



# Undeclared work in the cultural and creative sectors

**Learning resource paper  
from thematic review  
workshop**

**14-15 May 2024**



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The author would like to thank all the stakeholders at the thematic review workshop for their contributions.

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# List of abbreviations and acronyms

AV	Audiovisual (sector)
CCS	Cultural and creative sectors
CCI	Cultural and creative Industries
CCW	Cultural and creative workers
CMO	Collective Management Organisations
EAEA	European Arts and Entertainment Alliance
EU	European Union
FIA	International Federation of Actors
FIM	International Federation of Musicians
IP	Intellectual Property
Platform	The European Union Platform tackling undeclared work
OSH	Occupational Safety and Health
PEARLE	Live Performance Europe
WORKSHOP	Thematic Review Workshop
UDW	Undeclared work



# 1.0 Introduction

In its annual work programme for 2024, the European Platform tackling Undeclared Work ('the Platform') identified the Cultural and Creative Sectors ('CCS') as **a new area for research and for the exchange of experiences and mutual learning** among its members. To that end, a **pilot study** on undeclared work in the CCS was commissioned in early 2024.<sup>1</sup> Its main objectives were to **collect information and data on undeclared work** in the CCS in the EU-27 Member States, Iceland and Norway, and to identify and **map the main challenges** undeclared work in the CCS poses in Member States and in a cross-border dimension. At the same time, the Platform initiated the organisation of a thematic review **workshop** with a view to **complement the data and information collection** conducted within the frame of the pilot study and to have a **forum for a first exchange of experiences** between national enforcement authorities and other stakeholders in area of undeclared work in the CCS.

The workshop was held in Brussels on 14-15 May 2024. Participants representing national enforcement authorities from eleven Member States (Belgium, Czechia, Denmark, France, Greece, Latvia, Poland, Portugal, Romania, Slovakia and Spain) and European sectoral partners took part in the workshop, which focused on concepts, challenges as well as policy approaches to prevent, detect and tackle undeclared work in the CCS.

## 1.1 Aims and objectives of the thematic review workshop

The thematic review workshop on undeclared work in the CCS complemented the findings of the pilot study and provided a forum for enforcement authorities to share their experience in preventing, detecting and addressing undeclared work in the CCS, both within Member States and in cross-border situations.

The objectives of the thematic review workshop were to:

- ▶ Share information on the **range and types of undeclared work in the CCS in Member States;**
- ▶ Share **inspection practices** and identify key **challenges for tackling undeclared work** specific to the characteristics of the CCS with particular attention to six identified subsectors (i.e. literature and press, music, visual, performing arts, audiovisual, museums and heritage);
- ▶ Exchange (good) **policy approaches** for the **prevention, detection, and deterrence** of undeclared work in the CCS and **inspection methodologies** including during onsite inspections;
- ▶ Explore the **extent of undeclared work** in the CCS in **cross-border situations and the needs for cross-border cooperation.**

This learning resource paper is based on the presentations that were made by the various participants during the workshop and on the discussions that took place during the different working groups. While some of the findings of the workshop, primarily those on the challenges and types of undeclared work, have been incorporated into the pilot study as an additional source of information, this learning resource paper focusses on **policy measures aimed at the prevention, detection and tackling of undeclared work** in the CCS, which were presented at the workshop.

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<sup>1</sup> Hauben, H., (2024). *Employment characteristics and undeclared work in the cultural and creative sectors*. European Platform tackling undeclared work (forthcoming).



## 1.2 Background to the theme of the workshop<sup>2</sup>

In 2022, about **7,7 million workers were active** in the CCS in the EU, representing 3,8% of the total EU employment. CCS employment is notably gender balanced when compared to other economic sectors. Additionally, the sector is characterised by a younger workforce and high levels of educational attainment among cultural and creative workers (CCW).

The CCS is characterised by **project-based funding and work organisation**, a high prevalence of **micro enterprises** and significant **intra-sector job mobility**. Non-standard forms of work including short-term contracts and self-employment are common. The share of self-employment among artists is 46%, which is significantly higher than the proportion of self-employment in all CCS (31,7%) and in total employment (13,8%).<sup>3</sup>

CCW more often work irregular working hours and perform unpaid overtime than workers in other economic sectors. Income predictability for CCW stands at 32% compared to 57% in total employment.<sup>4</sup> **Earnings of CCW are very volatile** due to project-based work and there is indication that practices of unpaid work and unpaid internships are common in the CCS. The distinction between the **professional** and the **amateur status** (hobbyists) of creatives is often unclear and difficult to regulate. Many cultural organisations and businesses rely heavily on **volunteers** as a necessary and indispensable resource of work.

Unionisation and representation of CCS workers vary significantly across Member States and subsectors, while various representative associations and guilds exist for different occupations. Collective Management Organisations (CMO) manage the income streams related to copyrights for the different categories of authors and rightsholders of ancillary rights.

The workshop focussed on **six subsectors**. These represent the domains which are typically included in CCS national concepts and definitions:

- ▶ Literature and written- press
- ▶ Music
- ▶ Visual Arts and Crafts
- ▶ Performing Arts
- ▶ Audiovisual
- ▶ Cultural Heritage

Some other CCS subsectors (e.g. videogaming, new emerging subsectors such as artificial intelligence ('AI'), etc.) are not always considered to be part of the CCS in Member States. They are however relevant when examining the wider cultural and creative sectors and have been discussed during the workshop. Table 1 presents the six subsectors, a non-exhaustive list of the creative professionals and some key features for each of the identified subsectors.

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<sup>2</sup> This section is based on the contributions from Karol Muszynski (University of Warsaw) and Harald Hauben during the introductory presentations at the workshop.

<sup>3</sup> Eurostat (2022), Cultural Statistics – [Cultural Employment](#)

<sup>4</sup> Eurofound 2021, Job quality in creative sector (*unpublished*), after Muszynski, K. and Gromada, A., (2023), Annex 1 to EP [Study](#) 'European Framework for the social and professional situation of artists and workers in the cultural and creative sectors', EAVA, European Parliamentary Research Service.



