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**Varieties of undeclared work
in European societies**

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Varieties of undeclared work
in European societies perceptions

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Abstract

In the current article, it is discussed which factors are relevant to explain the development of undeclared work in European societies. Up until now, the predominant view of undeclared work has explained its development in terms of the goal of employers and employees to evade tax payment. However, this viewpoint is rather narrow and fails to do justice to the complexity of the phenomenon. The term undeclared work does not describe a uniform type of employment, but rather covers a variety of forms of work that constitute distinctly different types of social integration, as they are based on different motives of employees and strategies of employers or contractors, and their interplay. For this reason, there is also no uniform type of social relevance and no uniform logic of development. The author introduces a typology of undeclared work and shows how the development of the different types of undeclared work can be explained by the ways in which it is embedded in the institutional, cultural and socio-structural context of societies.

Introduction

In his works, Max Weber described the development of modern societies as a broad process of social rationalisation, in the course of which states of disorder and unruliness are increasingly converted into states of order and rule. James C. Scott (1999) illustrates this process using the development and worldwide implementation of scientifically founded forestry in the late 19th century: from the complex ecosystem of the forest, with its multitude of plants and dense and rampant undergrowth, there emerged what can effectively be called “streets of trees” in forests “emptied” of undergrowth and consisting of monocultures and “norm trees”. This was the effect of the application of scientific methods of shaping the forest according to rational principles.

One might also see this as paradigmatic for the course of development of the employment system: In the historical development of capitalist societies, employment conditions were gradually standardised and subjected to uniform rules. Ascertaining the number of jobs has become a central foundation for tax-raising and a main foundation for analysing the prosperity of economies.

Nevertheless, Western European economies are not without “undergrowth”: undeclared work has survived in a niche and remains important at the beginning of the 21st century. As far as data are available, they show that undeclared work constitutes a relevant and problematic phenomenon in Western European societies (Renooy *et al.* 2004; European Commission 2007). It is argued that undeclared work, by evading official statistical coverage, payment of taxes and social security contributions, inflicts substantial damage on national economies, quite apart from its undermining of wage and price standards, which distorts competition and puts serious market participants under pressure. The European welfare states and the European Commission are therefore pursuing the objective of converting this type of work into formal employment (Renooy 2008).

In this article, factors are analysed that are relevant for explaining the development of undeclared work in European societies. The concern is not with a uniform problem, but rather a complex field of differing forms of work relations that are based on different motivations of the actors involved, and the evolution of which is determined by different sets of factors in each case. A typology is introduced that will help to explain the varieties of undeclared work and the diversity of social, cultural, and economic factors that influence the development of each of these varieties.

The first part includes a definition of undeclared work and gives an outline of the main features. In the second part, various approaches towards providing an explanation are outlined. In the third part, I develop a typology of different types of informal work and present the most important factors influencing each of the types. Part four discusses some EU member-state policy measures applied in response to the apparent growth of undeclared work, and their impact.

Definition and main features of undeclared work

According to the common consensus on the definition of “undeclared work”, the term means all remunerated activities that are in principle legal but are hidden from the state in that they are not declared to the public authorities even if their declaration is demanded in the regulatory system of the specific state. They are part of the broader field of “informal work” which includes all paid and unpaid forms of work that are not announced to the public authorities. Paid work in which the good or service itself is illegal is not included (European Commission 2007: 8; Renooy 2008: 250; Thomas 1992; Williams/Windebank 2005: 83).

Undeclared work can take different forms and be based on self-employment (“worker-entrepreneur”) or dependent employment. Besides work carried out for money, it can also include pay in kind (European Commission 2007; Mingione 2001; Pedersen 2003). Even if “undeclared work” means, in general, that no taxes or social security contributions are paid, the reasons for which the economic actors choose not to declare the work relationship to the relevant authorities can point to other benefits involved in the non-declaration. It can, for example, be a strategy to avoid the obligation of a work permit for the employee, or to avoid complying with regulation on pay and working conditions. The initiative on behalf of non-declaration can be taken by any of the different actors involved.

In general, the distinction between declared and undeclared work is a social construction that can take different shapes according to the spatial-temporal context (see also Portes 1994; Williams/Windebank 1998: 4). For example, cross-national differences exist in the definition of “undeclared work”: something defined as undeclared work in one country may be evaluated as an expression of kindness among friends in another and not subject to taxation. Of particular importance in the case of Germany, for example, is the fact that there is a relatively high legal tolerance of undeclared work insofar as it takes place in private households and in the context of friendship networks. Such types of paid informal work, which are deemed as being done “out of sheer kindness”, are not defined as “undeclared work” or prosecuted in Germany, even though a considerable amount of money or pay in kind may be paid for them (Pfau-Effinger/Sakac-Magdalenic 2009). This situation is different, for example, in Denmark, where the definition of undeclared work is much more comprehensive and includes any type of productive activity which is paid in cash or in kind that is not declared (Jensen/Rathlev 2009).

