



# Special Eurobarometer 498

## Summary

### Undeclared Work in the European Union

Fieldwork

September 2019

Publication

February 2020

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

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Special Eurobarometer 498 – Wave EB92.1 – Kantar



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

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

Project title	Special Eurobarometer 498 – September 2019 “Undeclared Work in the European Union” Summary
Linguistic version	EN

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

## TABLE OF CONTENTS

<b>INTRODUCTION</b>	<b>3</b>
<b>MAIN FINDINGS</b>	<b>5</b>
<b>I. THE DEMAND SIDE OF UNDECLARED WORK</b>	<b>9</b>
<b>II. THE SUPPLY SIDE OF UNDECLARED WORK</b>	<b>13</b>
<b>III. WORKING CIRCUMSTANCES AND CASH PAYMENTS</b>	<b>22</b>
<b>IV. UNDECLARED WORK – PERCEPTIONS AND ACCEPTANCE</b>	<b>27</b>



## INTRODUCTION

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

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

The findings from the initial 2007 Eurobarometer survey<sup>2</sup> found that the level of engagement with undeclared work is relatively low overall, with just 11% of the EU27 population admitting to having bought goods or services that involved undeclared work and 5% of citizens reporting that they had done undeclared work themselves within the past 12 months. A second Eurobarometer survey, carried out in April and May of 2013, replicated these key findings, with 11% of the EU28 population admitting to buying goods or services involving undeclared work, 5% conceding that they had received undeclared pay, and 3% of respondents saying that they had been paid partly in cash. Despite being assured of the respondent's anonymity in the survey and data analysis, it is reasonable to expect that a share of people were hesitant to respond truthfully.

The 2019 Eurobarometer survey builds on these two previous surveys (2007 Eurobarometer and 2013 Eurobarometer), and also explores additional areas such as trust in institutions that tackle undeclared work, openness to and experience with envelope wages, the sectors where undeclared work is most prevalent, the use of specialised apps and sites to facilitate these activities, as well as the perception of the prevalence of undeclared work in the country. It also looks at results in terms of people's employment or self-employment conditions, as well as the relationship between undeclared activities and working abroad.

This survey was carried out by the Kantar network in the 28 Member States of the European Union between 11<sup>th</sup> and 29<sup>th</sup> September 2019. Some 27,565 respondents from different social and demographic groups were interviewed face-to-face at home in their mother tongue on behalf of Directorate-General for Employment, Social Affairs & Inclusion. The methodology used is that of Eurobarometer surveys as carried out by the Directorate-General for Communication ("Media Monitoring and Eurobarometer" Unit)<sup>3</sup>. A technical note on the manner in which interviews were conducted by the Institutes within the Kantar network is appended as an annex to this report. Also included are the interview methods and confidence intervals.

This summary gives the main findings of this Special Eurobarometer survey, detailed results can be found in the full Report. At the time of fieldwork, the UK was still a member of the European Union, and therefore the UK results are included in the report. The total results for the EU, without the UK, are annexed to the full Report.

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

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

<sup>2</sup> [http://ec.europa.eu/public\\_opinion/archives/ebs/ebs\\_284\\_en.pdf](http://ec.europa.eu/public_opinion/archives/ebs/ebs_284_en.pdf)

<sup>3</sup> [http://ec.europa.eu/public\\_opinion/index\\_en.htm](http://ec.europa.eu/public_opinion/index_en.htm)





## MAIN FINDINGS

### I. THE DEMAND SIDE FOR UNDECLARED WORK

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

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

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

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

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

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

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

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

## II. THE SUPPLY SIDE OF UNDECLARED WORK

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

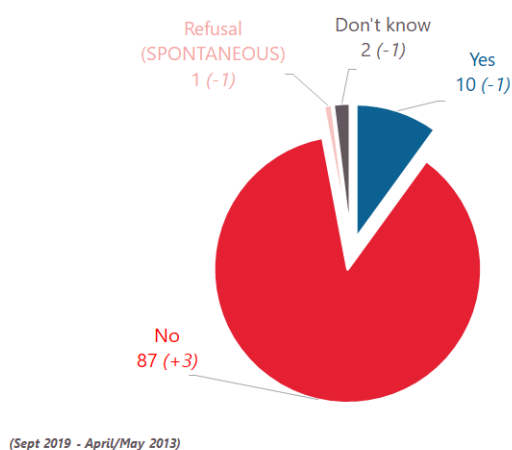
- The share of respondents varies from around a fifth of those surveyed in Luxembourg (19%) and Portugal (20%) to four in ten or more of those surveyed in Latvia (40%), the Netherlands (41%) and Belgium (44%).

## I. THE DEMAND SIDE OF UNDECLARED WORK

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

One in ten respondents say<sup>4</sup> that they have acquired goods or services in the past year where they have had good reason to believe that undeclared work was involved. Very few say they “don’t know” if they have acquired such goods or services (2%) or refused to answer the question (1%). Nearly nine in ten respondents (87%) say they have not paid for such goods or services. There has been very little change on this question since the May 2013 survey, with the proportion of respondents who have not paid for undeclared goods or services increasing by three percentage points.

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



Base: all respondents (n=27,565)

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

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

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

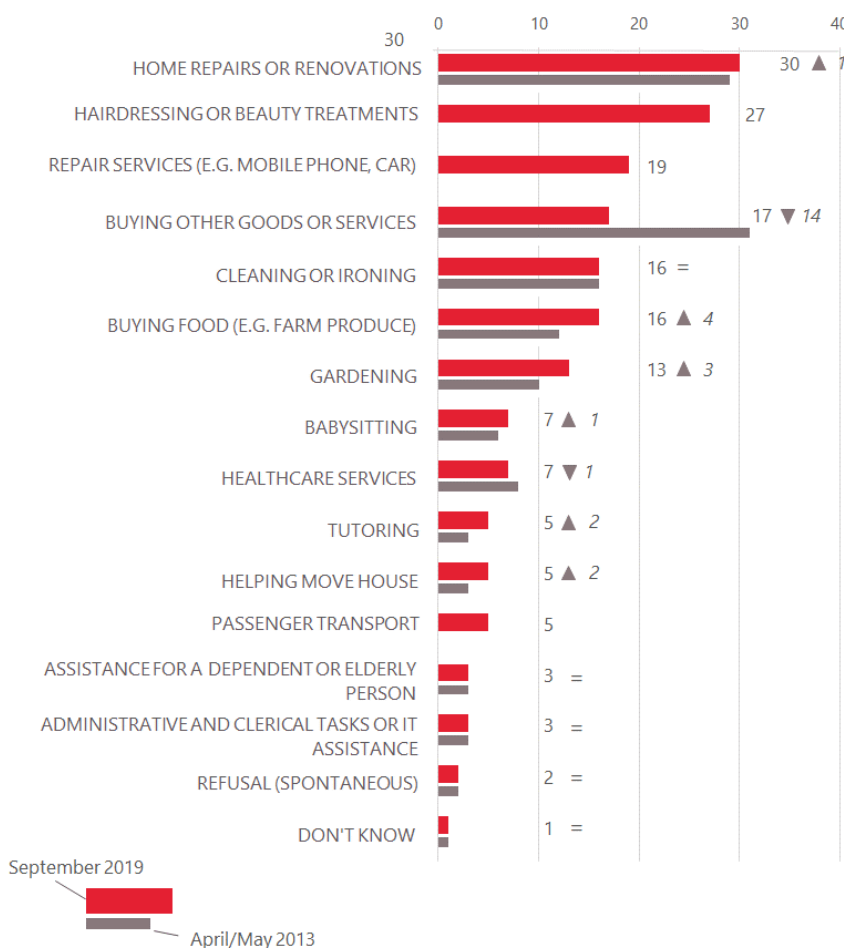
<sup>4</sup> In the last 12 months, have you paid for any goods or services where you had a good reason to assume that they included undeclared work (e.g. because there was no invoice or VAT receipt)? Yes; No; Refusal (SPONTANEOUS); Don't Know

