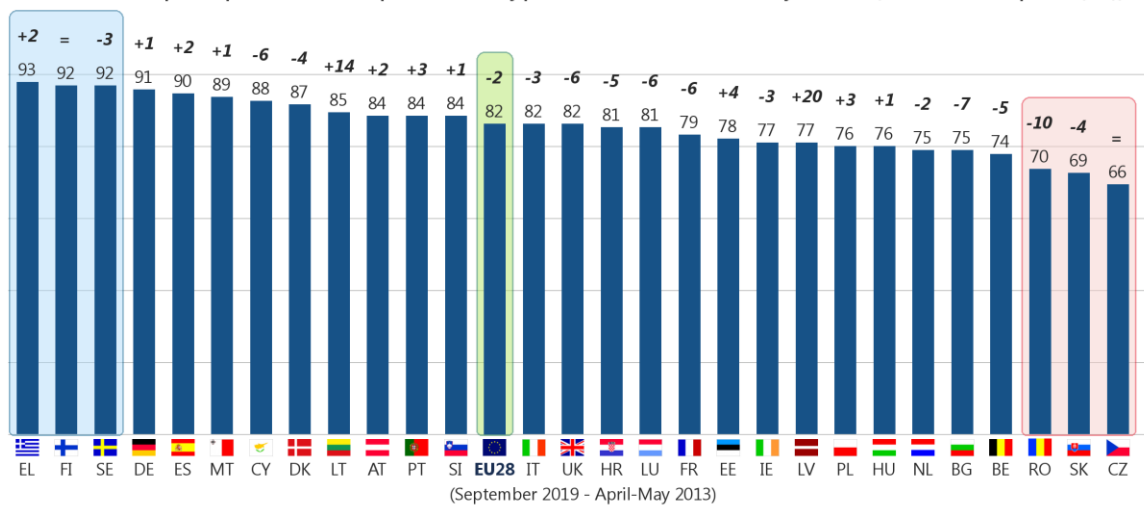
Base: all respondents (n=27,565)

Average EU27: Total 'Unacceptable': 82% Total 'Fairly acceptable': 9% Total 'acceptable':5% Refusal:1% Don't know: 2%

The proportion of respondents who think that this action is unacceptable has increased in 12 of the 28 Member States since the 2013 survey, decreased in 14, and remained the same in two cases: Czechia and Finland. In most cases, there has not been much change, but Latvia (+20 pp.) and Lithuania (+14 pp.) stand out for particularly large increases, while in Romania the proportion who give this answer has significantly decreased (-10 pp.).

**QD5.1** 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".

**A firm hires a private person and all or a part of the salary paid to him or her is not officially declared (% - Total 'Unacceptable' (1-4))**



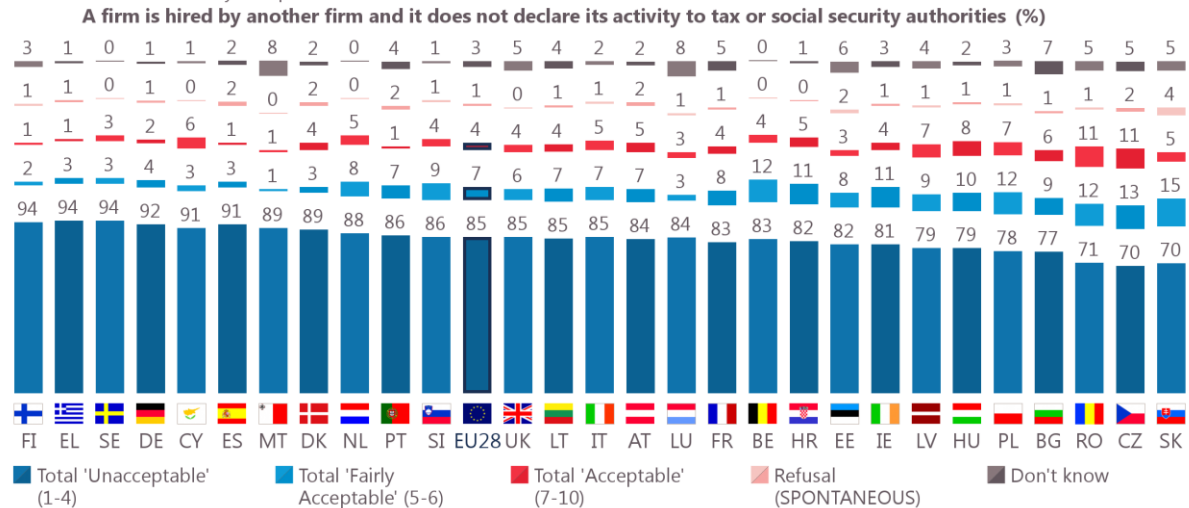
Base: all respondents (n=27,565)

Average EU27: Total 'Unacceptable': 82% (-2)

At country level, in all cases a majority of respondents think that it is unacceptable that a firm hired by another does not declare its activity. However, this varies from over nine in ten of those surveyed in Finland, Greece and Sweden (all 94%) to only seven in ten of those surveyed in Czechia and Slovakia.

Again, in most cases other responses are in single figures, and are highest where fewer respondents gave the answer “unacceptable”. In Romania and Czechia (both 11%) over one in ten respondents think this behaviour is acceptable.

**QD5.2** 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".



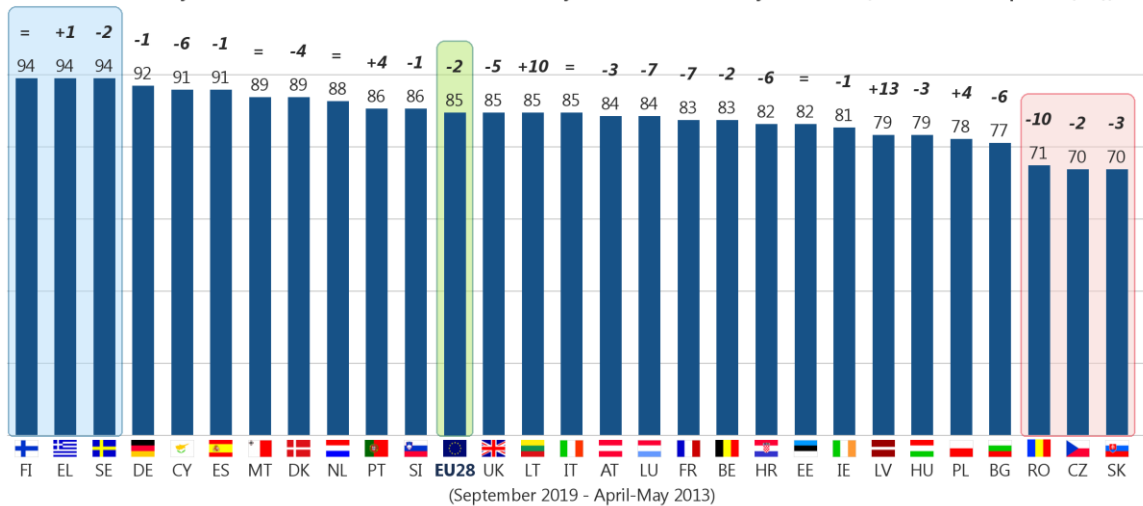
Base: all respondents (n=27,565)

Average EU27: Total 'Unacceptable': 85% Total 'Fairly acceptable': 7% Total 'acceptable': 4%  
Refusal: 1% Don't know: 2%

Where country level changes are concerned, there is a similar pattern to that observed for the previous question. In most cases there has been little change since the May 2013 survey, and in five countries there has been no change at all, but in Latvia (+13 pp.) and Lithuania (+10 pp.) the proportion of respondents who think that the scenario above is unacceptable has increased substantially since the last survey. At the other end of the scale, a significant decrease in the proportion of respondents who give this answer has occurred in Romania (-10 pp.), France and Luxembourg (both -7 pp.) and Bulgaria, Croatia and Cyprus (all -6 pp.).

**QD5.2** 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".

**A firm is hired by another firm and it does not declare its activity to tax or social security authorities (% - Total 'Unacceptable' (1-4))**



Base: all respondents (n=27,565)

Average EU27: Total 'Unacceptable': 85% (-2)

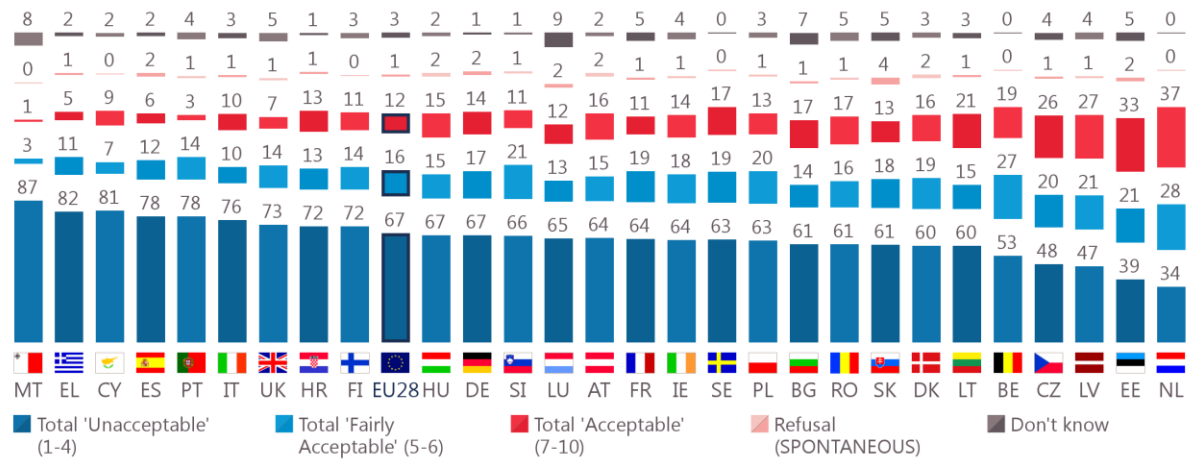


At country level, there are larger differences for those who think that it is unacceptable that a private person is hired by a private household and he or she does not declare the payment. In four countries only a minority of respondents think that this arrangement is not acceptable: Czechia (48%), Latvia (47%), Estonia (39%) and the Netherlands (34%). In all other cases, at least six in ten of those surveyed think that this is unacceptable. At the other end of the scale, Malta (87%) stands out for a high proportion of respondents who disapprove of this.

In several countries, a substantial minority of respondents think that hiring a private person to perform work for a private household and not declaring income is fairly acceptable. This is particularly the case in the Netherlands (28%) and Belgium (27%) where over a quarter of respondents give this answer. There is considerable variation in the proportions of respondents who express unqualified approval: in Malta (1%) and Portugal (3%) almost none of those surveyed see this behaviour as unacceptable, but in Estonia (33%) and the Netherlands (37%) a third or more respondents do, and in the latter case this is the largest of the three responses.

**QD5.3** 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 and he or she does not declare the payment received to tax or social security authorities although it should be reported (%)**



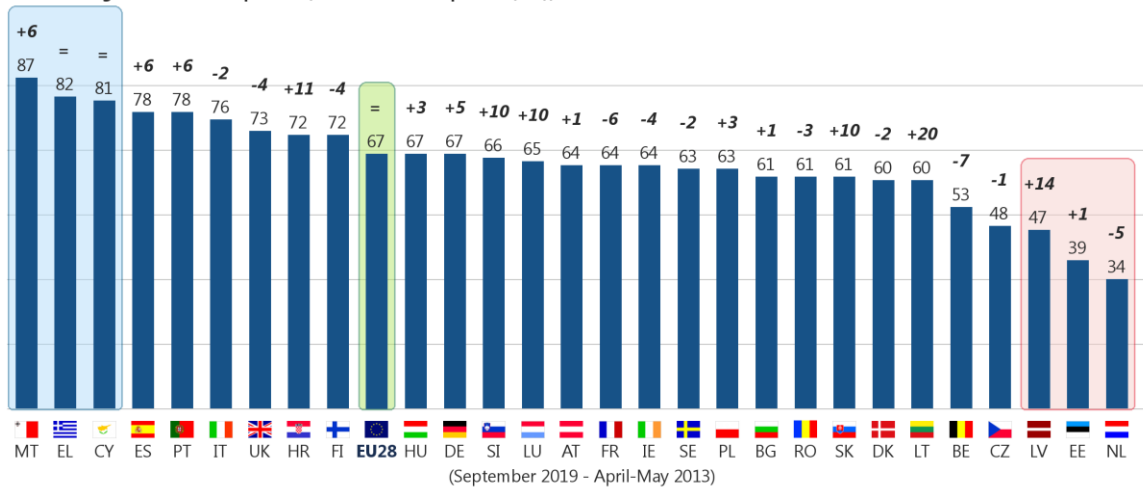
Base: all respondents (n=27,565)

Average EU27: Total 'Unacceptable': 66% Total 'Fairly acceptable': 16% Total 'acceptable': 13%  
Refusal: 1% Don't know: 3%

Since the May 2013 survey, the proportion of respondents who believe that it is unacceptable for a private person to fail to declare income gained by working for a private household has increased in 15 of the 28 Member States. In Austria, Estonia and Bulgaria (+1 pp.) there has been almost no change, but in Latvia (+14 pp.), Croatia (+11 pp.) and Slovakia, Slovenia and Luxembourg (all +10 pp.) there have been large increases, and Lithuania stands out for a particularly large increase of 20 percentage points. While Greece and Cyprus have seen no change, in the remaining 11 cases there has been a decrease in the proportion of respondents who give this answer, with the largest change seen in Belgium (-7 pp.) and France (-6 pp.).

**QD5.3** 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 and he or she does not declare the payment received to tax or social security authorities although it should be reported (% - Total 'Unacceptable' (1-4))**



Base: all respondents (n=27,565)

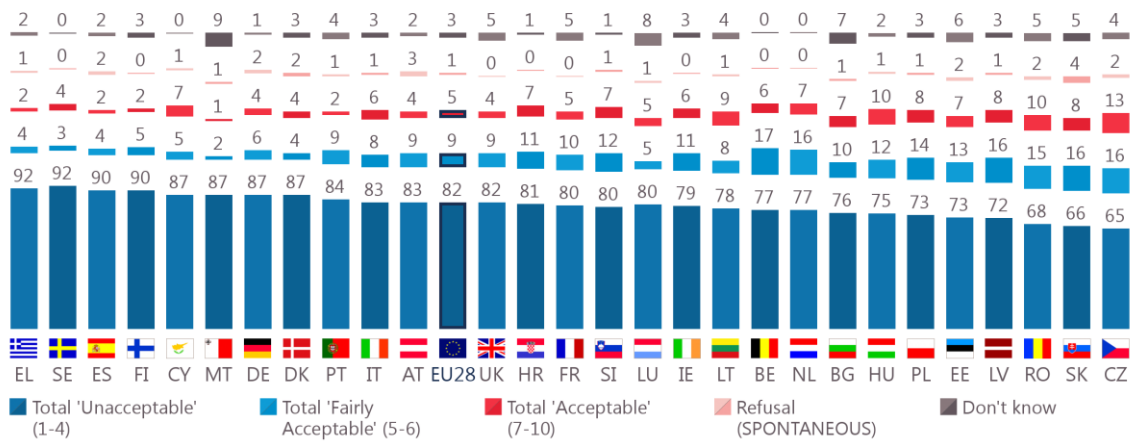
Average EU27: Total 'Unacceptable': 66% (-1)

Country-level variation is reminiscent of that observed in the first two scenarios above. In Greece and Sweden (both 92%), and Spain and Finland (both 90%) at least nine in ten of those surveyed think that this behaviour is unacceptable, and in all but six cases at least three quarters of respondents express this opinion. However, in Romania (68%), Slovakia (66%) and Czechia (65%) less than seven in ten say it is unacceptable for the firm to avoid paying tax and social security contributions.

In 14 of the 28 Member States at least one in ten of those surveyed say that this behaviour is fairly acceptable, but only in Czechia (13%), and Hungary and Romania (both 10%) do at least one in ten have no reservations about the acceptability of this

**QD5.4** 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 does not declare the payment received to tax or social security authorities (%)**



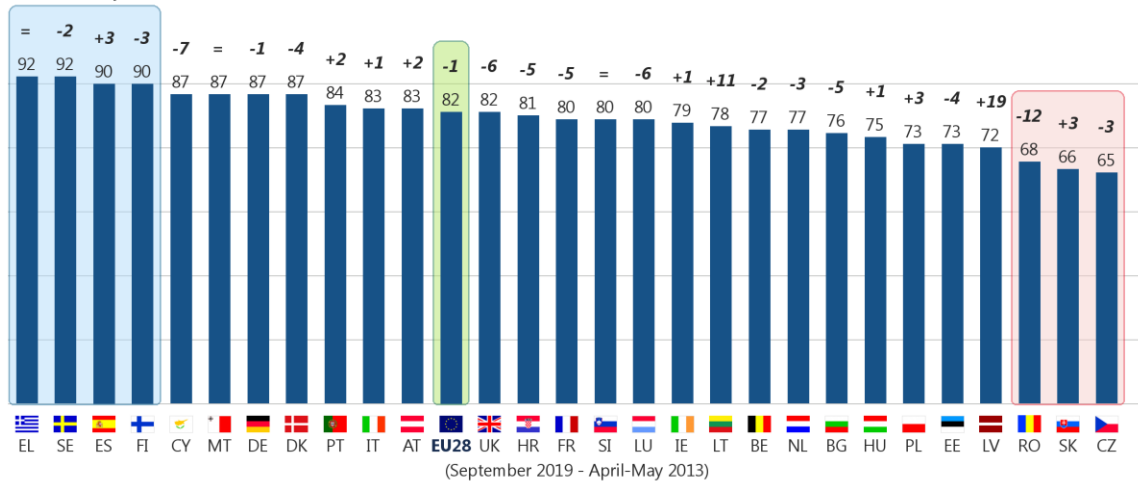
Base: all respondents (n=27,565)

Average EU27: Total 'Unacceptable': 82% Total 'Fairly acceptable': 9% Total 'acceptable': 5%  
Refusal: 1% Don't know: 3%

Once again, the most significant country level changes have occurred in Latvia (+19 pp.) and Lithuania (+11 pp.), where the proportion of respondents who give this answer has increased, and in Romania (-12 pp.), where it has decreased. In most other cases, it has not changed by more than five percentage points, with the exception of Cyprus (-7 pp.), and Luxembourg and the United Kingdom (both -6 pp.). In Greece, Malta and Slovenia there has been no change.

**QD5.4** 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 does not declare the payment received to tax or social security authorities (% - Total 'Unacceptable' (1-4))**

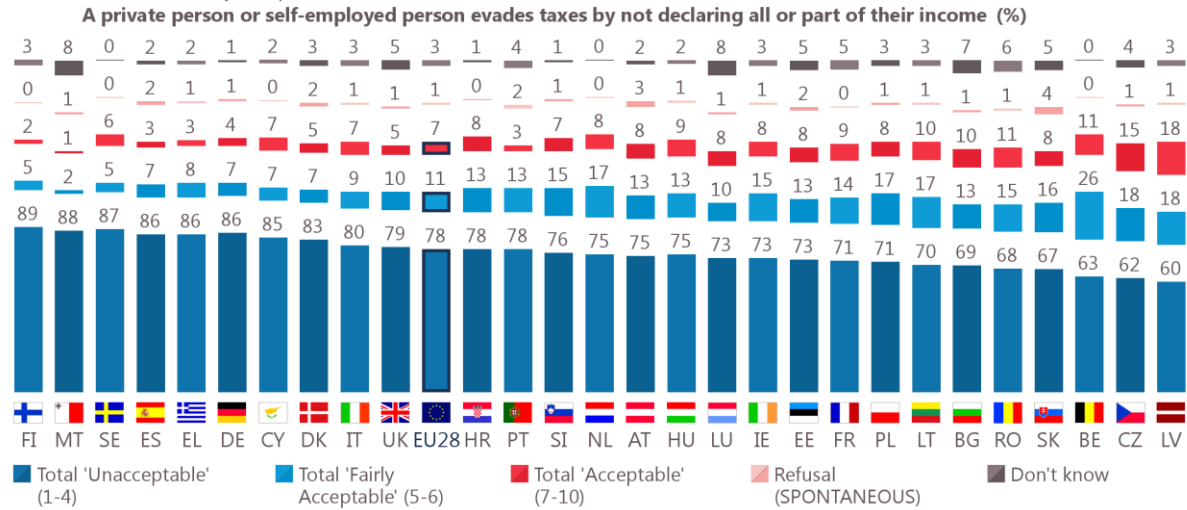


Base: all respondents (n=27,5)

Average EU27: Total 'Unacceptable': 82% (-1)

In all countries, a majority of respondents think it is unacceptable for a private or self-employed person to not declare part of their income, but this varies from nearly nine in ten of those surveyed in Finland (89%), Malta (88%) and Sweden (87%) to less than two thirds in Belgium (63%), Czechia (62%), and Latvia (60%). In most cases less than a fifth of respondents think that this is fairly acceptable, but in Belgium this is a view held by over a quarter (26%) of respondents. Similarly, in most cases less than one in ten think that this is acceptable behaviour, but in Latvia nearly a fifth (18%) hold this view, followed by 15% of those surveyed in Czechia.