Due to the “hidden” nature of undeclared work, comparative data in particular are difficult to obtain, and the reliability of data is generally limited, as they are in part based on differing definitions and usually based on estimation and not on exact counting. Often, indirect methods of research are used, which provide only vague results and frequently fail to distinguish between all the different kinds of undeclared activities and undeclared work. A methodological problem inherent in the common estimations, which are above all based

on the recording of non-declared cash flows on the level of industries by Schneider (2000) and Schneider and Enste (2000), consists in the fact that no systematic distinction is made between undeclared work and other forms of undeclared economic activity. Another problem is that the authors exclude undeclared work in the private household from their definition of the informal economy and from their estimation, even though a considerable part of undeclared work is used in the private household (Schneider/Frey 2000). In principle, data based on questionnaire surveys like the surveys which were carried out by the Rockwool Foundation (Pedersen 1997; 2003; Feld/Larsen 2008) and the Special Eurobarometer 284 on undeclared work that was carried out in 2006 (European Commission 2007) can deliver more reliable data compared with indirect approaches. Furthermore, such data are more appropriate for defining the subject of research more precisely, despite the problem that in part, undeclared work in private households tends to be underrepresented, as is undeclared work by immigrants. According to current knowledge, the share of undeclared work in Europe in percent of the GDP is lower in the Continental European and Nordic Countries (2-6 percent) than in Southern European countries like Italy (16-17 percent) and Greece (over 20 percent). All estimates agree that the proportion of undeclared work in relation to the GDP is highest in a part of the Central and Eastern European countries (9-30 percent of the GDP) (Renooy et al. 2004: 7; Pedersen 2003).¹

Concerning the employers/clients who use undeclared work, it is important to distinguish between firms and private households. As far as undeclared work in firms is used, it is found most in decentralised economic sectors of high work intensity but with low levels of rationalisation and production. This is linked to the character of undeclared work: there is relatively little commitment to the employing enterprise, and thus also relatively little enterprise-specific worker qualification and relatively high worker fluctuation (turnover) levels, features that are not compatible with jobs in primary labour market sectors and high-production enterprises that use highly developed technologies (Williams/Windebank 1998). Furthermore, private households play a central role in undeclared work, acting as either one of the parties to a contract for undeclared self-employment, or as employer of the undeclared worker (Williams/Windebank 1998; Pfau-Effinger et al. 2009). The survey data of the Eurobarometer on undeclared work from the year 2006 indicate that those who are employed in undeclared work most frequently provide household services (19%), followed by construction (16%) and personal services (9%; European Commission 2007: 21).²

¹ I distinguish four groups of countries (see also European Commission 2007: 4): Continental Europe (including UK and Ireland), Eastern and Central Europe, Southern Europe, and the Nordic countries.

² The survey had the character of a pilot study, as the number of interviews in each country was relatively small (p.8). Due to the small bases, these figures should be considered only as indicative (European Commission 2007: 7).

Main approaches towards explaining the development of undeclared work

The main approaches towards explaining the evolution of undeclared work refer to the theories of modernisation and neoclassical economics. Modernisation theory approaches in particular were also common in the earlier academic discourse on developing countries. Informal work – which mainly meant undeclared work – was seen as the traditional part of the economies in developing countries not yet included in the modern economy. In a sense, informal work was seen as characterised by "backwardness" (Hart 1973; Geertz 1963). Later, this view was contested by other researchers. Portes *et al.* (1989) argued instead that the informal economy has its own dynamic and innovative capacities for capitalist development. According to Sassen (1991), undeclared work is an absolutely integral element in the contemporary economy.

In the more recent debate on the development of welfare states, which is in part influenced by neo-liberal thinking, in contrast to arguments based on modernisation theory, state regulation is seen as the main cause of the increase in undeclared work: it is the result of over-regulation and heavy state intervention in the economy through tax and social security system contribution policies. According to this argument, individuals create the "informal economy" by circumventing legal regulation and thereby establishing the "real" free market. From this point of view, the main problem is not the undeclared work itself, but rather the restrictions of the formal economy that force individuals to escape to the "informal economy" (e.g. Schneider 1997; Schneider and Enste 2000).

However, this is contradicted by the finding that in generous welfare states, the chance that a part of work is organised in terms of undeclared work is rather lower than in less generous welfare states. Thus, the estimated proportion of undeclared work in the GDP of the Nordic countries is comparatively low even though the concern here, as we are aware, is with the most generous welfare states (Esping-Andersen 1990, 2000; Kvist 2005).

