

UNIVERSITY OF COPENHAGEN



Industrial Relations and Social Dialogue in the Age of Collaborative economy (IRSDACE)

National Report Denmark

Ilse, Anna; Madsen, Louise Weber

Publication date:
2018

Document version
Publisher's PDF, also known as Version of record

Citation for published version (APA):
Ilse, A., & Madsen, L. W. (2018). *Industrial Relations and Social Dialogue in the Age of Collaborative economy (IRSDACE): National Report Denmark*. Copenhagen: FAOS, Sociologisk Institut, Københavns Universitet. Forskningsnotat, No. 163

163

Industrial Relations and Social Dialogue in the Age of Collaborative economy (IRSDACE)

National Report Denmark

Anna Ilsøe & Louise Weber Madsen

April 2018

ISBN 978-87-93320-25-3

Employment Relations
Research Centre

Department of Sociology
University of Copenhagen
Øster Farimagsgade 5
DK-1014 Copenhagen K
Tel: +45 35323299
Fax: +45 35323940
faos@sociology.ku.dk
www.faos.dk



Preface and executive summary	4
Chapter 1. Introduction: work in the collaborative economy	7
1.1 Legal status of platform workers in Denmark	7
1.2 Current state of play on work in the collaborative economy in Denmark – five significant cases	8
1.2.1 Uber – personal transport	9
1.2.2 Happy Helper – cleaning in private homes	11
1.2.3 Chabber – waiters for events and hotels	11
1.2.4 Airbnb – renting out private homes	12
1.2.5 GoMore – renting out private cars and car-pooling	14
1.3 The current legal and regulatory framework for industrial relations, social dialogue, working conditions and taxation in the collaborative economy	15
1.4 What are the main challenges and impacts for workers? – struggles on working conditions in the collaborative economy	16
1.4.1 GoMore – can car-rental and unemployment benefits be combined?	17
1.4.2. Uber: is it taxi-driving?	17
1.4.3 Happy Helper: does platform work count when calculating entitlements for welfare benefits?	18
1.4.4 Airbnb: residence requirements and tax payment	19
1.5. The role of industrial relations and social dialogue in the collaborative economy – discussions on future regulations of working conditions.....	19
Chapter 2: Methods	22
2.1 Selection of interviewees.....	23
2.2 Structuring data	24
Chapter 3: Discourse, perceptions and experiences on work in the collaborative economy among established industrial relations actors, processes and outcomes	24
3.1 Union representatives	24
3.1.1 Distinction between different types of platforms	25
3.1.2 Dialogue with the platforms	26
3.1.3 Challenges	26
3.1.4 Legal status of platform workers: employees vs. self-employed	27
3.1.5 'Solutions'	27
3.2 Representatives from employers' organisations.....	28
3.2.1 'None' of the platforms are members of an employers' organisation	28
3.2.2 The platforms are not seen as competition - yet	29
3.2.3 Solo self-employment – a challenge to the regulatory framework and a level playing field	30
3.2.5 Urban development and tourists' access to private domains of local citizens.....	31
3.3 Government officials.....	31
3.3.1 Government initiatives	32
3.3.2 The taxation system.....	32
3.3.3 Regulation of rentals in Copenhagen.....	33

3.4 Brief summary	34
Chapter 4. Discourse, perceptions and experiences of work in the collaborative economy among platform owners and their workers	34
4.1 Platform owners	35
4.1.1 Employer or facilitator	35
4.1.2 Tax payment	36
4.1.3 Vulnerable groups on the labour market	37
4.1.4 Insurances	38
4.1.5 Minimum wages	38
4.1.6 Collaborations	39
4.1.7 Representation	39
4.2 Platform workers/providers	39
4.2.1 Labour platforms	40
4.2.2 Capital platforms	45
4.3 Brief summary	48
Chapter 5. Comparative analysis of discourse, perceptions and experiences (workers, platform owners, social partners)	49
5.1 How do discourse, perceptions and experiences compare?	49
5.1.1 The tax issue	49
5.1.2 Limited size – limited reactions	50
5.1.3 Risks in the collaborative economy and how to handle them	50
5.2 What is the way ahead?	51
Chapter 6. Extended summary, conclusion and policy discussion	52
References	61
Appendix	66

Preface and executive summary

This report presents the results of the Danish part of a large research project in seven countries, IRSDACE, funded by the EU Commission. The aim of the IRSDACE project, Industrial Relations and Social Dialogue in the Age of Collaborative Economy, was to map and explore traditional and innovative forms of social dialogue and industrial relations practices within the collaborative economy in Denmark, Germany, France, Spain, Belgium, Hungary and Slovakia. The focus was on labour platforms (like Task Rabbit) as well as capital platforms (like Airbnb) and platforms that presents a combination (like Uber).

The study is to identify how traditional players on the labour market (trade unions, employers' associations, government) experience and respond to the collaborative economy, as well as explore how new players perceive the collaborative economy and act in it (platforms, platform workers/providers). Methodologically, the project includes desk research, interviews and focus groups. All empirical data was collected in 2017-2018 with a focus on three industries in the private service sector: transport, hotels and restaurants and cleaning.

The context for the Danish study in 2017 has been a lively debate in all media on collaborative economy, expert panels on digital platforms and a range of government initiatives. At the same time a large representative survey conducted in 2017 demonstrated that the size of collaborative economy is still relatively limited in Denmark. About 1 percent of Danes has earned money via a labour platform during the last year – and 1,5 percent has earned money via a capital platform (Ilsøe and Madsen 2017). This might help to explain why there has been much debate, but quite few actual regulatory changes as a reaction to the emergence of the collaborative economy in Denmark.

Today, the legal status of most platform workers in Denmark is ‘self-employed without employees’, whereas most platforms are perceived as facilitators without employer status. This means that most workers in the collaborative economy are covered by company law. This also means that platform workers must report their income to the tax authorities themselves. However, there are also some important differences in the legal status of platforms and platform workers/providers. Through an analysis of five significant cases, we demonstrate some of the most important variations that might affect the future paths of practices and regulation of the Danish collaborative economy. We have included two labour platforms (Happy Helper, Chabber), two capital platforms (Airbnb and GoMore) and a combination of a labour and a capital platform (Uber) in our analysis.

Our desk research of debates in the Danish Parliament (§20 questions) reflect that the tax issue in the collaborative economy has been at core in the Danish debate. This is also reflected in the work by a number of government initiatives, The Disruption Council (2017-2018) and The Digital Growth Panel (2017), which has resulted in among others The Strategy for Growth through Sharing Economy (2017) and The Strategy for Denmark’s Digital Growth (2018). Debates in the Danish Parliament has also dealt with the question, whether Uber is

considered a taxi company. This also formed part of the discussion of the new Act on Taxi Driving, which came into force in 2018. Since 2016, there has been a number of court cases against Uber-drivers, who have been found guilty with regards to unauthorised taxi driving. The development of the collaborative economy in Denmark has also made an influence on tripartite agreements, i.e. The New Unemployment Benefit System for the Future Labour Market in 2017. At the unilateral level, the Union of Clerical and Commercial Employees in Denmark, HK, and a number of other unions have cooperated with private pension companies to offer attractive pension schemes for self-employed union members. In 2017, HK also created an attractive company insurance for freelancers in cooperation with an insurance company.

Other debates has addressed the question, whether income from capital platforms is legal when receiving unemployment benefits. This was judged as legal by The Center for Complaints on Unemployment Insurance in a case about a provider on GoMore. Debates has also occurred with regards to self-employed workers on labour platforms trying to use their work hours via the platforms to earn rights to welfare benefits. Cases on state education grants and social assistance demonstrate that the self-employed platform workers must work a high and regular volume of hours as self-employed to earn such rights. Currently, few platform workers can fulfil these requirements, as most of them earn less than 25,000 DKK per year (Ilsøe and Madsen 2017). Finally, it has been debated whether a yearly ceiling on how many days you can rent out your home via Airbnb should be introduced at national or municipal level.

The tax issue is addressed by all involved actors interviewed in our study, and all wish for clearer rules and easy ways to report income to the Danish tax authorities (SKAT). Most also argue for an automatic reporting of data from the platforms to SKAT. This might not be easy in practical terms for SKAT and it might interfere with regulation of personal data protection, but the lack of solutions seems to form a barrier for further growth of the collaborative economy. Furthermore, especially with regards to labour platforms, it seems that the distribution of risks and the price setting mechanisms are areas of concern for both platform owners and platform workers. This has mainly to do with the fact that most labour platforms facilitate solo self-employment of a relatively low volume per workers. This means that workers are neither full time self-employed registered in the VAT-register and with sufficient earnings to insure themselves and their work, nor are they employees hired by employers that pay and cover most of the risks involved in the work. Some platforms try to resolve this challenge by creating possibilities of full-time self-employment with higher hourly prices (for instance Happy Helper), whereas others have resolved it by creating a temporary work agency and attaining an employer status (Chabber is the first example of this).

The report is structured in six chapters. The introductory chapter presents the current legal status of platform workers in Denmark, five significant platform cases, the current frame work for social dialogue in the collaborative economy, debates in Parliament and court cases as well as significant tripartite and unilat-

eral initiatives from the social partners. Chapter two describes the methods used in the empirical part of the study as well as our strategy of analysis. Chapter three presents our analysis of interviews with social partners at national/sector level, whereas chapter four presents our analysis of the new actors (platforms and platform workers) at company level. Chapter five is a short analysis comparing our analysis at national/sector level and at company level including a discussion of the overall results. The conclusion in chapter six summarises our findings and discusses possible avenues for the further development. Interview guides and overview of interviews and desk research can be found in the appendix.

The Danish part of the study has been conducted by Associate Professor Anna Ilsøe and Research Assistant Louise Weber Madsen, both from the Employment Relations Research Centre, FAOS, University of Copenhagen. Centre for European Policy Studies (CEPS), Belgium, has been head of the comparative part of the project, which has also included researchers from the Institute for the Study of Labor (IZA), Germany, Fundación Alternativas (FA), Spain, and Central European Labour Studies Institute (Čelsi), Slovakia. A comparative report summarising and comparing the results from the seven countries included in the study will be published ultimo 2018.

Chapter 1. Introduction: work in the collaborative economy

The emergence of digital platforms has sparked a debate on the sharing of gains and risks among users and non-users of the collaborative economy (Parker et al. 2016). This both goes for labour platforms (platforms where you can buy and sell work tasks) and capital platforms (where you can rent out your assets). The potential for growth, wealth creation and employment via the digital platforms has been highlighted (ibid.). However, the distribution of risks on and around the platforms has also been addressed.

The first question is obviously, whether the sharing of gains and risks is symmetric, i.e. do those who gain from the platforms also carry the risks? This question can furthermore be divided in two. One aspects of this discussion addresses externalities, i.e. third parties or ‘innocent bystanders’ to the collaborative economy (Parker et al. 2016). Do they experience gains from the collaborative economy or are they imposed risks? Cases that have been debated here is among others the effect of a large number of Airbnb rentals in certain Western cities on the urban development in general.

Another aspect is the sharing of gains and risks between the users of the platforms (buyers and sellers) and the platform itself. For most platforms this is a tripartite relationship, however the distribution of discretion and the ability to control gains and risks vary. Some have argued that these three aspects should be aligned in order for the platform to increase productivity and wealth creation: those who gain from the platform should also carry (parts of) the risks and be able to make decisions of future changes in design and price (Berg 2016; Collier et al. 2017; Choudary 2018). This discussion has especially been raised with regards to labour platforms: which legal status do those who work via the platforms obtain, and what legal status has the platform and those who buy work via the platforms? Who gains from the labour platform arrangement, and who carries the risks? Are they evenly distributed (Collier et al. 2017)? And are gains and risks tied to some level of discretion on the platform (with regards to tasks size, type, price, working hours etc.) to enhance productivity (Berg 2016; Choudary 2018)?

In this chapter we will give a brief introduction to the current legal status of platform workers in Denmark. We also present the current debate of platform work and analyse five significant platforms operating in Denmark. Then we introduce the current framework for social dialogue in the collaborative economy and highlight significant debates in Parliament, court cases and unilateral/tripartite initiatives among social partners.

1.1 Legal status of platform workers in Denmark

In Denmark, an employee is a person who has a work contract with an employer. The employee/employer relationship builds on the assumption that the employee executes one or more work functions and that his/her employer has the power to organize and direct this work according to the managerial prerogative (Kristiansen 2017). In Denmark, the relationship between employee and employer is laid down in collective agreements at sector level and in legislation

regarding salaried (white-collar) employees (The Act on the Legal Relationship between Employers and Salaried Employees – Funktionærloven).

The self-employed is a person that for his/her own expense and risk carries on a business of an economical nature with the purpose to make a profit. This definition covers self-employed with as well as without employees.

Regarding tax-payments, SKAT - the Danish Central Tax Administration – clearly distinguish between being employed (by an employer) or self-employed. This distinction has from time to time been argued as being too narrow. Self-employed without employees, what we also call freelancers, are not observed as a distinct category, and it is up to SKAT to decide whether the tax-payer will be categorized as the one or the other. For instance, a self-employed with only one customer – which also provides the tools for the performance of the work - can be regarded, and taxed, as an employee in certain cases.

The distinction between these definitions plays a particular important part regarding the so-called collaborative economy, also called the sharing economy or the platform economy, which will be further dealt with in the following. Most platforms do not perceive themselves as employers – this is actually the most important part of their DNA – and they understand the providers on their platform as self-employed (freelancers).

Thus, the workers in the collaborative economy are as a starting point perceived as self-employed in all of the three service industries included in this project. However, it should be mentioned that there are no fixed legal guidelines for the digital platforms in Denmark regarding the relationship between the platform and its users. This means that each case should be evaluated separately by the social partners and the legal authorities at the time of writing. In the section below we discuss the legal status of providers on platforms in Denmark regarding the most significant cases in transport, hotels and restaurants and cleaning.

1.2 Current state of play on work in the collaborative economy in Denmark – five significant cases

During the last five years many established foreign-owned and Danish-owned start-up platforms have seen the light of day in Denmark. Concerning the three industries in focus for this study, we have chosen to study the following case platforms in greater detail - Uber, Airbnb, GoMore, Happy Helper and Chabber – which include both capital platforms (rental of assets) and labour platforms (buying and selling services) (Farell and Greig 2016). Two of these are mainly capital platforms: *Airbnb*, a foreign-owned platform for renting out your room/apartment/house, and *GoMore*, a Danish-owned platform for renting out your car, carpooling and leasing. Two are mainly labour platforms: *Happy Helper*, a Danish-owned platform that offers cleaning in private households, and *Chabber*, a Danish-owned platform that offers waiters for events and hotels. One case is a mixture between a capital and a labour platform: *Uber*, a foreign-

owned platform that offers personal transportation, where drivers are using their own car for that purpose.

All five platforms have in common that they have all been subject to public discussions including legal discussions. The discussion in Denmark has mainly been focused on the legal relationship between the platform and the provider of services, which is decisive for a) the legal regulatory framework embracing the platforms b) the responsibility with regards to reporting income to SKAT and - in the case of labour platforms - c) the social rights of the workers. As mentioned, the starting point for most platforms is that they are not employers and consequently those who are providing service via the platform are not to be regarded as employees. Chabber is an exception as they have evolved into a temporary work agency (TWA). This means that most platforms are not responsible of paying any kind of social security to the individual worker and are also not responsible for obligatory reporting to the tax authorities. Furthermore as mentioned earlier, The Act on the Legal Relationship between Employers and Salaried Employees – Funktionærloven – only applies to service work with a clear legal status of an employer and an employee. Collective agreements at sector-level in transport, hotels and restaurants and cleaning only apply to service work covered by the agreement. Self-employed must report individually to the tax authorities, which makes tax payment much more complex and time consuming than for employees. Usually employees in Denmark spend very little time on calculating their taxes, as employers report all wage payments automatically (like financial institutions and pension companies etc. do).

Below we give a brief introduction to each of the five case platforms, their history and size in Denmark.

1.2.1 Uber – personal transport

Uber is an US-owned platform and operates in around 84 countries across the world ([Uberestimator](#)).

Uber is an app that facilitates the contact between a customer that needs personal transportation and a driver. The driver picks up the customer in his/her own car. The destination of the trip is already known by the driver before the customer is picked up and the price for the trip is given as an estimate before the customer accepts the trip in the app. The estimate is calculated by an algorithm managed by Uber.

The drivers are considered as self-employed and are referred to as partners by Uber. Uber perceives themselves as a technology company. However, the Court of Justice of the European Union has decided in a verdict on December 20th 2017 that they are to be perceived as a transportation company within EU ([Ritzau 2017A](#)). More precisely: "*the Court finds that that intermediation service must be regarded as forming an integral part of an overall service whose main component is a transport service and, accordingly, must be classified not as 'an information society service' but as 'a service in the field of transport'*" ([Court of Justice of the European Union 2017](#))

History in Denmark ([Frandsen 2017](#), [Københavns Byret, dr.dk](#))

November 2014: Uber Pop is introduced in Denmark on November 19th and only a few hours after their entry the Danish Transport Authority reports Uber to the police for unauthorized taxi driving.

October 2015: Uber had around 290 drivers. The Danish Taxi Council estimated that the Uber-drivers had 15 % of the taxi rides in Copenhagen and grew with around 20 new drivers each month at this point.

December 2015: The first charges of Uber-drivers were made by the Danish police.

Marts 2016: 50 taxi drivers demonstrate against Uber. They see it as unauthorized taxi driving and unequal competition.

July 2016: Six Uber-drivers were found guilty by Copenhagen City Court on July 8th of unauthorized taxi driving and fined from 2,000 DKK (around 207 EUR) to 6,000 DKK (around 807 EUR) on July 8th. The Uber-drivers were convicted of violating the Danish taxi legislation due to a lack of a license for passenger transportation.