**QD5.5** 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".

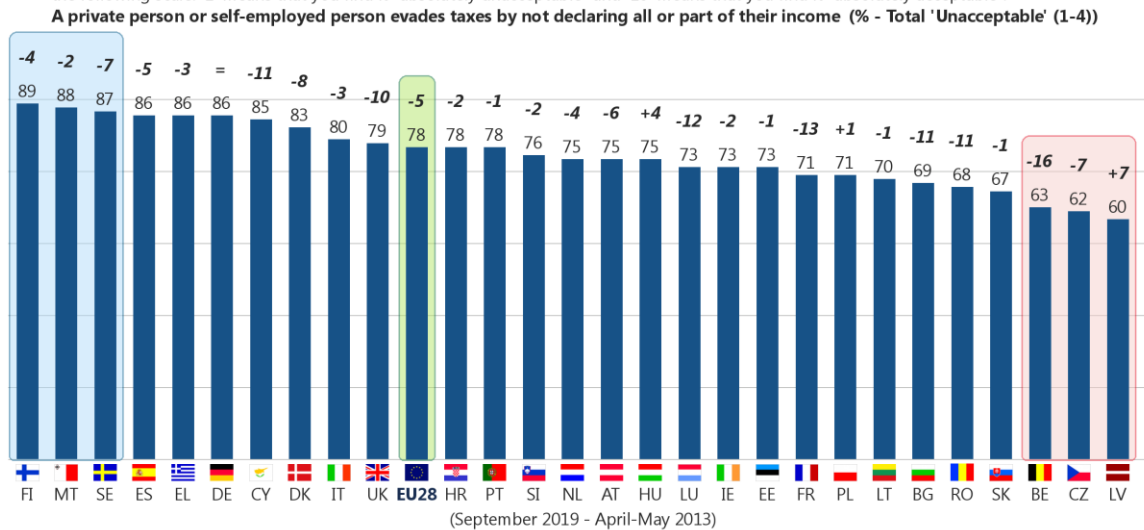


Base: all respondents (n=27,565)

Average EU27: Total 'Unacceptable': 78% Total 'Fairly acceptable': 12% Total 'acceptable': 7% Refusal: 1% Don't know: 2%

In 24 of the 28 Member States, the proportion of respondents who think that a private person or a self-employed person not declaring their income is unacceptable has decreased since the last survey. In several cases the change has been minimal, but seven countries have seen a double-figure decrease, with the largest change in Belgium (-16 pp.).

**QD5.5** 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".



Base: all respondents (n=27,565)




Average EU27: Total 'Unacceptable': 78% (=)

For the socio-demographic and attitudinal/behavioural breakdown, we focus on the proportions of respondents who say that the types of behaviour in question are unacceptable.

- In each case, the youngest cohort of respondents – those aged between 15 and 24 are less likely to see these forms of behaviour as unacceptable. For example, three quarters of respondents aged 15-24 think this about firms hiring private workers and not declaring all or part of the salary, compared with 85% of those aged 55 or over.
- There are few differences between socio-professional categories, but those who are self-employed (66%), and manual workers or unemployed (both 64%) are less likely than managers (70%) to think that it is unacceptable to fail to declare payments made to private people hired by a private household.
- In each case, those who have difficulty paying bills are less likely to find these forms of behaviour unacceptable than those who almost never or never have such a problem. However, the extent of this difference varies: in the case of a private person being hired by a private household, the difference is only eight percentage points (60% of those who face difficulties most of the time, compared to 68% of those who never or almost never have difficulties paying bills), while in the case of a private person evading tax themselves, the difference is 13 percentage points (68% of those who have difficulty paying bills most of the time compared to 81% of those who never or almost never have such difficulties).
- Those who have paid for goods and services undeclared, are open to receiving undeclared payments, or have carried out undeclared work are less likely to find these examples of undeclared activities unacceptable.

**QD5T** 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".

**Total 'Unacceptable' (1-4) (% - EU)**

	A firm hires a private person and all or a part of the salary paid to him or her is not officially declared	A firm is hired by another firm and it does not declare its activity to tax or social security authorities	A private person is hired by a private household and he or she does not declare the payment received to tax or social security authorities although it should be reported	A firm is hired by a private household for work and does not declare the payment received to tax or social security authorities	A private person or self-employed person evades taxes by not declaring all or part of their income
EU28	82	85	67	82	78
 <b>Age</b>					
15-24	75	80	59	76	73
25-39	80	84	63	80	76
40-54	84	87	70	84	80
55 +	85	86	70	83	80
 <b>Socio-professional category</b>					
Self-employed	82	85	66	82	77
Managers	86	87	70	85	81
Other white collars	83	86	68	83	79
Manual workers	81	84	64	80	76
House persons	81	83	72	82	78
Unemployed	80	84	64	82	75
Retired	84	86	70	83	80
Students	76	81	60	77	74
 <b>Difficulties paying bills</b>					
Most of the time	74	78	60	77	68
From time to time	78	81	66	78	74
Almost never/ Never	85	87	68	84	81
<b>Paid for good or services undeclared</b>					
Yes	78	83	50	76	68
No	83	86	70	83	80
<b>Open to undeclared payments</b>					
Yes	70	78	44	69	62
No	86	88	72	86	82
<b>Carried out undeclared work</b>					
Yes	65	76	35	66	56
No	83	86	69	83	79

Base: all respondents (n=27,565)

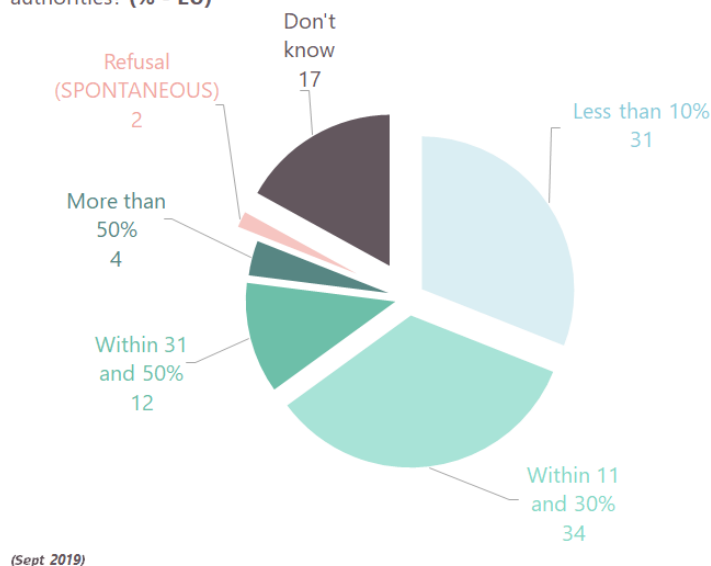
## 5 Hidden incomes

Finally, respondents were asked about their perception of the extent to which undeclared work is widespread in their country, in terms of what percentage of the population work without declaring some or all of their income<sup>43</sup>.

### The majority of Europeans think that no more than 30% of the population of their country works without declaring all their income, but it varies by country

Just under a third (31%) of respondents think that less than 10% of the population of their country works without declaring all their income, while just over a third (34%) think that the proportion of those who do this is within 11% and 30% of the population. Just over one in ten (12%) say that between 31% and 50% of respondents do not declare some of their income, but very few (4%) think that more than half do this. Just under a fifth (17%) say they do not know what proportion of their country's population avoids declaring income.

**QD25** Approximately, what percentage of the population in (OUR COUNTRY) do you think work without declaring some or all of their income to tax or social security authorities? (% - EU)



Base: all respondents (n=27,565)

Average EU27: Less than 10%: 31% Within 11 and 30%: 34% Within 31 and 50%: 12%  
More than 50%: 4% Refusal: 2% Don't know: 17%

There are substantial country-level differences on this question, most of which concern the proportions of respondents who think that less than 10% of the population do not declare income, compared with the proportion who think that between 11% and 30% do this.

In Finland, over two thirds (67%) of respondents think that less than 10% of the population work without declaring at least part of their income, as do half of those surveyed in Austria. In all other countries, less than half of those surveyed think this, but it ranges from just under half in Sweden (49%) and Luxembourg (47%) to less than one in twenty in Spain (18%), Italy (16%) and Bulgaria (14%).

<sup>43</sup> Q25 Approximately what percentage of the population in (OUR COUNTRY) do you think work without declaring some or all of their income to tax or social security authorities? (ONE ANSWER ONLY) Less than 1%; 1-5%; 6-10%; 11-20%; 21-30%; 31-40%; 41-50%; More than 50%; Refusal, Don't know.

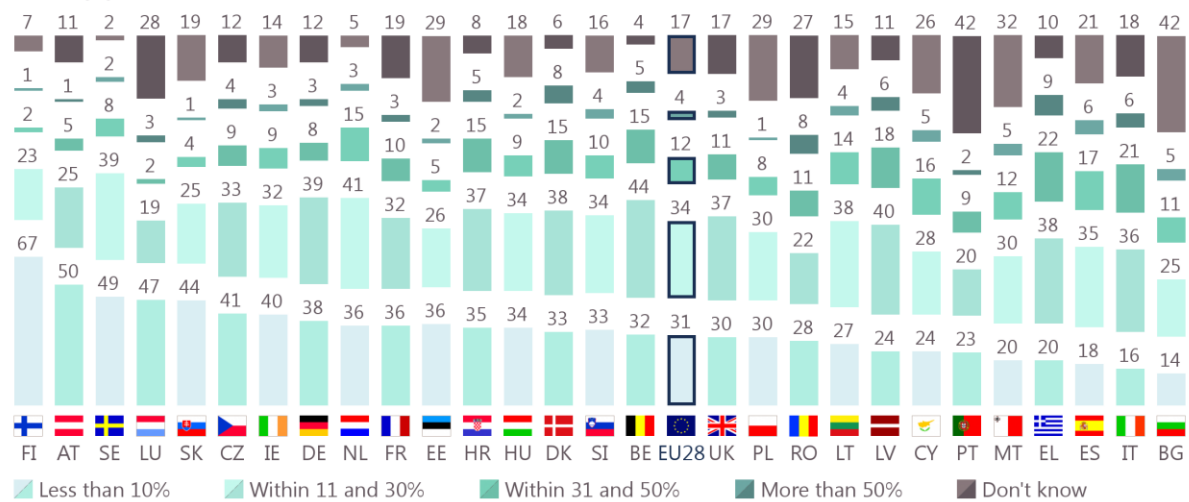


In all cases, only a minority of respondents think that between 11% and 30% of respondents do not declare income, but this varies from around a fifth of respondents in Luxembourg (19%) and Portugal (20%) to four in ten or more of those surveyed in Latvia (40%), the Netherlands (41%) and Belgium (44%).

In 26 Member States less than a fifth of respondents think that between 31% and 50% of their country's population do not declare income, the exceptions being Italy (21%) and Greece (22%). In Finland (2%) and Luxembourg (2%) very few give this answer.

In most cases, no more than 5% of respondents think that over 50% of the population of their country do not declare income. The main exceptions are Denmark (8%), Romania (8%) and Greece (9%), where nearly one in ten express this opinion.

**QD25** Approximately, what percentage of the population in (OUR COUNTRY) do you think work without declaring some or all of their income to tax or social security authorities? (%)



Base: all respondents (n=27,565)

Average EU27: Less than 11%: 31% Within 11 and 30%: 34% Within 31 and 50%: 12%  
More than 50%: 4% Refusal: 2% Don't know: 17%

There are differences in the perceptions of the prevalence of undeclared work depending on whether people know someone personally who undertakes this type of work. For example, two thirds of those who know someone who works undeclared think that at least 10% of the population also do not declare all of their income. This compares to 43% of those who do not personally know someone who works this way.

**QD25** Approximately, what percentage of the population in (OUR COUNTRY) do you think work without declaring some or all of their income to tax or social security authorities? (% - EU)

	Within 10%	Within 11 and 30%	Within 31 and 50%	More than 50%	Refusal (SPONTANEOUS)	Don't know
EU28	31	34	12	4	2	17
<b>Know anyone who works undeclared</b>						
Yes	24	42	18	6	1	9
No	35	31	9	3	1	21

Base: all respondents (n=27,565)



## V. CONCLUSION

The results of this survey should be regarded as a conservative estimate of the scale of the problem. It is difficult to obtain a clear picture of the size of undeclared work in the EU, particularly the supply side. Self-reported participation in undeclared work and opinions about it may differ from country to country because the phenomenon is understood in different ways. The extent to which respondents are prepared to report participation in undeclared activities may vary according to the extent to which undeclared work is considered acceptable by the general public and the severity with which it is punished by authorities. Therefore, these findings only provide a measure of the lower limits of undeclared work activities, and differences between countries may reflect social and legal norms as well as behavioural differences.

However, it is clear from this survey that undeclared work remains a persistent issue. As in the two previous surveys from 2007 and 2013, one in ten Europeans admit that they have purchased goods or services where they have good reason to believe that it included undeclared work. Significantly, there is evidence that the supply side and the demand side of this transaction reinforce each other. For instance, this Eurobarometer confirms that those who have carried out work involving undeclared income are more likely than those who have not to also be purchasers of such goods or services.

The types of goods and services involving undeclared income that Europeans are purchasing remain diverse but are most likely to be in the sectors of home repairs or renovations, hairdressing and beauty treatments, and repair services. While the low proportion of respondents who admit to having purchased undeclared goods and services means that country-level comparisons are often statistically unreliable, there are a number of significant differences between country groups.

Purchases of undeclared goods and services tend to have an informal character, with Europeans most likely to purchase goods from someone they know, whether this be a friend, colleague, relative, neighbour or other personal acquaintances. Indeed, while the primary motivation for buying undeclared goods and services remains the lower prices of such goods, significant minorities buy goods and services as a favour to a friend, relative or colleague, or because they want to help out someone in need of money. Undeclared work thus appears to have an important interpersonal motivation behind it rather than a strictly economic one.

Only a very small proportion of Europeans are prepared to say they have undertaken undeclared paid work in the last year. Given the disparity between this figure and the proportion of Europeans who *purchase* undeclared work, it can be inferred that this is a significant underestimate of the real figure, particularly in light of the fact that a third of Europeans say they know someone who works without declaring income. Those who are more likely to report supplying undeclared work are those who are struggling financially and those who know someone else who carries out undeclared work.

The most common type of undeclared goods and services provided is in the sector of personal services, followed by the construction sector and hospitality sector. The propensity to carry out such services undeclared varies in socio-demographic terms: men, the self-employed, manual workers and the unemployed are more likely to be the suppliers of undeclared goods and services in the construction sector, while women and house persons supply undeclared personal services. Where specific work is concerned, the form most commonly mentioned is repairs or renovations.

The informal nature of the undeclared work economy is also evident on the supply side. Around a third of Europeans who supply such goods and services say they have done so because it is common practice among friends, neighbours or relatives, and they are more than twice as likely to say they have carried out undeclared work for friends, colleagues or acquaintances than they are to say they have done this for firms or businesses. This is particularly the case in Continental Europe and Northern Europe, while in Eastern Europe and Southern Europe there seems to be a greater propensity to sell undeclared labour in more formal employment situations.

There is also a very low proportion of Europeans who say their employer has paid them with an undeclared cash payment. This form of remuneration, when given, tends to take the form of payment for overtime, extra work or a bonus; in a quarter of cases dependent employees receive undeclared payments solely as part of their regular wage.

In most cases, paid activity is only partially undeclared. Only around a fifth of those who have carried out undeclared activities in the last 12 months say that all their paid activity is undeclared. However, there are significant differences at the regional level, with much larger proportions in Southern Europe and Eastern Europe who say that some of the money they earn for carrying out their formal job is undeclared, compared with those

in Northern Europe and Continental Europe. There are also substantial differences at the socio-demographic level. The young, the less educated, retired people, house persons and the unemployed are all significantly more likely to say that all their paid activity is undeclared, suggesting that groups that are in a weaker position in the labour market are more likely to accept illegal labour conditions.

However, beyond this; there are also some suppliers of undeclared labour who feel safe enough to take the risk: those who think the risk of detection is small are slightly more likely to say that all their paid activity is undeclared and that they undertake undeclared economic activity outside the scope of their formal job than those who think that the risk of detection is high. Indeed, half of respondents who perform undeclared paid activities say that they do this on their own account, rather than at the behest of their employer.

Nevertheless, most Europeans would not be attracted by the prospect of undeclared cash payments from an employer, with only one in ten saying they would accept such payments in small amounts, and very few willing to accept any amount. Those who already have experience of the undeclared payment economy – be that through knowing someone who works undeclared, having paid for undeclared goods and services, or having carried out undeclared work already on their own account – are much more likely to be open to receiving cash payments themselves. Very few Europeans report actually having faced the choice of whether to accept or refuse such payments, though.

Half of all Europeans think the risk authorities will find out about undeclared income is small, although this share has decreased in recent years. If caught however, the vast share imagine that offenders would be levied supplementary bills or fines. Around half trust the authorities whose responsibility it is to detect this – tax and social security authorities and the labour inspectorate. There are notable regional differences on these questions: those in Continental Europe, Southern Europe and Eastern Europe have a greater perception of risk than their counterparts in Northern Europe. Somewhat counter-intuitively, despite the lower perception of the risk that evaders will be caught, those living in Northern Europe are more likely to say that they trust the authorities charged with catching them, while in areas where there is a higher perceived risk of getting caught, there is also significantly lower level of trust in the authorities. This suggests that attitudes to the authorities may be less about trust in their capacity to do their job properly, and more a reflection of concern that while the risk of getting detected is higher, those who are detected are not necessarily dealt with properly.

In general, Europeans seem to have a negative attitude towards undeclared work. Over eight in ten think that various scenarios involving failure to declare income generated by transactions between businesses and other businesses, and between businesses and private people, are unacceptable, although somewhat fewer agree that it is unacceptable that a private person does not declare payment received for work for a private household, suggesting – consistently with the findings discussed above - that there is a greater level of tolerance extended to what are regarded as 'informal' types of undeclared transaction. In all cases, those in Eastern Europe are less likely to find these forms of undeclared work acceptable. Finally, the prevalence of undeclared work in society is something that is well perceived by Europeans with around two thirds estimating that at least 10% of their population works in this way.

## MEASURING UNDECLARED WORK<sup>44</sup>

### 1 Methods of measurement

In the past decades, a broad range of methods have 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 Professor Friedrich Schneider<sup>45</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 have been criticised for measuring unrealistically high rates of undeclared work<sup>46</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.

### 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 was piloted successfully in the 2007 Eurobarometer survey and repeated in 2013.

This questionnaire featured in the final section of the Eurobarometer wave 91.2, which included several topics. The share of people who refused to answer the more general questions about their personal involvement in undeclared work was relatively low in most cases, with results comparable with those of 2007 and 2013 despite the introduction of the General Data Protection Regulation in the interim. The refusal rate was somewhat higher for questions that asked for a specification of the amount of money earned from any undeclared work that had been carried out and the proportion of annual income paid in the form of envelope wages.

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:

---

<sup>44</sup> Building on the 2013 Eurobarometer survey report, this section presents challenges related to measurement of undeclared work, as well as the approach taken for the present survey

<sup>45</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>46</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.

- Acquired any goods or services (supposedly) which they believed to have stemmed from undeclared work (demand side of undeclared goods).
- 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'.

### 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 according to national legislation – 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 – the barter of goods, an exchange of services on a quid pro quo basis or mutual favours. However, this survey only reports on undeclared work paid for with money – work carried out in return for payment in kind was not included in order to enable quantification of the value of income gained through any undeclared work undertaken

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 almost all income 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, virtually all income from work is taxable, while in others certain thresholds are set with regard to taxability.

## TECHNICAL SPECIFICATIONS

Between the 11<sup>th</sup> and 29<sup>th</sup> of September 2019, Kantar carried out the wave 92.1 of the EUROBAROMETER survey, at the request of the European Commission, Directorate-General for Communication, “Media monitoring and Eurobarometer” Unit.

The wave 92.1 covers the population of the respective nationalities of the European Union Member States, resident in each of the 28 Member States and aged 15 years and over.

