



Sachstand

Schattenwirtschaft

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1. Which preventive Initiatives have proven effective to reduce undeclared work, and has there been a correlation between the efficiency of the specific initiatives and the level of tax, duty and tariffs in your country?

The combating of undeclared work in Germany lies with the German Customs Authority. It is responsible of social security matters, unlawful transfer of social benefits, transfer of information ex employers regarding employees, illegal work of foreigners and the compliance with employee protection.

Ever since 2003, Germany has experienced a reduction of its shadow economy based upon its stable economic situation. Experts believe that a healthy and growing economy is key in reducing undeclared work. However, rising social security contributions and the introduction of the minimum wage on 01/01/2015 evened out that downward trend and led to an unchanged number of undeclared workers comparing 2014/2015.

As in Denmark, the levels of tax, duty and tariffs are generally high in Germany and believed to trigger negative impacts on the labor market. Moreover, the current global situation that is leading to a vast influx of asylum seekers into the country is projected to have a negative impact on the overall fight against undeclared work.

2. Which control initiatives have been introduced in recent years to prevent undeclared work and have they proven to be effective – measured in, for instance, tax revenue or number of fines?

Various alliances have been formed to cooperatively fight and control undeclared work. For example, the Federal Ministry of Finance and institutions from within the construction sector have stated the joint goal to inform the public about the negative impact of the shadow economy on various layers of life, to promote an efficacious transfer of information between relevant institutions, to encourage constant controls of employers and employees within the relevant industry, and the compliance with regulations regarding minimum wage.

The amount of fines has increased by 2 million € comparing 2013/2014. The percentage of shadow economy relative to Germany's official GDP in 2015 was 12,2 (Denmark 12,0).

A classic example of undeclared work in Germany is domestic cleaners. In that industry almost 90% of work is undeclared. Other industries heavily affected by undeclared work are construction, agriculture and gastronomy. Since controls in these sectors are quite extensive employment is mostly legal on paper, yet additional unpaid shifts contribute to the shadow economy.

Moreover, on 04/01/2016 the "Generalzolldirektion" was introduced, which has become the central customs authority in Germany. Its structures are set out to promote faster decision making aiming at increasing efficiency. Results are yet to be declared.