August 2016: The Danish Police charges 40 Uber-drivers for unauthorized taxi driving.

September 2016: The Danish taxation government received information from the Dutch taxation government regarding income on Uber's platform for 2,134 Uber-drivers in 2015 and 99 Uber-drivers in 2014 ([SKAT B](#)).

October 2016: Some of the Danish Uber-drivers protest against Uber's price reduction on 16 % and warn that they will not log on to the app. Uber argues at a meeting with some of the drivers that the price reduction does not influence how much a Uber-driver makes because of the increased demand this will bring. The Uber-drivers spokesman has been in dialog with Uber, but they have not reached an agreement.

November 2016: The Eastern High Court affirmed the city court rulings from July 8th 2016 for the Uber-driver that had appealed.

December 2016: The Danish prosecution service raises charges against Uber for facilitating the Uber-drivers' ability to conduct unauthorized taxi driving. There is a potential for a great fine, due to the fact the Uber could risk paying a fine of DKK 10,000 for each trip the Danish Uber-drivers have driven.

December 2016: The Danish taxation government hands over information on 1,700 Uber-drivers to the Danish Police.

April 2017: The last Uber trip was run in Denmark on April 18th. Uber announces that they will stop their business in Denmark.

August 2017: Danish police charges the last 1,500 Danish Uber-drivers mentioned in the tax records from Holland, where Uber has their European head quarters

August 2017: Another four Uber-drivers were charged and found guilty of unauthorized taxi driving by Copenhagen City Court on August 28th. The charge

was based on tax information from Holland. The drivers were fined from 40,000 DKK (around 5,375 EUR) to 486.500 DKK (around 65,372 EUR) ([Østergaard 2017B](#)).

January 2018: The Eastern High Court affirmed the city court rulings from August 28th 2017 over the six Uber-drivers ([Batchelor 2018](#)).

January 2018: Four of the Uber-drivers have appealed the Eastern High Court ruling from August 28th 2017 and take the case to the Supreme Court.

Size: Uber had around 2,000 drivers in Denmark when the app was shut down in April 2017.

1.2.2 Happy Helper – cleaning in private homes

Happy Helper is a Danish-owned platform and is for the time being only active in Denmark.

Happy Helper is an app that provides house cleaning services by facilitating the contact between a customer that needs cleaning in his/her private home and a cleaner.

The cleaners are seen as freelancers and thereby as self-employed.

History in Denmark

May 2016: Happy Helper was launched in Copenhagen.

November 2016: Happy Helper receives DKK 2.8 million in new capital from the Enø-family with Lisbeth Enø, the former Panduro-designer as the head of the family. The capital should ensure the operation of the firm ([Kristensen 2017](#)).

December 2017: Expands the platform to the biggest cities in Denmark: Aarhus, Odense and Aalborg.

June 2017: Got a loan on 3.5 million DKK. from the Danish Growth Fund (Statens Vækstfond). The loan is given to established firms in order to implement their plans for expansion ([Vækstfonden](#)).

February 2018: Happy Helper announces that they want to be listed on Nasdaq's Stock Exchange for small and growing companies, First North. The prospectus will be published in early April, and the final listing is expected to take place later this spring. The goal is to get DKK 40 million in capital from the listing as well as through awareness ([Bitsch 2018](#)).

Size: Around 2000 cleaners were active on the platform in March 2018 (Happy Helper)

1.2.3 Chabber – waiters for events and hotels

Chabber is a Danish-owned platform and is for the time being only active in

Denmark.

Chabber started as a facilitator of contact between a hotel company and a worker. The workers were seen as self-employed. This business model caused some challenges regarding getting the big hotels and hotel chains to book workers through Chabber. Therefore Chabber changed from a role as a facilitator of self-employment to a temporary work agency. All workers are now hired as 'reserver' (zero-hour contracts) in accordance with the collective agreements for hotels and restaurants and the workers are considered as employees.

History in Denmark

June 2016: Launch of beta version of the platform.

October 2016: Launch of the final version of the platform.

March 2017: Chabber changes their business model from the role of facilitator of self-employment to a temporary work agency. At this point there is already a lot of companies signed up at the platform, but they have not been able to book waiters, runners, bartenders, and kitchen-hands via Chabber before this shift.

May 2017: Get their first investment and this is on DKK 500,000. This investment is given as a convertible loan from Seed Capital.

June 2017: Admitted in excellence. Here they get a coach and the opportunity to attend different workshops. The aim of these is to prepare Chabber on becoming an international company.

August 2017: Get their second investment. The investment is on DKK 325,000 DKK and from Business Angel Peter Ibsen. The investment is used on marketing. This increased Chabber's market shares, due to the fact that they are now visible on social media platforms.

November 2017: Makes a business agreement with Claus Meyer (A Danish chef with restaurants in Denmark and America) and the Chairman of the Board for Meyer. The purpose of this agreement is to open doors for Chabber abroad.

January 2018: Two new investments each on DKK 350,000 from Business Angel Mads Christian Friis, partner in REKOM, and from the company Moment A/S, which is a temporary employment agency in Denmark.

Size: 4.440 workers and 252 companies active on the platform in December 2017.

1.2.4 Airbnb – renting out private homes

Airbnb is a US-owned platform and operates in countries across the world.

History in Denmark

2011: The platform is introduced in Denmark ([Zhang 2017](#)).

August 2016: In the Government's proposal 'Vækst 2016' (Growth 2016) they suggest that tax should automatically be reported to the Danish taxation authorities when renting out on Airbnb and GoMore. This should help exploit the growth potential in the sharing economy in Denmark ([Skatteministeriet 2016A](#)).

January 2017: The Lord Mayor of Copenhagen, Mr. Frank Jensen (Social Democrats) wants to introduce a ceiling on how many days you can rent out your private home. He has not set a specific number of days, but leans against the agreement that Airbnb has already made in Amsterdam, which includes a ceiling of 60 days ([Ritzau 2017B](#)).

Marts 2017: The Danish tax minister Mr. Karsten Lauritzen (Liberals) and representatives from Airbnb meet again to discuss the best solution on reporting tax ([Skatteministeriet 2016B](#)). The Danish tax minister presented Airbnb for a taxation agreement which entailed that Airbnb should report the providers' income from the platform to SKAT and in return for this the providers would get access to a higher income threshold before they were to pay tax of their earnings ([Skatteministeriet 2017A](#)).

May 2017: In the Government's 2025-plan it is a precondition that the platforms in the collaborative economy make a voluntary agreement regarding tax reporting if the providers on the platform are to take advantage of the increased income level from DKK 24,000 to DKK 34,000 before they have to pay tax of their income ([Regeringen 2017B](#); [Skatteministeriet 2016C](#)).

October 2017: The Government publishes an initiative to raise the income limit from DKK 24,000 to DKK 36,000 before tax has to be paid when renting out your home. They also suggested that tax should only be paid of the 60 % of the income that exceed the income limit. In exchange for this the users' income on the platform should be reported to the Danish taxation government. The government would also like a renting ceiling on 90 days a year ([Skatteministeriet 2017B](#)).

Size: in 2017 approximately 31.000 Danes rented out their home on Airbnb ([Ritzau 2017C](#)).

1.2.5 GoMore – renting out private cars and car-pooling

GoMore is a Danish-owned platform that operates in Denmark, France, Norway, Spain and Sweden. It facilitates rentals of private cars, car-pooling and leasing. All three activities can be combined.

History in Denmark ([Vertica](#))

June 2005: The company started as a hobby-project and the first website was launched. At this point GoMore is only facilitating car-pooling. There have been great attention from the media from the get-go.

Fall 2005: The company, Den Blå Avis (The Blue Paper), a marketplace for second hand items and small jobs, invests in the project and buys 51% of the company. The agreement was that Den Blå Avis should finance the operation and the development of the company. They invested a couple of million DKK.

2007: Due to the fact that GoMore is not evolving, Den Blå Avis decided to give back their share of the company to the two founders, free of charge. At this stage, the company consisted of a webpage and equity on 100,000 DKK, which was used now and then on a programmer so the webpage was kept alive. At this point there was around 20,000-30,000 users on the site.

2011: Lasse Gejl and Jacob Tjørnholm are brought into the company as partners. They designed a new platform and integrates it with new technology as well as social media sites. This made it easier to use the site, which resulted in extended use of the site.

Marts 2013: Another investor Jesper Buck, the founder of Just-Eat, invests a couple of millions, which means that the team behind GoMore can work full-time for the next one-and-a-half years. Up to this point there have not been a lot of activity from GoMore's side beside maintenance of the site, but the site have been used by the users throughout the period.

February 2014: The private car renting option is launched.

September 2014: The leasing option is launched in collaboration with Lease-Plan.

January 2016: The former owner of Flying Tiger, Lennart Lajboschitz, invests a two-digit million amount in GoMore and buys around 7% ([Kongskov 2016](#)).

Size: Around 705,000 profiles on the Danish part of the platform on March 12, 2018 ([GoMore](#)).

1.3 The current legal and regulatory framework for industrial relations, social dialogue, working conditions and taxation in the collaborative economy

In Denmark, wage, working conditions and industrial relation issues are in general regulated via collective agreements (Larsen and Ilsøe 2016). Legislation is very limited and there are no central laws or tripartite concertation governing the social dialogue. The main actors are thus the social partner organisations and confederations, which are strongly represented and organised. In general the sector level is the most important level of regulation and the agreements concluded at sector level have national coverage. Collective agreements cover more than 80% of employed workers.

The current legal framework covering working conditions in the collaborative economy is basically the same framework that covers the working conditions in the Danish economy as a whole. The activities of the platforms are subordinated the general rules at the labour market, company law and the same regulatory framework regarding tax paying and registration.

There are no specific regulations regarding working conditions in the collaborative economy. Working conditions in the collaborative economy can be covered by collective agreements in so far as platform workers are regarded as employees and agreements are present or negotiated¹. If regarded as self-employed, there are a number of laws that regulate the access of self-employed to sick leave, parental leave, unemployment benefits and social security benefits. Self-employed are difficult to encompass by the collective bargaining system due to the Competition Act. It therefore has implications for many aspects of the working conditions, whether the relationship between the platform and the provider is considered as an employment relationship or as a facilitation of self-employment.

A challenge mentioned by all of the actors we have interviewed in this project is the Danish tax-system. The government officials and the social partners to some extent perceive tax payment as a responsibility of the platforms, i.e. to report income to SKAT (see chapter 3). As mentioned earlier, most taxes are payed automatically due to obligatory reporting of income by employers and financial institutions to SKAT. However, the platforms do not see it this way (see chapter 4). Those platforms, which are foreign-owned and do not have offices in Denmark, are not obliged to report income automatically – this both goes for labour and capital platforms. Second, activities on capital platforms have until now been considered personal income that each individual user has to report for him-/herself. Third, activities on labour platforms are considered as self-employment, which means that each self-employed should report his/her income to SKAT and do VAT calculations (if registered in the VAT-register).

¹ Current examples of this are 1. Chabber, the first labour platform to become a TWA, which make use of rules in an existing agreement for hotels and restaurants at sector level and 2. Hilfr, the first labour platform in Denmark to negotiate a company agreement with a union (3F), which will be in force later in 2018.

Regarding income from renting out an apartment or a house there is a minimum threshold of 24,000 DKK. Citizens do not have to pay tax for income below this threshold, but everything over this amount is taxable. If you own your house or your apartment the minimum threshold is 1,33% of the value of your house/apartment. If you live in a rented house or apartment the minimum threshold is 2/3 of the yearly rent. In conclusion, most people have the opportunity to earn a fairly large amount of money tax-free on renting out their home within these limits. The platforms are not obliged to inform SKAT who have rented out their home on their platform. It is the person who is renting out his/her home that has this obligation. SKAT has made a manual with general guidelines for taxation of earnings from renting out your home².

If a summer house is rented out through a traditional company the minimum threshold is 21.400 DKK. The renting agency is obliged to report the income that exceed this limit to SKAT. If the individual instead choose to rent out his/her summer house as a private person the minimum threshold is 10,700 DKK. When renting out a car the tax-rules gets more complicated and an accountancy firm has made a manual with guidelines on how to report tax from car-renting correct ([BDO 2016](#)). There is no minimum threshold for tax-free earnings.

1.4 What are the main challenges and impacts for workers? – struggles on working conditions in the collaborative economy

The Labour Inspectorate (Arbejdstilsynet) have not yet been involved in cases concerning the working conditions in the collaborative economy specifically. The government has been involved in different aspects regarding the activities of the platforms. One of the frequent activities has been to answer so-called §20-questions in the Parliament concerning the platforms. We performed a desk research of these questions in May 2017 (for an overview of collected questions, see Appendix, Table 8). A §20-question is a question about a public matter put forward by a Member of Parliament to a minister. The name refers to § 20 in the standing orders of the Parliament, where the rules applying to these questions are determined.

The majority of the questions are raised to the Tax Minister, who currently is Mr. Karsten Lauritzen from the Liberals (Venstre). The questions from the MPs mainly focus on how the services of the platforms fall within Danish legislation and in particular within Danish tax rules.

However, there has also been discussions on the collaborative economy outside the Parliament – for instance among private organisations and in the public media. In the following we examine more closely the most important debates and court rulings on the collaborative economy in Denmark so far.

² E.g. http://skat.dk/skat.aspx?oid=2234798&ik_navn=transport

1.4.1 GoMore – can car-rental and unemployment benefits be combined?

In 2016 a 27- year old man receiving unemployment benefits lost his right to his unemployment benefits for two months because he had rented his car out on the platform GoMore (see presentation of GoMore on p. x). His unemployment insurance fund (3F-A-kasse) decided that he was not available for the Danish labour market in the period he rented out his car on GoMore, and therefore he was not entitled to get unemployment benefits. GoMore helped appeal the case, which ended up at Center for Complaints on Unemployment Insurance (Center For Klager om Arbejdsløshedsforsikring) in The Danish Agency for Labour Market and Recruitment (Styrelsen for Arbejdsmarked og Rekruttering) also called STAR. STAR decided that renting out the car via GoMore did not affect the availability of the person at the Danish labour market, and consequently he was entitled to unemployment benefits, while he was renting out his car. With this ruling, it became clear that renting out assets (houses, apartments, cars etc.) is considered capital income.

After this case several of the Danish unemployment insurance funds have made information booklets for the unemployed so they can get information about how they can rent out their home, car and other possessions without getting in conflict with the Danish unemployment benefit system. Some of the guidelines for the unemployed is to keep the handover of keys, etc., outside normal working hours between 8.00 and 17.00. This is the timespan where unemployed are obliged to be available for the labour market, if they should be entitled to get unemployment benefits (see for instance the article from the unemployment benefit fund ASE: [Airbnb, Uber and GoMore matters for your unemployment benefits](#))

1.4.2. Uber: is it taxi-driving?

In the summer of 2016 six Uber-drivers were found guilty by Copenhagen City Court of unauthorized taxi driving and fined from 2,000 DKK (around 207 EUR) to 6,000 DKK (around 807 EUR). The Uber-drivers were convicted of violating the Danish taxi legislation due to a lack of a license for passenger transportation. In Denmark, taxi driving is only legal if the driver as well as the vehicle is approved for passenger transportation, which neither the Uber-drivers nor their cars were. The Uber-drivers claimed that they were doing car-pooling and only got paid for the expenses of fuel and maintenance for the trip, which would prove that they were not operating as taxis. The court did not find evidence of this in either of the six cases. One of the Uber-drivers appealed but the Eastern High Court affirmed the city court rulings. At this point there has been a number of court rulings see section 1.2.1 for an overview of these.

The Danish tax authorities have via The Netherlands received information about all of the 2,000 Danish Uber-drivers and their earnings via the Uber Pops app, which can lead to future cases about unpaid tax. In April 2017 a new act on conveyance (transport) of passengers was passed in the Parliament. The act (which is not yet implemented) affirm that the driver must have a license, that

the driver's car (the taxi) has a metre, and that the seats can register passengers. It was made clear that these rules also covered Uber. Consequently, Uber decided shortly afterwards to leave Denmark. Furthermore, Uber's headquarter in Holland has been reported to the Danish police for illegal passenger transport, and was called to a meeting in the Danish courts. Uber then chose to conclude a compromise, and they paid a fee to the Danish state for not showing up in court.

1.4.3 Happy Helper: does platform work count when calculating entitlements for welfare benefits?

The users of Happy Helper have experienced some challenges with earning their rights to welfare benefits in Denmark in connection with their work via the platform. It is especially the legal status of the workers that causes this problem. The first case is an exchange student who was declined the right to a state education grant (SU). The Danish Agency for Institutions and Educational Grants' (Styrelsen for Institutioner og Uddannelsesstøtte) argument for the rejection was that the cleaner was neither an employee or self-employed according to national law and EU law. The cleaner did not fulfil the characteristic of an employee at Happy Helper because Happy Helper was seen as a facilitator of work assignments between the cleaner and the customer via the platform. The criteria of the agency to assess whether or not a person is an employee are:

“An employment contract and pay slips from your employer in Denmark will serve as documentary evidence that you are a worker and perform effective and genuine activities for a minimum of 10-12 hours per week” (SU 04.05.2017)

The cleaner neither fulfilled the characteristic of a self-employed person which by the agency is considered as a person that:

“(...) as a minimum be registered with the Central Business Register (CVR) and be financially active. In our assessment we presuppose that you on your own account run a business of financial nature and with the purpose of achieving financial profit. Furthermore, it is a prerequisite that your business is conducted on fairly regular basis and through a not entirely short period of time. Finally, it is a prerequisite that the business is not of very secondary size.” (SU 04.05.2017).

The cleaner in this case has not registered with a CVR number (i.e. VAT number) due to earnings below the yearly 50,000 DKK threshold and the agency did not find any evidence that the cleaner runs a business on his/hers own account for the sake of achieving financial profit.