	COUNTRIES	INSTITUTES	N° INTERVIEWS	DATES FIELDWORK		POPULATION 15+	PROPORTION EU28
BE	Belgium	Kantar Belgium (Kantar TNS)	1.048	11/09/2019	22/09/2019	9.464.647	2,19%
BG	Bulgaria	Kantar TNS BBSS	1.028	12/09/2019	23/09/2019	6.045.658	1,40%
CZ	Czechia	Kantar CZ	1.008	12/09/2019	24/09/2019	8.939.378	2,07%
DK	Denmark	Kantar Gallup	1.006	11/09/2019	26/09/2019	4.820.620	1,11%
DE	Germany	Kantar Deutschland	1.565	11/09/2019	25/09/2019	71.620.592	16,55%
EE	Estonia	Kantar Emor	1.019	11/09/2019	23/09/2019	1.103.907	0,26%
IE	Ireland	Behaviour & Attitudes	1.011	11/09/2019	22/09/2019	3.823.944	0,88%
EL	Greece	Taylor Nelson Sofres Market Research	1.013	12/09/2019	22/09/2019	9.194.498	2,13%
ES	Spain	TNS Investigación de Mercados y Opinión	1.004	11/09/2019	23/09/2019	39.679.883	9,17%
FR	France	Kantar Public France	1.006	11/09/2019	22/09/2019	54.806.403	12,67%
HR	Croatia	Hendal	1.035	13/09/2019	24/09/2019	3.511.100	0,81%
IT	Italy	Kantar Italia	1.026	11/09/2019	22/09/2019	52.403.797	12,11%
CY	Rep. Of Cyprus	CYMAR Market Research	504	11/09/2019	20/09/2019	723.947	0,17%
LV	Latvia	Kantar TNS Latvia	1.006	12/09/2019	29/09/2019	1.629.088	0,38%
LT	Lithuania	TNS LT	1.001	11/09/2019	23/09/2019	2.387.464	0,55%
LU	Luxembourg	ILReS	504	11/09/2019	23/09/2019	504.883	0,12%
HU	Hungary	Kantar Hoffmann	1.010	12/09/2019	23/09/2019	8.356.455	1,93%
MT	Malta	MISCO International	505	11/09/2019	23/09/2019	409.472	0,09%
NL	Netherlands	TNS NIPO	1.049	11/09/2019	22/09/2019	14.418.460	3,33%
AT	Austria	Das Österreichische Gallup Institut	1.020	12/09/2019	22/09/2019	7.549.265	1,74%
PL	Poland	Kantar Polska	1.000	12/09/2019	23/09/2019	32.189.898	7,44%
PT	Portugal	Marktest – Marketing, Organização e Formação	1.030	12/09/2019	23/09/2019	8.867.131	2,05%
RO	Romania	Centrul Pentru Studierea Opiniei si Pietei (CSOP)	1.024	12/09/2019	23/09/2019	16.478.152	3,81%
SI	Slovenia	Mediana DOO	1.000	11/09/2019	23/09/2019	1.756.203	0,41%
SK	Slovakia	Kantar Slovakia	1.041	12/09/2019	23/09/2019	4.593.419	1,06%
FI	Finland	Kantar TNS Oy	1.019	11/09/2019	23/09/2019	4.622.706	1,07%
SE	Sweden	Kantar Sifo	1.032	11/09/2019	22/09/2019	8.325.565	1,92%
UK	United Kingdom	Kantar UK Limited	1.051	11/09/2019	22/09/2019	54.402.027	12,57%
	TOTAL EU28		27.565	11/09/2019	29/09/2019	432.628.562	100%*

\* It should be noted that the total percentage shown in this table may exceed 100% due to rounding

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"). If no one answered the interviewer in a household, or if the respondent selected was not available (not present or busy), the interviewer revisited the same household up to three additional times (four contact attempts in total). Interviewers never indicate that the survey is conducted on behalf of the European Commission beforehand; they may give this information once the survey is completed, upon request.

The recruitment phase was slightly different in the Netherlands and Sweden. In these countries, samples of addresses were selected using address or population registers, within each sampling point: the selection of households was done in a random manner. Households were then contacted by telephone (Netherlands and Sweden) and e-mail (Sweden) and an appointment was made.

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.

For each country a comparison between the responding sample and the universe is carried out. Weights are used to match the responding sample to the universe on gender by age, region and degree of urbanisation. For European estimates (i.e. EU average), an adjustment is made to the individual country weights, weighting them up or down to reflect their 15+ population as a proportion of the EU 15+ population.



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:

Statistical Margins due to the sampling process  
(at the 95% level of confidence)

*various sample sizes are in rows* *various observed results are in columns*

	5%	10%	15%	20%	25%	30%	35%	40%	45%	50%	
	95%	90%	85%	80%	75%	70%	65%	60%	55%	50%	
N=50	6.0	8.3	9.9	11.1	12.0	12.7	13.2	13.6	13.8	13.9	N=50
N=500	1.9	2.6	3.1	3.5	3.8	4.0	4.2	4.3	4.4	4.4	N=500
<b>N=1000</b>	<b>1.4</b>	<b>1.9</b>	<b>2.2</b>	<b>2.5</b>	<b>2.7</b>	<b>2.8</b>	<b>3.0</b>	<b>3.0</b>	<b>3.1</b>	<b>3.1</b>	<b>N=1000</b>
N=1500	1.1	1.5	1.8	2.0	2.2	2.3	2.4	2.5	2.5	2.5	N=1500
N=2000	1.0	1.3	1.6	1.8	1.9	2.0	2.1	2.1	2.2	2.2	N=2000
N=3000	0.8	1.1	1.3	1.4	1.5	1.6	1.7	1.8	1.8	1.8	N=3000
N=4000	0.7	0.9	1.1	1.2	1.3	1.4	1.5	1.5	1.5	1.5	N=4000
N=5000	0.6	0.8	1.0	1.1	1.2	1.3	1.3	1.4	1.4	1.4	N=5000
N=6000	0.6	0.8	0.9	1.0	1.1	1.2	1.2	1.2	1.3	1.3	N=6000
N=7000	0.5	0.7	0.8	0.9	1.0	1.1	1.1	1.1	1.2	1.2	N=7000
N=7500	0.5	0.7	0.8	0.9	1.0	1.0	1.1	1.1	1.1	1.1	N=7500
N=8000	0.5	0.7	0.8	0.9	0.9	1.0	1.0	1.1	1.1	1.1	N=8000
N=9000	0.5	0.6	0.7	0.8	0.9	0.9	1.0	1.0	1.0	1.0	N=9000
N=10000	0.4	0.6	0.7	0.8	0.8	0.9	0.9	1.0	1.0	1.0	N=10000
N=11000	0.4	0.6	0.7	0.7	0.8	0.9	0.9	0.9	0.9	0.9	N=11000
N=12000	0.4	0.5	0.6	0.7	0.8	0.8	0.9	0.9	0.9	0.9	N=12000
N=13000	0.4	0.5	0.6	0.7	0.7	0.8	0.8	0.8	0.9	0.9	N=13000
N=14000	0.4	0.5	0.6	0.7	0.7	0.8	0.8	0.8	0.8	0.8	N=14000
N=15000	0.3	0.5	0.6	0.6	0.7	0.7	0.8	0.8	0.8	0.8	N=15000
	5%	10%	15%	20%	25%	30%	35%	40%	45%	50%	
	95%	90%	85%	80%	75%	70%	65%	60%	55%	50%	

## QUESTIONNAIRE

INTRO: The following questions are of a sensitive nature and I would like to confirm that all the information collected is handled in strict confidentiality and anonymity. Your answers to the following questions will therefore remain absolutely ANONYMOUS.

It is widely known that some people are engaged in undeclared work, meaning activities which partly or entirely avoid declaration to tax or social security authorities, but which are otherwise legal.

These could be people working in certain sectors like construction, transport or agriculture but also in hotels, restaurants and cafes. Undeclared work is also common in a whole range of household services - such as gardening, babysitting and care of the elderly -, personal services - like hairdressing, cosmetic or medical treatment - and repair services for cars, clothes, or computers. (M)

Often only part of their income is undeclared, for example the remuneration of overtime or other extras. Undeclared work can also relate to occasional activities or hobbies. (N)

EB79.2 QE1 Intro Trend modified

### ASK ALL

#### DX1 Which of the following statements apply(ies) to you?

(SHOW SCREEN – MULTIPLE ANSWERS POSSIBLE – CODE 1 IS EXCLUSIVE)

- |  |    |
|--|----|
| (OUR COUNTRY) is the only country I have worked in                       | 1, |
| You have worked in another EU Member State in the last 12 months         | 2, |
| You have worked in another EU Member State but not in the last 12 months | 3, |
| You have worked in a non-EU country in the last 12 months                | 4, |
| You have worked in a non-EU country but not in the last 12 months        | 5, |
| Refusal (SPONTANEOUS)  | 6  |
| DK   | 7  |

NEW

#### Q1 Do you personally know any people who work without declaring all or part of their income to tax or social security authorities? (M)

(READ OUT - ONE ANSWER ONLY – INT.: “BY “SEVERAL” WE MEAN MORE THAN TWO”)

- |                                     |   |
|-------------------------------------|---|
| Yes, you know one or two people (N) | 1 |
| Yes, you know several people (N)    | 2 |
| No                                  | 3 |
| Refusal (SPONTANEOUS)               | 4 |
| DK                                  | 5 |

EB79.2 QE2 Trend

#### Q2 What sanction, if any, do you imagine someone would receive if authorities find out that they receive income from work which was not declared to tax or social security authorities?

(READ OUT - ONE ANSWER ONLY)

- |  |   |
|--|---|
| Normal tax or social security contributions due              | 1 |
| Normal tax or social security contributions due, plus a fine | 2 |
| Prison   | 3 |
| Other (SPONTANEOUS)  | 4 |
| Refusal (SPONTANEOUS)  | 5 |
| DK   | 6 |

EB79.2 QE2 Trend

**Q3 People who work without declaring income run the risk that tax or social security authorities find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)?**

(READ OUT – ONE ANSWER ONLY)

Very high	1
Fairly high	2
Fairly small	3
Very small	4
Refusal (SPONTANEOUS)	5
DK	6

EB79.2 QE3 Trend

**Q4 I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it.**

(SHOW SCREEN WITH SCALE – ONE ANSWER PER LINE - ROTATE)

(READ OUT)		Tend to trust	Tend not to trust	Refusal (SPONTANEOUS)	DK
1	Tax and Social Security authorities (in charge of ensuring adequate payment of taxes and social security contributions)	1	2	3	4
2	Labour inspectorate (in charge of supervising and enforcing compliance with labour law)	1	2	3	4

NEW

**Q5 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 SCREEN WITH SCALE – ONE ANSWER PER LINE - ROTATE ITEM 1-5)

(READ OUT)		1 Absolutely unacceptable					10 Absolutely acceptable					Refusal (SPONTANEOUS)	DK
1	A firm hires a private person and all or a part of the salary paid to him or her is not officially declared (M)	1	2	3	4	5	6	7	8	9	10	11	12
2	A firm is hired by another firm and it does not declare its activity to tax or social security authorities (M)	1	2	3	4	5	6	7	8	9	10	11	12
3	A private person is hired by a private household and he or she does not declare the payment received to tax or social security authorities although it should be reported (M)	1	2	3	4	5	6	7	8	9	10	11	12
4	A firm is hired by a private household for work and does not declare the payment received to tax or social security authorities (M)	1	2	3	4	5	6	7	8	9	10	11	12
5	A private person or self-employed person evades taxes by not declaring all or part of their income (M)	1	2	3	4	5	6	7	8	9	10	11	12

EB79.2 QE20 Trend (items 3,4,5,6,7)

READ OUT: As mentioned earlier undeclared work can be related to a variety of goods and services - such as gardening, babysitting, hairdressing, and many other things. (M)

**Q6 In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)? (M)**

(ONE ANSWER ONLY)

Yes	1
No	2
Refusal (SPONTANEOUS)	3
DK	4

EB79.2 QE5 Trend

**ASK Q7 TO Q9 IF "YES", CODE 1 IN Q6 – OTHERS GO TO Q10**

**Q7 Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities? (M)**

(SHOW SCREEN – READ OUT – MULTIPLE ANSWERS POSSIBLE - ROTATE CODES 1-13)

Babysitting (M)	1,
Healthcare services	2,
Hairdressing or beauty treatments (N)	3,
Cleaning or ironing (M)	4,
Home repairs or renovations (M)	5,
Gardening	6,
Tutoring	7,
Helping move house (M)	8,
Passenger transport (N)	9,
Assistance for a dependant or elderly person (M)	10,
Administrative and clerical tasks or IT assistance (M)	11,
Repair services (e.g. mobile phone, car) (N)	12,
Buying food (e.g. farm produce)	13,
Buying other goods or services (M)	14,
Refusal (SPONTANEOUS)	15
DK	16

EB79.2 QE6 TREND MODIFIED

**Q8 Among the following, could you please indicate who you paid for these goods or services? (M)**

(SHOW SCREEN – READ OUT – MULTIPLE ANSWERS POSSIBLE)

Friends, colleagues or acquaintances	1,
Relatives	2,
Neighbours	3,
Other private persons or households	4,
Public service providers (M)	5,
Firms or businesses	6,
Other (SPONTANEOUS)	7,
Refusal (SPONTANEOUS)	8
DK	9

EB79.2 QE8 Trend modified

**Q9 Why did you buy these goods or services undeclared instead of buying them on the regular market? (M)***(SHOW SCREEN – READ OUT – MULTIPLE ANSWERS POSSIBLE – ROTATE)*

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 or colleagues	5,
The good or service is unavailable or hard to find on the regular market	6,
You only realised afterwards that it was undeclared (N)	7,
Other (SPONTANEOUS)	8,
Refusal (SPONTANEOUS)	9
DK	10

EB79.2 QE9 Trend modified

**ASK Q10 TO Q15 IF "DEPENDENT EMPLOYEES", CODE 10 TO 18 IN D15a – OTHERS GO TO Q16****Q10 Sometimes employers prefer to pay all or part of the salary or the remuneration (for extra work, overtime hours, the amount above the legal minimum wage or bonuses) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months in this way? (M)***(ONE ANSWER ONLY – INT.: "PLEASE REMIND THE INTERVIEWEE THAT ALL ANSWERS WILL REMAIN ANONYMOUS")*

Yes	1
No	2
Refusal (SPONTANEOUS)	3
DK	4

EB79.2 QE10 Trend slightly modified

**ASK Q11 AND Q12 IF "YES", CODE 1 IN Q10****Q11 Was this income part of the remuneration for your regular work, an extra payment (e.g. overtime, extra work or a bonus), or was it both?***(ONE ANSWER ONLY)*

Part of the remuneration for your regular work	1
Overtime, extra work or a bonus (M)	2
Both regular work and extra payment	3
Refusal (SPONTANEOUS)	4
DK	5

EB79.2 QE11 Trend slightly modified

**Q12 Approximately what percentage of your gross yearly income in your main job did you get this way?***(WRITE DOWN – ONE ANSWER ONLY – INT.: "NO DECIMALS – IF "DON'T REMEMBER" CODE '997' – IF "REFUSAL" CODE '998' – IF "DON'T KNOW" CODE '999")*

--	--	--

EB79.2 QE12

**ASK Q13 AND Q14 IF "NO", CODE 2 IN Q10 - OTHERS GO TO Q15)****Q13 Would you be open to receiving payment from your employer that you knew would not be declared to the tax authorities?***(ONE ANSWER ONLY)*

Yes, for any amount	1
Yes, for small amounts	2
No	3
Refusal (SPONTANEOUS)	4
DK	5

NEW – split sample

**Q14 In the last 12 months, have you refused payment from your employer because you knew it would not be declared to tax authorities?***(ONE ANSWER ONLY)*

Yes	1
No	2
Refusal (SPONTANEOUS)	3
DK	4

NEW – split sample

**Q15 Thinking about the organisation you work for, approximately how many employees does it have (including both full and part time)?***(READ OUT – ONE ANSWER ONLY)*

1-4	1
5-9	2
10-19	3
20-49	4
50-99	5
100-499	6
500 or more	7
Refusal (SPONTANEOUS)	8
DK	9

EB79.2 QE13

**ASK ALL****Q16 Have you yourself carried out any undeclared paid activities in the last 12 months, either on your own account or for an employer? (M)***(ONE ANSWER ONLY – INT.: "PLEASE REMIND THE INTERVIEWEE THAT ALL ANSWERS WILL REMAIN ANONYMOUS")*

Yes	1
No	2
Refusal (SPONTANEOUS)	3
DK	4

EB79.2 QE14 Trend modified

**ASK Q17 TO Q23 IF CODE 1 IN Q16, OTHERS GO TO Q24****Q17 In which sector did you carry out these undeclared activities on your own account or for an employer?***(READ OUT – MULTIPLE ANSWERS POSSIBLE - ROTATE CODES 1-9)*

Transport	1
Agriculture	2
Construction	3
Hospitality (hotel/restaurant/tourism)	4
Personal services (childcare/elderly/cleaning)	5
Industry and manufacturing	6
Retail or repair services (e.g. electronics, car)	7
Administration	8
Education, health and social work	9
Other sectors	10
Refusal (SPONTANEOUS)	11
DK	12

NEW

**Q18 Which of the following activities have you carried out undeclared in the last 12 months?***(SHOW SCREEN – READ OUT – MULTIPLE ANSWERS POSSIBLE - ROTATE CODES 1-14)*

Babysitting	1,
Assistance for a dependant or elderly person (M)	2,
Cleaning or ironing (M)	3,
Repairs or renovations	4,
Gardening	5,
Working as a waiter or waitress (M)	6,
Tutoring	7,
Passenger transport (N)	8,
Helping move house (M)	9,
Administrative and clerical tasks or IT assistance (M)	10,
Professional services (e.g. accounting, consulting, project management) (N)	11,
Writing or translation services (N)	12,
Creative, multimedia and software services (e.g. design, marketing support, web or software development) (N)	13,
Selling food (e.g. farm produce)	14,
Selling other goods or services (M)	15,
Refusal (SPONTANEOUS)	16
DK	17

EB79.2 Q15a Trend modified

<b>Q19</b>	<b>Were any of these activities arranged through a mobile application – app – or an online tool or specialised website?</b> <i>(READ OUT – ONE ANSWER ONLY)</i>	
	Yes, all of them	1
	Yes, some of them	2
	No	3
	Refusal (SPONTANEOUS)	4
	DK	5

NEW

<b>Q20</b>	<b>Please could you tell me for whom you carried out these activities? (M)</b> <i>(SHOW SCREEN - READ OUT – MULTIPLE ANSWERS POSSIBLE - ROTATE CODES 1-5)</i>	
	Friends, colleagues or acquaintances	1
	Relatives	2
	Neighbours	3
	Other private persons or households	4
	Firms or businesses	5
	Other (SPONTANEOUS)	6
	Refusal (SPONTANEOUS)	7
	DK	8

EB79.2 Q16 Trend

<b>Q21</b>	<b>Among the following, what were the reasons for carrying out these activities undeclared or partly undeclared? (M)</b> <i>(SHOW SCREEN – READ OUT – MULTIPLE ANSWERS POSSIBLE – ROTATE)</i>	
	The person or firm for whom you carried out this activity insisted on the non-declaration or under declaration (M)	1,
	Bureaucracy or red tape for regular activities is too complicated	2,
	Bureaucracy or red tape for minor or occasional activities is too complicated	3,
	You could not find a regular job	4,
	You were able to ask a higher fee for your work	5,
	Both parties benefited from it	6,
	Taxes or social security contributions are too high	7,
	You believe that intentionally not declaring small secondary income is perfectly acceptable (N)	8,
	It was not clear whether the work needed to be declared (N)	9,
	This is common practice in your region or sector of activity (M)	10,
	This is common practice among friends, neighbours or relatives (N)	11,
	The State does not do anything for you, so why should you pay taxes	12,
	It is difficult to live on social welfare benefits alone (M)	13,
	You would lose social welfare benefits if you declared your work (N)	14,
	You have no other means of income	15,
	Other (SPONTANEOUS)	16,
	Refusal (SPONTANEOUS)	17
	DK	18

EB79.2 Q17 Trend modified



**Q22 Which of the following best describes your situation?***(READ OUT – SHOW SCREEN - ONE ANSWER ONLY)*

All of your paid activity is undeclared	1
Some of the paid activity you carry out as part of your formal job is undeclared	2
Some of the paid activity outside of your formal job and carried out at the request of your employer is undeclared	3
Some of the paid activity outside of your formal job and carried out on your own initiative is undeclared	4
Other (SPONTANEOUS)	5
Refusal (SPONTANEOUS)	6
DK	7

NEW

**Q23 Would you describe your undeclared paid activities as...***(READ OUT – ONE ANSWER ONLY)*

Undertaken on your own account	1
Undertaken as waged work for an employer	2
A mixture of both waged work and own-account work	3
Undertaken for a partner or family business	4
Other (SPONTANEOUS)	5
Refusal (SPONTANEOUS)	6
DK	7

NEW

**ASK ALL****Q24 Which of the following situations apply to you, if any?***(READ OUT – MULTIPLE ANSWERS POSSIBLE)**(ASK ONLY IF “DEPENDENT EMPLOYEE” – CODE 10 TO 18 IN D15a)*

You are employed WITHOUT a formal written contract	1,
You receive a cash supplement to your official wage and the amount is always the same	2,
You receive cash supplements to your official declared wage, which vary according to professional achievements (e.g. if you meet or exceed targets)	3,
Your pay varies depending on the total number of hours worked, but only a fixed amount is declared	4,
Your pay is fixed, although you occasionally receive additional undeclared payments (e.g. holiday allowances, 13th month wage, bonuses)	5,

*(ONLY IF “SELF-EMPLOYED” – CODE 5 TO 9 IN D15a)*

You have only one client or a dominant one which provides at least 75% of your income	1,
You have the authority to make the most important decisions on how the business is run	2,
You get paid an agreed fee on a weekly or monthly basis	3,
You have employees	4,
You have the authority to hire or dismiss employees	5,
None of the above	6
Other (SPONTANEOUS)	7
Refusal (SPONTANEOUS)	8
DK	9

NEW based on EB79.2 Q19

**Q25**      **Approximately, what percentage of the population in (OUR COUNTRY) do you think work without declaring some or all of their income to tax or social security authorities?**































*(READ OUT – ONE ANSWER ONLY)*

Less than 1%	1
1-5%	2
6-10%	3
11-20%	4
21-30%	5
31-40%	6
41-50%	7
More than 50%	8
Refusal (SPONTANEOUS)	9
DK	10