I argue that it would, in general, be misleading to expect the development of undeclared work to take place according to a unique "logic". Instead, there are different types of undeclared work that vary with respect to the way in which they are embedded in the societal context and in terms of the factors that influence the way in which they develop. It is the aim of this article to develop a typology of undeclared work to reveal the differing logics and constellations of its development on the basis of social, cultural and economic factors.

Different types of undeclared work - a classification approach

In the following section, I introduce a typology to illustrate the variety of types of undeclared work and the differences in the causal relations. Such a typology can also contribute to a better explanation of the international differences in the scope and evolution of unde-

clared work. The typology proceeds from the motives of the worker on the one hand, and the strategies of the employer or contractor on the other, which meet in the various cases.

Three main types of undeclared work are thus distinguishable. These are "ideal types" as defined by Max Weber. In his essay *Die "Objektivität" sozialwissenschaftlicher und sozialpolitischer Erkenntnis* (1904), Weber constructed the definition of ideal types as a formal tool for analysing empirical realities. The point of this is to realise not the generic features but rather the peculiarities of social phenomena (Weber 1973: 202). Weber argues that the actual existence of the pure form of the ideal type cannot be expected; it is, rather, produced from a "one-sided abstraction" of elements that can be found empirically (*ibid.*: 191).

Thus, from the numerous possible combinations in the motives of workers and the strategies of firms or private households, for the typology, those that have been shown to be empirically relevant on the basis of empirical studies were chosen. The following typology does not preclude, however, the existence of either mixed forms or even a few additional forms. I distinguish between the following types:³

- Type 1: The "poverty escape" type
- Type 2: The "moonlighting" type
- Type 3: The "solidarity oriented" type

It is possible to identify specific economic, social, political and cultural factors that play a particular role in explaining the evolution of each of the differing types of undeclared work. These can, in part, be concluded from the analyses of the motives and strategies of the actors in each type of undeclared work as well as from findings of empirical studies. It is important to note that it is not so much the individual influence of each of the factors that influences the development of each form of undeclared work, but rather how they interplay with each other (Renooy *et al.* 2004; Williams/Windebank 1998).

The following section contains a brief description of the different forms (see also table 1 in the appendix). For each of the forms, its main features and socio-spatial distribution will be outlined, and economic, social, political and cultural factors will be identified that contribute to explaining the evolution of each of the differing types of undeclared work (see also Table 2 in the appendix).

³ In the empirical analyses in the following sections, in addition to the general findings of empirical research, the results of cross-national analyses in an international EU-funded research project coordinated by the author "Formal and informal work in Europe. A comparative analysis of their changing relationship and their impact on social integration" (FIWE) 5th Research Framework of the EU, October 2003 until December 2005 are also included. The group of Principal Investigators included Birgit Pfau-Effinger, University of Hamburg (Co-ordinator); Per H. Jensen, University of Aalborg; Lluís Flaquer, Autonomous University of Barcelona; Alexander Surdej, Cracow; University of Economics; Traute Meyer, University of Southampton, Pertti Koistinen, University of Tampere.

Type 1: The poverty escape type

Main features

The “poverty escape” type of undeclared work is defined as undeclared work that is provided by workers with the aim of avoiding poverty and is the main income basis in waged work of these workers. It is particularly common in parts of the population that are facing restrictions to enter formal employment that could provide them with an income above the poverty line. The restrictions are often caused by unemployment in combination with relatively low unemployment benefits and barriers to earning an additional income, or by restrictions for immigrants to integrate into formal employment. It can also be caused by earnings below the poverty line of workers in their first, regular job. This type of undeclared work also can represent the strategy used to gain required income on the part of pupils and students during their education, since their primary status as students often provides their social security (e.g. medical) insurance, making additional benefits unnecessary, or else additional benefits are not allowed.

The poverty escape type is common in dependent employment in firms, where it is more often provided by men, as well as in dependent employment in private households in the field of household services like housework and care, where mainly women are hired for this type of jobs. In some parts it is also based on precarious forms of self-employment.

The main economic settings for *firms* which use this type of undeclared work are relatively unregulated sectors of low productivity, a relatively high fluctuation of demand, and with rather decentralised structures, such as the construction, transport repair service, hotel and restaurant sectors and agriculture, and relatively small firms (European Commission 2007: 29; Blair/Endres 1994; Portes *et al.* 1999; Renooy *et al.* 2004). Male manual workers with relatively low skills are the dominant type of workers here (European Commission 2007: 29). Enterprises in these sectors take advantage of the availability of a workforce that is ready to accept undeclared work for their strategies of low pay (circumvention of the minimum wage), and avoidance of tax and social security contribution payments. The undeclared work serves in part also to avoid official protective regulations for employees, such as those regulating working hours and physical security measures in the workplace. The larger, market-leading firms do not, as a rule, employ the undeclared work directly. Rather, cost pressure, in the framework of supply chains or through vertical outsourcing, is put on small suppliers with a lower market position, and in order to survive, these employ undeclared work (Jones *et al.* 2006). Generally, undeclared work helps certain types of businesses to survive (through low labour costs) when under regular conditions of competition in high-output markets they would not (Burroni/Crouch 2006; Musiolek 2002).