The definition of the cleaners' legal status on the platform is also seen as a challenge for people receiving social assistance (kontanthjælp), who use work on the platform to re-earn their right to social assistance. In 2015, a 225-hour rule was introduced which means that recipients of cash benefit must prove that they are available for the labour market by working at least 225 hours within a year. This corresponds to approx. 6 weeks of full-time work and is meant to provide an incentive for recipients to maintain a connection to the labour market. Failure

to comply with this requirement will result in a reduction of benefits. The nature of the 225-hour work has to be common paid work, where the working hours is calculated as working hours in a normal employment relationship, either covered by collective agreements or covered by normal wage and working conditions (Ministry of Employment, November 2016). However, it can also be self-employment equivalent to 20 working hours or more per week. Thus, if the cleaners are not recognized as being in a normal employment relationship or perform self-employment of a certain and regular volume, they will not have the possibility to use their working hours to qualify for full social assistance according to the 225 hour rule.

These challenges are not specific for one platform but seems to be general challenges for platform workers, who often work a low volume of hours as self-employed, i.e. earn less than 50,000 DKK per year (Ilsøe and Madsen 2017).

1.4.4 Airbnb: residence requirements and tax payment

In Copenhagen, most of the residences have a residence requirement, which means that they have to spend at least 180 nights a year in their residence. Therefore there is a limit on how many days you can rent out your apartment in Copenhagen. The Lord Mayor of Copenhagen, Mr. Frank Jensen (Social Democrats) wants to introduce a renting ceiling. He has not set a specific number of days, but he leans against the agreement that Airbnb has already made in Amsterdam, which includes a ceiling of 60 days. Besides the residence requirement there are different rules for renting out depending on the ownership/ type of the residence. If you have an owner-occupied flat you can rent out your apartment if this is allowed in the regulation articles of the owner association. Do you instead live in an apartment in a shared ownership property you have to apply for permission from the board of the shared ownership. If you are renting out a private apartment you have to get permission from your landlord. If you live in social-housing you are not allowed to rent out your apartment on short-term. If you do, you can be terminated and need to find a new place to live. Short term renting in this type of housing is seen as carrying a business ([Lejerbo](#)).

As mentioned earlier the Danish tax minister Mr. Karsten Lauritzen (Liberals) have presented Airbnb for a taxation agreement which entailed that Airbnb should report the providers income from the platform to SKAT and in return for this the providers would get access to a higher income threshold before they had to pay tax of their earnings ([Skatteministeriet 2017A](#)). The Danish government has also published several initiatives for automatic reporting of income from the platforms to the Danish taxation government in return for a higher income limit (See section 1.2.4)

1.5. The role of industrial relations and social dialogue in the collaborative economy – discussions on future regulations of working conditions

In Denmark, the ongoing discussions for future regulation of platforms and the collaborative economy are general and concern topics as the legal status of the

platforms and their users. Also, the tax issue is a hot topic, which interacts with the legal status of the platforms.

Airbnb has been strongly debated in public – not only for tax-avoidance – but also for the impact renting via Airbnb has on the composition of residents in a neighbourhood (Ritzau 2017 B). Some residence associations are worried about that the cooperation and the social cohesion in a common building or facility can be sincerely weakened by the increasing number of Airbnb tourists ([HORESTA 2017](#)). It has also been brought forward that investors buy several apartments and rent them out via the Airbnb app ([Sokoler 2016](#)).

There have been a number of unilateral and tripartite initiatives by the Danish social partners in relation to discussions on the collaborative economy, whereas bipartite initiatives have been sparse (Ilsøe 2017). Below, we list the most important initiatives:

1) The Disruption Council

In November 2016 the newly formed government, after a cabinet reshuffle, chaired by Mr. Lars Løkke Rasmussen (Liberals), established a so-called Disruptionråd (The Disruption Council). In May 2017 the composition of the council as well as its agenda was revealed ([Regeringen 2017A](#)). It showed to be a tripartite council consisting of relevant ministers, top executives, different experts within innovation and the businesses, university professors and the presidents of the main social partner organisations. For a list of the members see: <https://www.regeringen.dk/partnerskab/medlemmerne-af-disruptionraadet-partnerskab-for-danmarks-fremtid/>

The Disruption council will meet eight times in total, in different location in Denmark, where the following five topics are to be discussed: New technology and business models, Competences for the future, Free trade and foreign workers, Contemporary, flexible and favourable business conditions, Flexicurity 4.0. The meetings will take place between May 2017 and ultimo 2018.

2) The Digital Growth Panel, The Strategy for Growth through Sharing Economy and The Strategy for Denmark's Digital Growth

Also in May 2017 another committee, The Digital Growth Panel (Digitalt Vækstpanel), published a report containing 33 'ambitious recommendations' to the government regarding digitalization and the development of digital competences. The panel consist of 15 members with knowledge about digital growth as well as the Danish business. The aim is to secure that Denmark and Danish business' will take the digital lead ([Erhvervsministeriet 2017A](#)). On behalf of the government the Minister of Business and Industry, Mr. Brian Mikkelsen (Conservatives) promised that the government will devise a strategy on digital growth on the background of the recommendations from the panel. In October 2018, the government launched The Strategy for Growth through Sharing Economy, which contains several strategies with regards to the future sharing

economy in Denmark ([Erhvervsministeriet 2017B](#)). One of the elements was to propose an increased yearly minimum threshold at 36,000 DKK (tax-free earnings) when renting out your home or summerhouse on the condition that the digital platform (or traditional company) that facilitate the rental reports the income automatically to the tax authorities. However, Airbnb has not responded to this proposal in a clear way yet. In January 2018, the government published The Strategy for Denmark's Digital Growth, in which chapter five include several strategies targeted the collaborative economy ([Erhvervsministeriet 2018](#)). This both includes a new web-site that will describe the current rules and regulations in a clear way and the aim to build more easy and clear ways to communicate with government officials on activities in the sharing economy.

3) Agreement on a New Unemployment Benefit System for the Future Labour Market

In April 2017, a working group working on revisions of the Danish unemployment benefit system delivered their recommendations to the government. They recommended a change in the perception of workers that allowed a combination of employee activities as well as activities as self-employed in the calculation of entitlement to unemployment benefits. They argued, that the future labour market will be much more complex with people combining different income sources via digital platforms etc. Hence, the unemployment benefit system should be able to match this complexity (Minister of Employment, April 2017). After these recommendations were published a new tripartite agreement was negotiated among the Danish social partners, Agreement on a New Unemployment Benefit System for the Future Labour Market ([Beskæftigelsesministeriet 2017A](#)), which allow the suggested combination.

3) Expert Panel on Platform Economy

Different kind of cooperations between unions have been established with the aim to have an effect on the agenda for futures discussion about the status of the platforms and the quality of the work they facilitate. One of the first – called 'Expert Panel on Platform Economy' - was established by the Union of Clerical and Commercial Employees in Denmark (HK), and the Confederation of Professional Associations in Denmark (AC) in the beginning of 2017. The aim of the panel is: *"to map how Denmark can exploit both the growth- and job opportunities in the collaborative economy as well as raise awareness of what the changes will mean for the Danish society and the labor market in particular"* ([AC A](#)).

The expert panel consist amongst others of platforms, employers' organisations as well as trade unions ([AC B](#)). The status of the platforms and especially the workers obviously challenge the traditional composition of union membership. If unions cannot organize the increasing number of a new forms of workers, the importance of the unions and thereby of the Danish model of labour market

regulation with strong social partner organisations and collective bargaining is at stake. Therefore platforms are a core discussion among the Danish unions.

4) Tripartite Agreement on Stronger and more Flexible further training 2018-2021

In the autumn of 2017, the government invited the Danish social partners to a third round of tripartite negotiations that was originally initiated in the autumn of 2015. The third round had a focus on education and training – especially in the light of the fourth industrial revolution. They reached agreement in October 2017. The Tripartite Agreement on Stronger and more Flexible further training 2018-2021 ([Beskæftigelsesministeriet 2017B](#)) especially aims to strengthen continuing education among skilled and un-skilled workers in traditional jobs and sectors threatened by automation and displacement. This includes a digitalization of teaching and learning (e-learning). However, the agreement does not mention platform work.

5) Cooperation between unions and private pension funds and insurance companies

A number of unions in Denmark have created unilateral initiatives on pensions for self-employed without employees (solo-self-employed). In 2016, the largest pension company, PFA, created the ‘MedlemsPlus’ pension scheme, which is an offer to members of the Union of Clerical and Commercial Employees in Denmark (HK) and 13 other unions in Denmark. It is similar to a labour market pension (low admin costs, attractive interest rates, and insurance packages), and is also of relevance for platform workers. In 2017, the pension company, PKA, has created a similar scheme in collaboration with 10 unions organizing mainly workers in the public sector. In 2017, the insurance company Alka created a HK Freelancer insurance in collaboration with the Union of Clerical and Commercial Employees in Denmark (HK). It includes a company insurance, insurance of health and safety and accidents, and is also targeted at platform workers due to a very low price. The pension schemes and the insurance scheme are for union members only. This means they can also work as a driver of organization of platform workers and other freelancers.

Chapter 2: Methods

The empirical part of this project focus on three specific industries within private services: transport, hotels and restaurants and cleaning. The common denominator for the work in these industries is that it is low paid service work (Bosch and Lehndorff 2004; Larsen et al., forthcoming). Furthermore, most of the work via labour platforms in these industries can be characterized as gig-work because of its physical dimension of the work (De Stefano 2016; Schmidt 2017). In contrast to crowd-work, which is done via a computer and can be performed anywhere, gig-work is bound to a physical location when performing a given task (ibid.). Gig-work platforms therefore often facilitate a quite local labour market.

The empirical data is gathered through desk research of debates in parliament (§ 20 questions), court cases and government and social partner initiatives as well as through interviews with social partners, government officials and platform owners and platform workers. An overview of the §20 questions can be found in Appendix, Table 8. The interviews with platform owners, union representatives, representatives of employers' organisation and government officials have been semi-structured individual interviews. The platform workers have both been interviewed through semi-structured individual interviews and focus-group interviews. In total, we have conducted 17 individual interviews and one focus-group interview (with five interviewees). In the Appendix, there is an overview of all conducted interviews (Table 7). All interviews were transcribed before analysis.

2.1 Selection of interviewees

The collaborative economy is a phenomenon that is only just starting to unfold in Denmark and there is at this point only limited studies within the field. This has affected the process of selecting interviewees. We have used two selection strategies. First, we have used an information-oriented strategy, and searched interviewees, who had most knowledge within the field (Flyvbjerg 1996). Second, we have used a maximum-variation strategy to include platforms, platform workers and social partner representatives that represent a variation in the field (*ibid.*). To find the right people in the trade unions and the employers' organisations we consulted Peter Ahrenfeldt Schrøder at LO (The Danish Confederation of Trade Unions), who wrote the first union policy paper on the subject in Denmark ([LO 2016](#)). Through him, we got in contact with the most knowledgeable representatives in the trade unions and employers' organisations covering the three industries in focus: transport, hotels and restaurants and cleaning.

Regarding the selection of platforms we found it interesting to choose an internationally owned and a Danish owned platform in each of the three sectors when possible. The reason for this was the presumption that the Danish-owned platform would have a different insight in and experience with the Danish labour market regulation than the foreign-owned platforms. This could influence both the platforms experience when building a new company as well as the workers experience of working through a platform. We also chose to include the first labour platform in Denmark, which has decided to hire employees only.

To find the platform workers for both the individual interviews and the focus group interviews we used the platforms CEOs to facilitate the contact in most of the cases. We made a standard information mail with a short description of the project and asked each of the platforms to send it to their providers. To reduce the possibility of the platforms selecting the workers that were more positively towards the platform than the average (selection bias) we asked the possible interviewees to contact us directly and we would then select who we would interview. We tried to include interviewees of different sex, age and education. All interviewees were given cover names to keep them anonymous.

The workers were given a gift-certificate as a gratitude for their participation.

2.2 Structuring data

Our strategy of analysis has been to organize the interview data in themes. After transcription of all interviews and close reading, we identified a number of themes across the interviews. We have structured our analysis across these themes. This means that the analysis discuss different themes across various platforms. The aim was to create an overview of the most relevant and most dominant topics, without losing the specific characters of each interviewee.

The analysis of the interviews is separated in two chapters. Chapter three presents the analysis of interviews among social partners at sector/national level and government officials, whereas chapter four contains the analysis among platform owners and platform workers/providers at company level. Chapter five contains a comparative analysis of the interviews across sector/national level and company level.

Chapter 3: Discourse, perceptions and experiences on work in the collaborative economy among established industrial relations actors, processes and outcomes

Table 1: Overview of interviews with industrial relations actors

	Position of interviewee	Organisation	Type of organisation
1	Consultant	LO	Confederation of 17 Trade unions
2	Lawyer	LO	Confederation of 17 Trade unions
3	Consultant	3F Transportation	Trade union
4	Consultant	3F expert group	Trade union
5	Consultant	3F expert group	Trade union
6	Consultant	3F expert group	Trade union
7	Group chairman	3F Private Service, Hotels and Restaurants	Trade union
8	Consultant	HORESTA	Employers' organization
9	Representative	DI	Employers' organization
10	Director	DI Service	Employers' organization

3.1 Union representatives

The findings of the trade union representative's perceptions and experiences with work in the collaborative economy is based upon eight personal interviews, which is listed in table 1 above. We have interviewed union representa-

tives from each of the three sectors of interest in this project: Transport, hotels and restaurants and cleaning. Across the interviews we find some general themes in the union representatives' perceptions and experiences with work in the collaborative economy. In the following these themes will be unfolded.

3.1.1 Distinction between different types of platforms

The Danish trade union representatives stress that a clear distinction exist between different forms of online platforms. Firstly, the unions interviewed differentiate between labour intensive and capital intensive online platforms. The capital platforms are seen as a part of the sharing economy insofar they are used for peer-to-peer rentals and are in such situations not considered problematic. However, when capital intensive platforms are used for business e.g. if an apartment is bought for the purpose of renting it out via Airbnb and not for the owner to live in, unions consider this problematic. This distinction between labour- and capital platforms are outlined in the following:

“We are okay with GoMore (they do not work), that is sharing economy, but Uber economy is taxi driving and illegal (they work). The sharing economy does not hurt anybody, it's good for the environment and gives less cars on the roads (...) Airbnb is the same as Dansommer (Summer house rentals). But if you buy and speculate it is a business and no longer sharing economy” (Consultant, 3F Transport).

A group chairman from 3F elaborates and even points out that these kinds of platforms can be profitable for other parts of the service industry:

“I Think Airbnb is fine as long as it's peer-to-peer and not used by profit makers. But Airbnb must be strictly for private homes, and apartments should most of the year be inhabited by their owners, in order not to create unfair competition. Airbnb gives more customers in the restaurants – and we are happy about that” (Group chairman, 3F Private Service, Hotels and Restaurants).

Beside the distinction between the platform types the ownership of the platforms also seems to influence the unions' attitude towards the platforms. The expert-group in 3F elaborates on this:

“The Danish platforms seems to have another understanding of the Danish labour marked” (3F expert group).

This statement is supported by the consultant in 3F Transport, who has the experience that the Danish-owned platforms in transport are aware of the Danish legislation whereas platforms like Uber do not seem to have the same understanding of the Danish labour marked:

“The problem with Uber is that they do not want to pay tax and that they have been unwilling to obey the Danish legislation for taxi transportation. GoMore checked with the existing legislation before they started their platform” (Consultant, 3F Transport)

3.1.2 Dialogue with the platforms

All of the unions interviewed for this project have experienced being contacted primarily by Danish-owned platforms seeking to start a dialogue. The group chairman from 3F Private Service, Hotels and Restaurants puts it like this:

“The Danish-owned platforms contact us constantly and want our recognition. The more we talk with the platforms the more they realise the challenges regarding the Danish model” (Group chairman, 3F Private Service, Hotels and Restaurants)

This statement is supported by the ‘expert’ group in 3F:

“3F is increasingly contacted by platforms that wants to start a dialogue. The platform often initiate the contact through LO” (3F expert group).

As much as the Danish-owned platforms actively seeks dialogue with the unions, it is experienced more difficult for unions to engage in dialogue with the foreign-owned platforms. The group chairman of 3F Private Service, Hotels and Restaurants says that they have no dialogue with Airbnb. However, it should be noted that there existed a dialogue between Uber and certain social partners, when Uber was active in Denmark. Furthermore, a representative from Upwork participated in the Expert Panel on Platform Economy, which was organised by HK and AC during 2017 (see section 1.5).

3.1.3 Challenges

One of the main concerns regarding the platforms is their interaction with the Danish Model and the welfare state according to the trade unions. The lack of social benefits e.g. pension, holiday- and sick pay in the workers’ salaries is in particular a concern for the unions due to the fact that these social benefits constitute cornerstones on the Danish labour market.

The lack of social benefits as part of the salary means that the total wage levels are lower than in the collective agreements.

“It is not social dumping, but it is wage dumping for the industry and undermines the security system in Denmark since it is carried by a collective bargaining system. The Danish model becomes very clear” (Group chairman, 3F Private Service, Hotels and Restaurants)

“It is clear that platform work function in countries that do not have a flexicurity system, as it can provide employment to the most deprived people in society, but in Denmark you cannot earn the right to sickness benefits or unemployment benefits with platform work, thus the platforms undermine the Danish security system” (Group chairman, 3F Private Service, Hotels and Restaurants)

“We have an interest in that we do not all get hired on these terms, this would not make us richer as a society” (Consultant, 3F Transport)

As a way to make the Danes aware of the consequences with Uber and other platforms and their way of facilitating self-employment, 3F made a campaign

with a character called Poul Uberman who exemplified what it would mean for the Danish society as well for the individual employee if everybody was employed on the same terms as the Uber-drivers with no pension, holiday- and sick pay and so on. The campaign was active on Facebook from May to June 2016.