NEW

## COUNTRY TABLES































**DX1** Which of the following statements apply(ies) to you? (MULTIPLE ANSWERS POSSIBLE)  
(%)

		(OUR COUNTRY) is the only country I have worked in	You have worked in another EU Member State in the last 12 months	You have worked in another EU Member State but not in the last 12 months	You have worked in a non-EU country in the last 12 months	You have worked in a non-EU country but not in the last 12 months	Refusal (SPONTANEOUS)	Don't know
EU28		83	2	5	1	4	2	4
EU27		84	2	5	1	3	3	4
BE		85	4	6	1	3	1	3
BG		84	3	5	0	1	4	3
CZ		91	2	5	1	1	0	1
DK		81	3	6	2	9	0	2
DE		84	1	4	1	6	1	4
EE		83	3	7	0	4	3	1
IE		74	4	14	1	7	2	1
EL		86	1	5	0	1	4	4
ES		85	2	4	0	3	3	4
FR		86	1	4	1	4	1	5
HR		89	2	5	1	2	3	1
IT		80	1	2	1	0	9	7
CY		81	1	5	1	4	6	3
LV		81	5	7	1	4	1	1
LT		81	4	6	1	3	2	3
LU		72	3	13	1	5	3	4
HU		89	2	5	0	1	1	3
MT		80	4	7	0	3	5	4
NL		89	1	5	1	3	0	2
AT		82	2	5	1	4	2	5
PL		82	4	4	1	3	2	5
PT		82	2	6	1	3	1	6
RO		85	4	6	1	1	2	2
SI		85	4	4	1	3	4	1
SK		81	3	8	0	2	5	1
FI		87	2	6	1	4	0	2
SE		76	3	10	2	12	0	1
UK		82	2	8	1	5	2	1































**QD1** Do you personally know any people who work without declaring all or part of their income to tax or social security authorities?  
(%)

		Yes, you know one or two people	Yes, you know several people	No	Refusal (SPONTANEOUS)	Don't know
EU28		18	15	63	2	2
EU27		19	17	60	2	2
BE		22	19	59	0	0
BG		17	21	48	4	10
CZ		19	19	61	0	1
DK		33	22	43	1	1
DE		18	10	69	2	1
EE		17	10	66	2	5
IE		19	7	68	3	3
EL		23	36	39	1	1
ES		19	22	56	2	1
FR		20	13	66	0	1
HR		21	21	55	1	2
IT		19	25	50	3	3
CY		16	22	60	0	2
LV		20	16	60	2	2
LT		15	17	64	2	2
LU		22	10	65	1	2
HU		22	16	58	2	2
MT		21	15	53	2	9
NL		30	25	44	0	1
AT		20	13	58	5	4
PL		15	16	63	2	4
PT		17	19	57	2	5
RO		18	9	67	2	4
SI		22	19	55	2	2
SK		15	15	61	3	6
FI		18	8	73	0	1
SE		26	18	55	0	1
UK		9	4	84	2	1

**QD1R** Do you personally know any people who work without declaring all or part of their income to tax or social security authorities?  
(%)

		Total 'Yes'		No		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	
EU28		<b>33</b>	<i>1</i>	<b>63</b>	<i>0</i>	<b>2</b>	<i>-1</i>	<b>2</b>
EU27		<b>36</b>	<i>4</i>	<b>60</b>	<i>-3</i>	<b>2</b>	<i>-1</i>	<b>2</b>
BE		<b>41</b>	<i>1</i>	<b>59</b>	<i>0</i>	<b>0</b>	<i>-1</i>	<b>0</b>
BG		<b>38</b>	<i>5</i>	<b>48</b>	<i>-10</i>	<b>4</b>	<i>1</i>	<b>10</b>
CZ		<b>38</b>	<i>5</i>	<b>61</b>	<i>-1</i>	<b>0</b>	<i>-4</i>	<b>1</b>
DK		<b>55</b>	<i>-4</i>	<b>43</b>	<i>3</i>	<b>1</b>	<i>1</i>	<b>1</b>
DE		<b>28</b>	<i>1</i>	<b>69</b>	<i>2</i>	<b>2</b>	<i>-1</i>	<b>1</b>
EE		<b>27</b>	<i>-6</i>	<b>66</b>	<i>2</i>	<b>2</b>	<i>0</i>	<b>5</b>
IE		<b>26</b>	<i>1</i>	<b>68</b>	<i>-1</i>	<b>3</b>	<i>0</i>	<b>3</b>
EL		<b>59</b>	<i>5</i>	<b>39</b>	<i>-3</i>	<b>1</b>	<i>-1</i>	<b>1</b>
ES		<b>41</b>	<i>8</i>	<b>56</b>	<i>-7</i>	<b>2</b>	<i>0</i>	<b>1</b>
FR		<b>33</b>	<i>-5</i>	<b>66</b>	<i>6</i>	<b>0</b>	<i>-1</i>	<b>1</b>
HR		<b>42</b>	<i>1</i>	<b>55</b>	<i>1</i>	<b>1</b>	<i>-2</i>	<b>2</b>
IT		<b>44</b>	<i>7</i>	<b>50</b>	<i>-3</i>	<b>3</b>	<i>-3</i>	<b>3</b>
CY		<b>38</b>	<i>-1</i>	<b>60</b>	<i>2</i>	<b>0</b>	<i>0</i>	<b>2</b>
LV		<b>36</b>	<i>-10</i>	<b>60</b>	<i>10</i>	<b>2</b>	<i>-1</i>	<b>2</b>
LT		<b>32</b>	<i>-3</i>	<b>64</b>	<i>5</i>	<b>2</b>	<i>-2</i>	<b>2</b>
LU		<b>32</b>	<i>-3</i>	<b>65</b>	<i>1</i>	<b>1</b>	<i>0</i>	<b>2</b>
HU		<b>38</b>	<i>9</i>	<b>58</b>	<i>-4</i>	<b>2</b>	<i>-6</i>	<b>2</b>
MT		<b>37</b>	<i>17</i>	<b>53</b>	<i>-18</i>	<b>1</b>	<i>-2</i>	<b>9</b>
NL		<b>55</b>	<i>0</i>	<b>44</b>	<i>1</i>	<b>0</b>	<i>0</i>	<b>1</b>
AT		<b>33</b>	<i>2</i>	<b>58</b>	<i>-1</i>	<b>5</b>	<i>-3</i>	<b>4</b>
PL		<b>31</b>	<i>3</i>	<b>63</b>	<i>-4</i>	<b>2</b>	<i>-1</i>	<b>4</b>
PT		<b>36</b>	<i>8</i>	<b>57</b>	<i>-8</i>	<b>2</b>	<i>-1</i>	<b>5</b>
RO		<b>27</b>	<i>7</i>	<b>67</b>	<i>0</i>	<b>2</b>	<i>-2</i>	<b>4</b>
SI		<b>42</b>	<i>-6</i>	<b>55</b>	<i>8</i>	<b>2</b>	<i>-1</i>	<b>1</b>
SK		<b>30</b>	<i>-6</i>	<b>61</b>	<i>3</i>	<b>3</b>	<i>-1</i>	<b>6</b>
FI		<b>26</b>	<i>-4</i>	<b>73</b>	<i>5</i>	<b>0</b>	<i>-1</i>	<b>1</b>
SE		<b>44</b>	<i>5</i>	<b>55</b>	<i>-5</i>	<b>0</b>	<i>0</i>	<b>1</b>
UK		<b>13</b>	<i>-2</i>	<b>84</b>	<i>0</i>	<b>2</b>	<i>2</i>	<b>1</b>

**QD2** What sanction, if any, do you imagine someone would receive if authorities find out that they receive income from work which was not declared to tax or social security authorities?  
(%)

		Normal tax or social security contributions due		Normal tax or social security contributions due, plus a fine		Prison		Other (SPONTANEOUS)		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	
EU28		21	0	60	4	7	1	1	-2	2	0	9
EU27		22	1	60	4	6	0	1	-2	2	-3	9
BE		18	-11	74	14	5	1	0	-3	1	-1	2
BG		16	3	54	-2	4	1	1	0	3	1	22
CZ		37	16	48	-12	4	-3	2	1	3	-1	6
DK		14	0	73	-4	3	-2	5	5	1	1	4
DE		11	-1	73	5	7	1	0	-2	1	-1	8
EE		33	0	43	-5	2	1	2	1	2	-4	18
IE		19	-5	57	8	9	2	2	-2	3	1	10
EL		18	-8	66	14	7	-1	2	-1	1	-1	6
ES		23	3	60	12	2	-2	3	-3	4	1	8
FR		13	-4	63	-2	12	4	1	0	1	0	10
HR		34	0	53	19	6	2	1	-14	1	-5	5
IT		24	6	59	1	5	-1	1	-2	3	0	8
CY		22	7	62	-3	8	-4	1	-1	1	1	6
LV		56	19	32	-3	2	-1	3	-3	2	-4	5
LT		25	-14	66	25	2	1	2	-5	1	-3	4
LU		25	11	58	-6	6	0	0	-5	1	-3	10
HU		19	2	57	-1	2	-3	1	0	6	-2	15
MT		10	-13	76	21	2	-1	1	0	1	1	10
NL		41	13	53	-7	1	-1	3	-2	1	0	1
AT		14	-1	65	-2	12	7	1	-1	1	-2	7
PL		45	4	32	8	1	0	1	-8	3	-1	18
PT		24	-4	56	11	3	0	2	-6	3	0	12
RO		37	11	40	2	6	1	1	-2	2	-3	14
SI		32	5	43	4	4	1	6	-11	6	2	9
SK		20	-4	56	4	6	1	3	0	4	-1	11
FI		20	-2	67	9	6	2	1	-5	0	-4	6
SE		16	-1	76	6	6	-2	0	-2	0	0	2
UK		14	-4	65	4	13	-1	0	0	1	1	7































**QD3** People who work without declaring income run the risk that tax or social security authorities find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)? (%)

		Very high		Fairly high		Fairly small		Very small		Refusal (SPONTANEOUS)		Don't know		Total 'High'		Total 'Small'	
		Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2	Sep. 2019	Diff. Sep. 2019 - EB79.2
EU28		7	0	32	3	39	1	11	-4	1	-1	10	39	3	50	-3	
EU27		7	0	32	3	40	2	11	-4	1	-1	9	39	3	51	-2	
BE		8	2	39	9	38	-10	13	1	0	-1	2	47	11	51	-9	
BG		6	0	18	-1	33	0	21	1	2	0	20	24	-1	54	1	
CZ		5	1	21	1	44	-3	21	2	1	-2	8	26	2	65	-1	
DK		3	0	23	-8	49	-2	23	10	0	0	2	26	-8	72	8	
DE		6	1	29	0	49	7	9	-5	0	-2	7	35	1	58	2	
EE		5	-1	41	3	33	-2	6	-1	1	-3	14	46	2	39	-3	
IE		10	-3	40	6	27	2	11	-5	2	1	10	50	3	38	-3	
EL		14	6	40	12	31	-4	9	-13	0	-2	6	54	18	40	-17	
ES		6	-1	37	15	37	5	11	-15	2	1	7	43	14	48	-10	
FR		8	2	30	2	43	-5	9	-1	1	0	9	38	4	52	-6	
HR		9	0	37	13	32	-4	16	-7	1	-1	5	46	13	48	-11	
IT		5	-2	33	1	34	5	14	-7	3	0	11	38	-1	48	-2	
CY		10	5	33	10	29	-5	12	-21	1	0	15	43	15	41	-26	
LV		7	2	38	15	40	0	10	-12	1	-1	4	45	17	50	-12	
LT		16	6	47	8	26	-6	6	-5	0	-2	5	63	14	32	-11	
LU		7	-1	30	6	40	-5	7	-2	0	-3	16	37	5	47	-7	
HU		4	-5	39	9	32	0	10	-4	3	-1	12	43	4	42	-4	
MT		1	-5	17	3	47	5	13	-2	1	0	21	18	-2	60	3	
NL		1	-2	17	-5	60	6	19	4	0	0	3	18	-7	79	10	
AT		15	9	39	4	28	-7	6	-3	5	1	7	54	13	34	-10	
PL		8	0	36	6	30	-5	5	-5	2	0	19	44	6	35	-10	
PT		9	-3	36	1	33	5	5	-7	1	0	16	45	-2	38	-2	
RO		7	0	37	15	28	-2	14	-4	1	-3	13	44	15	42	-6	
SI		8	6	24	12	47	11	13	-25	1	0	7	32	18	60	-14	
SK		9	1	32	1	36	-2	12	-3	2	1	9	41	2	48	-5	
FI		5	2	37	11	45	-9	8	-4	0	-2	5	42	13	53	-13	
SE		2	1	21	0	59	0	16	-1	0	0	2	23	1	75	-1	
UK		9	-1	35	-3	31	-3	11	1	2	2	12	44	-4	42	-2	

































**QD4.1** I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it.

**Tax and Social Security authorities (in charge of ensuring adequate payment of taxes and social security contributions) (%)**

		Tend to trust	Tend not to trust	Refusal (SPONTANEOUS)	Don't know
EU28		50	39	3	8
EU27		49	41	3	7
BE		57	40	1	2
BG		31	47	3	19
CZ		51	40	2	7
DK		41	53	1	5
DE		55	36	3	6
EE		76	12	2	10
IE		60	29	4	7
EL		43	51	3	3
ES		45	45	5	5
FR		60	30	2	8
HR		33	61	3	3
IT		36	51	5	8
CY		42	49	1	8
LV		50	41	1	8
LT		56	30	4	10
LU		57	27	3	13
HU		56	38	2	4
MT		44	28	8	20
NL		45	47	2	6
AT		64	25	3	8
PL		41	42	5	12
PT		44	44	3	9
RO		38	50	6	6
SI		29	64	2	5
SK		52	37	3	8
FI		73	21	1	5
SE		77	20	0	3
UK		56	29	3	12































**QD4.2** I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it.

**Labour inspectorate (in charge of supervising and enforcing compliance with labour law) (%)**

		Tend to trust	Tend not to trust	Refusal (SPONTANEOUS)	Don't know
EU28		49	38	3	10
EU27		49	40	3	8
BE		59	38	2	1
BG		31	46	3	20
CZ		48	41	2	9
DK		63	29	1	7
DE		55	36	3	6
EE		69	16	2	13
IE		58	29	4	9
EL		47	46	3	4
ES		42	47	5	6
FR		61	29	2	8
HR		32	63	2	3
IT		37	52	4	7
CY		43	47	1	9
LV		49	41	1	9
LT		56	30	4	10
LU		56	29	2	13
HU		53	39	3	5
MT		39	33	7	21
NL		51	41	2	6
AT		62	26	2	10
PL		40	41	6	13
PT		44	44	3	9
RO		40	47	6	7
SI		28	65	2	5
SK		54	36	3	7
FI		73	19	1	7
SE		71	22	1	6
UK		47	28	3	22































**QD5.1** 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".

**A firm hires a private person and all or a part of the salary paid to him or her is not officially declared (%)**

		1 Absolutely unacceptable													
		2		3		4		5		6		7			
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May		
EU28		61	4	9	-3	7	-3	5	-1	6	-1	3	1	2	1
EU27		60	3	10	-2	7	-3	5	-1	6	-1	3	1	2	1
BE		48	5	9	-5	9	-5	9	1	13	1	4	1	2	-1
BG		53	2	10	-4	6	-4	6	0	7	2	3	0	2	0
CZ		42	3	9	-1	8	-3	7	1	10	-5	6	2	4	1
DK		69	2	9	-1	5	-4	4	0	3	-2	2	1	1	0
DE		76	8	6	-5	5	-3	4	1	3	-1	1	0	1	0
EE		58	8	11	0	6	-3	4	0	10	0	2	0	1	-1
IE		52	4	9	-4	9	-2	6	-2	9	-1	5	2	4	2
EL		72	19	11	-10	7	-4	3	-3	3	-1	1	0	0	-2
ES		63	-1	13	3	10	1	3	-3	3	-4	1	-1	1	0
FR		61	-1	8	-3	6	-3	4	1	8	0	3	1	2	1
HR		64	-6	7	0	5	-1	5	3	5	-2	6	4	3	2
IT		56	8	11	-3	8	-5	7	-3	6	0	3	-2	2	0
CY		72	-13	8	3	6	3	2	0	3	-1	1	0	1	1
LV		63	27	6	-1	5	-3	3	-3	9	-8	2	-4	2	-1
LT		68	18	9	-1	6	-1	2	-3	6	-5	2	0	1	-1
LU		71	6	4	-7	4	-3	1	-3	3	-3	1	-2	1	-1
HU		52	3	7	0	9	-1	8	0	7	-2	4	-2	3	-1
MT		77	3	6	-1	4	1	2	-2	1	-1	0	-1	1	1
NL		42	-1	11	-3	13	0	9	2	11	1	4	-1	4	0
AT		62	17	10	-2	7	-9	5	-4	6	-2	2	-1	2	0
PL		49	7	11	-1	9	-1	6	-3	9	-4	5	1	3	0
PT		48	10	23	6	9	-7	4	-6	7	-2	2	-2	1	-1
RO		45	-9	9	-5	7	0	9	3	8	1	6	4	5	4
SI		67	2	8	0	6	-1	4	1	8	2	2	-1	1	0
SK		44	-1	12	3	9	-1	4	-5	11	-1	4	0	3	0
FI		77	7	5	-6	6	-1	3	-2	2	-3	1	0	1	1
SE		77	6	7	-8	7	0	1	-2	4	1	0	0	1	1
UK		65	0	7	-3	7	-1	3	-1	6	-1	3	2	1	0































**QD5.1** 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".

**A firm hires a private person and all or a part of the salary paid to him or her is not officially declared (%)**

	8		9		10 Absolutely acceptable		Refusal (SPONTANEOUS)		Don't know	Average	
	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28 	1	0	1	1	1	0	1	0	3	2.2	0.0
EU27 	2	1	1	1	1	0	1	0	2	2.2	0.0
BE 	2	1	1	1	3	2	0	-1	0	2.9	0.2
BG 	3	2	1	0	1	-1	1	0	7	2.5	0.2
CZ 	3	0	2	1	3	-1	2	0	4	3.2	0.0
DK 	1	0	0	0	2	1	2	2	2	1.9	0.1
DE 	1	1	0	0	1	1	1	-1	1	1.7	0.0
EE 	0	-3	0	-1	2	-1	2	1	4	2.2	-0.4
IE 	1	0	1	0	0	0	1	0	3	2.5	0.0
EL 	0	0	1	1	0	0	1	0	1	1.6	-0.4
ES 	1	1	0	0	1	1	2	2	2	1.8	-0.1
FR 	2	1	0	-1	1	0	0	0	5	2.2	0.1
HR 	2	1	1	1	1	0	0	-1	1	2.3	0.4
IT 	2	2	1	1	1	1	0	-1	3	2.3	-0.1
CY 	0	0	1	1	5	5	0	0	1	2.0	0.6
LV 	1	-4	1	0	4	-4	1	1	3	2.4	-1.4
LT 	2	0	0	-2	1	-3	0	-1	3	1.9	-0.9
LU 	2	1	0	0	3	3	2	2	8	1.9	-0.1
HU 	2	-1	3	2	2	1	1	0	2	2.7	-0.1
MT 	0	-1	0	-1	1	-1	0	0	8	1.4	-0.3
NL 	3	1	1	1	2	1	0	0	0	3.0	0.3
AT 	1	0	1	1	0	-1	2	1	2	2.0	-0.5
PL 	2	0	1	1	1	0	1	1	3	2.6	-0.2
PT 	0	-1	0	0	0	0	2	2	4	2.1	-0.5
RO 	3	2	1	1	1	0	1	0	5	3.0	0.8
SI 	0	-2	1	0	1	0	1	0	1	2.1	0.0
SK 	2	0	0	-1	2	0	4	3	5	2.7	-0.1
FI 	1	1	0	0	1	1	0	0	3	1.6	-0.1
SE 	0	-1	1	1	2	2	0	0	0	1.7	0.1
UK 	1	0	0	0	1	0	1	1	5	2.0	0.1































**QD5.2** 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".

**A firm is hired by another firm and it does not declare its activity to tax or social security authorities (%)**

		1 Absolutely unacceptable		2		3		4		5		6		7	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May
EU28		65	4	9	-3	7	-2	4	-1	5	-1	2	0	2	1
EU27		64	3	10	-2	7	-2	4	-1	5	-1	2	0	2	1
BE		56	2	9	-3	10	-2	8	1	10	1	2	0	1	0
BG		56	0	9	-4	7	-2	5	-1	6	-1	3	1	2	1
CZ		47	-1	9	-1	9	-1	5	1	9	-4	4	1	4	1
DK		76	-4	7	-2	4	1	2	0	2	-2	1	0	1	1
DE		80	7	6	-5	4	-3	2	-1	3	1	1	1	1	1
EE		64	5	9	-4	6	-1	3	-1	6	0	2	1	1	0
IE		56	6	10	-4	9	-1	6	-1	6	-2	4	2	2	-1
EL		73	10	11	-6	7	-3	3	-1	2	-1	1	0	1	1
ES		66	-5	13	3	9	1	4	0	2	-3	1	0	0	0
FR		67	-1	8	-3	5	-3	3	-1	5	0	2	1	1	0
HR		65	-7	7	0	6	1	5	2	6	1	5	3	2	1
IT		58	12	11	-3	8	-5	8	-3	4	-2	3	-1	2	0
CY		72	-17	10	4	7	4	2	2	2	1	1	1	0	0
LV		64	21	7	0	5	-3	4	-3	7	-7	2	-2	1	-2
LT		68	14	10	0	6	-1	2	-2	4	-5	2	0	0	-1
LU		73	4	6	-5	5	-3	1	-2	3	-3	0	-1	0	-1
HU		54	0	8	-2	9	-2	8	1	7	0	3	-2	2	0
MT		79	4	6	-1	4	0	1	-2	1	-1	0	0	0	-1
NL		57	2	12	-4	12	0	7	2	6	0	2	0	1	0
AT		63	11	12	-4	6	-8	4	-2	5	-1	2	0	2	1
PL		51	9	11	-2	9	-1	8	-1	8	-2	4	-1	4	1
PT		51	13	23	5	9	-7	3	-6	6	-3	1	-2	1	-1
RO		46	-9	9	-4	8	0	7	2	6	1	6	4	5	4
SI		69	-3	7	0	6	0	3	0	7	3	2	0	1	0
SK		46	0	11	1	9	-1	4	-3	10	-1	6	1	2	-1
FI		82	9	6	-4	3	-5	2	-2	2	-1	1	0	0	0
SE		82	5	7	-4	3	-3	1	-1	3	1	1	0	1	1
UK		70	0	8	-2	5	-1	2	-2	4	-1	2	1	2	1































