



Industrial relations and social dialogue
**Minimum wages: Non-compliance
and enforcement across
EU Member States**

Annexes to Part 2

[Minimum wages: Non-compliance and enforcement
across EU Member States – Comparative report](#)

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Eurofound reference number: WPEF23036

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Annex 2.1 – Additional tables

Table I-1: Regulation of minimum wage enforcement

Country	LEGAL FRAMEWORK (Labour regulations/specific regulations/collective agreements)	SPECIFIC REGULATIONS (territorial/sectoral/specific group of workers)	DISPUTE RESOLUTION MECHANISMS	MAIN ENFORCEMENT CHALLENGES	REFORMS (yes/no)
AT	Provisions on the enforcement are included in legislation (“Austrian Wage and Social Dumping Combating Act” LSD-BG §29).	<p>The Construction Workers' Leave and Severance Pay Act (BUAG) authorises the Construction Workers' Holiday and Severance Pay Fund (BUAK) to carry out construction site inspections to verify compliance with relevant regulations.</p> <p>There are also different enforcement institutions and procedure for posted workers: according to the Austrian Wage and Social Dumping Combating Act (LSD-BG §11) checks and controls of foreign employers lie in the competence area of the finance police, the investigative and control unit of the Anti-Fraud Office situated within the Federal Ministry of Finance. On the basis of these investigations, the so-called Competence Centre for combating wage and social dumping (CCLSDB), which is situated within the Austrian Health Insurance Fund (ÖGK), carries out the control of the remuneration.</p>	<p>Disputes are addressed mainly through an out-of-court resolution mechanism with the mediation of the Chamber of Labour or of trade unions. In case the settlement out of court is not successful, workers can file a lawsuit. Adverse treatment (e.g. termination of employment) resulting from lodging a complaint can be challenged in court.</p> <p>The Labour and Social Court Act regulates the procedure in labour law disputes between employees and employers.</p> <p>The Chamber of Labour and the Austrian Trade Union Federation provide workers with legal support.</p>	<p>The main challenge for MW enforcement in Austria are related to questions of the application of the correct collective agreement and the correct classification of individual workers within the collective agreement’s wage system. The interpretation of which collective agreement is to be applied in some cases is not straight-forward and leaves room for loopholes.</p>	<p>The 2011 Act against social and wage dumping (LSD-BG) introduced a large structural reform of enforcement regulations. The law aimed to ensure that foreign companies would adhere to Austrian wage regulations and provide employees with wages according to Austrian minimum standards, thus preventing potentially unfair competitive advantages. It applied to domestic companies and to foreign employers (including temporary agencies) posting workers to Austria. The latest amendments to the Act have been in force since September 2021.</p>

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BE	<p>There are two types of minimum wages:</p> <p>1) the national minimum wage: a national collective bargaining agreement applicable to the private sector and refers to the average labour income over a year.</p> <p>2) the sectoral minimum wages are wage floors determined by collective bargaining agreements. Almost all workers are covered by sectoral minimum wages, but there is much variation between sectors.</p> <p>The collective agreements are legally binding by the Act on collective agreements of 5 December 1968. Wages are protected by the Act on wage protection of 12 April 1965.</p>	<p>At regional level, specialized sections are forming to react to trends such as posted workers.</p>	<p>Workers signalling infringements to the inspectorates are legally protected by the Law of 4 august 1999 with respect to adverse treatment. A collective appeal by the trade union may overcome the individual exposure.</p>	<p>Difficulties in tracing platform work and pseudo-self-employment. Informal work remains common and is difficult to trace because of 'invisibility' of workers. There is an important understaffing of the labour inspectorates relative to the ILO norm of 1 per 10 000 workers.</p>	<p>No national reforms: ELA and the Mobility Package constitute the biggest changes to enforcement</p>
BG	<p>Enforcement is regulated by the Labour Code, which stipulates that the minimum wage is determined by the Council of Ministers and must be applied in all enterprises and institutions in Bulgaria, regardless of the kind of ownership (private or public sector enterprises/institutions).</p>	<p>No specific regulations</p>	<p>Labour disputes are resolved through direct negotiations between workers and employers or between their representatives. If no agreement is reached, methods for peaceful settlement of the dispute are applied. These may include assistance from the National Institute for Conciliation and</p>	<p>The level of the minimum wage is defined by the Government following an analysis of the state budget, the overall economy performance, GDP growth rate projections and etc. However, certain employers find it difficult to pay the minimum wage</p>	<p>The 2002 amendments of the Labour Code introduced the obligation to register to the National Revenue Agency any new labour contract, the termination a contract, and the conclusion of supplementary agreement to existing contracts.</p>