Moreover, the poverty escape type of undeclared work is also a common type of undeclared work that is used for household services by *private households*. In this field,

mainly female workers who take up undeclared work in order to escape poverty are employed. The typical employer here is an upper-middle-class couple in which both partners are employed. This is also indicated by the data of the Eurobarometer on undeclared work of 2006. Among the purchasers of undeclared work, professional groups with incomes above the average income, such as managers and other white-collar employees as well as self-employed persons are over-represented (European Commission 2007: 12). They employ a working-class woman (who is otherwise unemployed or a housewife) or a female migrant for tasks like cleaning, childcare and elderly care – culturally constructed as "female" – in their household (Hillmann 2005). The skills required for such domestic services are generally low-level. According to Gather and Meißner (2002), there are similarities with the employment of servants in the era of early capitalism: typical for the employment of domestic workers is qualification not based on skills acquired through education, but on the attribute of gender.

Socio-spatial distribution and development factors

On the demand side, an economic situation in which especially small businesses in decentralised sectors have a rather insecure situation is an important precondition. According to findings of empirical studies, a lack of transparency of regulation and of formal channels for political support of small business as well as the difficulty that particularly also small business enterprises have to comply with the rules for tax also contribute to explaining why undeclared work is used (Marc/Kudatgobilik 2003; Swedish Tax Agency 2006). However, a general interest of small firms to use undeclared work does not in itself lead to a high rate of undeclared work in a region or country. It presupposes that a significant number of workers exists who do not have any other option than to take up undeclared work in such firms in order to escape poverty.

This type of undeclared work *in firms* is therefore fostered by an economic situation in crisis, mass unemployment and a relatively weak position of workers and their unions. Social policies that foresee only relatively little financial support for the unemployed promote the existence of a large labour supply for undeclared work (Pfau-Effinger *et al.* 2009). Moreover, a high rate of immigration of workers can contribute to a high level of undeclared work of this type – irrespective of the economic situation. This is particularly the case when state immigration policies prevent a segment of the migrants from taking up formal work activity.

The survey data of the Eurobarometer of 2006 indicate that the poverty escape type of undeclared work in firms is mainly common in Southern Europe and Central and Eastern European countries. According to the data, the share of dependent employees in firms who receive their payment fully or in substantial parts within undeclared work ranges from 11 percent (Poland and Lithuania) up to 23 percent (Romania), which is similar to South-

ern European countries. While in the Nordic and Continental European countries undeclared work seems more often to be a sideline of the workers, with an average of 60 hours (Nordic countries) and 110 hours (Continental Europe) spent on undeclared work per year, it is of a more substantial nature for workers in the CEE countries and the Southern European countries, where the average number of hours is 330 and 350 per year, respectively (European Commission 2007: 29-31). Furthermore the share of those who say that they work undeclared because they could not find a regular job is notably higher than average in these groups of countries (European Commission 2007: 27).

In Southern European countries like Spain and Italy, the use of undeclared work by small firms in decentralised sectors often has a long tradition. The availability of a high number of immigrants without work permits, together with a low level of unemployment benefits or a lack of alternatives for workers with low skills in economically weak regions, is a main reason why the share of undeclared work is still relatively high (Flaquer/Escobedo 2008; Ambrosini 2001). In the CEE countries, a broad underbelly of small, unregistered firms has established itself as a main feature of the rapid process of transformation, which uses undeclared work as its survival strategy. Their strategy is based on the supply of a substantial proportion of workers who do not have the option to earn an income above the poverty line in formal employment (Belev 2003; Renooy *et al.* 2005; Surdej/Slezak 2008; Enste 2005; Flaquer/Escobedo 2008). Another factor that contributes to promoting undeclared work in these groups of countries is that trust into public institutions is in general low, and tax paying is not very well accepted (Pfau-Effinger *et al.* 2009); Flaquer/Escobedo 2009; Marc/Kudatgobilik 2003; Renooy *et al.* 2004; Surdej/Slezak 2009).