**Table 1. Six CCS subsectors and main characteristics**

Subsector	Creative professionals	Key Features
Literature and (written) press	Writers, Journalists	Individual Digital consumption CMOs
Music	Composers, Performing artists (musicians, etc.)	Individual & collective Digital consumption CMOs
Visual Arts and Crafts	Sculptors, Painters, Photographers, Graphic designers, Handicraft workers	Individual Venue-based and visitor-based CMOs
Performing Arts	Choreographers, Performing artists (actors, dancers, etc.)	Individual Venue-based and visitor-based CMOs
Audiovisual (including Film)	Screenwriters, Directors, Performing artists (actors, etc.)	Individual & collective Digital consumption CMOs
Cultural Heritage (Museums, Archiving, Heritage and Architects)	Architects	Individual & collective Venue-based and visitor-based

Source: Author’s own elaboration

The CCS are characterised by **highly fragmented** and distinct **creative value chains** often involving numerous individuals and micro-sized enterprises throughout these value chains. Generally, the creative production process can be divided into **three main stages**: (1) creation, (2) production and (3) publication/dissemination. These stages correspond to **three types of occupational ‘categories’**: (1) ‘artists’/authors (i.e. ‘creative professions’), (2) performing ‘artists’ (i.e. performing functions), and (3) supporting (technical and other) staff/occupations (i.e. technical functions). Additionally, ‘management’ and ‘education’ occupations are crucial when discussing employment and undeclared work in the CCS.

## 2.0 Concepts and definitions

The pilot study highlighted that Member States use **different national concepts** of the **cultural and creative sectors**, which makes cross-country comparison of information and statistics difficult.

**Approaches** to defining ‘artists’ also **vary significantly** among Member States. Some have statutory definitions of ‘artists’ in national labour law or (more often) in social security legislation. Others have established a legal (rebuttable) presumption of the employment status. These national concepts can differ widely, including or excluding technical and supporting functions alongside creative and performing roles. Definitions can be broad (e.g., encompassing the creation of artwork) or be restricted to specific subsectors, excluding certain fields (e.g., videogaming).

The workshop facilitated exchanges among participants on the national concepts and definitions, confirming **the wide variety of approaches in Member States on the concepts of ‘cultural and creative sectors’ and the**



**definition of ‘artist’.** Participants also addressed the **concept of ‘authors’** in relation to the different CCS occupational categories.

During the workshop, national enforcement authorities and stakeholders discussed the challenges in distinguishing between the concepts and statuses of **‘professional artists’** and **‘amateur artists’** or hobbyists. In practice, it is difficult to distinguish between the two categories of artists since there is no specific educational pathway associated with the amateur status. Many CCW hold multiple jobs and have various income sources to make a living.

Based on the exchanges in the workshop, it emerged that most Member States base their national statistics and information on the statistical classification of economic activities in the European Community (**NACE**). However, participants considered that the NACE codes are not sufficiently clearcut nor comprehensive enough to adequately approach all CCS subsectors in all their dimensions and that the NACE codes are not entirely fit to cover new emerging CCS subsectors. Furthermore, most participating delegates, with the exception of Spain and Greece, confirmed **the absence of comprehensive national lists of CCS occupations or CCS professions.**

In **Latvia**, the arts and entertainment sectors are grouped together by the Labour Inspectorate for reporting and statistical purposes. This demonstrates the thin line between the CCS and other economic sectors such as the Hotel, Restaurant, and Café/Catering (‘HORECA’) in which CCW can also be employed (e.g. DJs, dancers, etc).

In **Romania**, CCS occupations are listed in the COR (Classification of Occupations in Romania) system.

**Portugal** introduced specific legislation on **‘cultural sector professionals’** in 2022. The law covers the CCS subsectors of literature, performing arts, visual arts and the audiovisual subsector, and includes all sorts of occupational functions (e.g. authors, artists, technical professionals, mediation, etc). A **register** for the cultural sector professionals was introduced.

In **France**, labour law establishes a **legal presumption of worker status for performing artists** and includes a list of occupations within its scope. The legislation specifies that certain types of fixed-term employment contracts can be used in **specific CCS subsectors** (e.g. live performance shows, cultural activities, audiovisual, films and musical events). These contracts known as the ‘CCDU’ can be concluded under certain conditions (temporary nature) and only for certain occupations (e.g. performers, technicians and administrative staff excluding teachers). CCDU can be used indefinitely, and also for a single performance.

In **Belgium**, new legislation regulating the status of professional artists employs a more **open definition of ‘professional artist’** and avoids establishing a closed list of subsectors and/or occupations. The **Working in the Arts Commission** (see 4.1) is responsible for assessing whether an individual qualifies for professional artist status.

In **Greece**, the social security system uses a **list of occupations** in the CCS and has established a **registration obligation** for cultural professionals.

The exchanges during the working groups revealed that the **concept of ‘freelancers’** is largely used by professionals in the CCS to describe their autonomy and freedom they have in the organisation of their work. The concept itself has no legal basis in Member States’ contexts and is often (incorrectly) used as a synonym for ‘self-employed workers’ or ‘independent contractors’. Participants discussed the various concepts and concluded that the concept of self-employment in most Member States originates from a social security context in those Member States where different (professional) social insurance systems exist for workers (employees) as opposed to self-employed, whereas the concept itself is not known as such in the social security legislation in other Member States for various reasons (e.g. universal social security systems, etc.)





Finally, participants discussed the concept of ‘authors’ in relation to the CCS. Many creatives are considered authors under the existing intellectual property legislation and are entitled to income from copyright. Other occupational categories including performers but also some technical functions (e.g., light show designers for large events, etc), may also be rightsholders and be entitled to income from ancillary rights. From the exchanges at the workshop, several participants acknowledged a lack of familiarity with EU and national copyright legislation and how this is applied within the CCS.

### Key takeaway: learning regarding concepts and definitions

- ▶ There is a need for a **more coordinated approach** in defining the ‘cultural and creative sectors’, including their subsectors, and in the collection of statistical data from Member States;
- ▶ There is room for further exchanges and mutual learning on the **national concepts** of CCS and ‘artists’, and on how Member States are approaching the employment status of the different professional categories of CCW;
- ▶ There is room for a more common and updated **list of CCS occupations** and/or professional categories in the EU;
- ▶ **Copyright legislation** affects the CCS and determines the way creatives (authors, performers, etc) earn their income. Enforcement authorities are not always acquainted with copyright legislation and practices that are applied in the CCS.

## 3.0 Range and types of undeclared work in the CCS in Member States

Workshop participants stressed that **undeclared work in the CCS has not been a priority** for national enforcement authorities in Member States in recent years. Instead, priority and resources have been allocated to sectors perceived as higher risk, such as construction services, HORECA, delivery services, personal transport, platform economy and others.

The workshop underscored **the significant scarcity of data and information on undeclared work in the CCS** across Member States. Despite enforcement authorities conducting inspections on CCS organisations and cultural workers, the available data on inspection findings are notably scarce in comparison to other economic sectors. This suggests that the current data are **based on a caseload that is relatively low** compared to the frequency of inspections carried out.