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			Arbitration or assistance of the company trade union organization which can negotiate on behalf of the workers in order to resolve the existing dispute with the employer. Workers can also file a lawsuit against the employer. There is no legislative text on protection of workers against adverse treatment resulting from lodging a complaint.	or decide to sustain current wage structure with fixed pay rates applied to low and high qualified workers. Thus non-compliance is a result of government setting of the national minimum wage.	In 2012 heavier sanctions were introduced for non-compliant employers
CY	The enforcement of MW is included in over-arching labour regulation. Statutory MW in Cyprus is defined mainly through government ordinances (the last of which was issued in 2012) but it only covers a small number of workers in the private sector (retail employees, clerks, nursing assistants, nursery assistants, child minders, school assistants, security guards, caretakers, janitors, domestic workers from third countries and a number of vocations in the hotel industry). The reasoning of the statutory MW is that is provided for	No specific enforcement regulations	The law forbids any adverse treatment as a consequence of a worker lodging a complain, filing a grievance or taking a case to the court for a violation of labour rights. Every labour law (including the law that provides that minimum wage for certain occupations) includes a provision that states that the Ministry of labour can deploy labour inspectors to investigate these reports.	Labour market deregulation and the diffusion of new forms of work (e.g., platform work) are the main challenges. Furthermore, occupations covered by statutory minimum wage have a very low level of unionization and workers do not have access to trade union support.	In 2020 a unified Service of Labour Inspections was created to strengthen control and enforcement activities. The reform increased the labour inspectorates' capacities both in terms of legal competences and in personnel.

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	those workers who are underrepresented in trade unions. ¹ The rest of MWs in the country are defined by bipartite collective bargaining and agreements.				
CZ	The minimum wage is set annually via a government regulation. The Labour Inspection Act (251/2005 Coll.) defines the position of the Labour Inspectorate as the inspection authority for the protection of labour relations and working conditions. The other competencies of the Office are defined by Section 126 of Act No. 435/2004 Coll., the Employment Act. Provisions about MW enforcement are also included in the Labour Code (Act No. 262/2006 Coll.).	No specific regulation	Employees can file a complaint to the trade union or to the regional office of the State Labour Inspection Office, which is obliged to protect the identity and the personal data of the employee.	No relevant challenge reported. Verifying whether employers who were found to be non-compliant proceed in accordance with legislation after an inspection is a challenge and follow-up controls should be improved.	No
DE	Minimum wages are governed by different laws. The MiLoG (Minimum Wage Act) introduced a general statutory minimum wage in 2015 for all employees, which sets the lowest wage floor. Minimum Wages can	All minimum wages are enforced by custom authorities as provided by the Act to Combat Undeclared Work and Unlawful Employment.	Workers can file a complaint (also anonymously) with competent custom authorities. Workers can also go to court or call a Minimum Wage Hotline to receive	The main challenge to enforcement between 2015 and 2020 has been the lack of enforcement personnel and the difficulty to fill vacant	The MiLoG took effect in 2015. All other laws (TVG, AÜG, AentG) have seen changes since 2015, but not on enforcement regulations.

¹ Although this was true at the time of writing, since then the government has issued a National Minimum Wage degree, which covers all employees, with the exception of domestic workers, agricultural workers, shipping workers, workers to whom the Minimum Wages in the Hotel Industry Decree of 2020 applies and workers in training or internship. The National Minimum Wage degree was put in effect in 1 January 2023

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	<p>also be set by collective agreements, which cannot be in violation of the MiLoG.</p> <p>Enforcement is regulated by the Act to Combat Undeclared Work and Unlawful Employment (Schwarzarbeitsbekämpfungsgesetz).</p>	<p>Based on a risk assessment authorities can agree a certain number of inspections for sectors known for minimum wage violations.</p> <p>The SchwarzArbG specifically mentions in para. 2a a list of sectors in which all employees need to be able to identify themselves at any time (construction industry, hotel and catering industry, passenger transport, transport and logistics, fairground industry, forestry enterprises, the building cleaning industry, enterprises engaged in the erection and dismantling of fairs and exhibitions, the meat industry, the prostitution trade, and the security industry). For the same sectors, para. 17 MiloG highlights employers' obligation to document working time of marginal employees correctly and in a timely manner as well as store these documents for a minimum of two years.</p>	<p>information or to report Minimum Wage violations.</p>	<p>positions due to the lack of candidates.</p>	<p>No new reforms on enforcement are planned.</p>
DK	<p>No statutory minimum wage. Wages are regulated through collective agreements.</p> <p>Two exceptions: apprentices under the Vocational Training Act; drivers under the Freight Transport Act.</p>	<p>Register of Foreign Service Providers.</p> <p>Collective agreements for the construction sector provide special procedures against social dumping to guarantee the application of minimum wage provisions.</p>	<p>Workers' access to dispute resolution mechanisms is regulated by collective agreements. Disputes are addressed by an alternative out-of-court conflict resolution system and – if no</p>	<p>No relevant challenge except maintaining a high union density and high level of workers covered by collective agreement, especially in sectors that fall out of the labour market structure</p>	<p>No</p>