The use of the poverty escape type of undeclared work by firms seems to be less common in Continental European countries than in Central and Eastern Europe, but it is also relevant here. In sectors like construction and transport, it is partly used to employ unemployed workers with a low level of benefits. In part, the gap between incomes of workers in EU states (or countries outside the EU) is also exploited in the more affluent European countries through the undeclared employment of workers from less prosperous countries under sub-standard conditions and wages (Williams/Windebank 1998; Musiolek 2002). This is the case, for example, in Germany and Great Britain (Meyer *et al.* 2009). Moreover, the degree to which this type of undeclared work is used in firms is dependent on state policies towards the income situation of students and the cultural values in relation to the individualisation of young adults, which has an impact on the proportion of students who live outside of their parents' home (Pfau-Effinger *et al.* 2009).

By contrast, it seems that in the Nordic countries such as Denmark and Finland, with their more generous welfare regimes of the "social democratic" type according to Esping-Andersen (1990, 1999), the poverty escape type is extremely rarely used by firms and in private households and has little social significance (Jensen/Rathlev 2009; Jolkkonen *et al.*

2008). Data for Denmark from the Rockwool Foundation show that the unemployed are involved in undeclared work only to a rather low degree (Pedersen 2003). One reason for this is that in these welfare states, the share of the workers who would accept undeclared work is rather low. The level of unemployment benefits is high, which means that there is a rather high degree of income substitute in the case of unemployment and unemployed persons are not normally at risk of poverty. As Jensen and Rathlev (2009) argue, people are therefore not in real need of additional income from undeclared work. It can therefore be expected that social programs that contribute to poverty alleviation, such as an enlargement of unemployment benefits, can contribute to a decrease in the supply of the labour force for this type of undeclared work.

An important reason for employing household help in undeclared work, from the standpoint of the *private households*, is to find an affordable solution to the conflict between a dual earner couple's own career demands and the demands of family life. A main precondition is that a relatively broad group of affluent middle class households exists that can afford to employ household help. According to the survey data of the Eurobarometer 2006, the share of workers who provide undeclared work in the field of household services is particularly high in the Continental European and the Southern European countries (both 23%). Comparative analyses have shown that the share of immigrants without work permits who are employed in undeclared work for household services in these parts of Europe is particularly high (Pfau-Effinger *et al.* 2009).

An example of a Continental European country with a high level of undeclared work in private households is Germany. According to data of the Socio-Economic Panel, in 2002 about 3.4 million households employed domestic workers in undeclared work, which constitutes about 11 percent of all households in Germany (Schupp 2002). Further examples are the UK and Spain, where female immigrants without work permits are employed to a great extent in private households (Ambrosini 2003; Meyer *et al.* 2009; Flaquer/Escobedo 2009; Parella 2003).

The question is why private households in these countries opt so decidedly for undeclared work. As revealed by the field study of the EU research project that was coordinated by the author, there are three main reasons. Firstly, often the workers themselves have little interest in a formal work relationship, because of unemployment benefits already being received, or the lack of work permits (Pfau-Effinger/Sakac-Magdalenic 2009; Lehndorff/Voss-Dahm 2005). Secondly, in many cases, private households that hire such workers would often be unable to afford to hire them if they were formally employed. Thirdly, private households that hire workers for household help often do not define themselves as "real employers" and do not agree with paying taxes or social security contributions for the people they employ. This is associated with the more general problem that the social and cultural construct of the "employer" still means a profit-oriented company, and "employment" means a contract with an enterprise in industrial society, and therefore these

terms are not seen as applying to the situation of the single private household (Pfau-Effinger 2005a).

Welfare-state policies obstructing the reconciliation of family responsibility and employment contribute to explaining the extent of this type of undeclared work in private households, as does a gender culture based on elements of the male breadwinner concept and a tradition of the cultural acceptance of domestic servants in general, such as in (Western) Germany, Great Britain and Spain (Pfau-Effinger 2005b; Parella 2003). In Germany, for example, undeclared work in the private household enjoys wide cultural acceptance and is not prosecuted, but rather, in the relatively improbable case of its discovery, treated only as a misdemeanour, while undeclared work in the regular economy is pursued by special state commissions and punished with rigid sanctions (Pfau-Effinger/Sakac-Magdalenic 2009; Rerrich 2006). In contrast, undeclared domestic work is not very common in private households in Nordic countries like Sweden, Finland and Denmark. These welfare states provide relatively comprehensive public domestic and childcare services, which also include, for example in Finland, free (or cheap) and flexible evening babysitting services in municipalities and welfare associations (Esping-Andersen 1999; Anttonen/ Sipilä 2005; Jolkkonen *et al.* 2008). Moreover, in these countries, the cultural acceptance of domestic servants is relatively low (Calleman 2007).