During the workshop, it became evident that insights from national enforcement authorities often stem from **individual inspection cases**, which may not necessarily generalise to the wider (sub-) sector. These findings provide indications and showcase specific aspects of the phenomenon, but caution needs to be maintained when extrapolating conclusions from a limited empirical sample. Furthermore, some of the shared experiences involved inspections of individuals active in other economic sectors (e.g., DJs or dancers in the HORECA sector) than the CCS.

Finally, the participating national enforcement authorities expressed a common concern that due to the heterogeneity of the CCS, their specific ways of operation and practices, complex regulatory frameworks and low priority status. As a result, inspectors often lack **sufficient knowledge and experience** when approaching CCS for inspection purposes.



Below is a **summary** of the presentations and subsequent exchanges which took place during the working groups held during the workshop.

In **Belgium**, the Social Information and Investigation Service ([SIIS](#)), operates as an **inter-institutional data research and analysis body** to tackle social fraud. Its main goal is to support the different social security institutions, the national employment office and labour inspection authorities in designing integrated, evidence based strategic and operational inspection plans to combat social fraud including undeclared work.

### Box 1. The Belgian Social Information and Investigation Service

- ▶ Undeclared work in the CCS in Belgium has **not been a high priority for national enforcement** authorities in their strategic and operational plans and actions in recent years;
- ▶ However, inspections in the CCS are **regularly conducted and detailed data are collected and maintained**. For instance, 853 coordinated inspections were carried out in the CCS in 2023 out of which 41% resulted in the detection of at least one infringement. In the first quarter of 2024, 104 CCW were interrogated during 52 on-site inspections, out of whom 34,6% were self-employed;
- ▶ The data collected and the results of the inspection constitute a **strong basis for analysis and possible risk assessment methodologies** and approaches;
- ▶ Inspections in the CCS in Belgium reveal **four main specific types of undeclared work in the CCS**:
  - ▷ Part-time fraud;
  - ▷ Social security and DIMONA declaration;<sup>5</sup>
  - ▷ Partial unemployment (worker has to declare in advance working and unemployed hours but employers can also set workers in a partial unemployment scheme in specific conditions (e.g., weather, economic, etc.) but this can lead to abuses;
  - ▷ Foreign workforce without a legal residence document or authorisation to work as an employee or self-employed.
- ▶ Undeclared work in the CCS is very **subsector- and occupation-specific and can take multiple forms**.

In **Latvia**, employers including those in the CCS, must comply with two mandatory requirements before employees can start to work: (1) signing a written employment contract and (2) notifying the State Revenue Services. Many CCW are contracted with civil law contracts including contracts for services, which fall outside the scope of the Labour inspection's responsibilities unless signs of an employment relationship are evident. Establishing such a relationship is challenging and time and resource-intensive. Throughout 2023, approximately 30 inspections were carried out in the CCS (or concerning CCW), primarily targeting nightclubs, dance studios, billiards clubs, fitness clubs and quest game rooms (**small venue operators**). These inspections revealed that 36% of the cases involved violations of the mandatory rules on written contracts and prior notification to the State Revenue Agency. **Technical and supporting staff** such as cloakroom attendants, bartenders, club administrators, managers, and dishwashers, were found to be illegally employed or engaged in undeclared work. Previously, the Latvian Labour Inspectorate also inspected **music festivals**. Possible cases of **bogus self-employment** were detected in Latvia. However, the assessment of bogus self-employment does not fall within the competences of the Labour

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<sup>5</sup> In Belgium, employers must notify the Belgian social security institutions when they engage a worker prior to the commencement of the work by means of the online Immediate Declaration ('DIMONA').



Inspectorate. In one particular on-site **inspection of a nightclub**, cloakroom staff also worked as bartenders. They did not know the name of their employer and did not have written contracts. Administrative fines were imposed for failing to have a written contract (EUR 950) and for not having notified the State Revenue agency (EUR 500). Inspectors used evidence from body camera recordings and written questionnaires during their investigations.

Also in **Romania**, labour inspections are unable to verify self-employed individuals or those under civil law contracts, nor copyright agreements as this does not fall within their competence.

In **Greece** data from the Social Security Authority highlight significant issues of **underdeclared work** within the CCS. In 2023, 5,1% of inspected CCW were found to be engaged in fully undeclared work. Underdeclared work on the other hand was detected in 35,6 % of the inspected individuals, a notably higher figure compared to the 29,2% across all economic sectors.

In **Spain** artists benefit from a special social insurance regime, distinct from the general social insurance for workers. The special scheme is designed for artists who do not work continuously or permanently but rather intermittently or on specific days (e.g. 20 gigs in a period of six months). Employers and workers will pay increased (employer's and employee's) social insurance contributions for the days that are actually worked by the artist while for the periods of non-activity the artist can pay lower contribution rates allowing them to remain insured under the special regime for artists. The national enforcement authority participating in the workshop reported **common fraudulent practices** by some employers engaging artists but paying the lower social security contributions of the general scheme instead of those required by the special scheme for the days worked. Undeclared work was also reported in technical and supporting occupations (mechanical work, auxiliary services and digital work).

In **Denmark**, the Working Environment Authority (WEA) is involved in **joint inspections** with the Police and Tax Authority in the CCS, most often targeting large events such as concerts and festivals. Joint inspections in the CCS are also reported for other Member States (e.g. AT, CZ, ES, LV).

The **European Arts and Entertainment Alliance (EAEA)**, representing workers in the live performance and audiovisual subsectors, reported about three main forms of undeclared work: (1) informal work and working arrangements, (2) work that is only partially declared, and (3) unpaid work. Informal work is widespread among freelance musicians and small live performances in smaller venues, i, posing challenges for both employers and workers in meeting administrative requirements. Non-adapted contracts, such as the 'IP rights' transferral contracts covering the totality of the remuneration for a performance or working day, often lead to a reduced declared income and related social contributions/benefits. The use of third-party payrolling companies as intermediaries often means that costs are shifted onto workers. In smaller venues, there is often no direct employer counterpart or responsibility in the workplace where performers operate. **Partially declared work and the use of contracts that undervalue work** take various forms in the sector: in circuses, professionals perform non-artistic tasks which go unnoticed and unpaid. Internships and apprenticeships are frequently exploited to involve newcomers in what is considered professional work. Excessive crew overtime and unpaid rehearsal times remain prevalent. Examples of **unpaid work practices** that exist in the live performance and audiovisual sector include projects/productions offered for 'exposure' (e.g. backing dancers/singers), showcasing by musicians, and unfair contracting. These practices may also close the door to future earnings from IP rights where a full buy-out may mean performers miss out on any share of additional revenues generated by the exploitation of their artwork.