**QD5.2** 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".

**A firm is hired by another firm and it does not declare its activity to tax or social security authorities (%)**

	8		9		10 Absolutely acceptable		Refusal (SPONTANEOUS)		Don't know	Average	
	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28 	1	0	0	0	1	1	1	0	3	2.0	0.0
EU27 	1	0	1	1	1	1	1	0	2	2.0	0.0
BE 	1	0	1	1	2	2	0	-1	0	2.4	0.2
BG 	1	0	1	1	2	1	1	1	7	2.3	0.2
CZ 	2	0	1	1	3	1	2	0	5	2.9	0.2
DK 	1	1	0	0	2	2	2	2	2	1.7	0.2
DE 	0	0	0	0	1	1	1	-1	1	1.5	0.0
EE 	0	-1	0	0	1	-1	2	1	6	1.9	-0.2
IE 	1	-1	1	1	1	0	1	0	3	2.3	-0.1
EL 	0	0	0	0	0	0	1	0	1	1.6	-0.1
ES 	0	0	1	1	0	0	2	2	2	1.7	0.0
FR 	1	1	0	0	2	2	1	0	5	1.9	0.1
HR 	1	0	1	1	1	0	0	-1	1	2.2	0.4
IT 	1	0	1	1	1	1	1	0	2	2.2	-0.2
CY 	0	0	0	0	5	5	0	0	1	1.9	0.7
LV 	1	-2	1	0	3	-1	1	0	4	2.3	-0.8
LT 	1	-1	1	0	1	-2	1	0	4	1.9	-0.6
LU 	1	1	1	1	1	1	1	1	8	1.6	-0.1
HU 	2	0	3	3	1	1	1	0	2	2.6	0.2
MT 	0	-1	0	-1	1	0	0	0	8	1.3	-0.4
NL 	1	0	0	0	2	2	0	0	0	2.2	0.1
AT 	1	0	1	1	0	0	2	1	2	2.0	-0.2
PL 	1	0	0	-1	0	-1	1	1	3	2.5	-0.3
PT 	0	-1	0	0	0	0	2	1	4	1.9	-0.7
RO 	4	3	2	1	1	0	1	0	5	2.9	0.8
SI 	0	-1	1	0	2	2	1	0	1	2.0	0.2
SK 	1	0	0	-1	2	0	4	3	5	2.6	-0.2
FI 	0	0	0	0	0	0	1	1	3	1.3	-0.3
SE 	0	0	0	0	2	2	0	0	0	1.5	0.0
UK 	1	1	1	1	0	-1	0	0	5	1.8	0.0































**QD5.3** 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 and he or she does not declare the payment received to tax or social security authorities although it should be reported (%)**

		1 Absolutely unacceptable		2		3		4		5		6		7	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May
EU28		44	7	8	-2	8	-4	7	-2	11	-3	5	1	4	0
EU27		42	5	9	-1	9	-3	7	-2	11	-3	5	1	4	0
BE		25	-3	7	-2	10	-3	11	1	19	-1	8	2	7	2
BG		38	6	11	2	7	-4	5	-3	8	-5	6	2	5	-1
CZ		27	2	7	-1	8	-1	6	-1	13	-4	7	0	6	1
DK		37	4	6	-1	9	-4	7	-2	13	-6	6	2	5	-1
DE		47	16	5	-4	7	-6	7	-1	12	-4	5	1	4	-1
EE		28	9	4	-2	4	-3	4	-2	15	-1	6	2	5	0
IE		38	1	9	-1	9	-2	7	-3	10	-5	8	2	5	1
EL		54	8	11	-3	11	-2	6	-3	7	-3	4	2	2	1
ES		46	2	13	4	12	1	7	-2	8	-7	4	1	2	0
FR		44	1	7	-2	7	-5	6	0	14	-1	5	1	3	-1
HR		51	11	7	-1	7	-1	7	2	8	-6	5	0	6	3
IT		47	5	13	1	9	-4	8	-3	6	-2	3	-2	5	1
CY		58	3	9	0	10	-1	5	-1	5	-2	2	-1	1	-1
LV		33	17	4	1	5	-2	5	-1	15	-6	6	1	4	-5
LT		45	23	6	0	5	-1	3	-2	9	-7	6	1	4	-1
LU		42	12	6	-2	9	-2	7	0	9	-11	4	-2	2	-4
HU		44	11	8	1	9	-3	6	-6	8	-6	7	2	4	0
MT		74	15	7	-2	4	-2	2	-4	2	-5	1	-1	1	-1
NL		14	1	5	-1	8	-2	8	-2	16	-5	12	1	13	1
AT		38	11	9	-3	9	-6	8	-2	10	-2	6	-1	6	1
PL		38	8	9	0	8	-4	7	-2	11	-5	9	4	5	0
PT		42	16	18	1	11	-7	6	-6	11	-1	3	-3	2	0
RO		37	6	8	-5	8	-3	8	-1	10	-2	6	2	6	2
SI		46	11	7	1	8	0	5	-2	14	-1	7	1	2	-3
SK		38	9	10	5	8	-2	5	-3	11	-6	6	-1	5	0
FI		47	8	8	-4	10	-5	7	-3	10	-2	4	1	3	1
SE		36	3	8	-1	12	-4	8	1	14	-2	5	2	7	2
UK		54	6	6	-4	8	-3	5	-4	11	-2	4	2	2	0

**QD5.3** 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 and he or she does not declare the payment received to tax or social security authorities although it should be reported (%)**

	8		9		10 Absolutely acceptable		Refusal (SPONTANEOUS)		Don't know	Average	
	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28 	3	0	2	1	4	1	1	0	3	3.2	-0.1
EU27 	3	0	2	1	4	1	1	0	3	3.3	0.0
BE 	5	1	2	1	6	4	0	-1	0	4.2	0.6
BG 	4	1	4	1	4	-2	1	0	7	3.5	-0.2
CZ 	6	0	4	2	11	2	1	-1	4	4.5	0.1
DK 	4	1	1	0	7	3	2	2	3	3.6	0.0
DE 	4	0	2	1	4	0	2	0	1	3.2	-0.4
EE 	7	1	3	1	17	-5	2	0	5	5.0	-0.4
IE 	4	1	2	2	3	2	1	1	4	3.4	0.3
EL 	1	0	1	0	0	-1	1	0	2	2.4	-0.1
ES 	2	0	0	0	2	-1	2	1	2	2.6	-0.3
FR 	2	0	2	2	4	2	1	0	5	3.2	0.2
HR 	2	-1	1	-1	4	-4	1	0	1	3.0	-0.6
IT 	2	1	2	2	1	0	1	0	3	2.7	0.0
CY 	1	-2	1	0	6	4	0	0	2	2.5	0.0
LV 	4	-4	2	-2	17	0	1	0	4	4.6	-0.9
LT 	7	-1	3	-1	8	-10	1	0	3	3.6	-1.6
LU 	3	1	3	1	4	-2	2	1	9	3.2	-0.7
HU 	3	0	3	2	4	-1	2	0	2	3.3	-0.3
MT 	0	-2	0	-1	1	0	0	0	8	1.5	-0.7
NL 	11	4	6	3	7	2	0	0	0	5.4	0.5
AT 	4	0	2	1	4	1	2	0	2	3.5	-0.1
PL 	3	0	3	1	3	-2	1	1	3	3.4	-0.3
PT 	1	-1	0	0	1	0	1	0	4	2.5	-0.7
RO 	4	2	3	2	4	-1	1	-1	5	3.6	0.2
SI 	2	-2	2	-1	5	-1	1	-1	1	3.2	-0.6
SK 	2	-2	2	1	4	-4	4	2	5	3.3	-0.8
FI 	4	2	1	0	3	0	0	0	3	3.0	0.0
SE 	3	0	2	1	5	-1	0	0	0	3.7	0.2
UK 	1	-1	1	1	2	1	1	1	5	2.6	0.0

































**QD5.4** 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 does not declare the payment received to tax or social security authorities (%)**

		1 Absolutely unacceptable		2		3		4		5		6		7	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May
EU28		59	6	10	-2	8	-3	5	-2	6	-2	3	1	2	0
EU27		58	5	10	-2	8	-3	6	-1	6	-2	3	1	2	0
BE		49	5	9	-2	11	-4	9	0	13	1	4	1	2	0
BG		51	3	11	-3	7	-5	7	0	6	-1	4	2	2	0
CZ		40	-1	9	-1	9	-1	7	0	12	-3	5	1	4	2
DK		68	-3	10	0	5	-2	4	1	3	-2	1	0	2	1
DE		71	12	7	-7	6	-5	3	-2	5	0	1	-1	1	1
EE		52	1	10	-2	6	-4	4	-1	11	2	2	0	2	1
IE		52	7	10	-4	10	-2	7	-1	8	-3	3	-1	4	2
EL		68	10	12	-4	8	-4	4	-2	3	0	1	-1	1	0
ES		62	2	13	2	10	0	5	-2	3	-5	1	-1	0	0
FR		61	1	7	-4	7	-2	5	0	7	0	3	1	1	-1
HR		62	-6	7	-1	6	0	7	3	7	0	4	1	3	2
IT		54	10	12	-1	9	-6	7	-4	5	-3	2	-1	3	0
CY		69	-12	8	2	7	2	3	1	4	0	1	0	1	0
LV		56	28	6	-3	6	-3	4	-3	13	-5	3	-3	2	-3
LT		60	16	10	0	6	-3	3	-2	5	-7	3	-1	1	-1
LU		67	6	5	-8	6	-2	2	-2	4	-4	1	0	2	1
HU		51	6	8	-1	9	-2	8	-1	7	-5	5	-1	3	0
MT		79	6	4	-2	3	-2	1	-3	2	0	0	-1	0	-1
NL		43	0	11	-4	13	-2	9	2	11	2	5	0	3	0
AT		56	15	11	-6	9	-6	6	-3	6	-3	3	0	2	0
PL		46	7	10	-1	9	-1	8	-2	9	-4	6	2	4	1
PT		48	14	21	1	11	-6	4	-6	8	0	1	-3	1	-1
RO		43	-5	8	-8	9	-1	8	2	9	3	6	3	4	3
SI		59	-2	9	0	8	1	4	0	8	1	4	0	2	0
SK		43	5	10	2	8	-2	5	-3	11	-5	5	-1	3	0
FI		73	6	7	-4	7	-3	3	-3	3	-1	2	1	1	1
SE		72	3	10	-2	8	-2	3	-1	2	-2	1	0	1	1
UK		67	1	9	-1	5	-3	2	-2	6	0	3	2	1	0































**QD5.4** 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 does not declare the payment received to tax or social security authorities (%)**

	8		9		10 Absolutely acceptable		Refusal (SPONTANEOUS)		Don't know	Average	
	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28 	1	0	1	1	1	0	1	0	3	2.2	-0.1
EU27 	1	0	1	1	1	0	1	0	3	2.3	0.0
BE 	1	0	0	0	2	1	0	-1	0	2.7	0.1
BG 	2	1	1	0	1	0	1	0	7	2.5	0.1
CZ 	2	-1	2	1	4	1	2	0	4	3.3	0.2
DK 	1	1	0	0	1	0	2	2	3	1.8	0.1
DE 	1	1	1	1	1	1	2	0	1	1.9	0.0
EE 	1	0	1	0	3	0	2	1	6	2.5	0.0
IE 	1	-1	1	1	1	1	0	0	3	2.4	-0.2
EL 	0	0	0	0	0	0	1	0	2	1.7	-0.2
ES 	1	1	0	0	1	0	2	2	2	1.8	-0.3
FR 	2	1	0	0	2	1	0	-1	5	2.2	0.1
HR 	2	2	0	0	1	0	0	0	1	2.3	0.4
IT 	2	1	1	1	1	1	1	1	3	2.3	-0.2
CY 	1	1	0	0	5	5	1	1	0	2.1	0.6
LV 	1	-3	1	-1	4	-3	1	0	3	2.7	-1.3
LT 	3	0	1	-1	3	-1	1	0	4	2.4	-0.7
LU 	2	1	0	-1	2	2	1	1	8	1.9	-0.1
HU 	2	0	3	3	1	0	1	0	2	2.8	0.0
MT 	0	-1	0	-1	1	0	1	1	9	1.4	-0.4
NL 	2	1	1	0	2	2	0	0	0	2.9	0.3
AT 	1	0	1	1	0	-1	3	2	2	2.2	-0.4
PL 	1	-1	1	0	2	1	1	0	3	2.8	-0.2
PT 	0	-1	0	0	1	1	1	0	4	2.1	-0.5
RO 	3	2	1	0	2	2	2	1	5	3.0	0.8
SI 	1	0	1	0	2	1	1	0	1	2.4	0.2
SK 	3	1	1	0	2	-2	4	2	5	2.9	-0.4
FI 	1	1	0	0	0	0	0	0	3	1.7	0.0
SE 	1	1	1	1	1	1	0	0	0	1.8	0.1
UK 	1	0	0	0	1	0	0	0	5	1.9	0.0































**QD5.5** 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 private person or self-employed person evades taxes by not declaring all or part of their income (%)**































		1 Absolutely unacceptable													
		2		3		4		5		6		7			
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May		
EU28		54	2	10	-2	8	-3	6	-1	8	0	4	1	2	0
EU27		53	1	10	-2	9	-2	6	-1	8	0	4	1	3	1
BE		36	-7	7	-6	11	-3	10	1	18	6	7	4	5	3
BG		45	-5	9	-4	9	-1	6	-1	7	-1	6	4	4	3
CZ		39	2	8	-2	9	-5	6	-1	11	-4	7	3	5	1
DK		59	-8	9	-2	8	-1	6	2	5	1	3	2	2	1
DE		66	13	9	-4	6	-7	5	-2	6	0	2	0	1	0
EE		49	2	10	-4	7	-1	6	1	11	-1	2	0	3	1
IE		44	0	12	-1	10	0	7	-1	9	-3	6	1	4	2
EL		58	7	12	-5	11	-2	5	-2	6	0	2	0	1	0
ES		53	-16	14	5	12	4	7	2	5	-1	2	1	1	1
FR		52	-6	7	-5	8	-1	5	0	10	0	4	2	3	2
HR		57	-5	8	0	8	1	6	2	7	-2	6	2	3	2
IT		54	7	12	-1	8	-5	6	-4	6	-1	3	-2	3	0
CY		65	-22	9	4	6	3	5	4	6	4	0	0	1	1
LV		42	14	6	-2	7	-2	5	-3	13	-6	5	1	3	-2
LT		48	0	9	0	7	-1	6	0	9	-3	7	4	3	2
LU		50	-6	9	-1	8	-4	6	0	7	-1	3	1	2	0
HU		51	11	7	-3	9	-2	8	-2	8	-4	5	-1	3	-1
MT		74	1	8	0	4	-2	2	-1	1	0	1	0	0	-1
NL		38	-1	12	-4	14	-2	10	1	13	3	5	1	3	1
AT		46	5	11	-4	9	-6	9	-1	9	0	3	0	3	1
PL		42	4	10	-2	10	-2	9	0	10	-2	7	1	4	0
PT		43	12	17	2	10	-11	8	-4	11	0	2	-2	1	-2
RO		43	-6	9	-6	9	0	7	1	9	2	6	3	5	3
SI		53	-2	9	-1	9	0	5	1	11	3	3	-1	2	0
SK		43	6	11	2	8	-6	5	-3	10	-4	5	0	4	-1
FI		73	7	8	-4	5	-5	4	-2	4	0	1	1	0	-1
SE		65	-3	10	-5	9	0	4	1	5	2	1	0	2	2
UK		63	-1	7	-4	6	-4	3	-2	8	3	3	2	1	0

**QD5.5** 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 private person or self-employed person evades taxes by not declaring all or part of their income (%)**

	8		9		10 Absolutely acceptable		Refusal (SPONTANEOUS)		Don't know	Average	
	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28 	2	1	1	1	1	0	1	0	3	2.5	0.2
EU27 	2	1	1	1	1	0	1	0	2	2.5	0.2
BE 	2	0	1	0	3	2	0	0	0	3.4	0.7
BG 	3	2	1	0	2	0	1	0	7	2.9	0.5
CZ 	4	2	2	1	4	2	1	-1	4	3.5	0.4
DK 	1	0	0	0	2	1	2	2	3	2.2	0.4
DE 	1	0	1	1	1	1	1	-1	1	2.0	-0.2
EE 	1	-1	1	1	3	0	2	1	5	2.7	0.1
IE 	2	0	1	0	1	1	1	1	3	2.8	0.1
EL 	1	1	1	1	0	0	1	-1	2	2.1	0.0
ES 	1	1	0	0	1	1	2	1	2	2.2	0.4
FR 	2	2	1	0	3	2	0	0	5	2.7	0.5
HR 	2	1	0	-1	2	1	0	0	1	2.5	0.3
IT 	2	2	1	1	1	1	1	0	3	2.4	-0.1
CY 	0	0	1	1	5	4	0	0	2	2.2	0.9
LV 	3	-2	2	0	10	3	1	0	3	3.7	-0.4
LT 	3	1	1	-1	3	-1	1	0	3	2.9	0.0
LU 	2	1	1	0	3	2	1	1	8	2.6	0.3
HU 	2	0	2	1	2	0	1	0	2	2.8	-0.3
MT 	0	-1	0	-1	1	0	1	1	8	1.4	-0.3
NL 	3	1	1	0	1	0	0	0	0	3.0	0.2
AT 	2	1	1	1	2	1	3	1	2	2.8	0.2
PL 	2	0	1	1	1	0	1	1	3	2.9	-0.1
PT 	1	1	0	0	1	1	2	1	4	2.5	-0.3
RO 	3	2	1	0	1	1	1	0	6	3.0	0.7
SI 	2	1	1	0	3	2	1	-1	1	2.6	0.2
SK 	2	0	1	0	2	0	4	3	5	2.9	-0.3
FI 	1	1	0	0	1	1	0	0	3	1.7	-0.1
SE 	1	1	1	1	2	1	0	0	0	2.1	0.4
UK 	1	0	0	-1	2	2	1	1	5	2.2	0.2































**QD6** In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)?  
(%)

	Yes		No		Refusal (SPONTANEOUS)		Don't know
	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	
EU28 	<b>10</b>	-1	<b>87</b>	3	<b>1</b>	-1	<b>2</b>
EU27 	<b>11</b>	0	<b>86</b>	2	<b>1</b>	-1	<b>2</b>
BE 	<b>16</b>	1	<b>83</b>	0	<b>0</b>	-1	<b>1</b>
BG 	<b>17</b>	1	<b>69</b>	-6	<b>3</b>	1	<b>11</b>
CZ 	<b>16</b>	-3	<b>80</b>	2	<b>1</b>	-1	<b>3</b>
DK 	<b>16</b>	-7	<b>84</b>	7	<b>0</b>	0	<b>0</b>
DE 	<b>7</b>	0	<b>91</b>	4	<b>1</b>	-2	<b>1</b>
EE 	<b>13</b>	1	<b>80</b>	-2	<b>1</b>	-3	<b>6</b>
IE 	<b>14</b>	4	<b>84</b>	0	<b>1</b>	-2	<b>1</b>
EL 	<b>27</b>	-3	<b>71</b>	5	<b>1</b>	-2	<b>1</b>
ES 	<b>9</b>	1	<b>89</b>	1	<b>1</b>	-1	<b>1</b>
FR 	<b>8</b>	-1	<b>91</b>	2	<b>0</b>	0	<b>1</b>
HR 	<b>18</b>	1	<b>78</b>	2	<b>1</b>	-2	<b>3</b>
IT 	<b>12</b>	0	<b>84</b>	6	<b>2</b>	-3	<b>2</b>
CY 	<b>16</b>	0	<b>80</b>	-2	<b>1</b>	0	<b>3</b>
LV 	<b>21</b>	-7	<b>78</b>	10	<b>1</b>	-2	<b>0</b>
LT 	<b>16</b>	2	<b>80</b>	-1	<b>1</b>	-1	<b>3</b>
LU 	<b>13</b>	-1	<b>86</b>	2	<b>0</b>	-1	<b>1</b>
HU 	<b>15</b>	4	<b>80</b>	1	<b>1</b>	-6	<b>4</b>
MT 	<b>30</b>	7	<b>66</b>	-6	<b>1</b>	0	<b>3</b>
NL 	<b>27</b>	-2	<b>73</b>	5	<b>0</b>	-1	<b>0</b>
AT 	<b>12</b>	-2	<b>85</b>	8	<b>2</b>	-5	<b>1</b>
PL 	<b>5</b>	0	<b>92</b>	2	<b>1</b>	0	<b>2</b>
PT 	<b>16</b>	6	<b>82</b>	-2	<b>1</b>	-1	<b>1</b>
RO 	<b>7</b>	-3	<b>90</b>	14	<b>1</b>	-2	<b>2</b>
SI 	<b>11</b>	-11	<b>87</b>	15	<b>1</b>	-2	<b>1</b>
SK 	<b>12</b>	-5	<b>84</b>	6	<b>1</b>	-1	<b>3</b>
FI 	<b>14</b>	3	<b>85</b>	-1	<b>0</b>	-3	<b>1</b>
SE 	<b>13</b>	-3	<b>86</b>	2	<b>0</b>	0	<b>1</b>
UK 	<b>5</b>	-3	<b>93</b>	2	<b>1</b>	1	<b>1</b>