Type 2: The ‘moonlighting’ type

Main features

Undeclared ‘moonlighting’ is the ‘second job’ of qualified employees, mainly craftsmen or professionals, and is in many cases based on unregistered self-employment and a market-based contractual relationship. It is a male-dominated type of undeclared work, as it means extensive use of time for gainful employment, whereas the working hours for women are often restricted due to their responsibility for household and care giving (Kimmel/Conway 2001; Renooy *et al.* 2004: 7).

Often, the motivation for a work relationship in the form of undeclared work originates with the moonlighters themselves. They usually already have social security paid through their regular employment relationship and are not interested in paying additional taxes and contributions. Therefore, they offer to work on an undeclared basis, in most cases on contractual basis as self-employed. Their contract partners are above all private households for whom the work carried out by the moonlighters, through evasion of taxes and contributions, costs well below that performed by a worker in a formalised situation (Siebel *et al.* 1988; Kimmel/Conway 2001), and in some parts also small businesses.

Socio-spatial distribution and development factors

Moonlighting appears to be more prevalent in prospering economies with full employment than in economies that are characterised by unemployment, as the findings of an earlier regional study in the Northwest of Germany by Siebel et al. (1996) indicate. This can be mainly explained by the precondition of a broad and affluent middle class who can act as consumers of professional crafts and services. Relatively high taxes may contribute to motivating workers and employers to escape to moonlighting (Schneider/Enste 2000). However, high taxes only have an impact if they are connected with other influential factors. Renna (2002) found that decreasing the working week increases the probability of workers holding a second - regular - job in addition to their main job. This might also be true with regard to the probability of holding a second job on an undeclared basis. Furthermore a cultural acceptance in the population of such a type of undeclared work in private households is a main prerequisite. This may explain why the share of the population in undeclared work seems to be considerably higher in Denmark than in Finland, even if the welfare states of both countries are equally classified as “social democratic” welfare regime type (Esping-Andersen 1990). According to estimates, the share of undeclared work of the GDP is 5.2% in Denmark and 4.0% in Finland (Renooy et al. 2004; Pedersen 2003). In addition, the share of the population that states that they would find it acceptable that “a private person is hired by a private household for undeclared work” is considerably higher in Denmark than in Finland (European Commission 2007: 45).⁴

It can clearly be assumed that the degree of monitoring and sanctions also has an effect on the development of this type of undeclared work in firms (Swedish Tax Agency 2006; Jensen/Rathlev 2009). In addition, its existence can be caused by strong legal restrictions on self-employment in crafts/manual trades or professional services. Moreover, some specific elements may add to the explanation in the specific societal context. In Germany, for example, moonlighting is also in some parts caused by a legal restriction of self-employment in the field of crafts. Self-employment was until recently only possible for those craftsmen who had participated in a specific, additional professional education and finished it with a degree as “Handwerksmeister”. In part, moonlighting was based on the motivation of those craftsmen who did not have a “Meister” degree to carry out some autonomous and self-reliant work in undeclared self-employment (Pfau-Effinger/Sakac-Magdalenic 2009). As the legal restrictions have recently been lifted, this might contribute to a decrease in the number of moonlighters.

Particularly also in Nordic countries, undeclared work of the “moonlighting” type appears to be much more relevant than the “poverty escape” type. Jensen et al. (2004: 26)

⁴ The score for Denmark is 4,4, the score for Finland is 2,6. ‘1’ means that the respondents find it ‘absolutely unacceptable’, and ‘10’ means that they find it ‘absolutely acceptable’. The higher the score, the more acceptable is the respective attitude (European Commission 2007: 44).

argue with regard to Denmark: “In general, ordinary employees perform informal work as a supplement to their formal employment. They will presumably not sell their labour in the informal labour market at a very low price.” However, undeclared work in Denmark can also to a substantial degree be classified as “solidarity oriented type” as I will show in the following section.

Even if the ‘moonlighting’ type of undeclared work seems to be less common in Central and Eastern European countries and Southern Europe, empirical studies revealed that it has also some relevance in those countries (Escobedo/Flaquer 2009; Neef 2003; Surdej/Slezak 2009).

Type 3: The solidarity oriented type

Main features

This type of undeclared work is based on the exchange of services among acquaintances like relatives, friends, colleagues or neighbours. The main motive is the mutual support in social networks, and not so much the monetary gain. It can be based on work carried out for money or by pay in kind. Whereas the poverty type and the moonlighting type are market-based activities and conducted for monetary gain, this type of undeclared work is more similar in its main features to unpaid mutual help (Williams/Windebank 2005). The findings of the studies by Renooy (1990) and Siebel et al. (1996) have indicated the importance of this type of undeclared work. In a UK study based on household interviews in lower-income urban neighbourhoods, Williams and Windebank found that employees in undeclared work are not necessarily motivated by the income as much as by the close social relations involved; more important for them was “to help out others, or to cement or forge social networks”. The authors concluded, at least for lower-income UK neighbourhoods, that in contemporary capitalism “a large alternative economic space within contemporary capitalism where monetary exchange is embedded in alternative social relations, motivations and pricing mechanisms” (Williams/Windebank 2001: 49). They define this field of work as a “moral economy of paid favours” (Williams and Windebank 2005: 97).