Beside these challenges the unions also see a problem in the unequal conditions of competition. The Consultant from 3F Transport describes it like this:

“They are unequal conditions of competition due to the fact that the Uber-drivers have not payed tax which means they can do it half the price of the taxi drivers” (Consultant, 3F Transport)

3.1.4 Legal status of platform workers: employees vs. self-employed

Earlier in this report the legal status of platform workers was outlined. In the following section the unions’ perception of the legal status of the platform workers will be in focus, this is naturally a subject of interest for the unions regarding the collaborative economy. The consultant from LO does not think that all of the platforms can be lumped together in the discussion regarding the platforms’ status as employer or facilitator and the platform workers’ status as employees or self-employed. Instead he thinks:

“It depends on the platform whether or not you are an employee or self-employed. There is not just one type of platform. The more rules the platform sets, the more likely it is that there is an employment relationship” (Consultant from LO).

The group chairman from 3F Private Service, Hotels and Restaurants believes that the platforms have the status as employers because they have the instruction right and the opportunity to exclude people from the app. As she sees it:

“If you do not have the instruction right you cannot exclude the workers from the app” (Group chairman, 3F Private Service, Hotels and Restaurants).

Many of the platforms should, in her opinion, be categorised as temporary work agencies and thereby subject to EU regulation.

In 3F Transport the legal status of the platform workers is not an issue that has been raising any doubts. If the platform workers in the transport sector should have a legal label it would be independent drivers which is already a very common category in the transport sector in Denmark.

3.1.5 ‘Solutions’

The discussion regarding whether or not the workers on the platforms legally are perceived as employees or self-employed also relates to the discussion on how the unions can organise the workers and furthermore find a way to make e.g. a collective agreement for the workers on the platform. If the platform workers organise and make a collective agreement this would be in violation with the Competition Act if the workers are categorised as self-employed and

not employees. The aim of the Competition Act is to prevent fixed pricing and cartels among companies.

The Group Chairman of 3F Private Service, Hotels and Restaurants has offered the platforms in the cleaning sector a collective agreement ‘in small steps’ over several years. This would mean that the cleaners on the platform - over time - could get pension, holiday- and sick pay included in their salary, without introducing the full costs on the employer at once. The group chairman puts it like this:

“We would be happy to make a collective agreement in small steps, but the platforms do not want to sign the agreement because they won’t recognize their employer responsibility” (Group chairman, Privat service, hotels and restaurants).

Even though the platforms do not acknowledge their responsibility as employers the Group chairman from 3F Private Service, Hotels and Restaurants does see a potential regarding the platforms operating within cleaning of private households, as she says:

“The cleaning platforms can help make a “black” industry white or at least grey due to the fact that everything is registered and the potential for paying tax is there” (Group chairman, 3F Private Service, Hotels and Restaurants).

3.2 Representatives from employers’ organisations

In the following the representatives of employers’ organisations and their experience with the collaborative economy in Denmark will be unfolded. We have interviewed a representative from each of the three industries: Transport, hotels and restaurants and cleaning. An overview of the interviews is outlined in table 1 above.

3.2.1 ‘None’ of the platforms are members of an employers’ organisation

At the moment, none of the interviewed labour or capital platforms are members of any of the interviewed employers’ organisations. The reason for this could be that most platforms do not see themselves as employers but only as intermediaries.

Uber’s software development department has become a member of DI Transport, but the transport service part of the company is not a member.

Airbnb has not shown any interest in becoming a member of HORESTA and the representative from HORESTA does not think that they could become a member if they wanted to:

“No I do not think so (that Airbnb could become a member of HORESTA), but they are member of The European organisation for rentals of holiday homes. The booking portals are not members of our organization either” (Consultant, HORESTA)

Happy Helper has also not shown any interest in becoming an actual member of DI Service. The representative from the employers' organisation also states that it is not possible right now due to their business model with self-employed cleaners:

"If you as private service provider become member of DI Service you will be covered by collective agreements" (Director, DI Service)

3.2.2 The platforms are not seen as competition - yet

In the interviews with the representatives from the employers' organisations it is stressed that the digital platforms at this point in time is not seen as a threat to the established companies in the market. The reason for this, especially in the cleaning sector, is due to the platforms customer base. The cleaning platforms are operating with private customers and their business model is so called business-to-consumer (B to C). The member companies in DI-Service mostly operates with Business-to-Business (B to B) or Business-to-Government (B to G) business models. Such models require detailed management, overview over resources and quality control – all of which the platforms are not able to perform in a bigger scale at the current stage.

The platforms are therefore mainly seen as an opportunity to explore new ways of doing business instead of competition. Some of the established companies have even invested in the platforms e.g. Berendsen, a commercial laundry company across Europe, has bought part of Washa, an online laundry platform in Denmark.

"They (the platforms) are not generally seen as a major threat and in fact they are seen as an opportunity to challenge and develop business concept for more traditional service providers" (Director, DI-Service)

Another fascinating element with the platforms, according to the representative DI-Service, is the ability of platforms to recruit workers in sectors like cleaning that otherwise are struggling with recruitment problems. He figures that the workers on the platforms are different from the typical worker in the cleaning industry, i.e. the platforms can attract new groups:

"The 'happy helpers' that are cleaning is maybe not interested in being hired by a more traditional service company (...) It's indeed of great interest how platform based start-ups seem to achieve mobilising groups of people that otherwise wouldn't have offered their work in the cleaning sector" (Director, DI-Service)

He even figures that the established companies in some way are a bit envious of the engagement from the happy helpers and the relationship they create to the customers.

If we turn our attention to the hotels and restaurants industry, the representative from the employers' organisation HORESTA also sees some advantages with platforms like Airbnb. First of all Airbnb is: *"a positive element for Danish tourism as long as it is in a fair way and at a reasonable level of activity"* (Con-

sultant, HORESTA) as well as it functions as a fantastic buffer in the event of unexpected activity in the hotel industry, e.g. large conferences. Furthermore the platform gives a healthy and needed competition to especially the booking portals and the sector in general.

”It helps to sharpen the price and the service level. It puts pressure on the industry in a way so that we need to step-up to keep the same profit margins”
(Consultant, HORESTA)

3.2.3 Solo self-employment – a challenge to the regulatory framework and a level playing field

Even though the platforms are seen as a way to unfold new ways of doing business there is still some challenges attached to the collaborative economy according to the representatives of the employers’ organisations.

The overall challenge is the unconventional set-up regarding the employer-employee relation, i.e. that most platforms operate with solo self-employed. The reason why this is seen as one of the main challenges is due to the fact that this disrupts the entire regulatory framework which companies with employees usually are subjected to follow and can be sanctioned under.

The lack of an employer-employee relationship between the platforms and the workers have caused some confusion and speculations regarding for instance tax-payment.

In continuation of the challenge mentioned above, the lack of employer responsibilities contributes to unequal conditions of competition according to the representatives of the employers’ organisations.

”For the large organised (companies) they (the platforms) are not seen as major threat. If they were, there would probably be some members of our organization that would push hard for platform based businesses to play by the normal rules – for instance agreements on education, maternity leave, pay, holiday and what not. To be honest it is not equal terms of competition” (Director, DI Service)

The platforms also have some benefits due to the lack of regulation of the platforms which in some way is connected to the lack of employer responsibility. The platforms are not in the same way obliged to make sure that regulations are followed, this is up to the worker due to their status as self-employed.

”We actually do not have a problem with the business models that have operated in Denmark up to this point, but we have some wishes regarding how they have to comply with some minimum rules. Then we get something that looks like equal competition. Especially for those who do business on the platforms“
(Consultant, HORESTA)

Regarding a level playing field, tax-payment is also an issue that the representatives from the employers’ organisations stress as important. Most platforms are, as described in section 1.3, not obligated to report income for the workers, but

HORESTA thinks that Airbnb should be imposed to report the users income on the platform ([Østergaard 2017A](#)). This could, according to HORESTA, be done in a way so that the rules on summerhouse rentals were copied onto Airbnb's marked. The arrangement is described in section 1.3.

3.2.5 Urban development and tourists' access to private domains of local citizens

Airbnb's rapid growth in the Danish cities over the last couple of years, especially in the capital city of Copenhagen, has raised some concerns in the employers' organisations in the hotels and restaurants sector. These concerns revolve around the local population and the urban development of the cities.

The cause of concern is the development of a hostile attitude towards tourists among citizens in other cities around Europe e.g. Berlin, Barcelona and Venice.

"Airbnb poses other requirements on the locals than hotels do, due to the fact that hotels are dimensioned to the capacity of traffic in and out. Also they (the tourists) do not have access to the private domains e.g. our backyards, but they get that access with Airbnb" (Consultant, HORESTA)

In order to prevent that the same development will take place among local citizens in Denmark, HORESTA wants a regulation on how the rentals through Airbnb evolve, so it will take place in a positive way for the cities in Denmark. Therefore, HORESTA suggests that there should be a registration requirement for persons who want to rent out their apartments. This is a solution which already exists in Iceland. Furthermore, each municipality in Denmark should have the opportunity to regulate how many weeks a year an apartment is allowed to be rented out within a reasonable limit. Besides regulating the amount of rentals, the registration can also function as a control of who is renting out. It is not all apartment types that are allowed to be rented out in short-term rentals. For instance, this is not the case for public housing in Denmark as mentioned in section 1.4.4.

3.3 Government officials

This section will build upon two interviews with government officials as well as actions taken by the government and other government officials regarding the collaborative economy in Denmark. In table 2 below an overview of the interviews with government officials is listed.

Table 2: Overview of interviews with government officials

	Position of interviewee	Organisation	Type of organisation
1	Civil servant	Ministry of Industry, Business and Financial Affairs (Erhvervsministeriet)	Government
2	Civil servant	SKAT	Government

3.3.1 Government initiatives

The collaborative economy has been an area of focus for the Danish government and is seen as a great potential for growth both for the individual as well as for the national economy. Over the last couple of years, the government has launched different initiatives to make it easier for the collaborative economy to develop and grow in Denmark.

In May 2017, the Government established both The Disruption Council as well as The Digital Growth Panel. The agenda for both was amongst other to secure growth through new digital technology. The Disruption Council included members from both government, industry and the major social partners in Denmark. For further description of these go to section 1.5.

In October 2017, the government published The Strategy for Growth through Sharing Economy. The strategy should, in the government's own words, be seen as: *"(...) the first step towards supporting the development of the sharing economy in Denmark"* ([Regeringen 2017C](#)). This should be done through e.g. clear regulation. The strategy should also make sure that already existing regulation was followed as well as tax was paid. This strategy especially was targeting capital platforms, i.e. platforms like Airbnb and GoMore.

In January 2018, the government published The Strategy for Denmark's Digital Growth. This strategy contained 38 initiatives based on recommendations from The Digital Growth Panel as well as the work in The Disruption Council. The aim of the strategy was to secure Denmark's position as a digital frontrunner through strengthening the ability of Danish companies to use new digital technology and thereby be more innovative and competitive. More specifically, the aims were: Companies in Denmark should free the growth potential of digitalization, The best framework for the companies digital conversion, and Everyone must have the tools to engage in the digital conversion ([Regeringen 2018](#)).

3.3.2 The taxation system

In Denmark the taxation system is to a large extent managed by third-party reporting. This means that citizens in Denmark normally do not need to report their income to the Danish tax authorities, SKAT, this is done by their employer and their bank. If you are registered in the VAT-register as self-employed, then SKAT can get the information they need to make sure that you pay the right tax. The problem with most of the platform workers is that many of them are not VAT-registered because they earn less than 50,000 DKK a year via the platforms. Therefore, they are not obliged to register with a VAT-number. This means that SKAT cannot check if they pay tax and whether or not they pay the right amount. The platform workers have to give this information to SKAT themselves by reporting their income in their personal annual tax return.

"If a person rents out his or her car, there is nothing in our systems that tells us that here is maybe a taxable income. This is something that people have to report themselves in their annual tax return" (Civil servant, SKAT)

At this point there is not an overview of how many of the platform earners that actually have payed tax of their income from renting out their belongings or working via the platforms. If SKAT should have a chance to investigate this, the platforms have to forward information on who have earned money through their platform and how much they have earned. The Danish platforms could be imposed to give this information to SKAT but the foreign-owned platforms with no business office in Denmark could not be imposed to give this kind of information to SKAT. In February 2018, the Danish tax authorities decided to impose five Danish labour platforms to deliver information of income obtained via their platform in year 2017 ([SKAT C](#)). This ruling and its effect will be evaluated in 2019.

The Danish Minister for Taxation, Karsten Lauritzen (Liberals), has tried to make an agreement with Airbnb regarding the tax issue. In 2017, after The Strategy for Growth through Sharing Economy was published, he presented Airbnb for a taxation agreement which entailed that Airbnb should report the providers income from the platform to SKAT and in return for this the providers would get access to a higher income threshold before they had to pay tax of their earnings (36,000 DKK). This is the same arrangement that we already know from summer house rentals in Denmark. At this point Airbnb has not signed the agreement yet ([Skatteministeriet 2017A](#)).

The regulation regarding tax payments for some of the platforms is quite complicated so, as mentioned in section 1.3, SKAT has tried to make it easier for the general public to report their income from the platforms. SKAT has published a manual with clear guidelines on how to report income from different types of platforms. Besides this SKAT has also received documents from the Dutch tax authorities regarding all the Uber-drivers' turnover in Denmark from October 2014 to December 2015. Based on this information, SKAT has checked each of the Uber-drivers' annual tax returns for 2014 and 2015. SKAT has called more than 100 Uber-drivers trying to get information about their expenses associated to their trips on Uber so they can calculate the right income for taxation. The complexity of this regulation becomes clear, when SKAT has been in contact with the Uber-drivers. A civil servant from SKAT tells us:

“We have called more than 100 Uber-drivers and often we have to make an estimate because they have not made mileage records etc. Basically they do not understand what we are talking about” (Civil servant, SKAT)

3.3.3 Regulation of rentals in Copenhagen

In Copenhagen, The Lord Mayor, Mr. Frank Jensen (Social Democrats) wants to introduce a ceiling on how many days you can rent out your private home. He has not set a specific number of days, but he is looking towards the agreement that Airbnb has already made in Amsterdam, which includes a ceiling of 60 days.

3.4 Brief summary

In this section the social partners and government officials' perceptions and experiences with the collaborative economy in Denmark will be compared and a brief summary will be given.

To a large extent the social partners points out the same challenges and worries with the collaborative economy in Denmark. First of all the collaborative economy is not seen as a threat to the established labour market at this point due to the limited size of the platforms as well as the platforms customer base, which mainly consist of private customers. This is both stressed by the unions as well as the employers' organisations. The Danish government have launched different initiatives to make it easier for the collaborative economy to grow and develop as well as expand the opportunities for growth to the rest of the national economy.

Even though the platforms are not seen as serious competitors yet, the terms of competition are still seen as unequal especially when business-like activities is run through the platforms. It is in particular the uncertainty regarding tax-payment, insurance and the lack of e.g. social benefits in the workers' salaries. This is something that all social partners mention as a challenge regarding the collaborative economy, which to a large extent relates to the fact that most platforms facilitate solo self-employment.

The unions have been in dialogue with a great number of platforms especially the Danish owned. The employers' organisation have not had the same level of contact with the platforms yet. Uber differs due to the fact that their software development department has become a member of DI.

Both the government officials and the social partners want to secure that tax is paid from the earnings on the platform and several of them mention that the solution could be to impose all the platforms to report income via the platform to SKAT. Beside tax regulations the development in renting of private homes is also something that is mentioned by both the government officials as well as the representatives from the employers' organisations. They agree that there should be some kind of regulation but the solution proposed is not necessary the same – The Lord Mayer of Copenhagen wants a rent ceiling whereas the employers' organisation HORESTA wants a register and a salient rent ceiling that can be adjusted at the municipal level.

Chapter 4. Discourse, perceptions and experiences of work in the collaborative economy among platform owners and their workers

We distinguish between labour- and capital platforms when we talk about digital platforms. Labour platforms are defined as platforms where you sell your labour e.g. on cleaning platforms or food delivery platforms. Capital platforms is on the other hand defined as platforms where you rent out your belongings e.g. on Airbnb.

4.1 Platform owners

Our analysis of the platform owners' perceptions and experiences with the collaborative economy is based upon 5 interviews, which is listed in Table 3 below. We have interviewed platform owners from each of the three sectors of interest in this project: Transport, hotels and restaurants and cleaning. We have not been able to get an interview with a representative from Airbnb, but we have been in contact with their public affairs consultant in London. Across the interviews we find some general themes in the platform owners' perceptions and experiences with the collaborative economy. In the following these themes will be unfolded.

Table 3: Overview of interviews with platform owners

	<i>Position of interviewee</i>	<i>Organisation</i>	<i>Type of organisation</i>
1	Co-Founder & COO	Happy helper	Labour platform
2	Co-founder & CEO	Happy helper	Labour platform
3	Public affairs manager	Uber	Labour platform
4	Co-founder & CEO	Chabber	Labour platform
5	Executive Assistant	GoMore	Capital platform

4.1.1 Employer or facilitator

One of the main discussions regarding the collaborative economy is whether or not the workers on the platforms are to be seen as employees or self-employed. In the following the different approaches towards the employer-employee-relationship among the interviewed platforms and their status as employers or facilitators of contact are unfolded.

The platform Uber sees itself as an IT-company that provides a technology/app to its 'partner-drivers' (this is how they refer to their drivers) who work as self-employed. The Uber-drivers are obliged to follow some general rules regarding service when they use the app. However Uber cannot decide when and how much the Uber-drivers work.

The platform Happy Helper also sees itself as a facilitator of contact and the workers on the platform as self-employed. However the platform has introduced a Helper Plus opportunity for the best rated segment of their workers who would like to work full time. These workers have higher hourly rates and the customers can make more requirements from them.