The working groups deliberated on the **extent of undeclared work in the CCS, focusing on the insights shared by national enforcement authorities**. In the box below is a summary of the main conclusions from these discussions.

**Key takeaway: the range of UDW in the CCS**



- ▶ Undeclared work has **not been a priority** for enforcement authorities in the Member States participating in the workshop and **data/information is limited**. The CCS are inspected but the caseload is relatively low compared to other economic (risk) sectors. Experiences are often related or confined to 'individual' cases;
- ▶ However, as the results shown by the inspections in the Member States, **undeclared work in the CCS** is undoubtedly **significant**. However, the **types and range of undeclared work may be different for specific CCS subsectors and for specific CCS occupations**;
- ▶ The relative low priority attributed to undeclared work in the CCS combined with the limited availability of collected data suggests that undeclared work in the CCS has **not been the subject of structural in-depth research** and assessment in most Member States and that more research may be conducted.
- ▶ Enforcement authorities in the Member States participating in the workshop have generally **limited experience with inspecting CCS**. The experience of national enforcement authorities with the **inspection of creative professions is rather limited**, while there is more experience with inspections of performers and of supporting and technical staff. This may be because of the higher prevalence of self-employment among creative professions (in the light of the -often- limited mandate labour inspectorates have), while in what regards performers and supporting functions these categories show more similarities with other economic sectors in terms of employment (status). Participants also pointed out that enforcement authorities are not always acquainted with the specificities of the different CCS subsectors.
- ▶ The **complex contractual relationships** between all actors involved in certain CCS subsectors (e.g. festivals, intermediaries, managers, bands etc), **subcontracting practices** and **atypical payments** used in the CCS (e.g. commissions, copyright payments, etc), are all factors **impeding** effective inspections;
- ▶ **Small venue operators** (e.g. theatres, clubs, etc.) and **large events** (e.g. festivals, concerts, etc.) appear to be activities which are sensitive to undeclared work, especially in regard to supporting (technical) functions;
- ▶ **Journalists, video reporters, web designers and supporting (technical) staff** engaged by small venue operators (e.g. cloakrooms, bar, etc.), circuses, and by large scale events (e.g. stage building, ticket sales, catering, etc.) were mentioned as occupational categories subject to various forms of undeclared work.

## 4.0 Preventive policy measures tackling undeclared work in the CCS

Part of the workshop proceedings were devoted to the **exchange of experiences on policy measures** and mechanisms aimed at **preventing undeclared work** in the CCS in Member States. **Four different approaches on prevention** were discussed: (1) the establishment of clear regulatory frameworks to avoid compliance gaps that may trigger undeclared work (e.g. demarcation between professional and amateur artists), (2) the use of vouchers that guarantee compliance with minimum wage and social security requirements for artists as a tool to promote declared work, (3) various registrations and authorisations for either cultural events and/or for artists, and (4) targeted communication campaigns and information provision.



## 4.1 Clear regulatory frameworks

One of the main challenges identified in the pilot study is the **demarcation between the concepts of professional and amateur artists** in the legislation and policy approaches of Member States. The concept of 'professional artist' indicates that the individual earns their income from their artwork to make a living. It also has a link with 'formal employment' and 'professional income', regardless of how this is defined and the employment status the individual 'professional' in the Member State concerned. This, however, does not imply that all professional artists are effectively employed and/or are earning professional income from their artwork.

'Amateurs' and 'hobbyists' on the other hand do not, in principle, earn income from the artwork they produce, and if they do, these earnings are typically approached from a personal income (tax) perspective. Unclear regulatory frameworks on the status of professional artists and/or on the earnings of amateurs for their produced artwork, may hence lead to strategies aimed at avoiding the classification as a professional artist and/or circumventing the declaration of work and/or income. On the other hand, CCS stakeholders refer to the complex administrative requirements for both professional and amateur artists, which may hinder the effective implementation of the rules.

In Belgium a **new regulatory framework concerning professional and amateur artists** has been in force since 1 January 2024, replacing previous arrangements. The preparations for the new legislation started in spring 2021. The stakeholders in the CCS were involved through an online participative platform and a technical working group which convened regularly. The new regulatory framework provides for new arrangements for professional and amateur artists as detailed below.

The **Working in the Arts Commission** was established under the auspices of the Federal Services for Social Security in Belgium. The Commission is for fifty percent composed of experts in arts who are appointed by the arts federations while the other 50% consist of representatives of the federal administration, inter-professional trade unions and employers' representative bodies. The Commission issues **Artwork Certificates to professional artists**. Eight subsectors are listed as eligible while the system applies to creatives but also to those who perform technical artistic and artistic support services. Professional artists who apply, need to prove that they earn income from their artwork and that they effectively spend time to create artwork. Three types of artwork certificates exist including one for starters. Artwork certificates are a necessary (but not always sufficient) condition to benefit from three specific social security arrangements professional artists have access to: (1) they can chose, under certain additional qualification requirements, to be part of the general social insurance system for workers ('employees') even when they are technically self-employed,<sup>6</sup> (2) they can benefit from a special 'Artwork allowance' which is a type of unemployment benefit that is more generous than the regular unemployment benefit (e.g. the artist draws the highest unemployment benefit rate for a certain duration,<sup>7</sup> and (3) self-employed starters benefit from a reduction of contributions for a certain period of time ('the primostarter measure').

The **Amateur Arts Allowance** scheme allows artists in Belgium to conduct small-scale artwork services or productions in return for a limited payment that is exempted from social security levies and income tax. The buyer is obliged to register the services and the artist on a digital platform. Artists are allowed to perform maximally 30 days/year and the daily payment cannot exceed EUR 77,22 while they may also receive a daily lump sum payment for transport costs of up to EUR 22,06.<sup>8</sup>

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<sup>6</sup> The purpose of Article 1 bis of the social security legislation is to extend the application of social security legislation applicable to salaried workers to persons who do not work in a relationship of authority or legal subordination, which is the case of artists who have a certain degree of autonomy and enjoy artistic freedom. On the basis of this Article the technique of a legal fiction is used to allow artists to benefit from the social security for salaried workers, which is more advantageous than the social security scheme for self-employed.

<sup>7</sup> The artist has access to this more favourable arrangement when s/he has worked 156 days with an employment contract within a reference period of 24 months and/or when s/he was subject to the Article 1 bis arrangement during this reference period.

<sup>8</sup> The amounts mentioned apply for 2024 and are indexed annually.