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

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

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

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



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

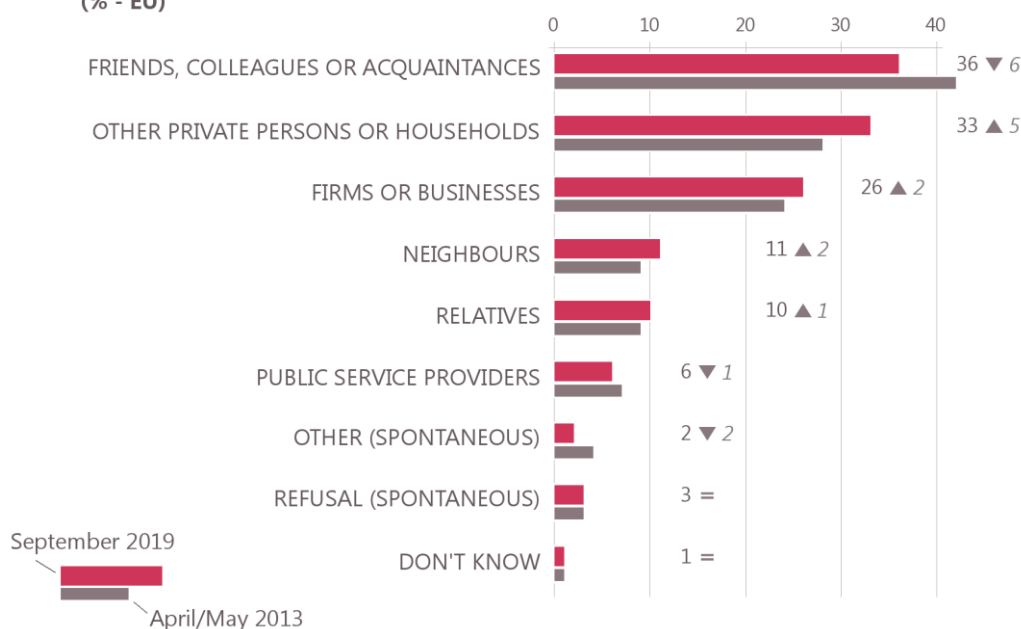
<sup>5</sup> QD7 Which of the following goods or services have you paid for during the last 12 months, where you had a good reason to believe that they included undeclared work, i.e. that the income was not declared in full to tax or social security authorities? (MULTIPLE ANSWERS POSSIBLE) Babysitting; Healthcare services; Hairdressing or beauty treatments; Cleaning or ironing; Home repairs or renovations; Gardening; Tutoring; Helping move house; Passenger transport; Assistance for a dependant or elderly person; Administrative and clerical tasks or IT assistance; Repair services (e.g. mobile phone, car); Buying food (e.g. farm produce); Buying other goods or services; Refusal (SPONTANEOUS); Don't know

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

Europeans are most likely to purchase undeclared goods or services from someone that they know<sup>6</sup>. Over a third (36%) buy from friends, colleagues or acquaintances, and around one in ten from relatives (10%) and neighbours (11%). A third say they purchased undeclared goods or services from other private persons or households and just over a quarter (26%) bought such goods or services from firms or businesses. Smaller proportions of Europeans report purchasing goods or services that might have involved undeclared work from public service providers<sup>7</sup> (6%) or another source (2%).

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

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



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

<sup>6</sup> QD8 Among the following, could you please indicate who you paid for these goods or services? (MULTIPLE ANSWERS POSSIBLE) Friends, colleagues or acquaintances; Relatives; Neighbours; Other private persons or households; Public service providers; Firms or businesses; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know

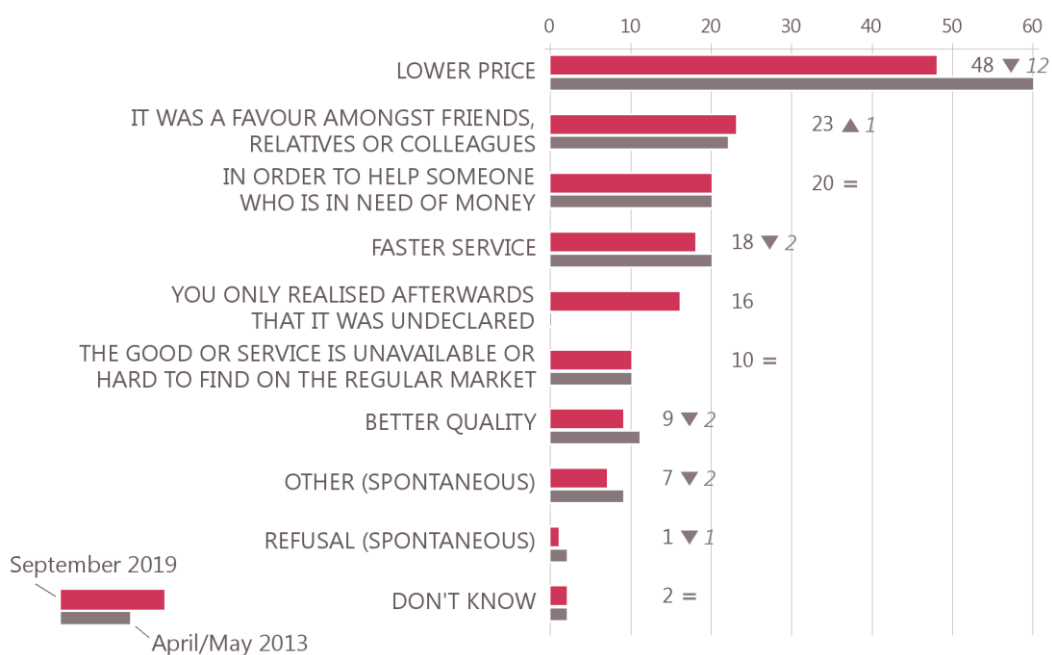
<sup>7</sup> In the previous survey, this was worded "healthcare provider".

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

Nearly half (48%) of those who have paid for undeclared goods or services say that they bought goods and services undeclared instead of on the regular market because of the lower price<sup>8</sup>. Nearly a quarter (23%) say that the goods or services were a favour among friends, relatives or colleagues, while slightly fewer say that they bought these goods and services to help someone in need of money (20%) or to procure a faster service (18%). Fewer still say that they only realised after the purchase that the good or service was undeclared (16%), while around one in ten mention the poor availability of the service on the regular market (10%) or its superior quality (9%).

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

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



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

<sup>8</sup> QD9 Why did you buy these goods or services undeclared instead of buying them on the regular market? (MULTIPLE ANSWERS POSSIBLE) Lower price; Faster service; Better quality; In order to help someone who is in need of money; It was a favour amongst friends, relatives or colleagues; The goods or service is unavailable or hard to find on the regular market; You only realised afterwards that it was undeclared; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know"

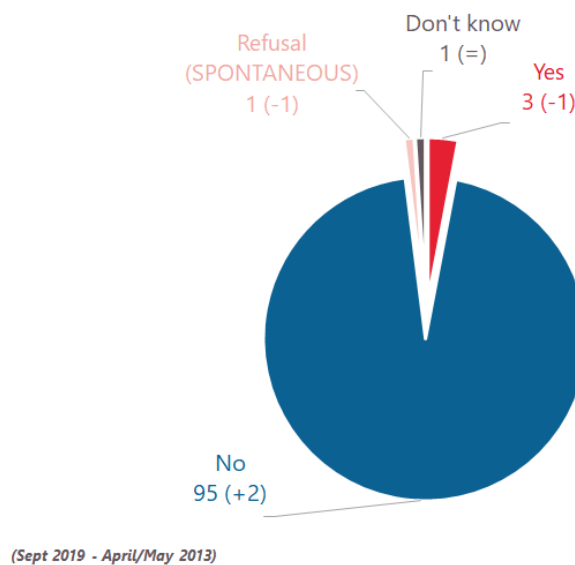


## II. THE SUPPLY SIDE OF UNDECLARED WORK

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

Almost all (95%) of those surveyed say that they have not undertaken undeclared paid work in the last year, while only 3% say they have done so<sup>9</sup>. Very few respondents (1%) refused to answer this question. There have been no significant changes since the last survey.