**QD7** Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities? (MULTIPLE ANSWERS POSSIBLE)

(%)































(IF 'YES', CODE 1 IN QD6)

		Babysitting		Healthcare services		Hairdressing or beauty treatments		Cleaning or ironing		Home repairs or renovations		Gardening		Tutoring		Helping move house	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28		7	1	7	-1	27	N.A	16	0	30	1	13	3	5	2	5	2
EU27		7	1	7	-1	27	N.A	16	0	29	0	12	2	5	2	5	2
BE		13	5	3	1	17	N.A	13	3	34	0	18	6	8	2	11	6
BG		1	-5	16	-2	29	N.A	0	-1	42	9	8	3	7	0	6	5
CZ		9	4	3	-3	38	N.A	8	1	34	-11	10	1	10	2	11	3
DK		6	0	1	-1	14	N.A	18	-4	36	11	28	14	3	3	1	0
DE		6	3	0	-2	17	N.A	13	-2	19	-6	14	8	4	1	4	1
EE		9	5	4	1	35	N.A	11	7	26	4	5	0	3	1	5	2
IE		9	-18	5	3	19	N.A	11	-2	35	-2	22	1	3	1	7	6
EL		3	3	25	9	28	N.A	16	4	44	19	5	2	5	2	2	0
ES		4	-5	5	0	23	N.A	12	1	32	-1	3	1	7	-2	2	-1
FR		8	-4	1	-1	14	N.A	10	-4	31	9	27	16	9	7	8	2
HR		2	-1	3	-3	40	N.A	9	-3	28	-2	4	-1	10	3	6	1
IT		8	2	17	-9	48	N.A	31	8	28	0	12	1	0	-1	8	7
CY		4	-4	54	20	57	N.A	15	-20	27	2	10	7	10	2	2	-2
LV		5	0	11	-1	38	N.A	1	-1	23	9	7	1	3	-1	6	1
LT		4	2	9	-5	35	N.A	1	-2	22	9	6	3	2	-6	3	3
LU		18	-2	1	-2	22	N.A	30	-19	24	-4	17	1	2	-9	6	-3
HU		1	0	7	-5	48	N.A	3	-8	33	6	8	1	2	-3	5	1
MT		1	1	40	14	36	N.A	5	-1	36	12	2	2	6	-8	5	4
NL		18	7	2	1	18	N.A	37	5	28	3	15	3	2	0	2	-2
AT		8	0	6	0	34	N.A	19	-13	22	-21	15	-1	11	3	12	5
PL		6	2	9	9	18	N.A	4	1	32	7	6	-3	11	5	6	-3
PT		3	-2	4	-1	36	N.A	16	-2	22	0	4	-1	6	3	1	-3
RO		4	2	12	-2	22	N.A	2	-13	19	-10	15	-7	10	6	7	5
SI		3	1	3	1	28	N.A	7	2	28	5	10	4	1	-1	7	4
SK		4	4	9	-1	33	N.A	1	-1	41	-12	7	-2	6	-1	7	2
FI		5	2	6	3	25	N.A	10	0	14	-8	4	-1	0	0	3	-2
SE		2	-1	2	1	21	N.A	13	1	24	1	9	5	1	1	4	-2
UK		5	-3	3	1	20	N.A	11	-7	39	-3	23	0	11	10	7	6

**QD7** Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities? (MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD6)































		Passenger transport		Assistance for a dependant or elderly person		Administrative and clerical tasks or IT assistance		Repair services (e.g. mobile phone, car)		Buying food (e.g. farm produce)		Buying other goods or services		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	
EU28		5	N.A	3	0	3	0	19	N.A	16	4	17	-14	2	0	1
EU27		5	N.A	3	0	3	0	19	N.A	17	5	18	-13	2	0	1
BE		4	N.A	3	1	2	-2	14	N.A	16	1	23	-6	1	-3	1
BG		9	N.A	3	0	3	3	29	N.A	50	9	28	-1	4	3	1
CZ		9	N.A	5	0	4	-9	20	N.A	21	9	19	-12	1	-3	2
DK		1	N.A	4	3	0	-5	9	N.A	8	-9	19	-14	2	1	1
DE		10	N.A	1	0	1	-2	23	N.A	12	5	26	-17	0	-2	2
EE		6	N.A	2	2	2	-6	16	N.A	33	6	20	-26	1	0	0
IE		9	N.A	4	1	3	1	12	N.A	8	3	7	-8	2	-1	1
EL		1	N.A	4	3	3	3	28	N.A	24	2	33	-26	5	2	0
ES		6	N.A	2	1	4	-2	20	N.A	9	2	8	-8	3	0	0
FR		1	N.A	2	-2	0	-2	18	N.A	12	5	17	-7	1	-1	0
HR		8	N.A	4	2	4	-2	27	N.A	41	14	35	-7	2	-1	1
IT		1	N.A	7	2	5	1	19	N.A	17	2	11	-15	3	1	0
CY		2	N.A	1	0	4	4	17	N.A	14	3	25	-12	1	0	0
LV		6	N.A	2	0	2	-4	22	N.A	25	-11	16	-12	0	-6	2
LT		2	N.A	2	0	0	-3	25	N.A	47	28	33	-21	1	-2	1
LU		1	N.A	9	2	3	0	11	N.A	10	-1	11	-15	0	-2	8
HU		5	N.A	5	1	3	0	30	N.A	40	7	14	-5	5	-1	1
MT		8	N.A	2	2	5	1	25	N.A	34	18	23	-31	0	-1	2
NL		1	N.A	1	-2	3	-1	12	N.A	6	0	8	-18	0	-1	0
AT		8	N.A	6	0	4	0	18	N.A	6	-10	5	-21	0	-1	1
PL		11	N.A	3	1	3	3	14	N.A	15	8	11	-45	3	1	0
PT		4	N.A	4	3	3	0	16	N.A	16	-9	36	-15	5	-3	4
RO		12	N.A	4	1	3	1	18	N.A	25	10	10	-7	5	2	2
SI		13	N.A	9	5	3	-2	33	N.A	24	0	25	-15	3	-2	3
SK		6	N.A	3	1	2	-3	21	N.A	21	5	17	-20	1	-1	0
FI		13	N.A	4	2	7	7	25	N.A	16	11	18	-26	2	0	1
SE		12	N.A	2	-4	2	1	15	N.A	16	3	26	-17	1	1	0
UK		7	N.A	2	1	3	1	6	N.A	8	4	9	-11	3	3	2

**QD8** Among the following, could you please indicate who you paid for these goods or services?

(MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD6)

		Friends, colleagues or acquaintances		Relatives		Neighbours		Other private persons or households		Public service providers		Firms or businesses		Other (SPONTANEOUS)		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	
EU28		36	-6	10	1	11	2	33	5	6	-1	26	2	2	-2	3	0	1
EU27		37	-5	10	1	11	2	33	5	6	-1	27	3	2	-2	3	0	1
BE		35	-2	14	4	16	9	29	1	5	2	30	3	1	-6	1	-4	0
BG		25	5	4	4	13	5	51	2	20	12	45	6	1	-1	7	5	2
CZ		49	-7	17	4	13	3	35	1	15	12	10	-5	2	-1	3	-2	1
DK		53	3	19	8	11	7	31	-3	0	-2	15	-13	5	3	4	1	1
DE		34	-21	9	-1	5	-1	25	-1	0	-2	33	13	1	0	0	-2	4
EE		31	-12	9	3	5	0	46	11	22	20	19	-15	3	2	2	-3	1
IE		31	-18	10	2	15	-5	36	18	4	2	14	5	3	-6	4	-3	1
EL		25	4	7	1	15	10	67	22	5	-14	25	-18	2	0	3	0	0
ES		33	-3	11	5	6	0	16	-8	6	4	50	18	4	3	2	2	0
FR		41	-15	11	1	9	-1	26	12	0	-2	32	16	1	0	1	-3	1
HR		34	-22	14	3	21	13	44	15	11	7	14	4	2	-5	3	-5	0
IT		34	2	8	0	18	6	36	11	9	-14	23	-3	1	-8	4	-1	1
CY		39	-5	20	12	20	12	59	17	3	-22	10	-12	11	6	3	2	6
LV		22	-4	6	0	8	0	38	-4	13	3	21	-10	5	3	7	0	2
LT		19	-5	2	-3	7	-3	66	8	20	9	18	4	2	-6	3	2	1
LU		44	-9	12	-4	16	3	34	0	3	1	11	-3	6	-1	0	-3	7
HU		20	-10	7	1	13	4	60	26	4	-7	34	3	1	-4	6	-6	3
MT		16	0	4	2	3	3	48	4	5	-21	39	6	23	8	2	0	5
NL		53	4	9	-2	7	-2	29	0	3	2	20	10	2	-2	0	-2	0
AT		45	-15	21	-5	16	-11	31	2	4	-1	6	-5	3	2	6	2	1
PL		31	3	11	4	14	2	33	-6	14	13	8	-12	0	-3	6	4	0
PT		37	2	6	-3	8	-5	35	8	7	5	22	-8	7	-5	6	-7	3
RO		29	-12	12	7	14	-6	27	-7	10	2	12	2	4	-1	10	7	7
SI		43	-16	8	-7	15	-7	31	12	5	4	20	-3	1	-2	6	1	0
SK		47	-8	25	4	14	-4	29	-11	9	0	20	3	7	7	1	-4	1
FI		39	-1	11	3	3	-3	28	7	10	7	41	-2	1	0	4	1	0
SE		47	15	9	4	10	6	25	0	6	6	29	-12	0	-5	2	1	0
UK		30	-20	12	2	1	-3	33	17	6	4	23	-4	5	-2	3	3	0

































**QD9** Why did you buy these goods or services undeclared instead of buying them on the regular market?

(MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD6)































		Lower price		Faster service		Better quality		In order to help someone who is in need of money		It was a favour amongst friends, relatives or colleagues	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28		48	-12	18	-2	9	-2	20	0	23	1
EU27		49	-11	19	-1	10	-1	21	1	23	1
BE		47	-17	17	-5	9	-1	13	-2	25	4
BG		34	-15	32	-3	27	-2	11	5	18	4
CZ		53	-15	33	-4	16	-9	17	7	39	15
DK		63	-7	23	6	16	3	20	6	33	8
DE		44	-12	9	-14	4	-3	13	-16	24	-18
EE		45	-18	16	-12	11	-7	5	-7	22	0
IE		36	-14	16	-4	15	1	20	-3	15	-7
EL		65	-9	18	5	11	4	26	14	17	7
ES		34	-25	12	-3	3	-4	19	-9	16	2
FR		39	-20	25	7	11	4	25	3	25	-7
HR		57	-11	34	9	25	6	25	-9	33	12
IT		64	1	16	2	4	-4	33	10	18	3
CY		45	-8	29	-15	26	13	25	3	27	1
LV		53	-17	18	-4	21	-7	16	1	13	-3
LT		65	-3	23	-4	25	8	8	-2	16	1
LU		41	-12	29	-1	17	7	36	5	27	-4
HU		58	-3	45	19	11	-10	9	-9	12	-5
MT		30	-8	8	-12	2	-1	5	3	9	0
NL		46	-15	15	2	9	-2	23	6	33	11
AT		48	-28	27	-20	16	-1	23	-14	35	-11
PL		46	-29	12	-1	17	0	11	-2	14	10
PT		44	-18	10	-5	9	0	29	5	8	3
RO		40	-1	17	-4	9	-10	14	-8	27	5
SI		59	-5	20	-3	9	-17	17	-5	26	-5
SK		49	-29	23	-21	17	-5	25	7	44	5
FI		39	-14	17	-4	13	3	15	7	38	23
SE		53	8	27	1	11	1	17	9	30	13
UK		31	-14	15	-3	1	-5	11	-5	17	-2

**QD9** Why did you buy these goods or services undeclared instead of buying them on the regular market?

(MULTIPLE ANSWERS POSSIBLE)

(%)































(IF 'YES', CODE 1 IN QD6)

		The good or service is unavailable or hard to find on the regular market		You only realised afterwards that it was undeclared		Other (SPONTANEOUS)		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	
EU28		10	0	16	N.A	7	-2	1	-1	2
EU27		10	0	16	N.A	7	-2	1	-1	2
BE		11	4	25	N.A	3	-10	1	0	0
BG		24	9	13	N.A	7	-1	4	3	3
CZ		10	6	11	N.A	5	2	1	-2	0
DK		9	-1	8	N.A	7	0	2	1	0
DE		11	0	28	N.A	7	0	1	0	3
EE		12	1	21	N.A	8	6	2	0	8
IE		18	9	10	N.A	6	3	4	-2	1
EL		11	0	8	N.A	17	5	0	-1	0
ES		4	1	14	N.A	17	0	1	1	1
FR		7	-3	18	N.A	3	-4	0	-1	0
HR		15	-3	7	N.A	3	-3	0	-2	0
IT		5	0	17	N.A	2	-12	0	-5	1
CY		12	11	22	N.A	14	1	1	0	4
LV		11	-3	17	N.A	7	5	1	0	0
LT		16	7	20	N.A	3	-5	2	1	2
LU		12	5	8	N.A	8	-2	1	0	5
HU		13	0	8	N.A	6	4	3	-3	1
MT		6	-8	52	N.A	30	14	1	-1	5
NL		17	2	4	N.A	6	0	0	-1	2
AT		8	-7	7	N.A	10	8	2	1	4
PL		10	3	9	N.A	2	-4	2	2	5
PT		9	0	13	N.A	13	3	2	-3	4
RO		12	-2	16	N.A	5	-4	5	4	6
SI		11	4	16	N.A	6	-5	1	-1	0
SK		3	-5	13	N.A	5	3	1	0	1
FI		13	3	35	N.A	3	-21	2	1	4
SE		14	1	21	N.A	2	-12	0	0	1
UK		9	-3	27	N.A	8	-2	1	1	6

**QD10** Sometimes employers prefer to pay all or part of the salary or the remuneration (for extra work, overtime hours, the amount above the legal minimum wage or bonuses) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months in this way?

(%)































(IF 'EMPLOYED', CODE 10 TO 18 IN D15a)

		Yes		No		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019
EU28		3	0	95	2	1	-1	1
EU27		3	0	95	2	1	-1	1
BE		6	2	94	-1	0	-1	0
BG		6	0	80	-7	7	4	7
CZ		3	-2	96	3	1	-1	0
DK		3	1	97	1	0	-1	0
DE		2	1	98	2	0	-2	0
EE		4	-1	95	4	0	-3	1
IE		4	2	92	-1	3	0	1
EL		6	-1	92	4	2	-2	0
ES		4	-1	94	3	1	-2	1
FR		2	1	98	0	0	0	0
HR		4	-4	94	8	1	-3	1
IT		4	2	93	3	3	-3	0
CY		3	1	96	3	0	-1	1
LV		7	-4	90	7	2	-2	1
LT		3	-3	96	6	0	-2	1
LU		3	0	97	2	0	-1	0
HU		6	0	93	8	1	-7	0
MT		1	1	97	2	1	-1	1
NL		1	-2	99	3	0	0	0
AT		2	0	94	4	3	-4	1
PL		5	0	90	0	3	0	2
PT		3	0	96	3	1	-2	0
RO		5	-2	91	18	1	-3	3
SI		3	-1	96	5	1	-3	0
SK		4	-3	93	5	1	-3	2
FI		1	0	99	1	0	-1	0
SE		2	1	98	-1	0	0	0
UK		1	-1	98	2	1	1	0































**QD11** Was this income part of the remuneration for your regular work, an extra payment (e.g. overtime, extra work or a bonus), or was it both?

(%)

(IF 'YES', CODE 1 IN QD10)

		Part of the remuneration for your regular work		Overtime, extra work or a bonus		Both regular work and extra payment		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	
EU28		<b>25</b>	-12	<b>44</b>	13	<b>28</b>	3	<b>2</b>	-2	<b>1</b>
EU27		<b>25</b>	-12	<b>42</b>	11	<b>29</b>	4	<b>3</b>	-1	<b>1</b>
BE		<b>34</b>	20	<b>49</b>	5	<b>17</b>	-8	<b>0</b>	-17	<b>0</b>
BG		<b>24</b>	-37	<b>29</b>	14	<b>40</b>	16	<b>5</b>	5	<b>2</b>
CZ		<b>8</b>	-18	<b>55</b>	-1	<b>32</b>	14	<b>0</b>	0	<b>5</b>
DK		<b>42</b>	26	<b>34</b>	-30	<b>24</b>	4	<b>0</b>	0	<b>0</b>
DE		<b>6</b>	-32	<b>54</b>	-8	<b>40</b>	40	<b>0</b>	0	<b>0</b>
EE		<b>40</b>	-8	<b>24</b>	-2	<b>36</b>	10	<b>0</b>	0	<b>0</b>
IE		<b>11</b>	-3	<b>80</b>	20	<b>9</b>	1	<b>0</b>	0	<b>0</b>
EL		<b>33</b>	-25	<b>42</b>	28	<b>25</b>	9	<b>0</b>	-12	<b>0</b>
ES		<b>27</b>	-21	<b>53</b>	30	<b>14</b>	-15	<b>0</b>	0	<b>6</b>
FR		<b>17</b>	-23	<b>65</b>	65	<b>18</b>	4	<b>0</b>	-24	<b>0</b>
HR		<b>15</b>	-27	<b>69</b>	44	<b>13</b>	-14	<b>3</b>	-3	<b>0</b>
IT		<b>19</b>	0	<b>30</b>	-11	<b>43</b>	13	<b>8</b>	-2	<b>0</b>
CY		<b>78</b>	-22	<b>11</b>	11	<b>11</b>	11	<b>0</b>	0	<b>0</b>
LV		<b>64</b>	30	<b>17</b>	-1	<b>19</b>	-19	<b>0</b>	-5	<b>0</b>
LT		<b>36</b>	2	<b>27</b>	5	<b>26</b>	-18	<b>11</b>	11	<b>0</b>
LU		<b>51</b>	51	<b>49</b>	-15	<b>0</b>	-36	<b>0</b>	0	<b>0</b>
HU		<b>43</b>	22	<b>25</b>	-20	<b>30</b>	4	<b>0</b>	-8	<b>2</b>
MT		<b>50</b>	50	<b>50</b>	50	<b>0</b>	0	<b>0</b>	0	<b>0</b>
NL		<b>0</b>	-15	<b>100</b>	23	<b>0</b>	-8	<b>0</b>	0	<b>0</b>
AT		<b>19</b>	10	<b>56</b>	-5	<b>25</b>	9	<b>0</b>	-14	<b>0</b>
PL		<b>33</b>	3	<b>21</b>	1	<b>43</b>	-3	<b>3</b>	3	<b>0</b>
PT		<b>7</b>	-26	<b>26</b>	-3	<b>40</b>	20	<b>27</b>	27	<b>0</b>
RO		<b>32</b>	2	<b>60</b>	16	<b>8</b>	-11	<b>0</b>	0	<b>0</b>
SI		<b>38</b>	10	<b>55</b>	15	<b>7</b>	-25	<b>0</b>	0	<b>0</b>
SK		<b>35</b>	9	<b>27</b>	-1	<b>38</b>	-8	<b>0</b>	0	<b>0</b>
FI		<b>10</b>	-41	<b>90</b>	41	<b>0</b>	0	<b>0</b>	0	<b>0</b>
SE		<b>34</b>	-50	<b>66</b>	50	<b>0</b>	0	<b>0</b>	0	<b>0</b>
UK		<b>0</b>	-70	<b>100</b>	87	<b>0</b>	-17	<b>0</b>	0	<b>0</b>































**QD12** Approximately what percentage of your gross yearly income in your main job did you get this way?  
(%)  
(IF 'YES', CODE 1 IN QD10)

		1-24 %		25-49 %		50-74 %		75-100 %		Don't remember		Refusal		Don't know		Average	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013
EU28		33	5	10	0	5	-3	5	-5	11	-1	11	-5	25	27.4	-8.2	
EU27		34	6	10	0	5	-3	5	-5	11	-1	12	-4	23	27.4	-8.2	
BE		35	-1	4	-22	6	-1	4	4	17	9	4	-13	30	25.9	7.1	
BG		21	10	14	-18	3	-12	7	7	3	3	28	12	24	37.9	4.4	
CZ		30	5	22	-4	0	0	0	0	11	-14	19	9	18	15.5	-3.8	
DK		43	-31	34	34	0	0	0	0	0	-10	10	10	13	15.0	14.0	
DE		60	40	3	-24	0	-20	10	10	0	0	6	6	21	23.8	-9.9	
EE		17	-24	18	1	17	1	23	5	0	0	0	-4	25	56.3	16.3	
IE		51	-6	0	-14	0	0	0	0	12	-17	26	26	11	18.9	8.1	
EL		28	-2	14	9	16	10	14	8	10	-9	18	0	0	43.7	17.9	
ES		40	32	7	-1	20	13	0	-45	0	-8	13	-3	20	22.0	-55.2	
FR		28	-12	20	20	0	0	0	0	19	19	0	-22	33	21.0	14.7	
HR		36	7	16	1	13	-1	0	-16	8	8	6	2	21	23.6	-18.5	
IT		25	17	18	7	0	0	6	-15	8	-20	18	5	25	30.0	-34.7	
CY		32	32	0	-25	0	-75	24	24	11	11	0	0	33	46.8	-3.2	
LV		24	7	11	-8	22	1	9	-14	16	14	4	-3	14	40.2	-11.8	
LT		37	-1	0	-13	10	-7	20	16	16	16	10	6	7	43.6	15.7	
LU		0	-20	0	0	0	0	0	0	69	69	16	-3	15	0.0	-10.1	
HU		40	-3	23	0	10	10	11	2	5	-13	0	-7	11	36.0	5.6	
MT		0	0	0	0	0	0	50	50	0	0	0	0	50	100.0	100.0	
NL		100	47	0	-14	0	0	0	0	0	-14	0	0	0	7.0	-3.9	
AT		28	-33	0	0	0	0	5	5	10	-13	30	30	27	26.6	15.4	
PL		22	-20	5	1	0	-27	6	6	28	28	20	-3	19	32.4	3.8	
PT		42	33	0	0	0	-9	19	-12	17	17	0	-28	22	41.1	-34.6	
RO		17	-1	3	3	0	-3	0	0	15	-6	7	-17	58	15.7	1.9	
SI		44	4	24	24	0	-26	0	0	9	9	9	-13	14	18.3	-11.3	
SK		32	-4	12	2	27	9	4	1	9	3	0	0	16	33.9	2.0	
FI		10	-90	0	0	0	0	0	0	90	90	0	0	0	10.0	6.0	
SE		100	0	0	0	0	0	0	0	0	0	0	0	0	9.1	-1.9	
UK		0	-31	0	-12	0	0	0	-1	0	-21	0	-24	100	0.0	-14.5	

**QD13** Would you be open to receiving payment from your employer that you knew would not be declared to the tax authorities?