The two new arrangements, respectively for professional and amateur artists, have as a **main objective to promote declared work and income** from activities that were previously not (sufficiently) reported on to the relevant authorities. A special informative website '[working in the arts](#)' has been designed for these purposes. As the system has just become operationalised, there are currently no detailed statistics on the number of 'Artwork Certificates' that have been granted to professionals nor on the number of Amateur Art Allowances. However, based on the data retrieved under the previous system for professional artists, the estimate is that some 11 000 professional artists in Belgium will obtain a certificate during the initiate stages of the operationalisation.

## 4.2 Vouchers

In **Greece**, the voucher system ERGOSIMO is a simplified method that facilitates the payment of remuneration and social security contributions deriving from the provision of occasional work. This system indirectly operates as a **measure to promote declared work** in some sectors, including the **CCS**.

The voucher system in the AV sector was introduced in 2018. It applies to **AV workers who are engaged to perform small-scale jobs** (extras or supporting functions) in the production and/or broadcasting of television programmes, commercials and motion pictures, and who are paid per hour or per day at regular or irregular intervals. At present 13 245 AV workers are socially insured by means of the voucher system. It also applies to **musicians engaged to perform at private events**. Currently, 146 musicians are insured under the scheme.

The condition is that such workers are not employed by a company regardless of the economic sector. The voucher system cannot be used for public events (e.g., festivals, public concerts, etc) nor by companies which are registered as economic operators in the HORECA and in the CCS. Additionally, if a company or business professionally active in the sector organises a private gathering, the provisions of Article 129 of Law 4611/2019 do not apply, as the employment is presumed to be salaried, requiring the employer to submit a recruitment declaration.

## 4.3 Registration and authorisations

Enforcement authorities participating in the workshop reported **various registration systems**. Such registration systems can apply to the CCW, for the professionals and/or for the amateur artists, or to the (occasional) events that are organised and in which CCW are engaged. These registration systems can be hosted by the national labour or social security authorities or by the Ministry of Culture in the Member States.

Of a different nature are the **authorisations** (e.g., in cases of minors) or '**permits**' (e.g. filming permits), that are issued by the relevant authorities concerned.

### Box 3. The prior notification system for cultural activities in Portugal

In **Portugal**, cultural activities involving individual service providers must be notified to the General Inspectorate for Cultural Activities, under the Ministry of Culture. The notification is mandatory and administrative sanctions are applied when events have not been notified. The following data and information need to be provided by the organiser of the event or cultural activity:

- ▶ Identification of the service provider
- ▶ Start and end of the activity
- ▶ Who determines the place of the activity
- ▶ To whom the equipment belongs



- ▶ Who determines the working time
- ▶ If a certain amount is paid periodically for the performance of the activity

The **purpose of the notification** is to communicate the justification for having a contract with a service provider (self-employment) and to provide **evidence that the situation does not have the legal requirements of an employment relationship** as in Portugal a rebuttable presumption of the existence of an employment contract in CCS exists. Based on the information gathered, enforcement authorities can assess possible cases of bogus self-employment and plan their inspection actions accordingly. The system serves also as a preventive measure drawing the attention of the users to possible misclassifications of employment status in the CCS

In **Portugal** professionals are also required to **register as professionals in culture** ([‘RPAC’](#)), which is a prerequisite in order to have access to the ‘cultural activity suspension allowance’, which is a type of unemployment benefit specifically designed for artists. The register is hosted by the Ministry of Culture. Participants from the labour inspectorate stressed the potential of the register for inspection purposes, but that to date this has not yet been explored. Also in **Greece**, professional CCW can register on the online [national register](#) of art and cultural workers, which is hosted by the Ministry of Labour and Social Affairs. The register contains a detailed list of CCS occupations and serves as a good basis of data analysis on the different CCS subsectors and occupations.

As has been referred to above (see 4.1), in **Belgium** a [registration system](#) exists for cultural activities involving **amateurs**. The buyer of cultural services needs to register the activity and its details, while also identifying the amateur artists who will be engaged. The system is hosted by the National social security office. In **France**, the ‘Guichet Unique du Spectacle Occasionnel’ ([‘GUSO’](#)) was created 20 years ago to combat undeclared work in the live entertainment industry. It functions as the **single portal for occasional entertainment** and is mandatory for all occasional organisers of cultural activities. The GUSO scheme has enabled employers whose main activity is not organising performances to make a single declaration to the social security authorities.

In **Spain** a mandatory **authorisation by the Labour Inspectorate** is needed when youngsters below the age of sixteen are engaged in the CCS. Before granting such authorisation, checks are conducted on the health and safety, as well as the professional and human development of the minors involved. Similar authorisation systems for minor exist in other Member States (e.g., BE, PT, etc.)

## 4.4 Targeted information and communication provision

To prevent undeclared work effectively it is essential to provide **targeted, adequate, and accessible information and communication to stakeholders in the CCS**, in particular companies and various bodies representing employees and self-employed workers in the CCS. The pilot study revealed that CCW in the different subsectors are represented by numerous organisations, such as trade unions, guilds, professional associations. However, many individual artists who are genuinely self-employed may not be sufficiently represented in the current collective bargaining and social dialogue frameworks.

During the workshop, significant time was dedicated to discussing experiences with specific communication actions aimed at preventing and/or detecting undeclared work in the CCS. When the primary objective was to detect undeclared work (e.g. bogus self-employment), these actions also served a preventive role by raising awareness among a broader group of stakeholders.

Below are examples of targeted information actions initiated by public (including enforcement) authorities in the Member States. Additionally, attention is given to information and communication actions carried out by the CCS stakeholders in particular CCS subsectors.



#### Box 4. The Danish Working Environment Authority (WEA)

The **Danish** WEA, primarily entrusted with the enforcement of occupational safety and health (OSH) rules, identified **four types of CCS events** which are at risk of undeclared work: **festivals, concerts, markets and fairgrounds, and circuses**. They constitute the basis for **pro-active and targeted inspections**.

In 2023, **letters** were sent to 95 organisers of large events, inviting them to a **preparatory meeting** and a dialogue before their events took place. The organisers were informed about the possibility of on-site inspections. To reinforce these preventive measures, **on-site inspections** were consequently conducted at various events.

The authority also **collaborates with the police and the tax authorities** to develop a **brochure** explaining the reasons for conducting inspections at these events. The brochure draws the attention to matters such as the need to have the right work and residence permits for the workers who are being engaged in the organisation of the events, as well as tax obligations.