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



Base: all respondents (n=27,565)

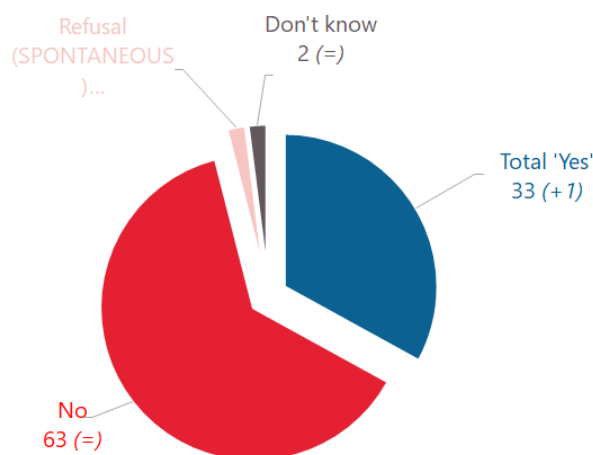
Average EU27:	Yes: 4% (=)	No: 95%(+2)	Refusal: 1% (-1)	Don't know: - (-1)
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Although in all countries only a small minority say that they have undertaken undeclared paid work in the last year, there is still some variation. In the Netherlands one in ten of those surveyed have undertaken such work. In all other cases, less than one in ten have, with the lowest proportions observed in Cyprus, Malta, Poland and the United Kingdom (all 1%).

<sup>9</sup> Q16 Have you yourself carried out any undeclared paid activities in the last 12 months? (ONE ANSWER ONLY) Yes; No; Refusal (SPONTANEOUS); Don't know

Respondents were then asked if they personally know anyone who works without declaring all or part of their income to the tax authorities<sup>10</sup>. A third of those surveyed say that they do know someone who does this, with just under a fifth (18%) saying that they know one or two people who do it, and slightly fewer (15%) saying that they know several people who do not declare income. Just under two thirds (63%) do not know anyone who does this, while only a small minority (2%) refuse to answer the question.

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



(Sept 2019 - April/May 2013)

Base: all respondents (n=27,565)

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

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

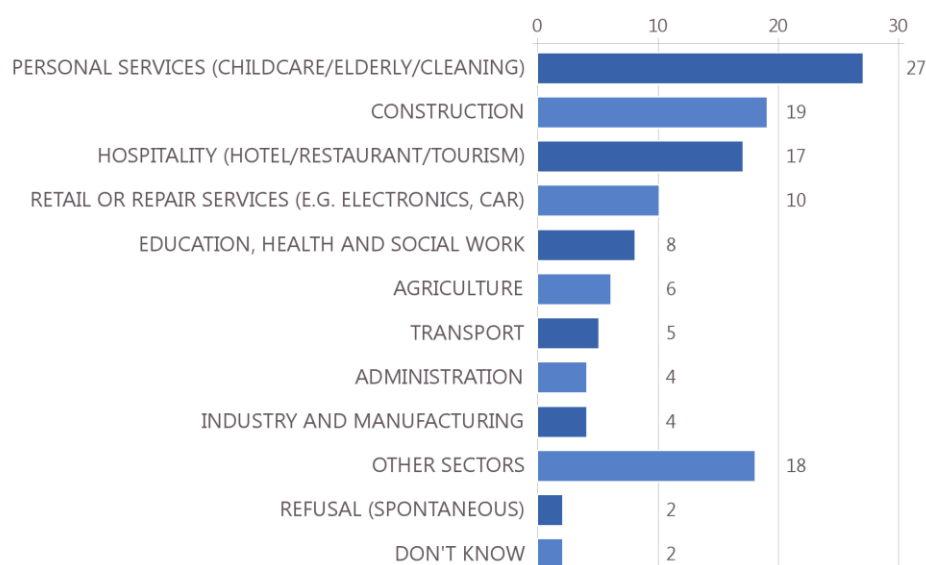
In Malta the proportion of respondents who say that they know people who work without declaring income has increased by 17 percentage points since the last survey, with significant increases also observed in Hungary (+9 pp.), Spain and Portugal (both +8 pp.), and Italy and Romania (both +7 pp.). In Latvia,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

<sup>10</sup> QD1 Do you personally know any people who work without declaring all or part of their income to tax or social security authorities? (ONE ANSWER ONLY) Yes, you know one or two people; Yes, you know several people; No; Refusal (SPONTANEOUS); Don't know

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

Just over a quarter of those surveyed said that they had supplied undeclared goods and services in the personal services sector (27%), which includes childcare, care for the elderly, and cleaning services<sup>11</sup>. Nearly a fifth (19%) mentioned the construction sector, while slightly fewer mentioned the hospitality sector (17%). One in ten said they had supplied such goods and services in the retail or repair service sector. All other sectors were mentioned only by a small minority: education, health and social work (8%); agriculture (6%); transport (5%); industry and manufacturing (4%), and administration (4%). However, there is evidence of undeclared work in other sectors; nearly a fifth (18%) said that they had carried out such work in sectors other than those listed in the survey.

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



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

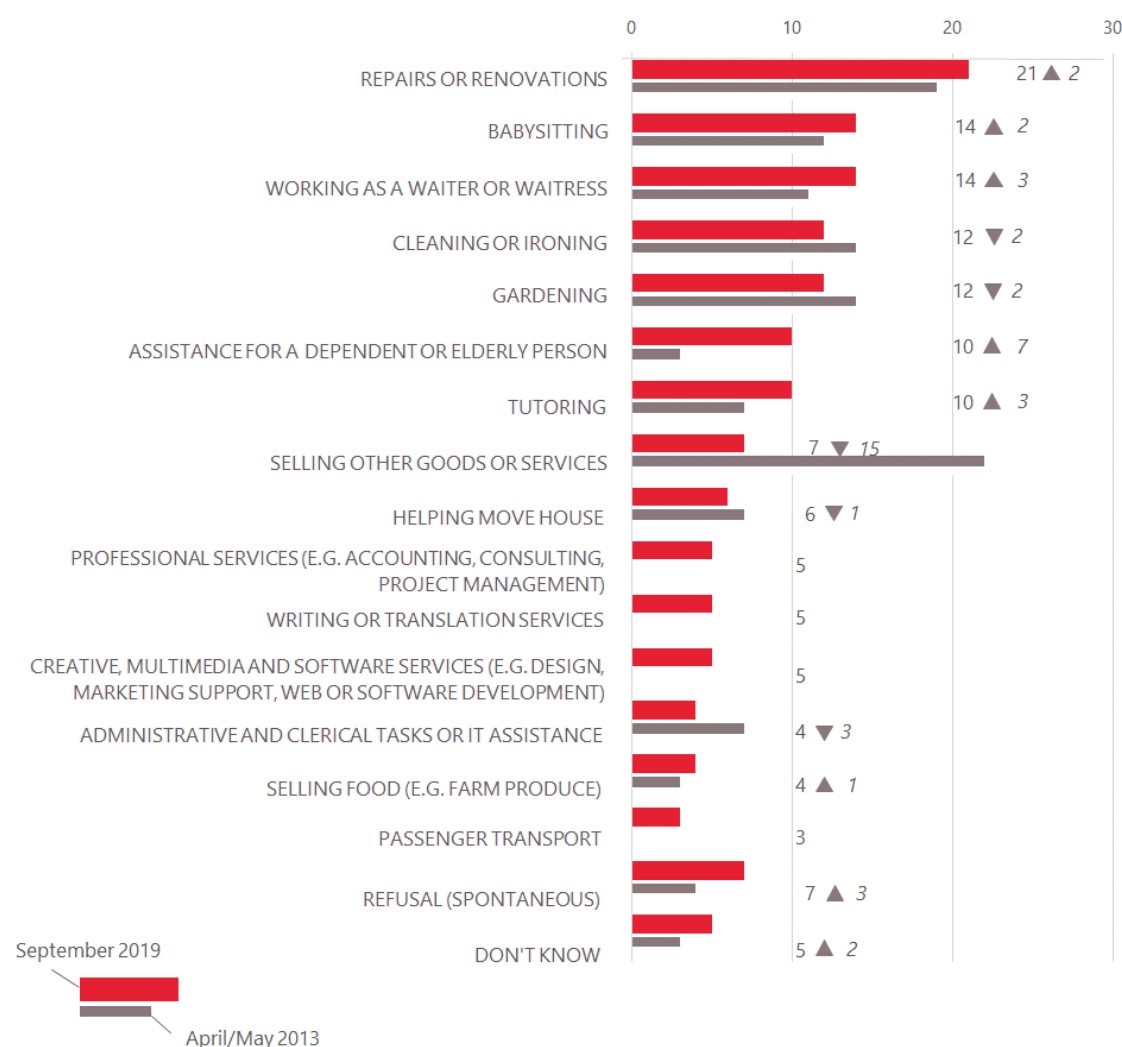
<sup>11</sup> QD17 In which sector did you carry out these undeclared activities on your own account or for an employer? (MULTIPLE ANSWERS POSSIBLE) Transport; Agriculture; Construction; Hospitality; Personal services; Industry and manufacturing; Retail or repair services; Administration; Education, health and social work; Other sectors; Refusal; Don't know.