(%)































(IF 'NO', CODE 2 IN QD10)

		Yes, for any amount	Yes, for small amounts	No	Refusal (SPONTANEOUS)	Don't know	Total 'Yes'
EU28		4	10	82	1	3	14
EU27		4	12	80	1	3	16
BE		4	15	81	0	0	19
BG		7	9	67	3	14	16
CZ		9	17	67	1	6	26
DK		2	12	85	0	1	14
DE		1	14	83	1	1	15
EE		5	11	80	1	3	16
IE		1	9	85	2	3	10
EL		2	13	78	3	4	15
ES		4	10	81	1	4	14
FR		6	10	84	0	0	16
HR		7	17	70	2	4	24
IT		2	10	85	1	2	12
CY		2	5	91	0	2	7
LV		8	19	70	1	2	27
LT		8	11	78	2	1	19
LU		5	10	84	0	1	15
HU		6	11	79	2	2	17
MT		1	9	87	0	3	10
NL		6	24	69	0	1	30
AT		2	8	84	3	3	10
PL		4	9	78	1	8	13
PT		3	4	85	2	6	7
RO		6	10	74	2	8	16
SI		5	15	75	1	4	20
SK		6	13	78	2	1	19
FI		3	11	85	0	1	14
SE		4	13	83	0	0	17
UK		2	4	93	0	1	6

**QD14** In the last 12 months, have you refused payment from your employer because you knew it would not be declared to tax authorities?

(%)































(IF 'NO', CODE 2 IN QD10)

		Yes	No	Refusal (SPONTANEOUS)	Don't know
EU28		2	96	1	1
EU27		2	96	1	1
BE		3	97	0	0
BG		1	87	6	6
CZ		5	91	1	3
DK		0	99	1	0
DE		1	97	1	1
EE		3	85	3	9
IE		0	100	0	0
EL		3	96	1	0
ES		4	95	1	0
FR		1	98	1	0
HR		3	94	2	1
IT		5	91	2	2
CY		3	95	1	1
LV		5	88	5	2
LT		1	90	3	6
LU		1	96	2	1
HU		1	98	1	0
MT		3	95	0	2
NL		0	100	0	0
AT		0	97	2	1
PL		0	96	1	3
PT		1	97	1	1
RO		2	91	2	5
SI		1	97	2	0
SK		3	90	3	4
FI		1	96	0	3
SE		1	99	0	0
UK		1	97	1	1

**QD15** Thinking about the organisation you work for, approximately how many employees does it have (including both full and part time)?

(%)

(IF 'EMPLOYED', CODE 10 TO 18 IN D15a)































		1 to 4		5 to 9		10 to 19		20 to 49		50 to 99		100 to 499		500 or more		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019
EU28		8	-1	11	1	12	0	15	1	11	1	14	-1	23	0	2	0	4
EU27		8	-1	11	1	13	1	16	2	11	1	14	-1	20	-3	2	0	5
BE		5	-1	8	-1	14	5	15	1	17	2	19	-2	21	-3	0	-1	1
BG		7	1	11	1	19	0	24	4	12	-2	7	0	2	-1	6	0	12
CZ		6	2	8	0	10	-4	21	-2	17	4	20	1	14	2	1	-1	3
DK		5	-2	5	-1	7	-1	15	-2	13	2	19	3	34	0	0	0	2
DE		5	0	9	2	10	-3	13	-1	13	0	18	-1	27	3	1	-1	4
EE		7	-1	8	0	12	-4	21	6	11	-6	20	1	15	6	2	-1	4
IE		9	-5	13	0	15	3	16	6	11	0	14	1	18	1	2	-1	2
EL		29	5	20	2	17	1	14	4	4	-3	5	-4	4	-3	4	-1	3
ES		9	-6	15	3	15	6	14	-1	10	0	11	-1	14	-1	4	-2	8
FR		10	0	6	0	9	-1	13	2	9	2	19	0	32	-2	1	0	1
HR		10	0	14	5	15	1	19	4	16	1	11	-8	11	-3	1	-1	3
IT		17	0	20	-3	17	-1	18	5	5	-3	6	0	9	2	4	1	4
CY		18	-2	12	-7	15	4	13	-1	11	2	13	1	13	4	1	1	4
LV		10	2	9	-3	14	-3	17	-2	15	2	20	4	12	0	1	1	2
LT		5	-1	7	0	12	-3	24	3	20	4	17	0	11	-3	1	0	3
LU		3	-3	2	-5	9	1	7	-5	13	2	27	5	34	2	2	1	3
HU		5	-3	10	-2	19	2	21	4	17	1	14	3	8	-1	2	-1	4
MT		5	0	8	3	12	-3	15	3	11	1	19	5	22	10	0	-3	8
NL		4	-1	3	-1	3	-3	7	-3	6	-2	23	-1	53	12	0	-1	1
AT		4	-3	15	1	22	0	22	1	10	-1	11	-2	9	1	5	3	2
PL		4	-5	9	-1	18	5	23	4	18	8	9	-2	6	-5	4	-2	9
PT		19	5	21	3	17	1	15	4	8	-2	7	-4	4	-5	2	-1	7
RO		8	1	15	7	16	6	19	7	11	1	10	0	4	-5	6	0	11
SI		9	-3	9	2	9	0	14	0	14	0	19	1	18	0	5	2	3
SK		3	-3	21	10	16	3	17	-9	13	-2	13	-3	9	-1	2	1	6
FI		6	0	6	-5	6	-5	12	-2	8	2	25	6	35	6	0	0	2
SE		2	0	2	-3	6	3	13	-2	8	0	17	-2	52	6	0	0	0
UK		4	-2	6	-1	6	0	10	0	9	-1	15	2	43	0	3	2	4

































**QD15R** Thinking about the organisation you work for, approximately how many employees does it have (including both full and part time)?

(%)

(IF 'EMPLOYED', CODE 10 TO 18 IN D15a)

		Micro organisation (1-9)		Small organisation (10-49)		Medium-sized organisation (50-499)		Large organisation (500+)		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	
EU28		18	-1	28	2	25	0	23	0	2	0	4
EU27		20	1	29	3	25	0	20	-3	2	0	4
BE		13	-1	29	5	36	0	21	-3	0	-1	1
BG		18	2	43	4	20	-1	2	-1	6	0	11
CZ		14	3	31	-7	37	5	14	2	1	-1	3
DK		10	-3	23	-2	32	5	33	-1	0	0	2
DE		14	2	23	-4	31	-1	27	3	1	-1	4
EE		15	0	33	2	31	-6	15	6	2	-1	4
IE		21	-6	32	10	25	1	18	1	2	-1	2
EL		49	6	31	6	8	-8	5	-2	4	-1	3
ES		24	-3	29	5	21	-1	14	-1	4	-2	8
FR		16	0	22	1	28	2	32	-2	1	0	1
HR		25	6	35	6	26	-8	10	-4	1	-1	3
IT		37	-3	35	4	12	-2	9	2	3	0	4
CY		29	-10	28	3	24	2	13	5	2	2	4
LV		19	-1	31	-5	35	6	12	0	1	1	2
LT		12	-2	36	0	37	4	11	-2	1	0	3
LU		6	-7	16	-4	40	7	34	2	2	1	2
HU		16	-5	40	6	31	4	7	-1	2	-1	4
MT		13	4	27	0	30	6	22	10	0	-3	8
NL		7	-1	10	-6	29	-4	53	12	0	-1	1
AT		19	-3	44	1	21	-2	9	1	5	3	2
PL		13	-7	41	9	27	5	6	-5	4	-1	9
PT		40	8	31	4	16	-4	4	-5	2	-1	7
RO		23	8	35	14	21	1	4	-5	6	-1	11
SI		18	-2	24	1	33	2	18	0	4	1	3
SK		24	7	33	-6	26	-6	9	-1	2	2	6
FI		12	-5	18	-7	33	8	35	6	0	0	2
SE		4	-4	18	1	25	-2	52	6	0	0	1
UK		10	-3	17	1	24	1	43	0	2	1	4

**QD16** Have you yourself carried out any undeclared paid activities in the last 12 months, either on your own account or for an employer?  
(%)































		Yes		No		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	
EU28		3	-1	95	2	1	-1	1
EU27		4		95		1		0
BE		6	2	94	-1	0	-1	0
BG		5	0	88	-5	3	2	4
CZ		4	0	95	2	1	-2	0
DK		8	-1	92	1	0	0	0
DE		3	1	96	2	1	-2	0
EE		6	-5	92	7	1	-2	1
IE		5	3	93	-1	2	-1	0
EL		3	0	96	3	1	-2	0
ES		4	-1	95	2	1	-1	0
FR		4	-1	95	1	1	1	0
HR		3	-4	95	6	1	-2	1
IT		3	1	94	1	3	-1	0
CY		1	-1	97	0	1	1	1
LV		6	-5	92	7	2	0	0
LT		3	-5	96	7	1	-1	0
LU		7	2	93	-1	0	-1	0
HU		4	0	94	4	2	-3	0
MT		1	0	96	0	1	-1	2
NL		10	-1	90	2	0	0	0
AT		4	-1	93	3	3	-2	0
PL		1	-2	96	2	2	0	1
PT		3	1	96	1	1	-1	0
RO		2	-1	96	8	2	-2	0
SI		5	-2	94	4	1	-2	0
SK		3	-2	94	2	1	-2	2
FI		3	0	96	2	0	-3	1
SE		7	0	93	0	0	0	0
UK		1	-2	97	0	1	1	1

**QD17** In which sector did you carry out these undeclared activities on your own account or for an employer?

(MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD16)

		Transport	Agriculture	Construction	Hospitality (hotel/ restaurant/ tourism)	Personal services (childcare/ elderly/ cleaning)	Industry and manufacturing	Retail or repair services (e.g. electronics, car)	Administration	Education, health and social work	Other sectors	Refusal (SPONTANEOUS)	Don't know
EU28		5	6	19	17	27	4	10	4	8	18	2	2
EU27		5	6	19	16	27	5	10	4	8	18	2	2
BE		1	1	19	16	29	1	6	10	13	28	0	0
BG		4	17	35	0	13	2	26	0	3	11	6	0
CZ		5	5	27	28	28	10	10	11	7	18	3	2
DK		1	7	22	16	23	4	10	1	3	21	0	0
DE		3	1	15	23	46	0	13	3	0	7	0	4
EE		4	3	31	6	16	15	4	3	3	38	3	0
IE		4	9	23	15	23	3	2	3	9	23	3	0
EL		2	0	14	18	35	0	9	0	4	22	8	0
ES		3	3	19	30	15	6	3	6	17	9	0	0
FR		9	10	20	11	23	4	12	6	12	23	5	5
HR		2	11	12	21	24	2	2	11	5	32	6	0
IT		3	4	20	14	20	10	10	3	11	18	0	0
CY		0	0	0	19	17	37	19	0	16	65	0	0
LV		7	15	33	2	9	13	5	5	2	23	1	0
LT		0	21	42	11	0	3	14	0	2	23	0	0
LU		0	11	13	18	32	5	8	0	15	28	0	0
HU		8	7	22	11	18	8	15	4	2	30	5	2
MT		0	0	5	0	21	0	21	0	0	73	0	0
NL		1	2	7	13	51	6	10	5	8	16	0	0
AT		4	5	13	22	18	0	8	0	14	26	4	4
PL		18	15	23	0	14	9	8	13	0	0	0	0
PT		0	3	15	20	25	7	10	3	7	21	0	0
RO		13	41	44	0	9	0	4	0	0	6	0	0
SI		14	8	17	14	23	3	13	4	0	19	10	0
SK		4	13	30	18	21	13	10	4	0	2	0	0
FI		14	8	20	5	21	3	13	0	1	37	3	0
SE		14	9	22	4	17	2	11	4	11	37	0	0
UK		0	9	20	33	19	0	9	0	7	21	0	0

September 2019

Tables

**QD18** Which of the following activities have you carried out undeclared in the last 12 months?

(MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD16)

		Babysitting		Assistance for a dependant or elderly person		Cleaning or ironing		Repairs or renovations		Gardening		Working as a waiter or waitress		Tutoring		Passenger transport		Helping move house	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May
EU28		14	2	10	7	12	-2	21	2	12	-2	14	3	10	3	3	N.A	6	-1
EU27		13	1	9	6	12	-2	21	2	13	-1	15	4	11	4	4	N.A	6	-1
BE		9	3	14	11	14	4	24	6	15	1	14	-13	12	0	3	N.A	18	14
BG		2	-6	6	6	9	-2	41	13	12	1	3	1	0	-2	2	N.A	5	5
CZ		15	3	17	13	19	4	24	-5	5	-6	25	20	11	-3	8	N.A	12	-12
DK		3	-5	3	-7	8	-2	30	1	18	12	16	7	2	-7	2	N.A	0	-4
DE		18	-1	4	1	6	-1	21	12	18	6	17	2	23	12	7	N.A	7	1
EE		6	-1	3	-1	0	-8	38	21	8	-2	3	-1	0	-2	3	N.A	11	3
IE		19	-6	5	1	6	1	16	0	12	7	18	18	5	-5	7	N.A	2	2
EL		19	16	22	16	19	9	21	3	0	-4	13	-3	4	-2	0	N.A	0	-4
ES		0	-6	5	5	20	-6	13	2	3	1	27	7	16	8	3	N.A	0	-4
FR		22	-3	6	6	11	-6	24	9	14	1	14	0	9	2	0	N.A	9	3
HR		3	0	12	8	22	17	30	6	9	-4	15	-1	5	0	9	N.A	2	-1
IT		8	3	20	10	15	-10	14	3	12	7	22	16	3	-2	3	N.A	3	3
CY		0	0	17	17	0	-10	31	1	17	7	19	9	0	-10	0	N.A	0	0
LV		2	-6	8	4	4	0	36	7	13	1	1	-4	2	-3	3	N.A	4	-4
LT		0	-6	3	-2	0	-3	24	0	14	5	4	2	2	-2	0	N.A	8	8
LU		16	2	4	-10	16	2	11	-21	18	4	13	-7	10	1	2	N.A	9	-17
HU		2	0	6	-1	6	-6	19	0	10	-25	0	-10	8	3	5	N.A	12	0
MT		0	0	0	-41	21	21	21	-3	0	0	0	0	0	0	0	N.A	43	43
NL		37	23	8	-2	17	4	14	1	7	-6	10	4	14	2	0	N.A	2	-6
AT		4	-6	5	0	3	-15	20	-14	14	8	15	-1	23	14	3	N.A	0	-30
PL		0	-9	7	7	7	-1	23	-5	15	-12	0	-4	0	0	11	N.A	22	22
PT		3	-8	7	1	36	-9	30	5	0	-12	17	11	3	3	3	N.A	4	4
RO		5	-1	0	0	8	3	33	7	53	22	0	-3	0	-2	7	N.A	6	6
SI		5	-1	9	2	6	-2	33	15	8	0	12	6	0	-7	8	N.A	17	10
SK		4	0	8	-5	4	1	45	15	16	9	7	-4	10	10	12	N.A	23	9
FI		0	-11	11	-2	5	-2	21	-8	9	8	5	5	0	0	16	N.A	6	6
SE		6	1	9	1	3	3	31	13	19	0	2	-3	10	1	9	N.A	12	6
UK		26	21	39	39	0	-10	20	-7	0	-37	0	-10	7	7	0	N.A	0	-16

**QD18** Which of the following activities have you carried out undeclared in the last 12 months?






























(MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD16)

		Administrative and clerical tasks or IT assistance		Professional services (e.g. accounting, consulting, project management)		Writing or translation services		Creative, multimedia and software services (e.g. design, marketing support, web or software development)		Selling food (e.g. farm produce)		Selling other goods or services		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May 2013	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	
EU28		4	-3	5	N.A	5	N.A	5	N.A	4	1	7	-15	7	3	5
EU27		4	-3	5	N.A	5	N.A	5	N.A	4	1	7	-15	7	3	5
BE		4	-2	2	N.A	3	N.A	5	N.A	3	3	10	-9	7	7	0
BG		0	-9	2	N.A	2	N.A	2	N.A	13	3	16	-5	5	2	3
CZ		0	-8	17	N.A	9	N.A	4	N.A	6	-3	16	0	5	5	2
DK		2	0	4	N.A	0	N.A	11	N.A	2	0	11	-24	3	2	2
DE		1	-10	6	N.A	0	N.A	1	N.A	1	1	5	-14	3	3	1
EE		3	-3	5	N.A	0	N.A	5	N.A	5	1	19	-24	3	-4	4
IE		6	-3	4	N.A	2	N.A	0	N.A	8	-3	16	-3	9	3	0
EL		0	0	7	N.A	0	N.A	3	N.A	8	8	19	-10	6	-3	0
ES		6	-1	11	N.A	7	N.A	3	N.A	0	-4	6	-13	3	-4	2
FR		0	-4	5	N.A	9	N.A	3	N.A	6	3	5	-7	13	13	16
HR		7	1	2	N.A	0	N.A	2	N.A	6	-1	15	-11	7	0	2
IT		8	-4	3	N.A	8	N.A	10	N.A	2	2	3	-26	11	3	0
CY		0	0	19	N.A	19	N.A	0	N.A	0	0	0	-20	34	34	0
LV		7	1	6	N.A	4	N.A	4	N.A	4	0	14	0	4	-5	7
LT		7	4	0	N.A	0	N.A	0	N.A	3	-1	22	-25	9	7	9
LU		4	-9	2	N.A	0	N.A	11	N.A	0	0	7	-25	6	6	3
HU		15	15	11	N.A	0	N.A	4	N.A	0	-9	7	-8	21	21	11
MT		0	0	0	N.A	0	N.A	0	N.A	0	-25	31	21	5	5	21
NL		9	-4	2	N.A	6	N.A	7	N.A	5	2	2	-30	0	-1	10
AT		8	5	4	N.A	10	N.A	5	N.A	2	2	11	-10	7	3	4
PL		0	-6	0	N.A	0	N.A	9	N.A	7	3	7	-7	0	-11	8
PT		3	3	0	N.A	0	N.A	0	N.A	2	2	5	-12	4	-2	0
RO		0	0	0	N.A	0	N.A	0	N.A	12	10	0	-17	9	3	0
SI		4	-4	1	N.A	0	N.A	3	N.A	0	-9	0	-27	26	16	0
SK		4	-2	9	N.A	0	N.A	0	N.A	6	1	3	-24	4	-2	0
FI		1	-9	13	N.A	3	N.A	5	N.A	6	6	24	-1	9	8	13
SE		3	-12	4	N.A	5	N.A	14	N.A	3	-8	21	-27	1	1	3
UK		0	0	0	N.A	9	N.A	0	N.A	7	2	16	-5	21	15	0































**QD19** Were any of these activities arranged through a mobile application - app - or an online tool or specialised website?  
(%)  
(IF 'YES', CODE 1 IN QD16)