In **Portugal**, '*dependent self-employed workers*' constitute a third employment status, alongside the categories of 'workers' (employees) and 'self-employed worker'. Individuals who are registered under this specific 'employment status', may be bogus self-employed and subject to the reclassification of their employment status. This is especially the case when such dependent self-employed workers are for more than 75% of their income dependent on one main or dominant client (economic dependency) or when the latter determines their working hours (organisational dependency). Recent statistics show that 12,6% of all self-employed workers are in the former situation while 12,3% do not autonomously decide when to work, which may be an indicator of possible bogus self-employment. In early 2024, the national Authority for Working Conditions, using data contained in the social security databases, identified 9 969 companies that were relying on dependent self-employed workers whose income was for more than 50% depending on these companies. The Authority launched a **targeted information campaign** aimed at the companies concerned to regularise the employment status of possible cases of bogus self-employment. **Individual letters** were sent to the companies concerned with the request to verify compliance with the rules on employment status. In a subsequent phase, 549 companies were selected to conduct on-site inspections.

**CCS stakeholders** in Member States have also initiated various information and communication actions targeting their constituencies. During the workshop, an example from **Belgium** was presented and discussed. [What's right is right](#), an **online knowledge website**, hosted by oKo (Overleg kunstorganisaties, sector and employers' association in Flanders and Brussels) and is created with the input and contribution of trade unions, guilds and other organisations (see <https://www.juistisjuist.be/en/credits/>). The objective is to promote fair working practices in the CCS by providing a framework of principles and agreements, and a set of tools to facilitate the implementation of these principles and agreements. The site contains a toolbox that CCS organisations and professionals can use, consisting of **wage and fee calculators, model contracts, guidelines, diagrams and manuals**.

#### Key takeaway: preventative measures aimed at tackling UDW in the CCS

- ▶ During the workshop, examples of national preventative measures (e.g. clear regulatory frameworks, voucher systems, various types of registrations of artists and of (occasional) events, and targeted information campaigns) were discussed, with participants agreeing that such measures have **substantial potential** to contribute to a more effective fight against undeclared work in the CCS.





However, participants felt that more information and data need to be gathered from Member States to further feed into the mutual learning process concerned with undeclared work in the CCS;

- ▶ **Registration systems and related databases** for (professional and amateur) artists and on (occasional) events are a good basis for **conducting risk assessments** and for planning targeted inspections. However, this requires proper access to databases, effective information exchange between the different institutional players hosting these databases (e.g. labour inspectorates, social security enforcement authorities, ministries of culture, city halls, etc.) and constant updating of databases to keep them relevant, requiring a lot of additional work.
- ▶ The **provision of information** by stakeholders in the CCS, specifically targeting their constituencies in the different subsectors, is considered as highly effective by workshop participants. There is a need to share more good practices of such information and communications actions for the different CCS subsectors.

## 5.0 Enforcement policy measures tackling undeclared work in the CCS

### 5.1 Challenges hindering effective inspections in the CCS

**National enforcement authorities** reported the **various challenges** they encounter in detecting undeclared work in the CCS. An important learning is that the CCS encompass a **wide range of situations** and that important differences exist between the six subsectors. Undeclared work in the CCS takes **various forms according to the specific subsector and occupation(s)** concerned. This has repercussions on the detection of undeclared work, inspection approaches, and priority-setting, including resource allocation.

CCS performances often take place **outside of regular business hours**, in the evening, during weekends and during holiday periods. **Small venue** operators are not always open during the day while the company administration is often kept elsewhere. Small-scale events that are organised **occasionally** by public and/or private entities, including by private households, pose different challenges as they are not recurrent and/or take place in **settings that are off-limit** for the inspection agencies, unless such inspections are covered by judicial clearance.

**Large-scale public events** (e.g. festivals, fairs, etc.) are easier to target, as they are widely announced and often need the necessary permits, but such inspections need sufficient **resources and time**, while the events are also usually organised in specific periods (e.g., weekends, summer period, etc). At large-scale events, a high number of workers is often engaged for very short periods of time during the preparations (e.g. stage building, etc), for the organisation and the dismantling of built structures and after-event activities.

CCW, especially creatives and performers, often **work for very short time slots** at venues or events, making it difficult to organise inspections. Also in the AV sector, recordings are often done during very short time periods (e.g. short recordings for news gathering, short video's on social media, etc). Movies and documentaries that are recorded at public places on the other hand often require official permissions from municipalities, while shootings at private properties are often more difficult for enforcement authorities to detect.

Also mentioned during the exchanges at the workshop were the **complex contractual arrangements** that exist in the CCS, which often involve various intermediaries (e.g., booking agencies, third party payrolling companies,



etc.) or contractual parties (e.g. venue operator, theatre group, performers, etc.), while subcontracting practices are also reported as a challenge.

Of a different nature is the situation of **individual artists** (e.g. writers, sculptors, painters, photographers, graphical designers, etc). Some of the participating national enforcement authorities expressed concerns about **the limited mandate** that they have in terms of inspecting self-employed workers working from their private home. In the CCS, self-employed workers represent a significant higher proportion of those that are engaged in the production of artwork and services than in other economic sectors. In several Member States, the verification of employment status, including the establishment of bogus self-employed, is often entrusted to the tax or social security authorities and not to labour inspectorates.

The **AV sector**, **(written) press/media** and **live performance sectors** are cultural and creative subsectors that operate differently as they often require a collaborative approach by the CCWs involved (e.g. film crews, theatre groups, etc). These CCW work in cooperation with production, publishing and/or broadcasting companies, which may point at employment relationships in individual cases.

Another challenge identified by the workshop participants concerned the **'invisibility'** of some CCS activities, such as rehearsals that can take place at any time and are often not made public. Services performed **online** or **digitally**, such as development and testing (e.g. videogaming, web design, etc.), are particularly difficult for enforcement authorities to detect, especially when performed **from home**.

National enforcement authorities mentioned the **usefulness of registration systems and databases** for detecting undeclared work in the CCS. In addition to the general databases that social security, tax and labour authorities use in their daily enforcement practices, some registration systems are typical for the CCS and concern the registration of CCW and/or of cultural activities or events. Such (online) systems vary to a larger extent between Member States and they are often initiated by different national enforcement authorities and with different purposes (e.g. platform for amateur artistic services initiated by the social security services in Belgium; national register for artist that is run by the Ministry of Culture in Greece; mandatory notification (CCS) of engagement of a CCW that is managed by the General Inspectorate of cultural activities in Portugal; GUSO for occasional cultural events in France). Participants mentioned the need for inter-institutional cooperation and exchange of information and data, which in the field of the CCS often involves Ministries of Culture. Additionally, national enforcement authorities mentioned the **limited interoperability** of different databases as a challenge for inspections.