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

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

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

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



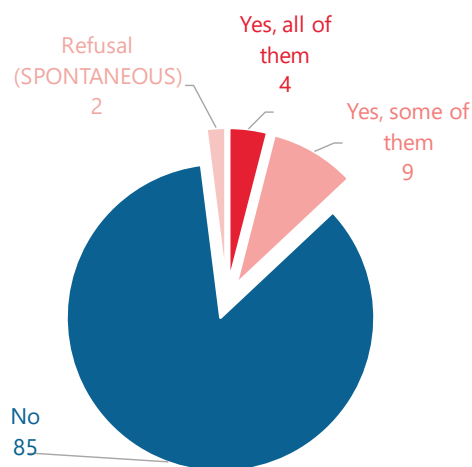
Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

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

Respondents who said they had supplied undeclared goods and services were asked whether they had used a mobile application, an online tool or a specialised website for this purpose<sup>13</sup>.

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

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



(Sept 2019)

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

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

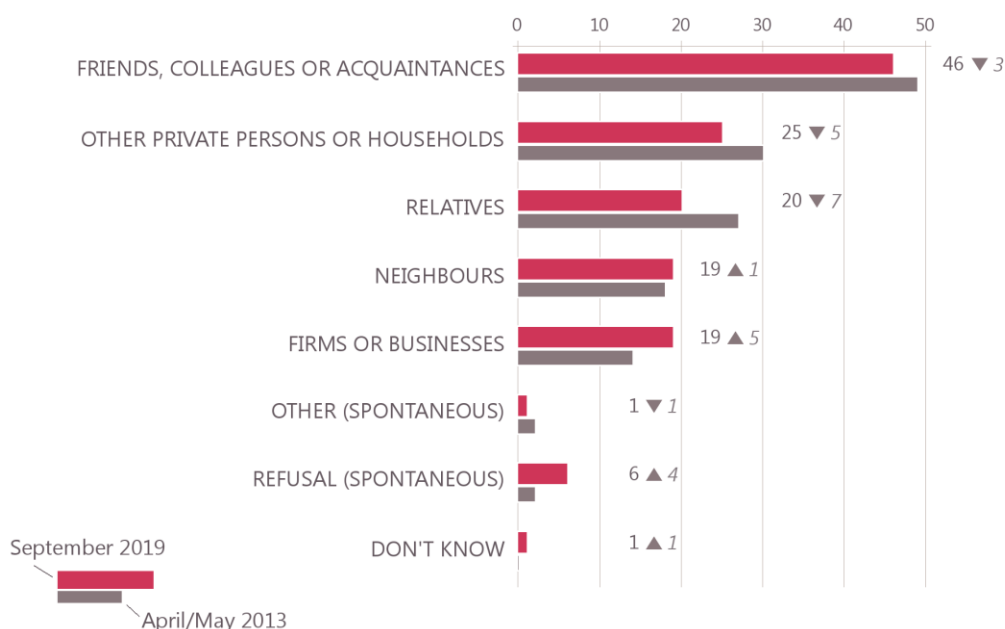
<sup>13</sup> QD19 Were any of these activities arranged through a mobile application – app – or an online tool or specialised website? (ONE ANSWER ONLY) Yes, all of them; Yes, some of them; No; Refusal (SPONTANEOUS); Don't know.

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

In line with the findings on the demand side, respondents are most likely to say that they have carried out undeclared work for friends, colleagues or acquaintances (46%), while around a fifth say they have carried out such work for relatives (20%), neighbours (19%), or firms or businesses (19%)<sup>14</sup>. A quarter mention other private persons or households.

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

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



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

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

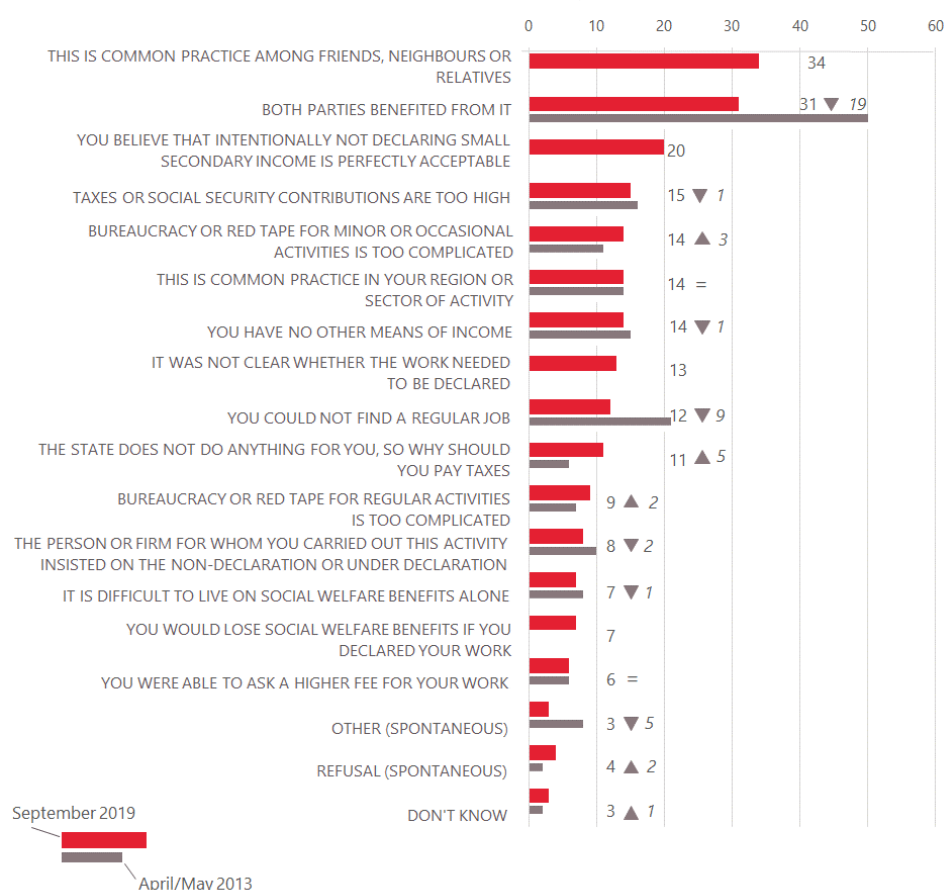
<sup>14</sup> QD20 Would you please indicate for whom you carried out any of these activities? (MULTIPLE ANSWERS POSSIBLE) Friends, colleagues or acquaintances; Relatives; Neighbours; Other private persons or households; Firms or businesses; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.

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

Just over a third (34%) of those surveyed say that they have undertaken undeclared paid activity because it is common practice among friends, neighbours or relatives<sup>15</sup>. Nearly as many (31%) say that a reason for doing so was that both parties benefited from such work. This figure has declined significantly (-19 pp.) in comparison with the May 2013 survey.

Other reasons for doing undeclared work are less widely mentioned. A fifth of respondents believe that intentionally not declaring small secondary income is perfectly acceptable. Fewer say that they did undeclared work because tax and/or social security contributions are too high (15%, -1 pp.), because bureaucracy or red tape for minor or occasional activities is too complicated (14%, +3 pp.), because undeclared work is common practice in their region or sector of activity (14%, no change), because they have no other means of income (14%, -1 pp.), because they cannot find a regular job (12%, -9 pp.), or because they feel the State does not do anything for them, so they need not reciprocate by paying taxes (11%, +5%). Other reasons for doing undeclared work receive mentions from only a very small minority of respondents. It is worth noting that changes observed in this question since 2013 are most likely influenced by the modification and introduction of some answer options.