Unlike other platforms Chabber has chosen to attain an employer status leaving the workers with the status of being employees. The platform is structured as a temporary work agency. The employees are hired as reserves on the platform (zero-hour contracts), which means that they have to work 58 shifts before they get the right to pension (according to the collective agreement for hotels and restaurants). Furthermore, employees have to work a certain amount of hours in

a four-week period before they get the right to sick pay and G-days (the first two days of unemployment where the former employer must pay unemployment benefits). These terms of condition seems to have had an influence on Chabbers decision to become an employer. The CEO of Chabber expresses it like this:

”This makes it a bit easier to be an employer than if we have had longer employment contracts” (CEO, Chabber)

GoMore is a capital platform and therefore they do not have any considerations regarding the employer and employee status.

4.1.2 Tax payment

Tax payment is a subject that gets a lot of attention from the platform owners or representatives. They all stress that they have put in a great effort to inform the platform workers that they have to pay tax of their earnings themselves and that the platform does not report their income for them. The Public Affairs manager of Uber describes it like this:

“We have from day one and at all the information meetings told the drivers that tax has to be paid and that they themselves are responsible for this” (Public affairs manager, Uber).

Beside this, Uber also has hired an accountant that can help the Uber-drivers to report the correct income to SKAT. Even though the platform owners have tried to inform the workers that they are responsible for reporting their income to SKAT, some of the platforms still experience confusion on this issue among the workers. The CEO from Happy Helper report that:

”Some of the helpers thinks that the platform (Happy Helper) report their income to SKAT because customers have made use of tax deduction possibilities for work done in private households³ and through this the helpers income has been reported automatically to SKAT” (CEO, Happy helper).

Both GoMores and Ubers representatives find the Danish taxation system very difficult. GoMores representative points out that they find it important that tax is payed, but at the same time they feel that the taxation system in Denmark makes it difficult to pay tax of income from e.g. car-rental. The challenge is that you must deduct your running expenses on your car from your income, before you can calculate tax on the income that exceeds the cost. The Uber representative underlines that it took SKAT 2½ years to write a guideline to the Uber drivers on how to pay correct tax. Uber-drivers use their own car when driving and can deduct running costs on their car before calculating tax of the remaining income. In sum, lack of clarity and complicated rules in the Danish taxation system has created some challenges for those who earn money via the platforms.

³ Tax deduction for paid craft work or service work done in private households.

The platforms themselves have proposed different approaches and solutions to make it easier for workers to report their income to SKAT. Uber has suggested that the Danish government impose on all platforms to report the workers income to SKAT if they want to operate in Denmark (permission based). The Uber representative says that they need this kind of regulation before they can provide SKAT with information about the platform workers. At this point they cannot report the workers income to SKAT. Happy Helper wants to develop an API that automatically report the workers income to SKAT. GoMore has proposed different solutions. Either a similar system to the mileage allowance⁴ could be applied so that tax is payed of all income that exceed 3 DKK per kilometer driven or a system with a certain minimum income threshold (as we already know from summerhouse rentals) could be applied. The tax system treats income from car-rental and renting out your home quite differently:

“Our car-rental and Airbnb’s home rental is very similar, but the expenses are quite different“ (Executive Assistant, GoMore)

The car do not itself raise in value over time, an apartment or house can potentially raise in value.

4.1.3 Vulnerable groups on the labour market

The platforms do not seem to have a complete overview of the demographics of their workers, but they sense that it is mostly young people, students - especially foreign students - and ethnic minorities that uses their platform to earn money.

Several of the platforms also report that people who are not able to get a regular job either due to the lack of e.g. language skills or because they cannot work a normal 37 hour work-week have used their platform to earn money. Happy Helper explains how they have experienced success stories with recipients of both early retirement benefits and social assistance. Some of these people have managed to return to the labour market via small gigs on the platform as a stepping stone into more ordinary employment. The working time flexibility on the platform is a core ingredient. This includes the flexibility for the individual worker to decide when and how much he/she wants or can work on a daily basis, which is decisive for workers with chronic diseases. The representative from Uber finds this pattern on their platform too, and adds another dimension to it. He explains how Uber contributed to remove some of the barriers on the Danish labour market for ethnic minorities with no or limited Danish language skills:

”We have an overweight of drivers with another ethnic background, around 25 percent are not fluent in Danish which means that they could not pass the exam for a taxi driver license. Uber has removed some of the barriers on the Danish

⁴ An employer can give an employee DKK 3,54 per. km up to 20.000 km each year tax free (<https://di.dk/personale/personalejura/nyheder/nyhederomsatser/satserforkorepenger-dieter-rejseudgiftermm/pages/satser-for-kilometerpenge-og-rejseudgifter-2018.aspx>)

labour market for foreign-born workers, because the platform handles the communication between buyer and seller” (Public Affairs Manager, Uber)

4.1.4 Insurances

The platforms interviewed for this project in most cases define themselves as facilitators of contact and not as employers (see section 4.1.1). However, platforms that operate as facilitators experience certain insecurities for workers and customers that has led some of them to develop insurance schemes with private insurance companies.

Happy Helper has developed an insurance scheme via Tryg which covers if the helper breaks something in the customers’ home as well as if the helper gets injured during cleaning⁵. The helper pays 5 DKK for the insurances per hour. The insurance is not optional. The platform worker is required to pay for the insurance when working via Happy Helpers platform.

The capital platform GoMore has also developed an insurance that covers the users of the platform - both buyers and sellers – via Protector and Alka. The process of obtaining an insurance has been long. It took approximately one year to get answers from the Danish Business Authority (Erhvervsstyrelsen) to the question whether or not GoMores car-pooling service should be considered a commercial service. This question was decisive in order to determine what kind of insurance would be necessary on the platform. Should it cover private transportation or commercial transportation?:

“The first challenges was to figure out if car-pooling was a commercial service. It almost ruined our business. It became a question about insurances. Should they (the drivers) be insured as a private person or as a company?” (Executive Assistant, GoMore)

The representative from GoMore considers the insurance of all users, both buyers and sellers – regardless whether they buy a seat in a car-pooling trip or rent another person’s car - as absolutely necessary for their platform.

We have not interviewed Airbnb but are aware that they have a million dollar (6,000,000 DKK) insurance. However, as far as we know this insurance does not cover rentals in Denmark. On their Danish webpage they describe that they have a host warranty but they recommend the host to have his/her own home insurance, too, because there is a limit to what their host warranty covers⁶.

4.1.5 Minimum wages

Beside the insurance scheme Happy Helper has included a minimum wage for the workers on their platform. The worker is able to set their own hourly rate for cleaning, but Happy Helper have set a minimum rate at 120 DKK, which means that the hourly rate should be 120 DKK or more. On top of this, there is a minimum threshold on working hours. Each cleaning job is set to a minimum of 2½

⁵ For more information on the specific policy see: [https://happyhelper.dk/data/pdf/Happyhelper-faktaark-final-071216-\(MJN\).pdf](https://happyhelper.dk/data/pdf/Happyhelper-faktaark-final-071216-(MJN).pdf)

⁶ <https://www.airbnb.dk/guarantee>

hours regardless of the size of the home to make sure that the helpers are not hired for too short jobs. The more square meters that needs to be cleaned, the longer the job will be. As the COO says:

“We would like to confront the minute tyranny that exist for cleaners hired by the City of Copenhagen, so the helpers have plenty of time to clean” (COO, Happy Helper)

4.1.6 Collaborations

One of the platforms, GoMore, is collaborating with different companies and private and public organisations. One of the companies is Nordjyllands Trafikselskab (Transportation Company in the northern-part of Jutland). The traffic company has created pick-up spots to facilitate that the public transportation system and GoMore’s car-pooling can supplement each other. This is done in collaboration with the three municipalities Aalborg, Frederikshavn and Hjørring. GoMore has also been contacted by other municipalities in Denmark e.g. Copenhagen and Århus as well as regions e.g. Greater Copenhagen with regards to future collaborations. Beside this, GoMore is also in dialogue with The movement against loneliness as well as Ældresagen who experiences transportation challenges when organizing events for their members.

4.1.7 Representation

The only platform interviewed which is member of an employers’ organisation is Uber - as described earlier. Uber is both member of Dansk Industri (The Confederation of Danish Industry) as well as Dansk Erhverv (The Danish Chamber of Commerce). It is only their software development department that has become member of these two organisations and not their transportation app (Uber pop). The representative from Uber mentions that they have tried to reach out to LO (The Danish Confederation of Trade Unions), but this have not resulted in any concrete agreements.

4.2 Platform workers/providers

As we include both labour and capital platforms in our investigation, not all platform workers are ‘workers’ in a strict sense. In this section, we refer to workers on labour platform as platform workers, whereas we refer to those who earn an income by renting out property or assets via capital platforms as providers. We have interviewed workers/providers on platforms that operates in three industries: Transport, hotels and restaurants and cleaning.

In this project Uber⁷, Happy Helper and Chabber are categorised as labour platforms and Airbnb and GoMore are categorised as capital platforms. Due to the very different character of these types of platforms, the following chapters will first address the perceptions and experiences of the platform workers and then the providers on the capital platforms. The Table below presents an overview of the platform workers/providers interviewed in this project.

⁷ As discusses earlier, Uber can also be described as a combination of a labour and capital platform. However, in this section we will address Uber as a labour platform.

Table 4: Overview of interviews with platform workers/providers

Focus group interview						
	Name	Gender	Age	Employment status	Platform	
1	Eva	Woman	49	No other job	Happy Helper	
2	Sara	Woman	28	Academic work at a museum (full time)	Airbnb	
3	Niklas	Male	43	Technical engineer (full time)	Uber	
4	Ida	Woman	19	Work at an office (part time)	Happy Helper	
5	Lotte	Woman	40's ish	Commercial Legal Adviser (full time, permanent)	GoMore	
Individual interviews						
	Name	Gender	Age	Employment status	City	Platform
6	Marie	Woman	40	Freelance journalist	Copenhagen	Airbnb
7	Simone	Woman	24	Studying to be a nurse	Aarhus	Airbnb
8	Muhammed	Male	28	University student, teacher assistant	Brøndby	Go-More
9	Anne	Woman	19	Childcare assistant	Roskilde	Happy Helper
10	Fernando	Male	27	Unpaid marketing trainee	Copenhagen	Happy Helper
11	Aman	Male	61	Independent chauffeur	Søborg	Uber

4.2.1 Labour platforms

The perceptions and experiences of the workers on labour platforms in this report is represented by interviews with workers on Uber and Happy Helper.

When reading the transcripts of the interviews with the workers on labour platforms, we identified a number of common themes that both address possibilities and challenges when working on a platform. The table below shows the main themes and in the following these themes will be unfolded.

Table 5: Possibilities and challenges for the workers on labour platforms

Themes	Possibilities	Challenges
Flexibility	Flexible working hours	Uncertain number of working hours – no fixed income
	You are your own boss	Your job situation in general is uncertain – do you have a job tomorrow?
	-	Customers can cancel with short notice and then you don't get paid
Social benefits	Insurances – cleaning platforms	No holiday pay or pension
Representation		No unions
Rating	A good way to set the right price	The costumers have too high expectations – you are not a professional
		The rating from the customers have too much influence
Tax payment	Everything is registered	Not all workers pays tax
Supplementary income	Easy to find work	

4.2.1.1 Flexibility

Flexibility is one of the key aspects of platform work and the first benefit mentioned when the platform workers are asked what they like about working in the collaborative economy. They like the fact that it's an easy way to get a job, that they are their own boss and that they can plan their own hours.

One of the Uber drivers regards the work on the Uber platform as a good way to keep being self-employed. He has travelled the world and owned his own business for decades. He enjoys the opportunity to plan his own hours and decide when to work. He drives part-time and never works more than six days a week, which secures him the income he wants to make – it seems like the Uber driver has set a goal for the income he wants to earn on every shift and log-off when it's achieved.

Some of the workers on the cleaning platforms bring some nuances to this picture of flexibility. They mention the problem with customers cancelling their appointments with less than 24-hours' notice and if you do not have regular customers it can be difficult to get enough work. For the workers on Happy Helper we find a clear distinction between the cleaners who have regular customers and the cleaners that have new or one-time customers. The cleaners with regular customers seems to be more satisfied with their work and have better opportunity to know when they can work and what their income will be each month. For cleaners with regular customers, the platform gets unnecessary and to some degree makes the work inflexible. If the cleaners or customers wants to re-schedule the date or time of the appointment, the cleaner need to call the platform and let them know. Some of the cleaners with regular customers have

even been offered to do the cleaning outside the context of the platform. This is a clear distinction to the conditions for cleaners with one-time customers. One of the cleaners which primarily had one-time customers express the unpredictability of the work in this way:

”We are freelancers at Happy Helper and we never know when we have to work. For example I don’t have any bookings right now. You can just wait for a customer to book you for a cleaning” (Fernando).

For the Uber drivers the situation seems to be a bit different. During interviews drivers gave the impression that they had more than enough work when they log-on to the app. They even reported that they had back-to-back trips, which means they can pick up new customers immediately after dropping off existing customers. One of the Uber drivers describes it like this:

“You turned on the app and then you already had your first trip. Sometimes you would get the next customer already before you had dropped off the customer in the car (...) and you could go on like this until you dropped dead” (Niklas)

This phenomenon did not only happen on weekend nights but also at other times during the week.

These quite different experiences of flexibility and the possibility to work when it fits into your schedule are interesting and shows that the flexibility or the unspecified working hours is both seen as a challenge and as an advantage by the platform workers.

4.2.1.2 Supplementary income

None of the workers on the labour platforms rely on the income from the platform to cover their fixed expenses. For most of the workers on the platforms the work is an extra job and is not their main source of income. For others the income from the platforms is a second income and a way to bring extra capital to the household that can be spend on luxury. This is mentioned both by one of the Happy Helper cleaners and by one of the Uber drivers who puts it like this:

“I myself was a part time driver (...) it was a second salary because my wife has a permanent job so this was a second salary in the household. It was more than what I needed (...) It was to pay for my car and telephone bills and a little bit of travel” (Aman).

Some of the workers mention that the platform work only functions as their secondary job because *“this is not something you can live off”* (Eva), and another cleaner express it likes this *“If you should, you really have to work fast”* and continues *“It is okay as a part time job, but not as a fulltime job”* (Ida). This in some way contrasts their statements about their hourly rate, which they find satisfying. Ida explains that it is the challenge getting enough hours that is keeping her from having this as a fulltime job and not the salary in itself. An Uber driver says that the pay may be too low to have it as your fulltime job: *“You probably could (have it as a fulltime job)... “But the prices are so low so you really have to drive fast”* (Niklas)

Besides the fact that there are some contradictions whether the platforms could work as a fulltime job or not, we also find a lack of consensus regarding whether or not the pay level is satisfying or not. For a student working on Happy Helper the pay level is seen as quite expectable and somewhat better than other unskilled jobs. Anne even tells us that it is better paid than her job as a childcare assistant. The different opinions regarding the pay level could also be due to the fact that the workers on the cleaning platform set their own hourly rates, whereas the rates for the Uber drivers follows an algorithm.

4.2.1.3 Social benefits e.g. pension and sick pay

When the workers are asked about the lack of pension, sick pay and holiday pay in their salary, it does not seem that they have given it much thought. The explanation for the lack of attention from the workers could be due to the fact that many of them are quite young and pension is therefore not something they worry about at their age and maybe pension has not been included in their salary in earlier jobs either. One of the Happy Helper cleaners describes it like this:

“The lack of pension isn’t something negative for me personally. I am just cleaning temporarily before I get another job or start at the university (...) It is most certainly not meant to be your permanent job. It is bad terms. But if it is just a temporary job I can’t see the problem in not getting holiday-pay” (Anne).

Another factor could be that most of the workers have not been active on the platforms for a longer period of time and therefore have not felt the consequences of not getting holiday- or sick pay yet.

In the focus group the lack of social benefits is brought up as one of the disadvantages with working in the collaborative economy. It is interesting that this subject seems to be something that concerns the two participants representing the capital platforms more than the workers on the labour platforms. An Airbnb provider describes her concerns:

“(...) If you cannot get a job and work fulltime at Uber, you are not covered by anything and if you lose the job that is really bad (...). The conditions are too bad (...) you do not have a proper collective agreement” (Sara).

4.2.1.4 Reporting of tax

Tax payment or maybe the lack of clarity of whether or not the platform workers pay taxes of their income from the platforms have been one of the most discussed themes regarding the collaborative economy in Denmark. During interviews with the workers on the labour platforms they all mentioned that they are aware of that they are responsible for paying tax of their income from the platforms, and that the platform does not pay it for them. Some of them report that the platform has made videos of how they pay correct taxes of their income. Anne, a cleaner at Happy Helper, says *“The issue is that you cannot be sure that all the helpers on the platform pays tax. It is one of the biggest problem with the platform”*

Several of the workers point out that all their payments are registered digitally and that they do not get payed in cash, so they do not understand why the Danish tax authorities cannot investigate who pays tax and who does not.

Besides the discussion about taxes from income on platforms, one of the Uber drivers also problematize the fact that the platform did not pay company tax in Denmark. He expressed that the government should make the platforms pay taxes in the country they operate. He even made it clear that he would not work for them if they came back to Denmark as long as they did not pay taxes here. He thought that they would have stayed active Denmark if they had taken care of the tax payment both for the workers as well as for the company.

4.2.1.5 Rating

From the workers perspective, the rating systems have a number of different functions. First of all the rating system is a way to establish trust between two people that do not know each other. An Uber driver express it like this: *“(...) you don't have a contract, so there is not a legal commitment in any way. So you have to make some kind of, how can I trust this person. And the rating system is a great way to do this”* (Niklas).