The question arises of why favours are exchanged on a paid basis at all in such close social networks. Williams and Windebank found that this is mainly based on people’s wariness about engaging in unpaid exchange and on norms of reciprocity upon which the payment is embedded: “Firstly, people did not want to feel that they owed others a favour. Secondly, there was a feeling that you could no longer rely on people to return favours, indicating the demise of trust in at least some of these populations. Therefore, cash was seen as a necessary medium when maintaining or building community networks, especially when neighbours or friends were involved.” (Williams/Windebank 2006: 92). Also, the

increase in instability of social networks because of the trend towards a higher geographical mobility may contribute to an increase in the role of pay.

One could also ask why mutual support in social networks often takes the form of undeclared work, instead of being formally registered as economic activity. From those authors' statements, as well as from this author's empirical study, it can be concluded that the main reason is that this type of activity is seen in the population as a private matter into which state policies should not interfere. The work is based fundamentally on the traditional understanding of mutual help and reciprocity: the support given within the framework of such networks is "given back". The results of empirical studies indicate that this understanding of support predominates even when direct financial compensation occurs, and that a definition of this as "undeclared work" is rather off the mark (Williams/Windebank 2001, Pedersen 2003; Renooy et al. 2004).

Socio-spatial distribution and development factors

One can expect the proportion of the solidarity-oriented type to be particularly high in countries with strong and well-established social networks. The level of taxes might be less important than the structures of tax paying obligation. It can be assumed that its extent is clearly also greater if there is a more comprehensive tax-payment obligation in a society, including all kinds of mutual support among citizens as taxable, which also results in a more comprehensive definition of "undeclared work. According to the survey data of the Eurobarometer on undeclared work 2006, 40 per cent of the buyers of goods or services that were produced by undeclared work required these from their close social networks (European Commission 2007: 14).

Particularly in the Danish welfare state, it seems that the sector of undeclared work is mainly constituted by a solidarity-based type of undeclared work that represents a culture of mutual help in civil society. This assumption is supported by the Eurobarometer data of 2006, according to which 60 percent of those who were using goods or services that were produced on the basis of undeclared work required them within their close social networks (versus an average share of 40% in the study) (European Commission 2007: 14). Moreover, according to the findings of an earlier, questionnaire-based survey by the Danish Rockwool Foundation, 62% of all informally employed workers in Denmark stated that their involvement in undeclared work was mainly an act of exchange or friendship rather than based on cash-oriented motives (Pedersen 1997). This is also indicated by the form of payment: in two thirds of cases, undeclared work is based on an act of exchange or friendship as compensation (Pedersen 2003). It was indicated above that in the Danish welfare state, tax-payment obligation is particularly comprehensive and includes all kinds of mutual support among citizens as taxable. It seems that tax-payment particularly in this field is not very well accepted in the Danish population.

In general, the survey data show that, particularly in the Continental European countries, close social networks play an important role for the provision of undeclared work (Austria 69%, France 57%, The Netherlands 52%), from which it can be concluded that the solidarity based type plays an important role in these types of societies. The situation is different in Southern European countries and the Central and Eastern European countries. In many of these countries, the share of those who acquire undeclared services in close social networks is below the European average (European Commission 2007: 14-15)⁵

Conclusions and policy implications

In the current article, it is discussed which factors are relevant to explain the development of undeclared work in European societies. Up until now, the predominant view of undeclared work has treated it as a remainder from traditional society that will die out with further modernisation of developing societies, or explained its development in terms of the goal of employers and employees to evade tax payment in the context of strong welfare states. However, this viewpoint is rather narrow and fails to do justice to the complexity of the phenomenon. The term undeclared work does not describe a uniform type of employment, but rather covers a variety of forms of work that constitute distinctly different types of social integration, as they are based on different motives of employees and strategies of employers or contractors, and their interplay. For this reason, there is also no uniform type of social relevance and no uniform logic of development. Neither the approach of modernisation theory nor that of neoclassical economics can therefore do justice to the change.

If one were to follow the modernisation theory, it would be possible to ignore undeclared work and see it as a component of the process of economic and societal modernisation, which is currently still taking place in Southern European as well as Central and Eastern European societies. As long as the economy has not yet been comprehensively modernised and democratic institutions and state regulation are not yet broadly stable, its use might even be seen as an option for the quick establishment of new small enterprises in uncertain markets and as an option for the integration of marginalised workers during modernisation processes. Burroni and Crouch (2006) have shown that undeclared work can be an important measure to promote economic growth, particularly in economically underdeveloped areas in European societies, even if it tends to hinder processes of development of “local collective competition goods”.