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



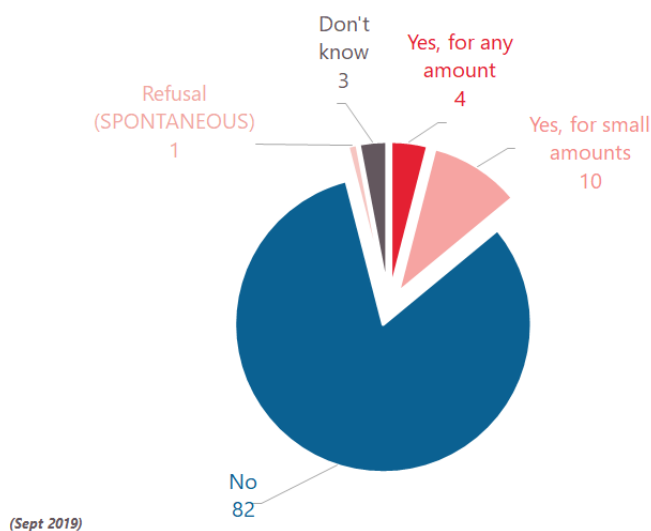
Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

<sup>15</sup> QD21 Among the following, what are your reasons for doing these activities undeclared? (SHOW CARD – READ OUT – MULTIPLE ANSWERS POSSIBLE) The person(s) who acquired it insisted on the non-declaration; Bureaucracy or red tape for a regular economic activity is too complicated; Bureaucracy or red tape for minor or occasional activities is too complicated; You could not find a regular job; You were able to ask for a higher fee for your work; Both parties benefitted from it; Taxes and/or social security contributions are too high; Working undeclared is common practice in your region or sector of activity so there is no real alternative; The State does not do anything for you, so why should you pay taxes; It is difficult to live on social welfare benefits; You have no other means of income; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.

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

Just over eight in ten (82%) of those surveyed say that they would not be open to receiving undeclared cash payments from their employer<sup>16</sup>. One in ten say that they would accept such payments for small amounts, while only a small minority (4%) would be willing to accept it for any amount. A similar proportion do not know whether they would or not (3%), while very few refuse to answer this question (1%).

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



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

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

In all 28 Member States only a minority of respondents would be open to receiving undeclared payment. In the case of those who would be open to receiving *any* amount, there is little difference, ranging from just 1% of those surveyed in Ireland and Malta to nearly one in ten respondents in Czechia (9%), and Latvia and Lithuania (both 8%).

There are more significant differences in the proportions of those who would declare small amounts of money. In the United Kingdom and Portugal (both 4%) and Cyprus (5%) only a small minority give this answer, but in the Netherlands nearly a quarter (24%) would be open to receiving small amounts of undeclared money, as would just under a fifth in Latvia (19%), and Czechia and Croatia (both 17%). In the Netherlands (69%) and Bulgaria (67%) less than seven in ten would not take this form of payment, compared with over nine in ten of those surveyed in Cyprus (91%) and the United Kingdom (93%).

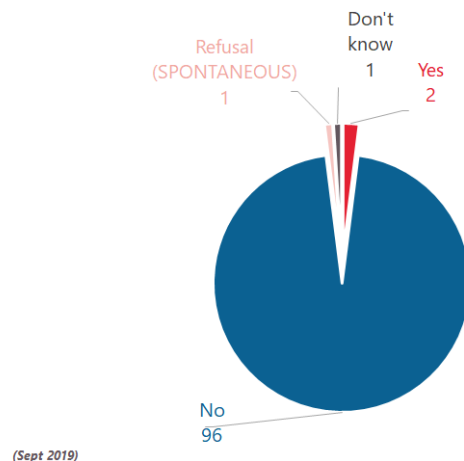
<sup>16</sup> Q13 Would you be open to receiving payment from your employer that you knew would not be declared to the tax authorities? (ONE ANSWER ONLY) Yes, for any amount; Yes, for small amounts; No; Refusal; Don't know.



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

When asked whether they have refused payment at some point during the last 12 months because they knew the payment would not be declared, only 2% of respondents say yes, compared with 96% who say no<sup>17</sup>. Only 1% of those surveyed do not know or refuse to answer this question.

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

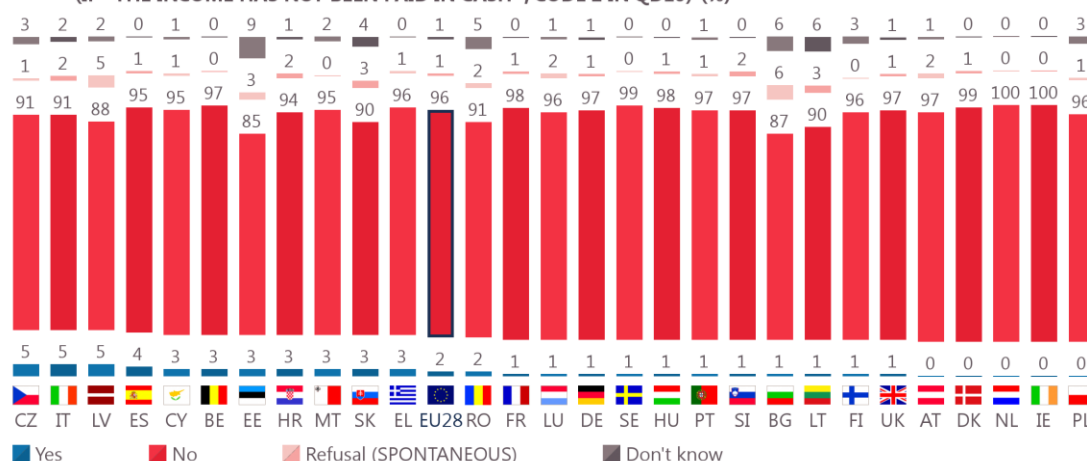


Base: employees that have not received undeclared cash payments in the last 12 months (n=11,693)

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

In all but three cases, the proportion of respondents who give a negative answer to this question is at least nine tenths of those surveyed.

**QD14** In the last 12 months, have you refused payment from your employer because you knew it would not be declared to tax authorities? (IF "THE INCOME HAS NOT BEEN PAID IN CASH", CODE 2 IN QD10) (%)



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

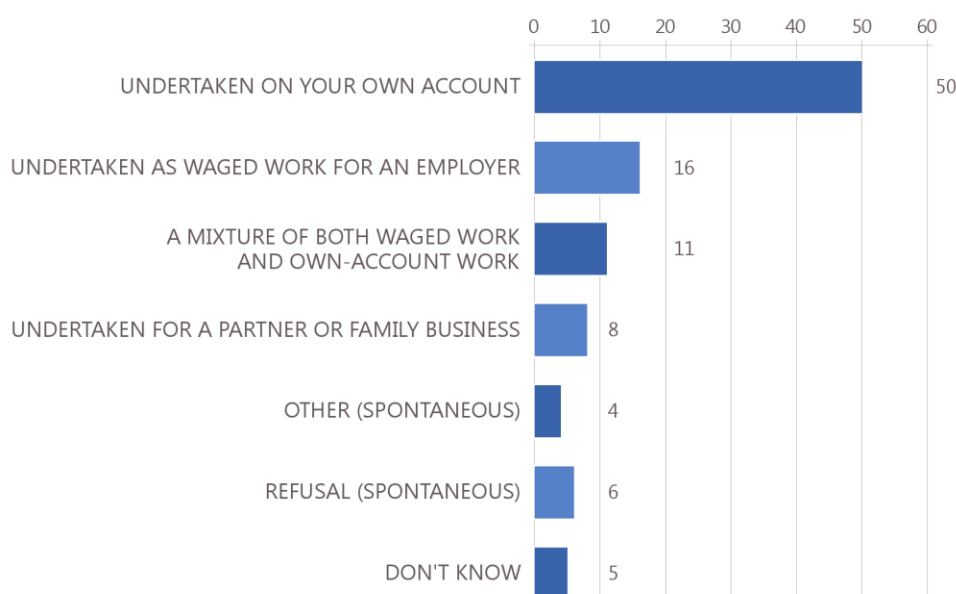
<sup>17</sup> Q14 In the last twelve months, have you refused payment from your employer because you knew it would not be declared to tax authorities? (ONE ANSWER ONLY) Yes; No; Refusal (SPONTANEOUS); Don't know.