Besides facilitating trust, the workers also feel that they have to do their best every time they are performing a task because the customer rates them. An Uber driver says that the focus on giving the customers a good experience also was one of the reason why Uber was popular:

”The prices were low, the drivers was friendly because of the rating system. The taxi drivers did not care, because they did not have the same obligations. I could write a book about all the stories I heard about bad experiences with regular taxi drivers. It wasn't only the prices the customers wasn't satisfied with but also the attitude” (Aman).

The ratings were especially important for the Uber drivers:

“If our rating falls below 4,8, the highest rating is 5, if it fall below 4,8 you get kicked off the platform (...) So I give the customers the best service I can (...) It means that I can keep driving Uber” (Niklas).

The Happy Helper cleaners were not pressured in the same way to get good ratings but their ratings had an influence on their hourly rate. The cleaners with good ratings were able to get a higher hourly rate than the cleaners that either had low or none ratings. This is not the case for the Uber drivers, where the price is set by an algorithm.

Several of the platforms interviewed in this project have what is called a double rating system, which means that both the customers and the workers can rate each other. On Happy Helper, for instance, it is not just the workers that get rated - the customers get rated too.

The cleaners do not seem to think that their rating of the customers have any significant influences on whether or not other cleaners choose to take a job at a particular customer. One of the cleaners says:

” I think that the recommendations have too much impact on the customers who look at them, like on Airbnb. They probably choose another helper if the recommendations are bad. But if I give a customer a bad recommendation the other helpers wouldn't care because they need the money” (Fernando).

Another cleaner also says that she does not even bother to write a critical recommendation of a customer she would not recommend to other cleaners, because it does not have an effect.

Besides the fact that the cleaners do not seem to think that their ratings of the customers have any influence, they also feel in some way that the recommendations the customer gives them are unfair and maybe have too much power because it influences their ability to get other cleaning jobs as well as how high they can set their hourly rate. The perspective of unfairness relates to some of the customers that have too high expectations:

“(...) they expected that you were a professional and able to clean their home inside out within 2,5 hours. There is a limit on how much I can do in that amount of time” (Eva).

Another reason is that the customers do not always give the cleaners the right materials and tools that enables them to do their job properly and end up blaming the cleaners for not doing a good job and gives them a bad rating:

“I've had some bad experiences with customers. They don't care about you and you are just a person that cleans their home. Once I tried that the customers vacuum cleaner was full and he didn't have a new vacuum cleaner bag, so I tried to use my hands instead, it was really disgusting, and he ended up giving me a bad recommendation” (Fernando).

4.2.2 Capital platforms

The perceptions and experiences of the providers on the capital platform in this report is represented by interviews with providers on Airbnb and GoMore. The providers on these types of platform are in our opinion not workers by definition. They earn money renting out their belongings e.g. their car, apartment, house etc. and not by selling their labour. This distinction is also reflected in the answers from the interviews with providers on these types of platforms.

As we found in the interviews with platform workers the interviews with providers on the capital platforms also revealed some common themes which are listed below.

Table 6: Possibilities and challenges for providers on capital platforms

Themes	Possibilities	Challenges
<i>Easy money as the main incentive</i>	Easy money	There is some work in renting out – cleaning
	Nice to help others	
<i>Rating, selection and trust</i>	A good way of establishing trust	“Bad” renters
	Selection of good renters	Damages on your belongings
	A way to set the price	Insurance – if the renters luggage is damage or the renters are “injured” during their stay
<i>Money for luxury</i>	Easy money	
<i>Tax payment</i>	Everything is registered	How many actually pays tax of their income

4.2.2.1 Easy money as the main incentive

The overall reason for providers on the capital platforms to rent out their belongings is the opportunity to earn easy money without doing a lot of work. One of the Airbnb providers puts it like this: *“That’s the main reason and why you do it (...) to earn money (...) it’s easy money”* (Sara). This is also confirmed as the main reason by a provider on GoMore: *“First and foremost it’s great to earn money without doing any work”* (Lotte)

Beside the economic incentive several of the providers also mentions that they like the idea of sharing their belongings with others and give them the opportunity to e.g. visit their family far away or create authentic settings for foreigners visiting the city.

“I also like the idea that the single mother rents it again (the car) so her and her son can visit the grandparents or the student that is going on a trip” (Marie)

Aside from the idea of helping others, one of the GoMore providers mentions that renting out her car actually had a good effect on the maintenance of the car. Before renting out the car, it stood still for long periods which meant that different parts had to be replaced more often due to the lack of use. So the providers indicate other reasons for renting out their belongings beside the economic incentive but it is clearly important and the main reason why they do it.

4.2.2.2 Rating, selection and trust

The providers on the capital platforms refer to the rating systems as a useful tool to create trust between two strangers. The Airbnb providers can tell a series of stories about rentals gone wrong and to avoid these kind of events with their renters they use the rating system to carefully choose who to rent out to.

The providers use the rating of the renters to decide whether or not they want to rent out their home or car to a particular person. All of the providers have very specific criteria when it comes to the renters and who they want to rent out to.

One of the Airbnb providers tells that she has set the settings for renting her apartment so it is only renters with good ratings that can rent it:

“(...) you hear these horrible stories about apartments getting trashed and used for parties and what not. So as a rule I only rent out to people with good recommendations” (Sara).

The providers also tell that peoples age, purpose for renting and the ability to verify that people are who they say they are, have an influence on whether or not they decide to rent out to the specific person.

“I have actually said no to a couple of requests and I cancelled one because I was not able to get in touch with him. He told me he was from England, but his number was from Turkey and I couldn’t reach him and he didn’t respond to my emails. He got pissed and wrote a bad review and then I ended up looking bad on Airbnb but that’s the risk” (Marie).

This selection process differs quite a lot from the behaviour of workers using labour platforms. Workers do not seem to differ between the costumers based on their ratings and the ratings have less influence on whether or not they choose to do the task offered.

The providers also see the rating system as an incentive or pressure to make their apartment or their carpooling trip extra attractive so they can keep their price or even set a higher price and still get renters to choose them. One Go-More provider told that he brought beverages to the passengers who got on his carpooling ride so they would give him a good recommendation on the platform, which would make it possible for him to raise the price and still get people to choose his rides over cheaper rides on the platform. So the rating system also function as a way to set the price for the providers. If you have a good rating you can ask for a higher price. This mechanism is similar for workers on the labour platforms.

4.2.2.3 Money for luxury

None of the providers rely on the income from the capital platform to pay for their fixed expenses. The income from renting out their home or car is for some of the providers a contribution to leasing a car, for others it is just icing on the cake and gives them the economic opportunity to travel and eat out more often. All of the providers have another job and the earnings from renting out is not the main income for any of the providers but only serve as a supplementary income. One of the Airbnb providers describes it like this:

“It is not something that has been necessary for my economy (...) It has just been something extra which made it possible for me to go out more” (Simone).

The main motivation for the providers to rent out their belongings on the platforms was, as described earlier, that it was an easy way to earn some extra money without doing extra work.

4.2.2.4 Tax payment

As mentioned earlier in this paper tax payment has been one of the most discussed subjects regarding the collaborative economy in Denmark. For the providers on the capital platforms this is not a subject they have been giving a lot of thought. When asked what challenges the collaborative economy face in Denmark some of them mentions the lack of control with tax payment. One of the Airbnb providers mentions that there should be automatic reporting so that the platform reports the income of providers directly to the Danish tax authorities - instead of leaving this duty to the single provider which is the case for the time being. Some of the providers also questions how many providers that in realty pay tax of their income via the capital platforms. A GoMore provider says *“The taxation problem is probably just as bad on GoMore as it is on Uber. If people should report everything they probably wouldn’t use it”* (Muhammed).

An excuse for not paying tax or an explanation of why others probably do not pay tax is that the taxation system is unclear and complicated when renting out your belongings. A GoMore provider says:

“I sat with my accountant trying to figure out what I could deduct in regard to my earnings on GoMore, because I had some work done on my car. There wasn’t any clear guidelines from SKAT (The Danish taxation authorities) so you try to make your own estimations and if I have to go to an interview with tax over it, this is how it is” (Marie).

4.3 Brief summary

In the chapter above the platform owners’ and the platform workers’ experiences and perception of the collaborative economy in Denmark are described. When reading through the chapter there is some overlaps in how the two groups have experienced the meeting with the collaborative economy but there are naturally also some differences between the two groups.

The common ground in their experiences consist of e.g. the question regarding tax payment. The platform owners have in their view been very persistent in informing the workers and providers on the platform that they have to pay tax of their earnings on the platform and this is something that they themselves are responsible for and not the platform. This persistency shows up in the interview with the workers that all tells that they are aware that they are responsible for paying tax, but they are a bit unsure about how many really pay taxes of their income. This leads to the next common ground which is automatic tax payment. Both the platform owners as well as the workers thinks that this would be a good solution to the lack of clarity of whether or not the workers’ pay tax. This could also help solve the problem of the difficulty of reporting the correct tax from income earned from especially car-rental which both the providers and the platforms sees as a very complex system to figure out.

Regarding the question about income and the workers hourly rate, we find that the workers do not agree upon whether or not they think they get properly payed. Some of the workers think that their pay level is reasonable whereas others do not think that it is high enough, especially not if they wanted to have it

as their fulltime job. The platform Happy Helper is the only platform interviewed for this project that has a minimum hourly rate on their platform as well as giving the helpers the opportunity to set their own hourly rate. The workers and providers also uses the rating-system as a price-mechanism. The Uber-drivers are payed after a price set by an algorithm.

The workers have not been giving the lack of social benefits, e.g. pension, sick pay and so on, in their salary a lot of thought and it does not seem to be of great importance. They do however appreciate that they are insured doing their work. The providers on GoMore also points out that this is of great importance otherwise they would not have worked for the platform.

The platform owners describe that most of the workers on their platform do not work full-time, and this is also what the workers tells. They use the work on the platform to earn a supplementary income. This is in accordance with a survey we conducted last year, which showed that the majority of Danish platform workers earn less than 25,000 DKK a year on the platforms (Ilsøe & Madsen 2017).

There is a discrepancy between the platform Happy Helper and the platform workers' experience of whether they have "plenty" of time to perform the job they are booked for. This could be due to the customers' expectation, which one of the helpers mentions as too high, or the platforms way of calculating the time a giving cleaning job will take. It is interesting that the Happy Helpers brings this up as a challenge when one of the goals for the platform was to eliminated the minute tyranny that the cleaning service in the City of Copenhagen experiences.

Chapter 5. Comparative analysis of discourse, perceptions and experiences (workers, platform owners, social partners)

5.1 How do discourse, perceptions and experiences compare?

5.1.1 The tax issue

All social partners raise the issue about tax regulation for the collaborative economy and its practical implications. This also goes for the platform owners and workers. There seems to be a mutual interest on two aspects of the tax payment:

1. That rules on tax payment become more simple and clear and
2. That it becomes possible to report income via digital platforms automatically to the tax authorities (SKAT).

Some even think that the automatic digital reporting to SKAT should be mandatory (i.e. included in the tax regulation of the collaborative economy). Other would like to pursue this opportunity more voluntarily in cooperation with SKAT. In sum, many of the actors in the Danish collaborative economy argue that securing correct tax payments would easy the growth and legitimacy of the

collaborative economy. It seems therefore of vital importance for the further development of this economy in Denmark that the tax issues are addressed. However, it must be highlighted that this is not just about changing tax regulations or distribute them in more clear and pedagogical ways – which might include negotiations in the Parliament. It has also a very practical and competence oriented dimension, which includes upgrading the tax authorities to be able to receive and use digital data from the platforms.

5.1.2 Limited size – limited reactions

Another aspect mentioned by all actors in the Danish collaborative economy, however in various ways, is the still relatively limited size of this economy. This has affected their reactions so far.

The employers' organizations highlight how most of these platforms operate with a business-to-consumer business model, which means that they are not in direct competition with the largest of their members. In combination with their limited size, any discrepancies in the level of playing field do not upset the traditional companies, as the platforms do not offer serious competition, yet.

The workers mostly work part-time to earn a supplement via the platforms. This means that the hourly pay is not the core issue for all workers – even if it is below collectively agreed minimum wages and if they are set solely by the platform. Many of them obtain income from other sources.

5.1.3 Risks in the collaborative economy and how to handle them

However, even in part-time work there can be risks, which can be expensive or decisive in the short or the long run. This is addressed by several of the actors operating in the collaborative economy.

Unions highlight how most platforms do not include social benefits in the pricing, which means that workers must organize and pay social benefits themselves. Since most workers are perceived as self-employed, this is also in accordance with the regulation. However, when prices are low, it seems less likely that workers will do so. On top of that we find the practical complications of paying social benefits contributions of small gigs to several different funds (pension, sick leave, maternity leave, holiday etc.). Some pension funds offer attractive pensions for self-employed union members. However, platform workers do not seem to organize in unions very often (which will be an extra cost). Platforms rarely organize in employers' organizations either.

Another perhaps more urgent risk perceived by the involved actors is the lack of insurance. According to existing regulations, self-employed must keep their own insurance for their work, however, given the often small amount of work and income, it is difficult for them to organize and pay such an insurance in practice. Therefore, some platforms and some unions have developed insurance

solutions with private insurance companies to cover the workers and the customers on the platforms.

5.2 What is the way ahead?

It is evident that the tax issues are core to the further development of the collaborative economy in Denmark. Lack of clear rules and lack of easy and practical solutions could be a potential growth barrier among both providers and customers. The Danish tax authorities have recently decided that [five platforms in Denmark are obliged to deliver information to SKAT](#) on income via the platforms. The decision and the results will be evaluated in 2019. However, we know that several platforms have offered SKAT to deliver information on income automatically via digital data, which SKAT until now has refused. Therefore, it seems that the potential for automatic reporting of income via the platforms to SKAT is larger than used at the current stage. On top of the decision for the five selected platforms, pilot schemes that facilitate and build a digital cooperation between certain platforms and SKAT could be one way to create other ways for solving the tax issue relatively fast. The open question is, of course, whether it is possible or preferable to make such digital reporting obligatory in the long run. Here, tax regulations might interfere with The General Data Protection Regulation (GDPR) from EU, which will be implemented in May 2018. With regards to platforms that decide to become a TWA (like Chabber) the tax issue is solved, as these platforms have employer status and are obliged to report income to SKAT according to existing regulation.

As described, the size of the collaborative economy is still relatively limited in Denmark. The question is, which types of business models that will crystallize as dominant in the field as the collaborative economy grows and develops. This will also affect which potentials the platforms and their users will experience and which risks they will pursue to handle and minimize. Today, the discussion on capital platforms (where you can rent out your assets) mainly circulates around the tax issue as described above. However, the question of insurance is also considered important by all involved actors, and the two cases on capital platforms in our analysis, Airbnb and GoMore, both have developed insurance solutions.

The discussion on labour platforms (where you buy and sell work tasks) is more diverse. Most labour platforms in Denmark operate with self-employed workers at the time of writing. However, two quite different business models seem to emerge in the field. Whereas some platforms seek to refine the business model that facilitate self-employed workers (for instance Happy Helper), others choose to become an employer with employees (like Chabber). This speaks into the development of the international market of platforms, where two distinct models of platforms dominate more and more (Parker et al. 2016; Choudary 2018). They can be characterised by the following two ideal types. First, there is the pure facilitator that allow great room for manoeuvre for the single worker. The worker can design his/her offer and set his/her own price. Second, there is the controlling platform, where each offer/task is designed by the platform and prices are fixed/set by the platform (ibid.). The first model is built on a decen-

tralised model of governance, whereas the second is built on a centralised model of governance.

With regards to labour platforms, the first model seems to work well with self-employed workers. They have incentives to improve their skills and productivity (as they can improve their hourly earnings by raising their quality) and reach full employment via the platform. The total level of income for such workers can also reach a level, where they can make use of individual or existing collective solutions of risks minimising for solo self-employed (private pension funds, collective pension funds for self-employed via union membership etc.). Happy Helper has actively tried to address this model by creating the ‘Helper Plus’ option, where the self-employed workers can work full time and at a higher hourly price (that the workers set themselves under influence of their ratings). It will be interesting to follow how this option develops. Cleaning platforms are often quite centralised in their governance due to the type of work, however, it might be possible to develop a model of decentralised governance for certain groups in this market.

The second model seems to function more poorly with regards to labour platforms that operate with self-employed workers. The challenge is that workers have little incentive, funding and room for manoeuvre to improve their skills and productivity on their own, as they cannot design their own tasks and set their own prices. The governance is centralised, which makes it difficult to develop and raise the quality of their own business (Berg 2016). The self-employed workers can also find it difficult to make enough money to make use of existing opportunities for risks minimizing as solo self-employed (insurance, pension funds). This also includes practical challenges of paying to pension funds etc., when earning small payments on many small tasks instead of large payments on few tasks. Some argue, that some of these centralised labour platforms eventually might develop into employers with hired employees instead of self-employed workers (Choudary 2018). This will place the risk taking on the platform, where decisions are being made, which will allow for a better alignment of risks and decisions. It will also allow for a better alignment between decisions, skills and productivity developments, which is core to facilitating a successful business model over time. Chabber has been the first example in Denmark to follow this path, when they chose to form a TWA and make use of an existing sector-level agreement. Recently, the cleaning platform Hilfr has negotiated a company agreement, which will be in force later in 2018. It will be interesting to observe, whether other centralised labour platforms will choose this path too, when they seek to scale up their start-up company to a larger business/scale up their business model (from ‘Business to customer’ to ‘Business to Business’ or ‘Business to Government’) and improve their productivity and earnings.

Chapter 6. Extended summary, conclusion and policy discussion

This report presents the results of the Danish part of a large research project in seven countries, IRSDACE, funded by the EU Commission. The aim of the

IRSDACE project, *Industrial Relations and Social Dialogue in the Age of Collaborative Economy*, was to map and explore traditional and innovative forms of social dialogue and industrial relations practices within the collaborative economy in Denmark, Germany, France, Spain, Belgium, Hungary and Slovakia. The focus was on labour platforms as well as capital platforms and platforms that presents a combination.