A certain part of informal work, above all in Eastern and Southern Europe, is indeed being reduced through modernisation developments. According to Renooy et al., with the reform successes of the states in the Central and Eastern European countries and the asso-

⁵ The authors of the report point out that this does not necessarily mean that this type of undeclared work is less important in these countries. Instead, it is possible “that certain types of mutual help among people who know each other are so common in some countries that people do not regard it as undeclared work but as a normal element of their business” (European Commission 2007: 15).

ciated rise in prosperity, the extent of undeclared work is decreasing (Renooy et al. 2004), with the concern here being particularly with the “poverty escape” type, which is on the decline in these countries.

However, even if several areas of undeclared work disappear in some countries in the course of modernisation, it often re-emerges in changed forms in modernised economies and societies. In this regard, strong welfare states appear to be more in a position to keep its extent low than weak welfare states. At the same time, these states are also forced to a particular extent to count on the compliance of the population with the demands of tax payment, on the grounds that the persistence of undeclared work can contribute to a decrease of social solidarity on which welfare state policies are based and undermines employment stability, the financing of the welfare state and social cohesion.

States have different options to combat undeclared work. All of these may be successful, but because undeclared work is a heterogeneous area of different forms of paid work that develop on the basis of different and in part even contradictory influential factors, there can be no uniform policy for effectively combating it. It can be assumed that a combination of policies that address the supply side and the demand side would be needed for a successful strategy to combat undeclared work.

It seems that high minimum wages and social policies that are based on relatively generous unemployment benefits in general tend to crowd out parts of the poverty escape type because they reduce the supply of workers who are seeking undeclared work (see also Jensen/Rathlev 2009). Also, policies that legalise the labour market status of immigrants contribute to diminishing the share of this type of undeclared work. The Spanish government, for example, was successful in lowering the number of undeclared workers when it legalised the citizenship status of a great number of immigrants in 2005 (Flaquer/Escobedo 2009; MTAS 2005).

On the demand side, welfare states have the option of strengthening the sanctions against employers and private households as users. In most countries, in the last few years the controls have been extended, also as a reaction to the Resolution of the Council of the European Commission from October 2003 for combating undeclared work, with the help of the foundation of new regulatory authorities or through the extension of authorisation for the work of the existing authorities (Renooy *et al.* 2004). Such a strategy was relatively successful, for example, in Denmark and Sweden and contributed to a decrease in the number of moonlighters (Pedersen 2005).

Due to the hidden and decentral character of undeclared work, however, control measures alone cannot solve the problem. Another option is to create new incentives for firms and private households to declare the jobs which are so far undeclared. Indeed, a series of European states have executed measures that led to a simplification of guidelines and regulations and should reduce the burden for employers (Renooy *et al.* 2004; Swedish Tax Agency 2006). In several countries such as Belgium, France and Germany, also new

instruments have been developed in order to create incentives for employers in firms and private households to transform undeclared work into formal employment, such as the model of service vouchers in Belgium or the concept of mini jobs in Germany⁶. However, on the basis of his analyses of the service vouchers policy initiative in Belgium and the “mini job” programme in Germany, Renooy (2008) came to the conclusion that they were not particularly successful in integrating undeclared work into the formal economy (see also Burroni/Crouch 2006; Williams 2006).

Moreover, an important approach to combating undeclared work lies, generally speaking, in strengthening the trust in the public institutions and the understanding of the meaning of paying taxes and social security contributions. To this aim, several welfare states have carried out information campaigns to improve tax morale (Renooy 2008).

It might also be questionable whether the proper concern is generally with completely clearing the “unregulated undergrowth” from the society of work. This is mainly also the question in relation to the “solidarity” type of undeclared work within private social networks. In their discussion of this issue, Williams and Windebank (2005) argue that welfare states should recognise the capacity of mutual help in civil society to produce social capital instead of deterring it. However, they do not opt in favour of a laissez-faire approach. Instead, they suggest that welfare states might transfer paid mutual aid as far as it has the character of undeclared work into a sphere of legitimate paid mutual aid, like some welfare states which have shifted the income tax threshold and changed the income disregard levels for paying tax. Another option is to establish new instruments in order to support mutual aid in social networks.

⁶ It should be noted that the concern here is more or less with a new term for an old form of employment that was already introduced in the 1960s (cf. Brinkmann/Kohler 1989). For this reason, its introduction could also not be expected to bring about any fundamental change.

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