### III. WORKING CIRCUMSTANCES AND CASH PAYMENTS

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

Half of respondents say that they do undeclared paid activities on their own account<sup>18</sup>. Far fewer say that they do these activities as part of their waged work for an employer (16%) or combine their own undeclared paid work with similar work done for an employer (11%). Less than one in ten (8%) do undeclared paid work for a partner or a family business, while fewer still mention other contexts (4%) or refuse to answer the question (6%).

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



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

<sup>18</sup> Q23 Would you describe your undeclared paid activities as... (ONE ANSWER ONLY) Undertaken on your own account; Undertaken as waged work for an employer; A mixture of both waged work and own-account work; Undertaken for a partner or family business; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.

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

Just over a fifth (21%) of Europeans who undertake undeclared paid work say that all their paid activity is undeclared, while just less than a third (32%) say that some of the paid activity they undertake outside of their formal job and on their own initiative is undeclared<sup>19</sup>. Less than a fifth (16%) say that some of the paid activity they undertake as part of their formal job is undeclared.

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

**QD22** Which of the following best describes your situation?  
(IF 'CARRIED OUT UNDECLARED PAID ACTIVITIES', CODE 1 IN QD16) (% - EU)



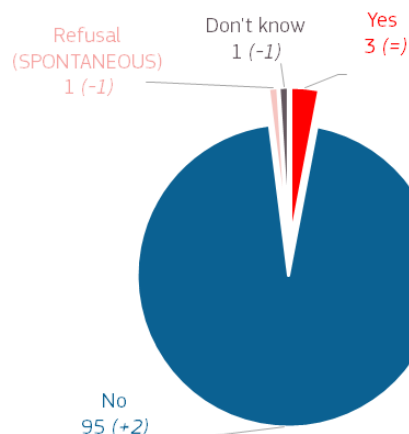
Base: respondents who have carried out undeclared paid activities in the last 12 months (n=929)

<sup>19</sup> It should be noted that the results of this question present the nature of undeclared work carried out by different shares of people and does not necessarily present the most common forms of undeclared work in the market, since an activity may be carried out multiple times or on a larger scale..

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

Respondents who fell into the category of dependent employees were asked if their employer had paid any of their income in the last 12 months in cash and without declaring it to tax or social security authorities<sup>20</sup>. As in the May 2013 survey, only a very small minority (3%) of respondents say that their employers have paid them in this way, while 95% (+2 pp.) of those surveyed say that they have not received this form of payment.

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



(Sept 2019 - April/May 2013)

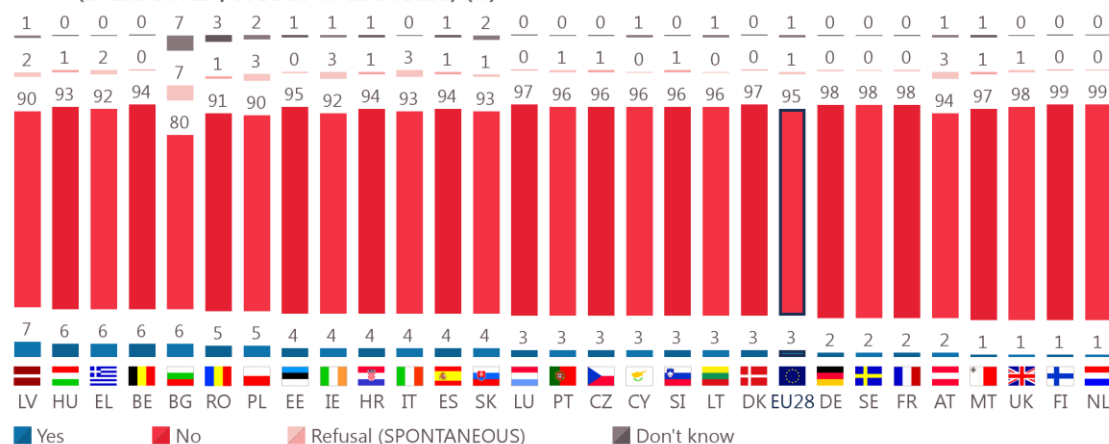
Base: employees (n=12,252)

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

There is moderate variation at the country level, although in all cases the vast majority of respondents say that they have not received any of their salary or remuneration as an undeclared cash sum.

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

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

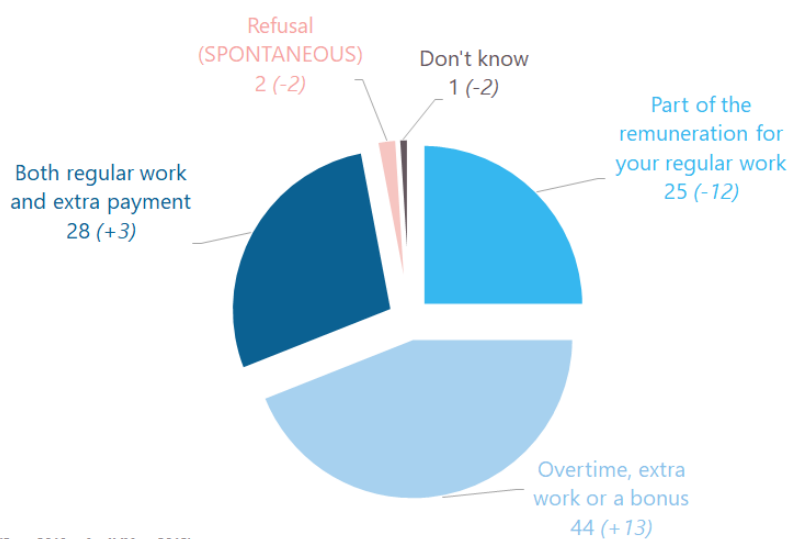


Average EU27: Yes: 3% (=) No: 95% (+2) Refusal: 1% (-1) Don't know: 1% (-1)

<sup>20</sup> Q10 Sometimes employers prefer to pay all or part of the regular salary or the remuneration (for extra work, overtime hours or the part above a legal minimum) in cash and without declaring it to tax or social security authorities. Has your employer paid you any of your income in the last 12 months in this way? (ONE ANSWER ONLY) Yes; No; Refusal (SPONTANEOUS); Don't know.

Respondents who said they had received such remuneration were asked whether it was remuneration for their regular work, an extra payment such as overtime payment, payment for extra work or a bonus, or whether it was for both of these things<sup>21</sup>. Just over four in ten (44%) respondents say that it was for overtime, extra work or a bonus, while just under three in ten (28%) say it was for regular work and as an extra payment, with a quarter saying it was just for regular work.

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



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

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

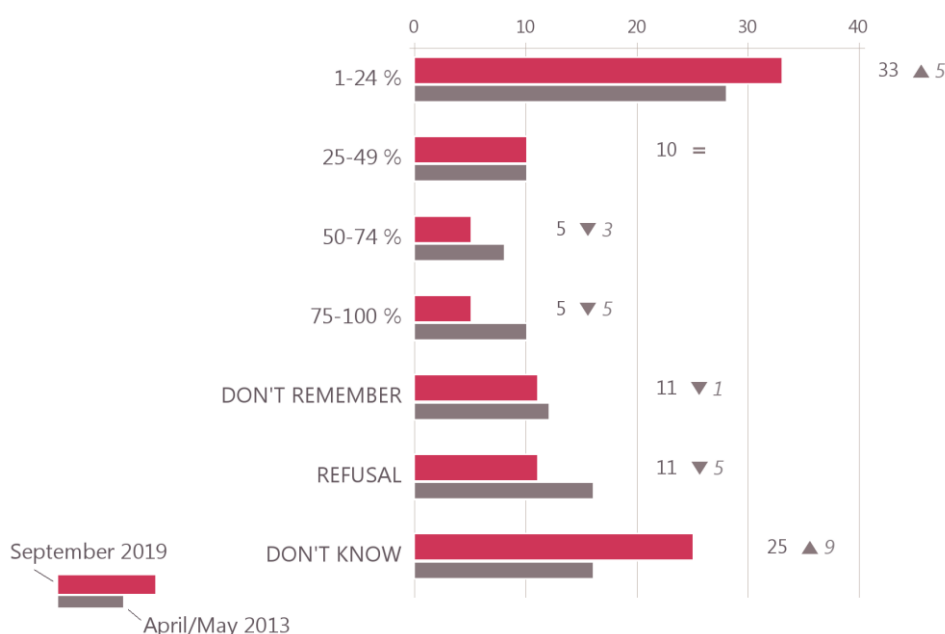
<sup>21</sup> Q11 Was this income part of the remuneration for your regular work, an extra payment (e.g. overtime, extra work or a bonus), or was it both? (ONE ANSWER ONLY) Part of the remuneration for your regular work; Overtime, extra work or a bonus; Both regular work and extra payment; Refusal (SPONTANEOUS); Don't know.