The study should identify how traditional players on the labour market (trade unions, employers' associations, government) experience and respond to the collaborative economy, as well as explore how new players perceive the collaborative economy and act in it (platforms, platform workers). Methodologically, the project included desk research on debates in the Parliament, court cases and government and social partner initiatives as well as 18 interviews and focus groups among social partners and platforms and platform workers. All empirical data was collected in 2017-2018 with a focus on three industries in the private service sector: transport, hotels and restaurants and cleaning.

The emergence of digital platforms has sparked a debate on the sharing of gains and risks among users and non-users of the collaborative economy (Parker et al. 2016). This goes both for labour platforms (platforms where you can buy and sell work tasks) and capital platforms (where you can rent out your assets). The potential for growth, wealth creation and employment via the digital platforms has been highlighted (ibid.). However, the distribution of risks on and around the platforms has also been addressed. Both of these dimensions have also been debated among social partners as well as among the new players in the collaborative economy in Denmark. In the following we will summarise the findings of our study, which will include both a presentation of the current state of affairs – regulatory frame works and practices – as well as debates on future practices and future regulation.

Today, the legal status of most platform workers in Denmark is 'self-employed', whereas most platforms are perceived as facilitators without employer status. This means that most workers in the collaborative economy are covered by company law, but not covered by collective agreements and legislation that only covers employees in an employment relationship (for instance The Act on the Legal Relationship between Employers and Salaried Employees - *Funktionærloven*). This also means that platform workers must report their income to the tax authorities themselves. In general, the platforms are not obliged to report the platform workers income via the platform to the tax authorities as the platforms do not have employer status. As platform workers often are self-employed without employees it has been debated whether it could be possible to negotiate any collective agreements for this group of workers. Due to the Competition Act, it seems difficult to negotiate any agreements on prices or wages, however, the Albany Verdict might serve as inspiration to negotiate other topics than pay in the future for this group of workers.

However, there are also some important differences in the legal status of platforms and platform workers in Denmark. Through an analysis of five significant cases, we demonstrate some of the most important variation that might affect

the future paths of practices and regulation in the Danish collaborative economy. We have included two labour platforms (Happy Helper, Chabber), two capital platforms (Airbnb and GoMore) and a combination of a labour and a capital platform (Uber) in our analysis.

Happy Helper, which is a Danish platform for cleaning in private households, is a labour platform with self-employed platform workers. They are trying to stimulate full time self-employment via the platform with the option Helper Plus. There are a number of other similar platforms in Denmark within cleaning in private households. Chabber is a Danish platform for waiting services, which facilitate waiters to hotels and restaurants. They started out with self-employed waiters, but quite quickly changed their business model to a temporary work agency. Today, they are the first labour platform in Denmark with employer status, and their platform workers have the status of employees. Income tax must be paid of income via both labour platforms with self-employed and labour platforms with employees. However, self-employed must report their income to the tax authorities themselves, whereas employees have their income reported automatically by the employer. Furthermore, self-employed must register in the VAT-register and pay VAT, if they earn more than 50,000 DKK per year via the platforms.

Airbnb is a US-owned platform facilitating rentals of private homes. The providers of private homes are not considered workers, and their income is not considered a working income. Income from renting out via Airbnb and other capital platforms is considered capital income and can act a legal supplement to for instance unemployment benefits. The income via Airbnb is tax free until a yearly minimum threshold. The threshold depends on the ownership of the home (full ownership, shared ownership, rented apartment, public housing). GoMore is a Danish platform facilitating rentals of private cars, carpooling and car leasing in Denmark and a number of other European countries. Income from renting out your car via GoMore is also considered a capital income and can therefore act as a supplement to for instance unemployment benefits. There is no threshold for a yearly tax free earning, when renting out your car via GoMore. However, it is possible to deduct certain costs on the car before calculating taxes.

Uber is a US-owned platform that facilitated personal transportation from 2014 to 2017 in Denmark. Uber can first and foremost be considered a labour platform as it facilitate self-employed drivers to transport customers from one point to another. However, as the drivers make use of their own cars, when transporting the customers, it also has elements of a capital platform. This becomes important, when drivers should calculate and report their taxes – they must do this themselves due to their status as self-employed. They are entitled to pay income tax of their earnings. However, they can deduct certain fixed and running costs related to their car, as they use this as a tool in their work. Furthermore, if they earn more than 50,000 DKK per year they must also register in the VAT-register and pay VAT. In sum, the Uber-drivers are faced with a quite complex tax calculation and reporting.

The debates in the Danish Parliament (the §20 questions) reflect that the tax issue in the collaborative economy has been at core in the Danish debate. This is also reflected in the work by a number of government initiatives, The Disruption Council (2017-2018) and The Digital Growth Panel (2017), which has resulted in among others The Strategy for Growth through Sharing Economy (2017) and The Strategy for Denmark's Digital Growth (2018). Both strategies include suggestions on how to make the rules and practices regarding paying taxes in the collaborative economy clearer and easier to use. More concretely, it has also resulted in an offer to Airbnb about increasing the threshold for tax-free earnings when renting out private homes, if they will report the providers income automatically to the Danish government. However, this has not resulted in any agreement yet.

Debates in the Danish Parliament has also circulated around, whether Uber is considered a taxi company. This also formed part of the discussion of the new Act on Taxi Driving, which came into force in 2018. Since 2016, there has been a number of court cases against Uber-drivers, who have been found guilty with regards to unauthorised taxi driving. Furthermore, Uber as a company has been charged for contributing to unauthorised taxi driving. In 2018, the EU Court ruled that Uber is considered a transportation company and not a technology company.

Other debates has addressed the question, whether income from capital platforms is legal when receiving unemployment benefits. This was judged as legal by The Center for Complaints on Unemployment Insurance in a case about a provider on GoMore. Debates has also occurred with regards to self-employed workers on labour platforms trying to use their work hours via the platforms to earn rights to welfare benefits. Cases on state education grants and social assistance demonstrate that the self-employed platform workers must work a high and regular volume of hours as self-employed to earn such rights. Currently, few platform workers can fulfil these requirements, as most of them earn less than 25,000 DKK per year. Finally, it has been debated whether a yearly ceiling on how many days you can rent out your home via Airbnb should be introduced at national or municipal level. This has been done in other European cities to with the aim of supporting residents and urban development and at the same time allow a certain level of tourism via Airbnb.

The development of the collaborative economy in Denmark has also made an influence on tripartite agreements. The tripartite agreement, a New Unemployment Benefit System for the Future Labour Market, negotiated in 2017, targeted the emergence of combi-workers on the Danish labour market, i.e. workers that combine wage earner jobs with self-employment. The discussions on the agreement also included platform workers. The agreement will be in force from summer 2018 and will make it easier for combi-workers (including platform workers) to earn rights to unemployment benefits based on a combination of income sources from wages and self-employment.

At the unilateral level, unions have cooperated in new alliances to address the development of the collaborative economy. In 2017, The Union of Clerical and

Commercial Employees in Denmark (HK), and The Confederation of Professional Associations in Denmark (AC) created an Expert Panel on Platform Economy to facilitate a discussion of future potentials and challenges. Since 2016, HK (and a number of other unions) has cooperated with a private pension company (PFA) to offer an attractive pension scheme for self-employed union members. In 2017, HK created an attractive company insurance for freelancers in cooperation with an insurance company (Alka). It will be interesting to follow, whether these pension and insurance options will help to attract new union members among freelancers, i.e. act as a driver of organisation. Obviously, the unions are concerned with how to organise freelancers and combi-workers – including platform workers – as these groups are growing in certain parts of the labour market.

Our analysis of interviews with social partners and government officials at national/sector level demonstrate a variation in experiences and attitudes with regards to the collaborative economy. However, there are also some notable similarities. The union representatives interviewed have had much dialogue with several digital platforms. They stress that it is important to distinguish between capital and labour platforms, when we talk about the interaction between the collaborative economy and the Danish model of labour market regulation. They mainly see challenges with regards to the labour platforms and less so with the capital platforms. Labour platforms in the private service sector offer payments that are below the minimum wages in the collective agreements, if you include the social security contributions in the calculation (pension, insurance, maternity leave etc.). They ascribe this difference to the lack of an employer status of the platform. This means that platforms cannot negotiate wages for their workers, and that all insurances must be paid by the single worker.

The representatives from the employers' organisations underline that the digital platforms interviewed are not yet member of their organisations (with the software development department of Uber as the only exception). Furthermore, most of them still operate with a business-to-consumer business model, which means that they are not perceived as a direct competition to the large members of the employers' organisations, who run business-to-business or business-to-government business models. Still, the representatives raise the question whether there is a level playing field between the platforms and the traditional companies. It remains unclear whether tax is actually paid from the income via the platforms, and platforms often have less costs with regards to for instance insurance. Finally, in the hotel and restaurant industry, the employers' organisation worry about the future attitude towards tourists among citizens, if there will not be some regulation of how much private homes can be rented out per year.

The government officials interviewed especially stress the tax issue. Until now it remains unclear whether tax is actually paid from income via both capital platforms and most labour platforms. Labour platforms like Chabber that has employer status automatically report earnings to the tax authorities (SKAT). However, most labour platforms facilitate work to self-employed workers, who

must report earnings themselves. In 2018, SKAT decided to impose five Danish labour platforms with self-employed workers to deliver information of income obtained via their platform in year 2017. This ruling and its effect will be evaluated in 2019. Regarding the capital platforms, providers must also report their income themselves to SKAT. In 2017, after The Strategy for Growth through Sharing Economy was published, The Danish Minister for Taxation, Mr Karsten Lauritzen (Liberals), offered Airbnb an agreement, which entailed that Airbnb should report the providers' income from the platform to SKAT and in return for this the providers would get access to a higher threshold for tax-free earnings. However, this has not resulted in any concrete solution yet. SKAT has contacted a number of Uber-drivers after they got information on a number of drivers in Denmark from the Dutch tax authorities. However, it seems very difficult for the drivers to calculate their tax correctly and document their expenses to SKAT.

In sum, the social partners and government officials at sector/national level agree that a solution to the tax issue is perhaps the most urgent challenge with regards to the collaborative economy. Furthermore, the union representatives are worried about the difference in pay between self-employed workers via platforms and wage earners working in the same industries. The solo self-employed workers carry more risks on their own than the wage earners (which is in compliance with existing company law and collective agreements), but they do not seem to receive higher pay than the wage earners to cover all those risks themselves (including a number of insurances). The representatives from the employers' organisations address the issue of a level playing field from the other side of the labour market. Companies with employer status seem to carry more risks and have higher costs than digital platforms facilitating solo self-employment. This relates to both the taxation issue as well as insurances, collectively agreed wages and social contributions.

Our analysis of platform owners and platform workers/providers at company level highlight both advantages and challenges with regards to platform work. One of the great potentials in platform work seems to be employment of vulnerable groups on the labour market. The flexibility of platform work (that you can sign in and out on a daily basis) suits those with chronic diseases well as they rarely know in advance if they have the health to work a specific day. Also, the platforms allow migrants with limited language skills in Danish to enter the labour market. However, the platform owners also experience certain insecurities with regards to facilitating solo self-employment. This has to do with the fact that most platform workers work relatively few hours per year (and earn less than the limit for VAT registration of 50,000 DKK) and cannot carry the risks on their own. Some platforms like Happy Helper have created insurance schemes with private insurance companies to cover workers and customers.

Capital platforms like Airbnb and GoMore also have insurance schemes. Other platforms like Chabber have decided to become temporary work agencies and attain employer status. Finally, a number of platforms like Happy Helper have set a minimum hourly wage on their site. Regarding the taxation issue, some of

the platforms have offered to deliver digital data automatically to SKAT. However, there seems to be some practical barriers at SKAT, which means they cannot receive the data yet.

The platform workers also experience the flexibility to decide when and how much to work as something positive, as they can fit their working load to their other activities and their need for extra pay. However, some of them also experience challenges. Customers can cancel, the platform workers never knows if they can get the amount of work needed and the hourly wages are not very high. This also means that platform work is mainly perceived as a supplement to other income sources by the workers – they cannot count on a full salary via the platforms. This also means that platform workers do not worry much about the lack of social benefits – they do not perceive the platform work as something permanent and full time that will be able to secure their life in the long term. The rating systems of workers are perceived by the workers as a pressure to not only to deliver high quality but sometimes also more than you are paid for. The rating of customers do not seem to work in the same way. A significant difference with regards to the rating systems is the ability of workers to set their own prices. At Happy Helper, you are able to increase your hourly rate if you get good reviews, whereas this is not possible on, for instance, Uber. On Uber, you are excluded from the platform if your rating drops below a certain threshold, but you are not able to influence the price paid. With regards to tax payment, the workers are aware that they must report their earnings themselves to SKAT, but they think it is strange as the platforms register everything they do and all the data is there to hand over to SKAT.

The providers on capital platforms have both similar and different experiences compared to the workers on labour platforms. Similar to the workers, they consider their earnings a supplement to other sources of income. However, different to the workers, the providers find the income via capital platforms to be relatively easy money earned without too much work and money they can spend on a little extra luxury. The providers interviewed all have experienced two-sided rating systems and think these have important functions both for the providers and the customers – to create trust and avoid bad experiences. Furthermore, they use the rating systems to increase their prices (if they succeed in increasing their ratings). The providers would like an automatic reporting of income to the tax authorities – they experience it as difficult to report their income to SKAT, especially with regards to car rental.

In sum, platform owners and platform workers/providers at company level share a number of experiences and reflections. Most workers/providers earn relatively little via the platforms, which means that their earnings work as a supplement to other sources of income. They are therefore not as concerned as the unions about the lack of social benefits and the pay levels. Both platform owners and platform workers/providers are concerned about the risks in platform work. Even though the yearly income per worker/provider is limited, the costs in case of any cases of damage or disagreements can be large. Most of the platforms (that do not have employer status) have therefore created insurance schemes

with private insurance companies. The workers/providers think that the ratings systems make most sense, when they are two-sided and when workers/providers can set their own price. In these cases they can use good ratings to increase their price. All agree that a simple system of automatic reporting of income to SKAT would enhance the use of the platforms for all involved. Finally, it should be highlighted that some of labour platform owners experience that platform work is performed by some of the vulnerable groups on the labour market, who otherwise find it difficult to access a job. Platform work might therefore offer a potential labour market integration of groups like migrants and people on long-term sick leave.

Since this study focuses on three specific industries within private services – transport, hotels and restaurants and cleaning – and it is based on a limited number of qualitative interviews (of 28 persons in total), findings are not generalisable to all platforms in the collaborative economy in Denmark. However, since we carefully have picked interviewees to represent a maximum variation in actors on and around the platforms (platform owners, platform workers/providers, social partners and government officials), our findings might indicate where potential compromises and cleavages are to be found in the collaborative economy. These findings can be important if one wishes to stimulate further growth and problem solving.

The tax issue is addressed by all involved actors, and all wish for clearer rules and easy ways to report income to SKAT. Most also argue for an automatic reporting of data from the platform to SKAT. This might not be easy in practical terms for SKAT and it might interfere with regulation on personal data protection, but the lack of a solution seems to form a barrier for further growth of the collaborative economy.

Furthermore, especially with regards to the labour platforms, it seems that the distribution of risks and the price setting mechanisms are areas of concern for both platform owners and platform workers. This has mainly to do with the fact that most labour platforms facilitate solo self-employment of a relatively low volume per workers. This means that workers are neither full-time self-employed registered in the VAT-register and with sufficient earnings to insure themselves and their work, nor are they employees hired by employers that pay and cover most of the risks involved in the work. As described in the international literature on digital platforms, there are two avenues platforms can take into a successful business model with increased productivity over time. The first operates with self-employed and includes a decentral model of governance (workers can set their own prices and have influence on their work tasks). Here, the workers carries the risks (they must insure themselves) but they also make the decisions and can develop their business. The second has employer status and operate with employees. This is attached to a centralised model of governance, where the platform (employer) sets the prices and defines the tasks – here the platform carries the risks and makes the decisions that can develop the business further. We find examples of platforms in Denmark that has chosen to follow the first path for at least some of their workers (Happy Helper) and that has

chosen to follow the second path (Chabber). It will be interesting to follow the further development; which platforms will choose the one or the other? Will one of the models dominate in the future? Or will a third type of solution emerge?

References

- AC (A): 'Kommissorium: Ekspertpanel for Platformøkonomi'.
http://www.ac.dk/media/681649/ekspertpanel-platform_kommissorium.pdf
 (Visited Marts 6. 2018)
- AC (B): 'Medlemmer af Ekspertpanel for Platformøkonomi'.
<http://www.ac.dk/media/725232/medlemmer-af-ekspertpanel-for-platformsoekonomi-copy.pdf> (Visited Marts 6. 2018)
- Batchelor, Oliver (2018): 'Landsret fastholder Uber-dom: Varsler bøderegn over tidligere chauffører'. *DR.dk*. 16. januar.
- BDO (2016): 'Skat når du lejer din bil ud på GoMore'. *BDO.dk*. 27. July. 2016
- Berg, Janine (2016): Income security in the on-demand economy: findings and policy lessons from a survey of crowdworkers. International Labour Office, Inclusive Labour Markets, Labour Relations and Working Conditions Branch. - Geneva: ILO, Conditions of work and employment series ; No. 74.
- Beskæftigelsesministeriet (2017 A): *Bred politisk aftale om et nyt dagpengesystem for selvstændige*. 18. May 2017.
- Beskæftigelsesministeriet (2017 B): *Trepartsaftale på plads: Danskernes kompetencer skal styrkes gennem hele livet*. 29. October 2017.
- Bitsch, Alexander (2018) 'Tre familiefædres omstridte firma vil ind på dansk minibørs'. *Finans*. 31. January 2018
- Bolander, Jane (2016) 'Deleøkonomi og skat'. *Liber Amicorum: Peter Møgløv-Hansen*. Ed. Børge Dahl, Thomas Riis & Jan Trzaskowski. Ex Tuto Publishing. Page 29-37.
- Bosch, G. and Lehndorff, S. (Eds) (2005) *Working in the Service Sector: A Tale from Different Worlds*. Oxford: Routledge.
- Christensen, Sofie Widahl (2017) *Platformøkonomien i et arbejdsretligt perspektiv*. Aarhus Universitet.
- Choudary, Sangeet Paul (2015) *Platform scale*. Platform Thinking Labs, Pte., Ltd.
- Choudary (2018) The platform economy and regulation. Presentation at The Danish Parliament, February 28th, 2018.
- Collier, Ruth Berins, V.B. Dubal, and Christopher Carter. (2017). "Labor Platforms and Gig Work: The Failure to Regulate". IRLE Working Paper No. 106-17. <http://irle.berkeley.edu/files/2017/Labor-Platforms-and-Gig-Work.pdf>

Court of Justice of the European Union (2017): *Press release No. 136/17*.