**Adequate resource allocation** is another challenge mentioned by the participating enforcement authorities, which is particularly relevant for the CCS, given the low strategic priority, atypical hours of operations and time-consuming on-site inspection procedures.

## 5.2 Detecting and tackling undeclared work in CCS

Due to its low priority in the national strategic inspection plans and the moderate case load of inspections in the cultural and creative subsectors, enforcement authorities participating in the workshop shared their experiences with detecting and tackling undeclared work in the CCS in a general way. This suggests the necessity for follow-up actions and sharing of experiences.

Participating national enforcement authorities agreed that most inspections in the CCS are triggered by **notifications from the (anonymous) public and other institutions** on suspected cases of undeclared work. CCS are inspected by enforcement authorities within their usual annual planning, but the sector is not considered a priority, and inspections remain relatively limited in terms of their volume and scope.



National labour enforcement authorities confirmed that they rely on **inter-institutional cooperation** with other public bodies (e.g. social security institutions, tax authorities and ministries of culture) for the exchange of information which is needed to address undeclared work in the CCS effectively.

Examples of **targeted risk-analysis** approaches tackling undeclared work in the CCS in Member States are limited. Participating enforcement authorities acknowledged the **potential of existing registration systems** but noted that these systems are currently underutilised for analytical purposes. Some of the national enforcement authorities (e.g., BE, PT) have expressed interest in actively engaging with the entities responsible for managing these registration systems to gain access to the data they contain.

Investing in the **research and analytical capacities** of enforcement authorities was identified by the participating enforcement authorities as an essential stepping stone towards a more effective fight against undeclared work in the CCS. An example of good practice, which was presented and discussed, is the Belgian **Social Information and Investigation Service (SIIS)**. This inter-agency service supports all the Belgian labour and social security inspectorates, with the main mission being to tackle social fraud. The SIIS is responsible for the (scientific) data analysis and the development of strategic and operational inspection plans. It has access to the different databases that are run and maintained by the different social security and employment institutions. Through regular and systemic data examination and analysis, including in the CCS, the SIIS has an evidence-based insight in the prevalence of various types of undeclared work and fraudulent practices in the CCS. This analysis enables performing risk analysis, which can be used to target inspection actions in specific subsectors and locations and/or concerning specific occupations.

During the workshop participants highlighted **examples of existing data and/or sources** which could serve as a basis for future more enhanced and structured data collection and analysis on undeclared work in the CCS in Member States.

### Key takeaway: detection and tackling of undeclared work in the CCS

- ▶ There is a need to **increase the mutual knowledge and exchange of experiences** from national enforcement authorities on approaches detecting and tackling undeclared work in the CCS.
- ▶ **Inter-agency cooperation** and exchange of data, including with public bodies with responsibilities in the cultural domain, is key to a more effective approach on undeclared work in the CCS in Member States.
- ▶ **Establishing a research and analysis unit or service** within or in support of inspection services, which is entrusted with the analysis of the available data and assists in the design of the strategic and operational inspection plans can undoubtedly be a good practice example to prevent and detect undeclared work, including in the CCS sector.
- ▶ Inspections in the CCS are **particularly time-consuming and require substantial resources**, which are not always available. This factor needs to be considered when setting priorities, especially if more (effective) inspections on undeclared work in the CCS are desired.



## 6.0 Undeclared work in CCS in a cross-border context

A presentation on the **cross-border dimension of undeclared work in the CCS** shed light on the key challenges cross-border mobility is confronted with, especially in the **live performance subsector**.

The cross-border provision of live performance services and mobility of live performers is characterised by very **specific features**. Live performances take place at venues or during events and imply the involvement of several individuals and undertakings that have specific roles and responsibilities in the organisation of the activity concerned (e.g., venue operator or event organiser, booking agency, managers, band and performers, stage construction, light and sound technicians, etc.). This creates complex (cross-border and national) inter-agency contractual relationships and constructions. Member States have different concepts of 'artists' and national social and labour protection rules applicable to 'artists' largely differ. Many different situations arise in practice, and it is not always clear who is responsible for (what part of) the administrative arrangements, which labour laws apply, if any, and what national social security and income tax rules apply to such individual case. Every situation needs to be looked at in detail to draw accurately the conclusions on employment status, and the applicable labour, social security and tax legislation.

'**Touring**' artists present particular concerns as they represent **highly mobile workers** who challenge the prevailing European concepts enshrined in the current EU posting and social security coordination acquis: simultaneous employment versus posting, applicable labour law versus social security affiliation, etc. For instance, to make the EU posting rules applicable to a particular situation (and hence the application of the mandatory conditions of employment in the host Member State), CJEU case law determined that there should be a '**sufficient connection**' with the country where the work has been performed. This raises questions in cases a CCW performs a concert or theatre play in country X and travels the next day to perform in country Y, after which they return to the country of residence or move to yet another location. Participating **enforcement authorities** stressed that in such complex contexts they are confronted with **various challenges**: determination of the employer and employment status, determination of the applicable labour and social security legislation, unawareness of the prevailing rules among CCS actors, short periods of stay and possibility to inspect, qualification of the types of remuneration, identification of the counterpart in the 'sending' Member State and need for support from and information exchanges with the latter.

The EAEA also signalled **double taxation and double declaration of work in two countries** as an issue of concern in the live performance sector, penalising and reducing income of mobile artists and cultural professionals ('Entertainers' in the OECD Model Tax Treaty). PEARLE\* Live Performance Europe, on the other hand, drew the attention to the existence of the prior notification systems that Member States apply for incoming posted workers and the differences between Member States on the use of the option to exempt the CCS from the notification obligations in cases of stays of less than one month. Some Member States apply such exemptions while others do not, which creates uncertainty among touring companies and their collaborators and increases the administrative burden for the often small-sized cultural organisations. In addition to the prior notifications, cultural organisations and/or their self-employed collaborators also must obtain Portable documents A1 (PDA1) certificates in the country where the CCW are affiliated for their social security coverage. The **administration and paperwork** resulting from the prior notification systems and mandatory PDA1 certificates is quite burdensome for the sector. PEARLE\* Live Performance Europe furthermore mentioned that misconceptions sometimes exist among policy makers. **Cross-border mobility in the CCS mainly exists in some specific subsectors** (e.g. live performance, AV, etc) and not throughout the entire CCS, while only **a moderate number of specific categories of organisations and CCW are highly mobile**. Many CCW in the EU Member States have no or limited cross-border work experiences or careers.