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

Recipients of envelope wages are most likely to say that less than a quarter of their gross yearly income in their main job was paid in cash (33%)<sup>22</sup>. One in ten report that the cash payments accounted for 25-49% of their gross annual income, with smaller proportion of respondents (both 5%) saying envelope wages amounted to 50-74% and 75-100% of their total annual income. Just over one in ten (11%) did not remember or refused to provide an estimate. A quarter said that they did not know how much of their wages had been paid in this way.

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

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



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

<sup>22</sup> Q12. Approximately which percentage of your gross yearly income in your main job did you get this way? (ONE ANSWER ONLY)

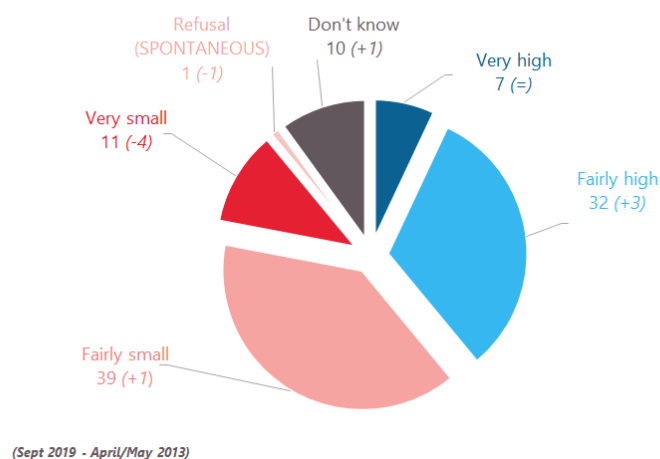
#### IV. UNDECLARED WORK – PERCEPTIONS AND ACCEPTANCE

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

Just under four in ten (39%) of those surveyed think that there is a high risk the authorities will find out about undeclared income and issue supplementary bills or fines<sup>23</sup>. The majority of those respondents think this risk is fairly high (32%), while a small minority see it as very high. Half of those surveyed see the level of risk as small, with just under four in ten (39%) saying it is fairly small, and just over one in ten (11%) describing it as very small. One in ten of those surveyed do not know to what extent there is a risk of being discovered in this situation.

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

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



Base: all respondents (n=27,565)

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

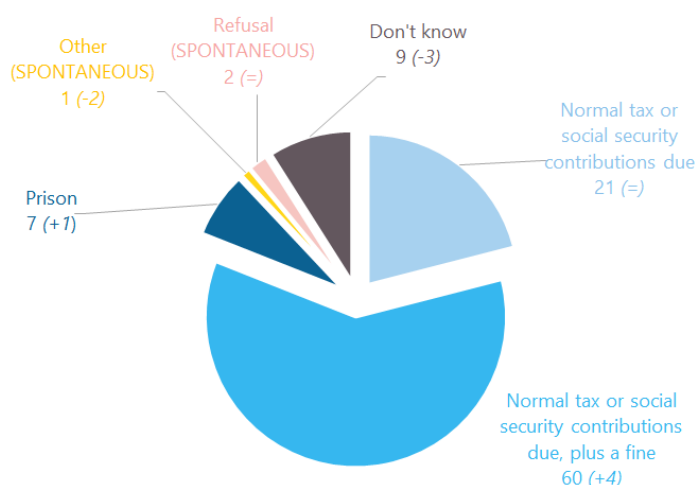
There are significant differences at country level on this question. Looking at the overall proportions of those who think that there is a high risk, Lithuania (63%) stands out for a particularly high level of perceived risk of been detected, and in Austria and Greece (both 54%) over half express some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

<sup>23</sup> QD3 People who work without declaring the income risk that tax or social security institutions find out and issue supplementary tax bills and perhaps fines. How would you describe the risk of being detected in (OUR COUNTRY)? (ONE ANSWER ONLY) Very high; Fairly high; Fairly small; Very small; Refusal (SPONTANEOUS); Don't know.

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

The majority of respondents (60%) say that if someone was discovered to be receiving income from work which was not declared to the relevant authorities the sanction would be the normal tax and social security contributions, plus a fine<sup>24</sup>. Just over a fifth (21%) think that the punishment would be to pay the normal tax and social security contributions that is due. Only a small minority (7%) imagine that the person would be sent to prison. Just under one in ten respondents (9%) say they do not know what sanction would be imposed.

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



(Sept 2019 - April/May 2013)

Base: all respondents (n=27,565)

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

In 22 of the 28 Member States, a majority of respondents think that a fine would also be levied, but this varies from just over half of those surveyed in Croatia and the Netherlands (both 53%) to around three quarters of respondents in Belgium (74%), Sweden and Malta (both 76%). In those countries where only a minority give this answer, the proportion ranges from nearly half of those surveyed in Czechia (48%) to less than a third in Poland and Latvia (both 32%).

<sup>24</sup> Q2. What sanction, if any, do you imagine someone would receive if the authorities find out that they receive an income from work which was not declared to tax or social security authorities? (ONE ANSWER ONLY) Normal tax or social security contributions due; Normal tax or social security contributions due, plus a fine; Prison; Other (SPONTANEOUS); Refusal (SPONTANEOUS); Don't know.



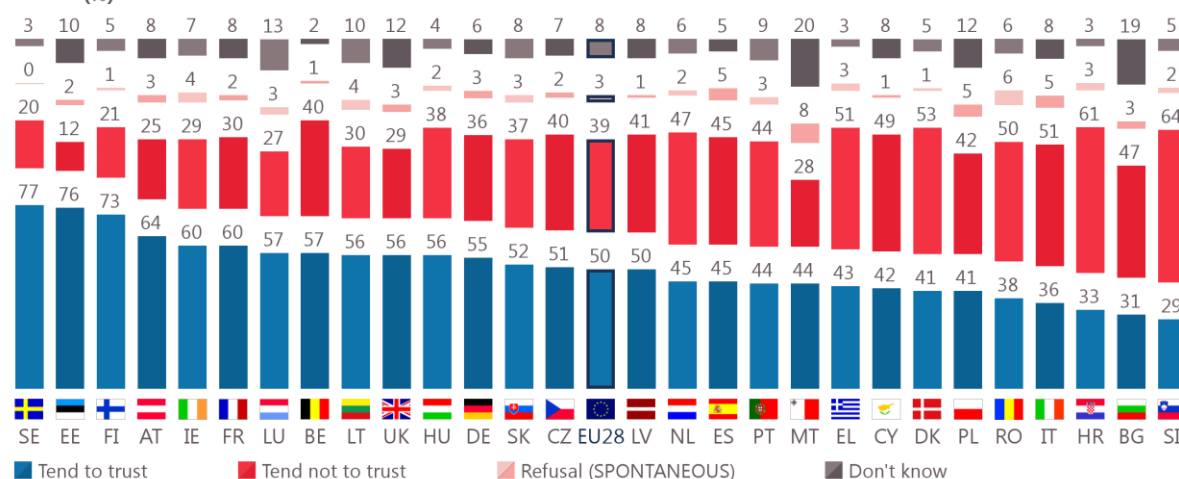
### Trust in the tax and social security authorities and in the labour inspectorate is shared by half of surveyed, but there is large variation between countries

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

Results collected in this study for these two questions are comparable with trust in the national justice or legal system, as noted in Standard Eurobarometer 91 (52% tend to trust vs. 43% tend not to trust).<sup>25</sup>

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

**QD4.1** I would like to ask you a question about how much trust you have in certain authorities or institutions that are involved in tackling undeclared work. For each of the following, please tell me if you tend to trust it or tend not to trust it.  
**Tax and Social Security authorities (in charge of ensuring adequate payment of taxes and social security contributions)**  
 (%)