		Yes, all of them	Yes, some of them	No	Refusal (SPONTANEOUS)	Don't know	Total 'Yes'
EU28		4	9	85	2	0	13
EU27		4	7	87	2	0	11
BE		7	7	86	0	0	14
BG		0	0	100	0	0	0
CZ		5	4	88	0	3	9
DK		1	5	92	2	0	6
DE		3	5	92	0	0	8
EE		0	12	85	0	3	12
IE		3	13	80	4	0	16
EL		0	0	100	0	0	0
ES		0	3	95	2	0	3
FR		0	5	92	3	0	5
HR		3	15	80	2	0	18
IT		3	15	79	3	0	18
CY		0	19	63	18	0	19
LV		7	12	77	4	0	19
LT		10	7	81	0	2	17
LU		16	8	74	2	0	24
HU		0	18	80	0	2	18
MT		31	0	69	0	0	31
NL		10	9	77	3	1	19
AT		10	0	90	0	0	10
PL		22	18	52	8	0	40
PT		0	14	86	0	0	14
RO		0	0	95	0	5	0
SI		6	9	85	0	0	15
SK		3	25	72	0	0	28
FI		0	5	92	3	0	5
SE		7	5	88	0	0	12
UK		9	35	56	0	0	44

**QD20** Please could you tell me for whom you carried out these activities? (MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD16)

		Friends, colleagues or acquaintances		Relatives		Neighbours		Other private persons or households		Firms or businesses		Other (SPONTANEOUS)		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	
EU28		46	-3	20	-7	19	1	25	-5	19	5	1	-1	6	4	1
EU27		47	-2	20	-7	18	0	26	-4	20	6	1	-1	5	3	1
BE		48	7	27	5	16	1	24	-9	14	-6	5	0	6	2	0
BG		43	3	14	3	21	5	47	-4	18	3	2	2	2	0	0
CZ		38	-29	36	7	20	-7	41	16	24	16	7	7	2	2	0
DK		52	-19	23	-4	4	-4	25	-9	18	11	0	-1	4	4	0
DE		59	17	24	-12	41	28	21	2	6	-14	0	0	0	0	0
EE		69	7	22	-1	12	7	18	0	10	-5	1	-3	2	1	3
IE		29	-37	12	-22	21	6	27	16	16	-10	0	0	12	12	0
EL		33	8	7	-10	29	19	47	-18	22	-4	0	0	0	-6	0
ES		23	-13	6	-8	8	-8	29	-4	44	25	3	-3	5	5	0
FR		53	-8	14	-14	12	-15	23	0	17	1	0	0	9	7	5
HR		43	-15	23	6	8	-16	44	22	11	-5	2	-4	0	-6	0
IT		41	15	6	-22	8	-2	35	-18	30	5	0	-7	14	14	0
CY		16	-44	0	-50	17	-3	37	7	12	2	0	0	18	18	0
LV		27	-24	12	-8	22	-1	47	19	11	-1	2	2	2	-6	0
LT		57	19	11	-13	5	-22	34	-1	4	-2	6	0	10	9	0
LU		53	-8	28	-11	21	-2	33	-3	25	3	6	4	2	-1	0
HU		33	-9	18	-1	0	-32	22	-28	30	15	2	2	15	13	7
MT		95	71	0	-41	0	0	27	-8	0	0	0	0	0	0	0
NL		57	1	28	-7	25	6	13	-14	18	8	0	-3	3	3	2
AT		56	-11	33	-9	16	-22	24	-14	18	7	2	1	4	2	0
PL		9	-29	52	37	7	-8	0	-25	33	23	0	-4	0	-2	8
PT		48	1	15	-14	19	-22	34	-13	17	11	3	-9	3	-3	0
RO		61	14	46	22	27	5	25	-18	0	-3	0	0	4	2	0
SI		38	-25	20	3	11	0	20	3	19	4	1	-2	10	3	0
SK		32	-18	38	13	24	18	34	-7	31	13	3	3	2	-1	0
FI		61	8	40	-1	8	6	35	8	5	-1	0	-4	3	3	0
SE		63	11	36	5	17	2	29	-4	9	-8	2	2	0	-1	0
UK		31	-26	29	-10	42	37	9	-7	0	-6	0	0	10	4	0

**QD21** Among the following, what were the reasons for carrying out these activities undeclared or partly undeclared?

(MULTIPLE ANSWERS POSSIBLE)

(%)

(IF 'YES', CODE 1 IN QD16)

		The person or firm for whom you carried out this activity insisted on the non-declaration or under declaration		Bureaucracy or red tape for regular activities is too complicated		Bureaucracy or red tape for minor or occasional activities is too complicated		You could not find a regular job		You were able to ask a higher fee for your work		Both parties benefited from it		Taxes or social security contributions are too high		You believe that intentionally not declaring small secondary income is perfectly acceptable		It was not clear whether the work needed to be declared	
		Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May	Sep. 2019	Diff. Sep. 2019 - Apr.-May
EU28		8	-2	9	2	14	3	12	-9	6	0	31	-19	15	-1	20	N.A	13	N.A
EU27		8	-2	9	2	14	3	12	-9	6	0	32	-18	15	-1	21	N.A	13	N.A
BE		10	-3	6	-3	2	-16	14	-5	4	2	42	-21	14	-8	24	N.A	16	N.A
BG		7	-4	12	9	9	2	25	1	0	-12	46	-8	22	6	16	N.A	16	N.A
CZ		16	-3	7	4	15	6	2	-21	9	5	40	-20	19	3	23	N.A	33	N.A
DK		10	1	4	-6	7	-19	2	1	3	-14	48	-21	2	-6	23	N.A	8	N.A
DE		2	-11	13	12	24	16	6	5	5	1	45	-18	17	14	23	N.A	22	N.A
EE		0	-6	12	5	14	-2	11	-8	3	-7	43	-9	15	5	14	N.A	3	N.A
IE		5	-25	3	-2	14	9	19	14	0	-5	26	-4	9	4	18	N.A	10	N.A
EL		19	1	18	18	23	9	37	-5	10	7	34	4	52	25	5	N.A	4	N.A
ES		19	-4	7	2	7	-2	23	-16	3	-1	15	-11	17	-1	17	N.A	13	N.A
FR		8	2	10	10	12	5	1	-8	8	-1	33	-30	13	-6	24	N.A	5	N.A
HR		17	-4	0	-4	9	5	21	-7	21	12	43	-6	10	-2	0	N.A	6	N.A
IT		11	11	8	-3	7	-3	25	-21	5	5	19	-2	16	-2	9	N.A	9	N.A
CY		19	19	0	0	0	0	17	-23	0	-10	18	-22	0	0	35	N.A	0	N.A
LV		7	1	4	-2	16	0	9	-1	13	5	51	-13	31	14	14	N.A	9	N.A
LT		0	0	20	16	6	3	32	4	6	-2	38	-2	12	-16	32	N.A	17	N.A
LU		2	-6	14	3	26	1	7	-28	13	11	49	-15	11	9	41	N.A	12	N.A
HU		15	-5	14	7	18	12	22	-17	2	-12	25	-29	25	-1	18	N.A	10	N.A
MT		0	-24	0	0	5	-20	27	27	0	0	27	27	5	5	0	N.A	0	N.A
NL		3	0	7	-4	20	-8	2	-5	6	2	29	-27	2	-20	31	N.A	18	N.A
AT		3	-8	3	-3	19	8	4	-8	5	-4	65	-15	17	-2	31	N.A	6	N.A
PL		0	-2	7	-10	7	7	9	-22	20	11	13	-24	15	-1	9	N.A	13	N.A
PT		8	2	7	-5	38	15	19	-11	7	-5	12	-30	24	-11	15	N.A	10	N.A
RO		0	-4	4	-8	24	16	36	10	8	2	19	-6	19	6	26	N.A	22	N.A
SI		6	1	5	-8	11	-1	7	-8	9	-7	39	-8	14	6	14	N.A	3	N.A
SK		13	1	8	6	6	-6	23	-9	0	-6	50	-8	6	-15	10	N.A	13	N.A
FI		7	7	15	-1	30	14	1	-17	15	13	38	-31	15	13	39	N.A	8	N.A
SE		5	-16	21	3	9	-4	11	0	3	-2	58	-2	16	3	40	N.A	16	N.A
UK		7	-1	7	1	9	0	9	-23	0	0	6	-55	7	1	0	N.A	0	N.A

































**QD21** Among the following, what were the reasons for carrying out these activities undeclared or partly undeclared?  
(MULTIPLE ANSWERS POSSIBLE)  
(%)  
(IF 'YES', CODE 1 IN QD16)

		This is common practice in your region or sector of activity		This is common practice among friends, neighbours or relatives		The State does not do anything for you, so why should you pay taxes		It is difficult to live on social welfare benefits alone		You would lose social welfare benefits if you declared your work		You have no other means of income		Other (SPONTANEOUS)		Refusal (SPONTANEOUS)		Don't know
		Sep. 2019	Diff. Sep. 2019 - Apr. - May	Sep. 2019	Diff. Sep. 2019 - Apr. - May	Sep. 2019	Diff. Sep. 2019 - Apr. - May	Sep. 2019	Diff. Sep. 2019 - Apr. - May	Sep. 2019	Diff. Sep. 2019 - Apr. - May	Sep. 2019	Diff. Sep. 2019 - Apr. - May	Sep. 2019	Diff. Sep. 2019 - Apr. - May	Sep. 2019	Diff. Sep. 2019 - Apr. - May	
EU28		14	0	34	N.A	11	5	7	-1	7	N.A	14	-1	3	-5	4	2	3
EU27		15	1	35	N.A	11	5	7	-1	7	N.A	14	-1	3	-5	4	2	3
BE		12	-10	15	N.A	12	4	13	-4	15	N.A	19	-6	1	-4	1	1	0
BG		30	15	31	N.A	29	15	13	9	2	N.A	22	-2	0	0	4	2	0
CZ		18	1	35	N.A	23	2	7	-6	8	N.A	26	1	0	-5	4	4	0
DK		24	15	35	N.A	4	0	0	-5	3	N.A	0	-2	10	3	2	0	4
DE		8	3	63	N.A	8	7	7	-6	8	N.A	9	5	2	-7	0	0	1
EE		9	4	56	N.A	6	1	10	10	2	N.A	13	3	2	-12	0	-2	6
IE		24	7	28	N.A	0	-10	12	2	6	N.A	5	0	0	0	9	4	3
EL		31	8	44	N.A	33	23	15	15	6	N.A	36	-7	0	-6	0	-3	0
ES		16	-1	23	N.A	6	4	5	-3	10	N.A	22	-3	0	-11	2	-4	2
FR		12	-4	12	N.A	12	9	10	6	11	N.A	13	1	5	-11	9	9	15
HR		27	8	26	N.A	31	15	13	8	7	N.A	17	-7	3	2	0	-1	0
IT		20	-8	25	N.A	16	16	5	5	2	N.A	16	-5	0	0	6	6	0
CY		0	-20	18	N.A	53	53	28	28	0	N.A	0	-30	0	0	0	0	0
LV		9	1	29	N.A	19	3	4	-2	1	N.A	14	7	5	5	2	-1	0
LT		2	-2	45	N.A	13	2	25	6	6	N.A	16	-14	0	-5	0	0	0
LU		17	1	0	N.A	8	0	13	9	0	N.A	11	5	8	8	9	6	7
HU		20	9	22	N.A	2	-17	13	-4	0	N.A	13	-11	2	-4	13	13	5
MT		57	57	43	N.A	5	5	5	-5	0	N.A	0	0	0	0	0	0	0
NL		11	3	49	N.A	1	-2	0	-6	3	N.A	1	-8	3	-7	3	2	0
AT		22	-1	54	N.A	16	6	0	-6	8	N.A	11	-12	11	6	0	0	0
PL		0	-22	52	N.A	0	-8	0	-20	9	N.A	0	-13	0	-4	15	11	0
PT		14	-17	28	N.A	9	-21	10	10	10	N.A	14	-16	15	-3	0	0	0
RO		29	14	47	N.A	48	24	6	3	8	N.A	38	12	0	-2	4	2	0
SI		10	0	43	N.A	21	7	12	7	11	N.A	16	2	4	-12	7	6	3
SK		19	-9	38	N.A	0	-22	12	-6	13	N.A	14	-4	4	4	0	0	0
FI		18	16	72	N.A	7	7	3	-7	3	N.A	9	-2	0	-12	3	3	0
SE		11	9	43	N.A	6	6	12	12	9	N.A	12	0	7	4	0	0	1
UK		7	7	24	N.A	12	6	6	2	0	N.A	17	17	13	2	10	9	0

**QD22** Which of the following best describes your situation?

(%)































(IF 'YES', CODE 1 IN QD16)

		All of your paid activity is undeclared	Some of the paid activity you carry out as part of your formal job is undeclared	Some of the paid activity outside of your formal job and carried out at the request of your employer is undeclared	Some of the paid activity outside of your formal job and carried out on your own initiative is undeclared	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	Don't know
EU28		21	16	9	32	6	9	7
EU27		21	15	8	33	7	9	7
BE		19	12	20	38	6	5	0
BG		32	23	2	29	5	9	0
CZ		20	8	16	34	5	11	6
DK		2	8	6	31	20	19	14
DE		38	6	9	27	3	5	12
EE		9	5	7	51	15	8	5
IE		23	7	22	25	9	11	3
EL		35	16	6	24	14	5	0
ES		25	34	8	11	11	8	3
FR		13	3	4	47	8	8	17
HR		15	27	10	36	2	10	0
IT		28	33	8	21	0	10	0
CY		19	34	17	12	18	0	0
LV		16	25	15	26	8	9	1
LT		30	11	6	10	20	23	0
LU		20	0	12	32	24	2	10
HU		10	32	5	27	0	18	8
MT		21	0	0	74	0	5	0
NL		14	11	2	54	6	6	7
AT		19	17	13	32	10	5	4
PL		7	22	33	13	8	8	9
PT		32	20	0	35	3	10	0
RO		23	11	8	13	0	35	10
SI		21	15	8	19	18	17	2
SK		10	35	10	21	4	14	6
FI		3	11	0	49	9	9	19
SE		0	4	5	65	19	6	1
UK		19	19	25	18	3	16	0































**QD23** Would you describe your undeclared paid activities as...

(%)

(IF 'YES', CODE 1 IN QD16)

		Undertaken on your own account	Undertaken as waged work for an employer	A mixture of both waged work and own-account work	Undertaken for a partner or family business	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	Don't know
EU28		50	16	11	8	4	6	5
EU27		49	17	10	8	4	6	6
BE		62	12	16	3	0	7	0
BG		60	7	18	2	0	11	2
CZ		34	30	7	19	0	4	6
DK		46	12	11	8	1	5	17
DE		39	2	9	28	6	4	12
EE		65	2	16	3	8	0	6
IE		56	18	9	8	0	6	3
EL		62	3	17	4	6	8	0
ES		47	36	12	2	0	3	0
FR		53	16	11	0	4	5	11
HR		69	8	15	6	0	0	2
IT		44	35	5	3	0	13	0
CY		18	35	0	47	0	0	0
LV		49	13	23	12	0	3	0
LT		42	12	9	12	14	6	5
LU		60	2	0	9	14	5	10
HU		30	34	12	8	0	8	8
MT		31	21	0	0	43	5	0
NL		65	11	6	8	3	3	4
AT		24	9	11	16	20	7	13
PL		49	18	9	0	7	8	9
PT		52	21	15	3	2	7	0
RO		53	3	10	22	8	4	0
SI		58	16	10	2	6	8	0
SK		35	33	16	7	4	2	3
FI		81	0	1	3	2	3	10
SE		59	8	0	10	18	4	1
UK		55	0	33	2	0	10	0































**QD24a** Which of the following situations apply to you, if any?  
(%)  
(IF 'EMPLOYED', CODE 10 TO 18 IN D15a)

		You are employed WITHOUT a formal written contract	You receive a cash supplement to your official wage and the amount is always the same	You receive cash supplements to your official declared wage, which vary according to professional achievements	Your pay varies depending on the total number of hours worked, but only a fixed amount is declared	Your pay is fixed, although you occasionally receive additional undeclared payments	None of the above	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	Don't know
EU28		2	3	4	5	10	62	9	3	3
EU27		2	4	5	5	11	61	9	3	3
BE		4	8	8	11	31	0	42	2	2
BG		1	8	9	5	11	50	5	8	6
CZ		1	2	4	9	14	70	4	1	1
DK		2	0	1	4	20	69	3	0	1
DE		1	2	4	4	9	67	10	0	5
EE		1	2	1	2	2	82	8	2	1
IE		7	2	4	5	9	55	7	7	5
EL		4	1	3	7	18	64	2	3	0
ES		2	3	3	4	9	67	7	4	1
FR		1	0	1	7	15	61	11	1	3
HR		1	6	4	7	13	67	3	2	0
IT		1	8	9	7	6	57	8	9	1
CY		6	2	1	6	11	55	10	6	4
LV		2	3	2	6	4	74	4	6	1
LT		3	5	6	3	6	63	10	3	3
LU		1	0	1	5	12	64	12	2	3
HU		1	4	5	3	9	76	2	4	0
MT		14	13	6	2	6	0	43	7	8
NL		0	3	2	3	17	57	16	1	3
AT		1	2	5	4	12	57	12	7	2
PL		2	3	9	8	13	61	2	4	2
PT		8	7	5	2	21	48	5	4	0
RO		2	9	9	4	6	52	10	6	3
SI		0	0	2	6	5	69	8	9	1
SK		0	6	8	6	18	53	2	6	2
FI		4	1	0	2	1	83	7	0	4
SE		0	1	1	4	2	75	14	2	3
UK		2	1	2	5	6	72	6	3	3































**QD24b** Which of the following situations apply to you, if any?

(%)

(IF 'SELF-EMPLOYED', CODE 5 TO 9 IN D15a)

		You have only one client or a dominant one which provides at least 75% of your income	You have the authority to make the most important decisions on how the business is run	You get paid an agreed fee on a weekly or monthly basis	You have employees	You have the authority to hire or dismiss employees	None of the above	Other (SPONTANEOUS)	Refusal (SPONTANEOUS)	Don't know
EU28		5	48	10	17	23	26	3	5	1
EU27		5	53	10	19	26	23	4	4	1
BE		7	49	18	28	30	0	16	5	0
BG		6	47	2	21	32	19	3	7	4
CZ		6	28	9	12	10	39	7	5	0
DK		16	60	18	44	42	24	3	0	0
DE		2	64	11	32	50	20	3	2	1
EE		5	32	11	29	28	34	4	7	2
IE		1	46	13	6	14	27	1	5	6
EL		2	60	7	15	28	21	2	3	1
ES		7	47	4	11	21	26	7	2	1
FR		0	65	6	30	30	12	7	9	0
HR		3	57	8	23	31	28	0	0	0
IT		6	50	11	14	11	20	2	4	0
CY		0	44	16	30	26	27	9	2	2
LV		11	33	21	21	24	28	5	7	1
LT		2	13	5	13	9	57	1	2	9
LU		5	38	16	42	49	29	0	0	0
HU		3	36	9	10	12	34	3	8	2
MT		8	46	18	6	14	0	14	7	20
NL		15	69	16	16	37	14	7	0	1
AT		8	51	6	24	33	20	7	5	3
PL		3	44	13	12	21	33	0	6	1
PT		3	50	2	13	25	31	1	4	1
RO		4	6	4	7	7	38	14	14	11
SI		6	38	28	21	16	26	1	9	0
SK		0	35	10	11	11	47	0	5	0
FI		12	67	13	22	36	16	0	1	0
SE		25	93	33	23	56	2	1	0	1
UK		6	25	11	7	9	42	0	10	5

**QD25** Approximately, what percentage of the population in (OUR COUNTRY) do you think work without declaring some or all of their income to tax or social security authorities?  
(%)

		Less than 1%	1-5%	6-10%	11-20%	21-30%	31-40%	41-50%	More than 50%	Refusal (SPONTANEOUS)	Don't know
EU28		3	10	18	19	15	8	4	4	2	17
EU27		3	10	18	19	15	8	4	4	2	17
BE		2	9	21	26	18	10	5	5	0	4
BG		2	3	9	13	12	7	4	5	3	42
CZ		5	15	21	19	14	6	3	4	1	12
DK		1	10	22	22	16	10	5	8	0	6
DE		3	12	23	25	14	5	3	3	0	12
EE		5	12	19	15	11	3	2	2	2	29
IE		6	13	21	20	12	7	2	3	2	14
EL		1	5	14	18	20	13	9	9	1	10
ES		1	5	12	18	17	10	7	6	3	21
FR		3	13	20	18	14	5	5	3	0	19
HR		3	13	19	20	17	11	4	5	0	8
IT		3	5	8	16	20	13	8	6	3	18
CY		2	7	15	13	15	10	6	5	1	26
LV		2	8	14	19	21	11	7	6	1	11
LT		1	10	16	23	15	9	5	4	2	15
LU		6	20	21	12	7	1	1	3	1	28
HU		4	11	19	17	17	6	3	2	3	18
MT		3	9	8	12	18	8	4	5	1	32
NL		1	13	22	24	17	11	4	3	0	5
AT		9	22	19	16	9	3	2	1	8	11
PL		3	9	18	17	13	6	2	1	2	29
PT		2	10	11	8	12	6	3	2	4	42
RO		7	7	14	10	12	7	4	8	4	27
SI		3	11	19	19	15	7	3	4	3	16
SK		4	17	23	14	11	3	1	1	7	19
FI		5	29	33	14	9	1	1	1	0	7
SE		2	17	30	26	13	6	2	2	0	2
UK		2	10	18	21	16	7	4	3	2	17