De Stefano, V (2016) 'Introduction: Crowdsourcing, the Gig-Economy and the Law'. *Comparative Labor Law & Policy Journal* 37(3): 461-470.

dr.dk: <https://www.dr.dk/nyheder/tema/uber> (Visited Marts 16. 2018)

Erhvervsministeriet (2017 A): *Digitalt vækstpanel*

Erhvervsministeriet (2017 B): *Strategi for vækst gennem deleøkonomi*

Erhvervsministeriet (2018): *Ny strategi skal gøre Danmark til digital frontløber*

Farrell D and Greig F (2016) Paychecks, Paydays, and the Online Platform Economy. Big Data on Income Volatility. Washington D.C.: The JP Morgan Chase Institute.

Flyvbjerg, Bent (1996): *Rationalitet og magt*. Bind 1: Det konkrete videnskab. Copenhagen: Academic Publishing.

Frandsen, Anine Holmelund (2017): 'Uber i Danmark: Fra fremmarch til bragende exit - her er hele historien'. *Børsen*, 31. Marts 2017.

GoMore: www.Gomore.dk (Visited Marts 12. 2018)

HappyHelper: www.happyhelper.dk (Visited Marts 20.2018)

HORESTA 2017: <http://horesta.dk/da-DK/Nyheder%20og%20Politik/Nyheder/Presseklip/2017/05/29/Airbnb%20kan%20faa%20betydning%20for%20baade%20naboskab%20boligpriser%20og%20samfundsøkonomi> (Visited Marts 23. 2018)

Ilsøe, Anna (2017): 'The digitalisation of service work – social partner responses in Denmark, Sweden and Germany'. *Transfer: European Review of Labour and Research*. Vol. 23, no. 3, Page. 333-348.

Ilsøe, Anna & Madsen, Louise Weber (2017): *Digitalisering af arbejdsmarkedet - Danskernes erfaring med digital automatisering og digitale platforme*. FAOS Research Paper No 157. Copenhagen: Department of Sociology, University of Copenhagen.

Ilsøe, Anna, Larsen, Trine P. & Felbo-Kolding, Jonas (2017): 'Living hours under pressure: flexibility loopholes in the Danish IR-model'. *Employee Relations*, 39 (6): 888-902.

Kongskov, Jesper (2016): 'Tiger-milliardær poster millioner i opstartssuccesen GoMore'. *Berlingske Business*. 25. January 2016.

Kristensen, Mick (2017) 'Happy Helper får millionlån af Vækstfonden'. *Finans*. 22. June 2017.

Kristiansen, Jens (2017) 'The Concept of 'Employee': The position in Denmark'. *Restatement of Labour Law in Europe: The Concept of Employee*. Ed. Bernard Wass and Guus Heerma Van Voss. Oxford. Page 133-148.

Københavns Byret:

<https://www.domstol.dk/KobenhavnsByret/nyheder/domsresumeer/Pages/UBER-chauff%C3%B8rerid%C3%B8mtb%C3%B8der.aspx> (Visited December 12. 2017)

Larsen, Trine P. & Ilsøe, Anna (2016): Den danske model set udefra. Copenhagen: DJØF Publishing.

Lejerbo: <http://org101.lejerbo.dk/Global/News%20module/2016/9/Airbnb-udlejning%20er%20ikke%20lovligt%20i%20Lejerbo%20K%C3%B8benhavn.spx> (Visited November 8th. 2017)

LO (2016): Platformøkonomi – lovgivningsmæssige udfordringer og fagbevægelsens løsningsforslag.

Parker, Geoffrey G, Alstyn, Marshall W. Van & Choudary, Sangeet Paul (2016): *Platform Revolution*. New York: WW Norton & Company.

Rasmussen, Stine et.al. (2017) *Nordic labour markets and the sharing economy. National Background Reports*. Nordic Council of Ministers.

Regeringen (2017A): *Kommissorium for Disruptionrådet – Partnerskab for Danmarks fremtid*.

Regeringen (2017 B): *Regeringens 2025-plan*.

Regeringen (2017 C): *Strategi for vækst gennem deleøkonomi*.

Regeringen (2018): *Strategi for Danmarks digitale vækst*.

Ritzau (2017 A): 'EU-Domstolen har talt: Uber er en transportvirksomhed'. *Berlingske*. 20. december.

Ritzau (2017 B): 'Overborgmester: Airbnb-loft hindrer hoteldrift og naboer'. *Berlingske Business*. 10. januar.

Ritzau (2017 C): 'Airbnb fortsætter dansk vækst: 732.000 gæster på 12 måneder'. *Berlingske Business*. 3. June 2017.

Schmidt, F (2017). *Digital Labour Markets in the Platform Economy*. Friedrich-Ebert Stiftung.

Sokoler, Alexander (2016): 'Tegn på lovbrud: Personer udlejer adskillige lejligheder på Airbnb'. *Fagbladet 3F*. 3. August 2016.

SKAT (A): <http://www.skat.dk/skat.aspx?oid=2236769> (Visited Marts 9. 2018)

SKAT (B): <http://skat.dk/SKAT.aspx?oId=2234290&vId=0> (Visited Marts 16. 2018)

SKAT(C): <http://skat.dk/skat.aspx?oid=2270869> (Visited Marts 19. 2018)

Skatteministeriet (2016 A):

<http://www.skm.dk/aktuelt/nyheder/2016/august/skatteminister-boevlede-skatteregler-maa-ikke-bremse-ivaerksaettere-og-deleoekonomi> (Visited Marts 1. 2018)

Skatteministeriet (2016 B):

<http://www.skm.dk/aktuelt/nyheder/2016/september/skatteminister-det-er-i-vores-alles-interesse--at-flere-bruger-deleoekonomien> (Visited February 19. 2018)

Skatteministeriet (2017 A):

<http://www.skm.dk/ministeriet/ministeren/ministerens-debatindlaeg/2017/marts/%E2%80%99noget-for-noget%E2%80%99-gaelder-selvfoelgelig-ogsaa-airbnb> (Visited Marts 5. 2018)

Skatteministeriet (2017 B):

<http://www.skm.dk/aktuelt/presse/pressemeddelelser/2017/oktober/regeringen-vil-lempe-skattevilkaar-for-boligudlejning-gennem-deleoekonomiske-platforme> (Visited Marts 9. 2018)

SU: <http://www.su.dk/english/su-as-a-foreign-citizen/equal-status-according-to-eu-law/you-work-in-denmark/you-are-a-worker-or-a-self-employed-person-under-eu-law/> (Visited Marts 20. 2018)

Uberestimator: <https://uberestimator.com/cities> (Visited February 14. 2018)

Vertica: <https://vertica.tv/2015/12/11/historien-om-gomore/> (Visited Marts 20. 2018)

Vækstfonden: http://www.vf.dk/saadan-goer-vi.aspx?sc_lang=en (Visited January 24. 2018)

[Zhang, Jie \(2017\): 'Økonomiske effekter af Airbnb i Danmark'. *InnoCoast*. Input nr. 12.](#)

Østergaard, Katia K. (2017 A): 'Horesta: Skal historien om Airbnb være positiv, skal der reguleres nu'. *Altinget*. 7. Marts 2017.

[Østergaard, Niels Vedersø \(2017 B\):](#) 'Uber-dom: Chauffører får kæmpebøder'. *Fagbladet 3F*. 28th August 2017.

Appendix

Table 7: Overview of all interviews (conducted April-December 2017)

Nr.	Position of interviewee	Organisation	Type of organisation
1	Consultant	LO	Confederation of 17 Trade unions
2	Lawyer	LO	Confederation of 17 Trade unions
3	Consultant	3F Transportation	Trade union
4	Consultant	3F expert group	Trade union
5	Consultant	3F expert group	Trade union
6	Consultant	3F expert group	Trade union
7	Group chairman	3F Privat service, Hotels and restaurants	Trade union
8	Consultant	HORESTA	Employers' organisation
9	Representative	DI	Employers' organisation
10	Director	DI Service	Employers' organisation
11	Civil servant	Ministry of Industry, Business and Financial Affairs	Government
12	Civil servant	SKAT	Government
13	Co-Founder & COO	Happy Helper	Labour platform
14	Co-founder & CEO	Happy Helper	Labour platform
15	Public affairs manager	Uber	Labour platform
16	Co-founder & CEO	Chabber	Labour platform
17	Executive Assistant	GoMore	Capital platform
18	Eva	Happy Helper	Labour platform
19	Sara	Airbnb	Capital platform
20	Niklas	Uber	Labour platform
21	Ida	Happy Helper	Labour platform
22	Lotte	GoMore	Capital platform
23	Marie	Airbnb	Capital platform
24	Simone	Airbnb	Capital platform
25	Muhammed	GoMore	Capital platform
26	Anne	Happy Helper	Labour platform
27	Fernando	Happy Helper	Labour platform
28	Aman	Uber	Labour platform

**Table 8: Overview of §20-questions
(uploaded from Folketinget.dk in May 2017)**

Date	Platform	Question	Government official to answer the question
05.02.2015	Airbnb	Considerations for third party reporting to SKAT for platforms such as Uber, Airbnb, and others.	Minister of taxation
24.11.2015	Airbnb	Is there a basis in the Danish legislation to check who out their homes on Airbnb and other booking portals in DK?	Minister of taxation
24.11.2015	Airbnb	How much money is reported annually when renting out private homes through Airbnb and other similar sites - and what is the tax revenues thereof?	Minister of taxation
24.11.2015	Airbnb	Is Airbnb taxable in Denmark? Does Airbnb have an office?	Minister of taxation
24.11.2015	Airbnb	Do Airbnb have a permanent Business office in Denmark?	Minister of taxation
24.11.2015	Airbnb	If Airbnb has a permanent establishment in Denmark, must Danish tax be paid on income derived from the rental of Danish housing, even if these income is not immediately recognized in the Danish branch of Airbnb?	Minister of taxation
26.04.2016	Airbnb	Is it possible to introduce a model where the facilitator of housing rental e.g. Airbnb voluntarily reports income earned through the platform and in return the minimum threshold will be increased - similar to the model for summer house rentals?	Minister of taxation
26.04.2016	Airbnb	Would it be possible for SKAT to enter into voluntary agreements with facilitators of housing rental such as Airbnb on the reporting of rental income?	Minister of taxation
30.05.2016	Airbnb/ Uber	How many tax payers have registered income they have earned through platforms, such as Uber and Airbnb, and how much revenue has been collected for these persons?	Minister of taxation
30.05.2016	Airbnb/ Uber	How many collaborative economy companies, including, for example, Uber and Airbnb, pay tax in Denmark, and the total tax paid by these companies?	Minister of taxation

30.05.2016	Airbnb/ Uber	Will SKAT be able to handle reports from companies that, through their IT-platform, facilitate contact between customers and a taxable citizen, including, for example, Uber and Airbnb, about a taxable citizen's income?	Minister of taxation
30.05.2016	Airbnb/ Uber	Status on the dialogue with so called collaborative economies e.g. Airbnb and Uber?	Minister of taxation
06.12.2016	Airbnb	What is the development in the number of nights through Airbnb in Denmark, broken down by relevant geographic areas?	Ministry of Industry, Business and Financial Affairs
23.3.2017	Airbnb	Impose Airbnb and Uber to report income from the workers to SKAT.	Minister of taxation
19.09.2016	Happy Helper	Which criteria do SKAT use to assess whether people working through companies such as Happy Helper is an employee or self-employed	Minister of taxation
19.10.2016	Happy Helper	Have SKAT undertaken or plans to make a concrete assessment of whether or not so-called "helpers" in the company Happy Helper are employed or self-employed?	Minister of taxation
November 2008	GoMore	Sustainable car transport is possible through carpooling (GoMore.dk)	Environment and Planning Committee
01.12.2008	GoMore	Perspectives on the possibility of CO2 reduction and the possibility of financial support for the project GoMore	Ministry of Climate and Energy
23.11.2014	GoMore	GoMore wants to clarify the differences between carpooling and Uber	Transportation Committee
25.05.2016	GoMore	Clarification of the concept carpooling so that there is no uncertainties in connection with the upcoming revision of the taxi law.	Environment and Planning Committee
08.10.2015	Uber	Why are the lawsuit against the taxi company Uber not started yet, referring to the Taxi council that reported the company to the police for violating the taxi law 10 month ago?	Ministry of Justice
09.12.2015	Uber	The article "EU kan åbne døre for den omstridte taxi-tjeneste Uber" states that the European Court of Justice may overrule Danish tax legislation. Is this true. What is the minister's attitude to this develop-	Ministry of Transport, Building and Housing

		ment?	
18.01.2016	Uber	What is the extent of lost tax revenues as a result of Uber and other unauthorised taxi services increasing activity in Denmark and at what extent is it estimated that the loss will be in the years ahead if the development continues?	Minister of taxation
31.01.2016	Uber	What initiatives do the government intend to take to bring unauthorized taxi driving to life?	Ministry of Transport, Building and Housing and Ministry of Justice
03.03.2016	Uber	Proposal for a parliamentary resolution on obligations for companies that provide taxi and / or carrier services to report tax	The parliament
29.03.2016	Uber	Recommendation to the adoption of a proposal about the taxi company Uber.	The parliament
31.03.2016	Uber	Uber Consultation	Ministry of Justice
01.04.2016	Uber	Proposal for a parliamentary resolution establishing a Task Force for the control of Uber's commercial passenger transport.	The parliament
14.04.2016	Uber	The Minister is invited to comment on Uber's request regarding the reform of the taxi legislation	Ministry of Transport, Building and Housing
15.04.2016	Uber	The Minister of Justice is asked to explain the Ministry of Justice's over-implementation of EU law in relation to the fact that the Ministry of Justice prioritises a future decision by the European Court of Justice higher than daily breach of the Danish taxi legislation	Ministry of Justice
03.05.2016	Uber	Is there a fine catalogue in accordance with violations of the taxi law,	Ministry of Justice
08.11.2016	Uber	How is the government's cooperation with and obtaining of information on other countries' methods of investigating and identifying illegal taxi services?	Ministry of Justice
08.11.2016	Uber	Is it illegal to advertise after Uber drivers?	Ministry of Justice

13.12.2016	Uber	What will be the consequences for the 2,000 Uber drivers who have broken the taxi law, including in particular what sanctions will they be encountered with. Will Uber-drivers seize parts or all of their revenue from customers as well as payment from Uber and / or get their license plates confiscated?	Ministry of Justice
13.12.2016	Uber	Will the Uber app be removed so it no longer can be downloaded?	Ministry of Justice
	Uber	Proposal for revised legislation for passenger transport	
05.01.2017	Uber	How is income derived from illegal activity, for example income from Uber according to Danish legislation taxed, and is this tax deductible?	Minister of taxation
10.01.2017	Uber	Will the minister state whether or not there will be raised charges for violation of the taxi law for those drivers that the newspaper Politiken on September 30, 2016 refers to in the heading? ”SKAT vil give oplysninger om Uber-chauffører til politiet?”	Ministry of Justice
10.01.2017	Uber	Will the minister explain which opportunities the authorities have to stop those drivers who continue to drive unauthorized taxi driving?	Ministry of Justice
12.01.2017	Uber	MEPs continued use of the Uber service	Ministry of Justice
17.01.2017	Uber	Is it normal that the prosecution service claims both confiscation of profits as well as additional fines in cases where the taxi law is violated? In addition, does the Minister believe that the prosecution service should apply for confiscation of profits and additional fines vis-à-vis persons engaged in unauthorized taxi driving through Uber?	Ministry of Justice
20.01.2017	Uber	What is the ministers’ position towards the appearance of the unauthorized taxi company Uber on the Ministry of Industry, Business and Financial Affairs list of companies and services in the collaborative economy?	Ministry of Industry, Business and Financial Affairs
27.01.2017	Uber	Advertisement for Uber in Danish apps and cinemas	Ministry of Transport, Building and Housing

21.02.2017	Uber	What does the minister think about the Ministry of Industry, Business and Financial Affairs' categorizing of Uber as carpooling harmonizes with the rulings of Copenhagen City Court and Eastern High court against Ubers drivers?	Ministry of Industry, Business and Financial Affairs
21.02.2017	Uber	Why has the Ministry of Industry, Business and Financial Affairs chosen to categorize Uber as carpooling when both the Copenhagen City Court and Eastern High Court have come to the conclusion that Uber driving is unauthorized taxi driving and not carpooling?	Ministry of Industry, Business and Financial Affairs
21.04.2017	Uber	Will the minister ensure that the police themselves initiate investigations based on the 2,134 drivers who have come to the knowledge of the authorities, as described in an article at www.fagbladet3f.dk ? Will the mister, among other things, check whether the Uber drivers in question have also received social benefits and failed to disclose revenues for Uber driving?	Ministry of Justice