Base: all respondents (n=27,565)

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

<sup>25</sup> Eurobarometer Standard 91 QA6.3

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

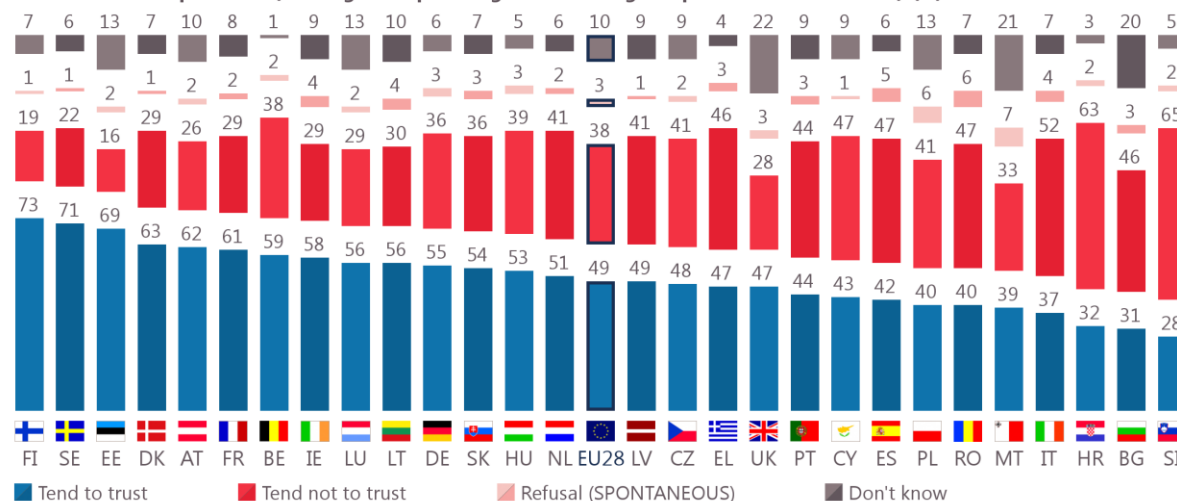
Justice/ the (NATIONALITY) legal system (%)

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

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

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

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



Base: all respondents (n=27,565)

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

### Undeclared work in various forms is seen as unacceptable among the majority of respondents

Well over eight in ten (85%) of those surveyed think it is unacceptable when a firm is hired by another firm and does not declare its activity to tax or social security authorities. Less than one in ten think this behaviour is fairly acceptable (7%) or acceptable (4%), and very few do not have an opinion on it.

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

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

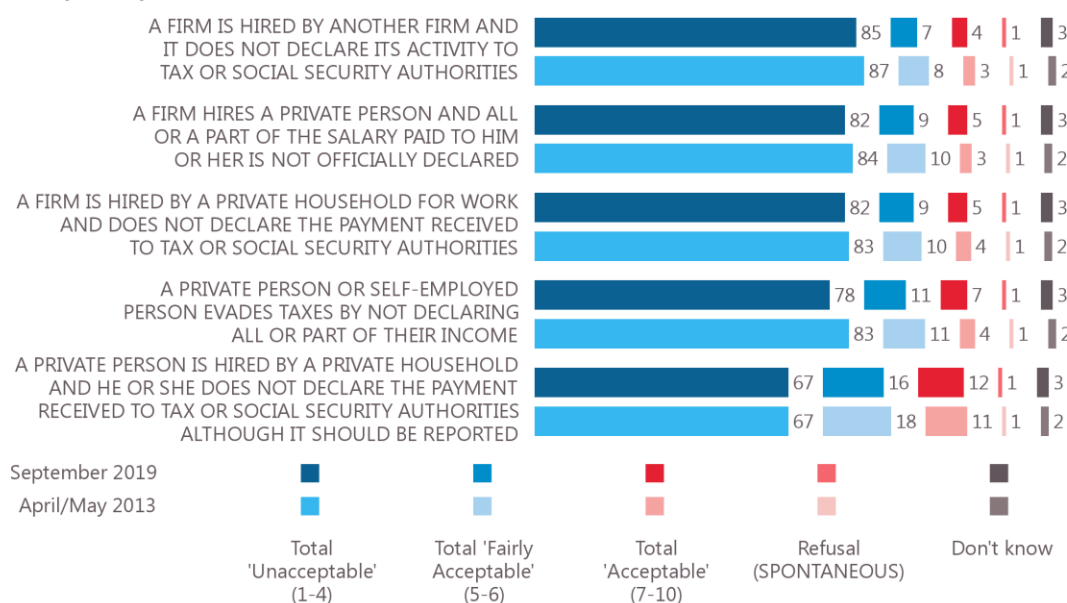
Just under eight in ten (78%) think that it is unacceptable for a private or self-employed person to evade taxes by not declaring all or part of their income. A further 11% say that this is fairly acceptable, while under one in ten (7%) see it as acceptable.

The proportion of respondents who think it is unacceptable that a private person does not declare payment received for work for a private household is somewhat lower than in the preceding cases, with just over two thirds (67%) taking this view. Well over one in ten (16%) think it is fairly acceptable, while just over one in ten (12%) think it is acceptable<sup>26</sup>.

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

**QD5** Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it "absolutely unacceptable" and '10' means that you find it "absolutely acceptable".

(% - EU)



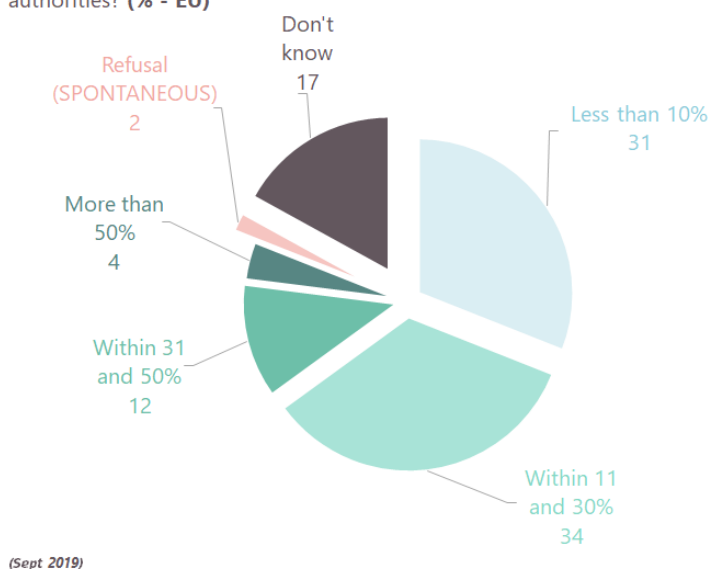
Base: all respondents (n=27,565)

<sup>26</sup> Q5 Now I would like to know how you assess various behaviours. For each of them, please tell me to what extent you find it acceptable or not. Please use the following scale: '1' means that you find it "absolutely unacceptable" and '10' means that you find it "absolutely acceptable". 1. A firm hires a private person and all or part of the salary paid to him or her is not officially declared. 2. A firm is hired by another firm and it does not declare its activity to tax or social security authorities. 3. A private person is hired by a private household and he or she does not declare the payment received to tax or social security authorities although it should be reported. 4. A firm is hired by a private household for work and does not declare the payment received to tax or social security authorities. 5. A private person or self-employed person evades taxes by not declaring all or some of their income.

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

Just under a third (31%) of respondents think that less than 10% of the population of their country works without declaring all their income, while just over a third (34%) think that the proportion of those who do this is within 11% and 30% of the population<sup>27</sup>. Just over one in ten (12%) say that between 31% and 50% of respondents do not declare some of their income, but very few (4%) think that more than half do this. Just under a fifth (17%) say they do not know what proportion of their country's population avoids declaring income.

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



Base: all respondents (n=27,565)

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

<sup>27</sup> Q25 Approximately what percentage of the population in (OUR COUNTRY) do you think work without declaring some or all of their income to tax or social security authorities? (ONE ANSWER ONLY) Less than 1%; 1-5%; 6-10%; 11-20%; 21-30%; 31-40%; 41-50%; More than 50%; Refusal, Don't know.