Participants noted that, currently, **enforcement authorities have almost no experience with cross-border (concerted or joint) inspections** in the CCS in Member States. The very few inspections conducted in the CCS by national enforcement authorities, and which revealed some cross-border elements (e.g., third country nationals, posted or mobile workers) were related to the organisation of **larger events which rely on the involvement of workers for the construction of stages** and other types of supporting/manual labour. For instance, in **Belgium**, the labour inspectorate detected undeclared work during an on-site inspection of a dance festival in 2021. Eleven workers with Brazilian nationality, who were posted from Portugal were found in breach of the prevailing posting rules, prior notification obligation and application of mandatory conditions of employment. Participating national enforcement authorities agreed that in larger scale events (e.g. festivals, fairgrounds, etc), it is more likely to detect various forms of undeclared work especially for some types of work (construction, food and hospitality services, etc) which require lower-skilled labour.

At present there is **no specific experience** among national enforcement authorities with **cross-border exchange of information** or other forms of inter-institutional cooperation with the counterparts in other Member States in the area of undeclared work in the CCS. Additionally, there is no evidence that the relevant Internal Market Information System (IMI) modules have been used to detect or address undeclared work in the CCS in a cross-border context.

### Key takeaway: undeclared work in the cross-border CCS

- ▶ Cross-border mobility is particularly relevant for some CCS subsectors: **live performance sector, AV and music**. Only a **moderate number of CCS businesses and workers** are highly mobile workers;
- ▶ Cross-border work in the CCS faces various **challenges** including different national approaches regarding the prior notification systems, mandatory use of PDA1 forms even for very short stays abroad, complex contractual relationships and constructions among numerous players, administrative burden and paperwork, and double taxation;
- ▶ **Enforcement authorities** experience **challenges** relating to the determination of the employer and employment status, of the applicable labour, social security and tax legislation, reduced possibilities to inspect due to very short periods of stay, qualification of the types of remuneration, identification of the counterpart in the 'sending' Member State and need for support from and information exchanges with the latter;
- ▶ There is very **little experience** among national enforcement authorities with CCS inspections that reveal cross-border elements, and no experience with cross-border information exchange and cooperation with regard to detecting and tackling of undeclared work in the cross-border CCS.
- ▶ There is some (indirect or circumstantial) indication that especially **large event organisations** may be at risk of undeclared work and, in particular, regarding supporting and technical functions.

## 7.0 Key findings and suggestions

The workshop largely **confirmed the findings of the pilot study**: undeclared work in the CCS has not been a priority for national enforcement authorities and data and information from research and inspection practices are relatively limited. Inspections in the CCS are conducted, but their numbers and overall weight in the total number of inspections conducted by enforcement authorities remain relatively low. However, available inspection results from national enforcement authorities reveal that when such inspections in the CCS are carried out, there is a **relatively high incidence of (partial) undeclared work, other forms of illegal work** (including bogus self-





employment) **and fraudulent practices** (e.g., abuse of social security including unemployment benefits). Circumstantial evidence and reflections from participants also revealed possible cases of undeclared work through the abuse of various legal mechanisms in Member States (e.g. amateurs, volunteers, etc).

Participants acknowledged that the types of undeclared work are **very subsector- and occupation-specific**. Bogus self-employment tends to be more present among the creative professions whereas other forms of undeclared work (partially declared or unpaid work, etc) exist among supporting and technical functions. Large events which rely on substantial workforce and supporting staff seem to be more at risk for undeclared work.

**Small venue operators, large-scale event and occasional organisers** are areas under focus when undeclared work in the CCS is concerned. Various occupational groups were considered as particularly prone to undeclared work: journalists, video reporters, web designers and supporting (technical) staff, who are engaged by small venue operators (e.g. cloakrooms, bar, etc), circuses, and organisers of large scale events (e.g. stage building, ticket sales, catering, etc).

Workshop participants agreed that **clear regulatory frameworks** (e.g. regulations on distinction between amateur and professional artists, on the status of interns and of volunteers, on the occasional organisation of cultural activities, etc) are key to avoid undeclared work from occurring in the CCS.

**Voucher systems** which guarantee that the CCW concerned receive adequate remuneration and social security contributions are paid, are an interesting example of policy measures aiming at avoiding undeclared work in the CCS.

Similarly, various **registration systems for artists and cultural events**, including those that are mandatory for occasional organisers, and their related databases are useful tools that can help in risk assessment and in targeting inspections aimed at fighting undeclared work in the CCS. This, however, requires adequate information exchange and cooperation between enforcement authorities and the institutions running these registration systems (e.g. ministries of culture, city halls, etc).

**Effective information provision** and campaigns have been presented and considered as useful measures for decreasing the engagement to undeclared work in the CCS. Such preventative measures could inspire authorities and stakeholders in other Member States.

Enforcement authorities currently **lack sufficient expertise and analytical capacity** on the CCS and the range of undeclared work.

**Cross-border mobility in the CCS** is primarily confined to the subsectors of live performance, music, and the AV. Within these subsectors, only a moderate proportion of organisations and workers can be considered highly mobile. Social partners have identified a range of challenges they are confronted with, while enforcement authorities face difficulties in many respects (e.g., determination of employment relationships, classification of various forms of payment, very short stays of highly mobile CCW, etc).

National enforcement authorities have **very limited experience with inspections in the CCS that concern cross-border dimensions**, while **no cases of cross-border exchanges of information** or joint inspections in the CCS have been reported.



## Conclusions and suggestions

- ▶ Further **debate and mutual learning** on the (demarcation of) **European and national concepts** of 'cultural and creative sectors' and 'artists' could widen the knowledge among national enforcement authorities of Member States and social partners;
- ▶ **Training and awareness raising** for national enforcement authorities could increase the knowledge on and improve the understanding of the structures, practices, stakeholders and key characteristics of the CCS and the different subsectors;
- ▶ Based on the information and data on undeclared work in the CCS collected in the frame of the pilot study and the present workshop, there may be value in considering **additional data gathering** for comparative purposes. This could facilitate ongoing mutual learning among national enforcement authorities;
- ▶ National lists of CCS occupations, types of remunerations (including copyright payments for authors), various national registration and authorisation systems for artists and for events, and approaches concerning occasional employers could be collected and compared as an input for mutual learning;
- ▶ Good practices on **effective and targeted information campaigns** initiated by public authorities and by social partners or CCS stakeholders may boost mutual learning;
- ▶ There is potential for national enforcement authorities to explore enhancements in their **research and analytical capacities** related to CCS and undeclared work;
- ▶ Consideration could be given to the possibility of conducting a **cross-border (concerted or joint) inspection** in the CCS, aimed at serving as a pilot initiative for mutual learning and assessing its relevance for broader implementation of such concerted and joint inspections in the CCS.



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