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			agreement is reached – by the labour court.	(platform workers, posted workers, foreign workers)	
EE	<p>Minimum wage enforcement is regulated by the Employment Contracts Act §29 subsection 6 and §115.</p> <p>The Collective Agreements Act §6 subsections 9 and 11 regulate the enforcement of collectively agreed minimum wages.</p>	No specific regulations	Workers have the right to file a petition to the Labour Dispute Committee. Workers have also the right to lodge a complaint to enforcement institutions (Labour inspectorates)	<p>The main challenge is undeclared work.</p> <p>Another challenge for enforcement institution is verifying that employees who earn the minimum wage do not work longer hours than declared and receive the rest of the payment undeclared.</p>	No
EL	Law 4808/2021 defines the responsibilities of the SEPE (Labour Inspectorate) in the enforcement of labour law and its independence from the Ministry of Labour.	<p>There are no specific provisions and regulations on the obligation to apply the minimum wage depending on the sector, region, or particular occupational categories of workers.</p> <p>However, the relevant SEPE department or the Director can decide to carry out targeted inspections for sectors with high delinquency.</p>	Art. 122 of Law 4808/2021 provides that worker individually or the trade union may lodge a complaint and appeal to the Labour Inspectorate for non-compliance with the application of the minimum wage in the more general context of the legally prescribed procedure concerning the “resolution of labour disputes.” Upon completion of the hearing, a record is drawn up and signed by the parties present and the inspector, who must	<p>Main challenges reported:</p> <ul style="list-style-type: none"> - Market deregulation - Undeclared and/or under-declared work <p>Reduction of SEPE inspections during the pandemic</p>	<p>Recent reforms, although not directly related to MW may have an effect on its enforcement:</p> <ul style="list-style-type: none"> - In 2016, Ministerial Decision 34331/Δ9.8920/2016 introduced the “Simplification of procedures for the Labour Inspectorate (SEPE) through the Integrated Information System of the SEPE.” - In 2019, Ministerial Decision

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			<p>issue a report within one week. If the report finds labor law violations, the Inspector imposes administrative penalties (fines). If the labor law violations constitute criminal offences, the Labour Relations Inspector lodges a criminal complaint to the competent public prosecutor. As regards the protection of workers from adverse treatment in the event that they lodge a complaint, under the law, the SEPE is obliged to examine any complaint relating to labour law violations submitted to it in any way whatsoever. The SEPE keeps the information and sources from which the complaints were brought to its attention confidential.</p>		<p>60201/D7.14422/2019 defined a “classification of violations and recalculation/reduction of the amount of fines” for infringing undertakings.</p> <ul style="list-style-type: none"> - At the end of 2021, Law 4808/2021 recognised SEPE as an Independent Authority, removing it from the political supervision, control, and responsibility of the Ministry of Labour.
ES	The enforcement of MW in Spain is included in overarching labour regulation and, more specifically, by art. 27 of the Labour Code.	No specific regulations	Extrajudicial dispute resolution procedures are prevalent. Since the regulatory reform of 1994 (11/1994), both art. 91 of the Labour Code (Estatuto de los	<p>Main challenges:</p> <ul style="list-style-type: none"> - Informal economy <p>Part time contracts: one of the most extended frauds in the Spanish</p>	There haven't been any regulatory change nor structural reform in enforcement regulations in recent years.

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			<p>Trabajadores) and the procedural rules, contemplate the possibility of submitting individual controversies to the conciliation, mediation and arbitration channels provided for in out-of-court procedures.</p> <p>Furthermore, the renewal processes of the regional Interprofessional Agreements (IA) on out-of-court procedures for the resolution of labour disputes have led to a notable increase in the number of IAs that incorporate the treatment of individual conflicts and a more detailed and refined regulation of the different solution procedures.</p>	<p>labour market consists in using part-time contracts to reduce labour costs. The employee would work for more hours than established in the contract, therefore resulting in wages below the statutory minimum.</p>	
FI	<p>Minimum wage is set in collective agreements. Generally binding collective agreements are applied at sectoral level even to non-organised employers. Normally binding</p>	<p>No specific regulations</p>	<p>Normally binding collective agreements: The Collective Agreements Act does not regulate dispute resolution mechanism in detail. However, in general employees can report</p>	<p>Challenges in minimum wage enforcement are mainly related to generally binding collective agreements. Among the main issue is the length of proceedings</p>	<p>Besides binding collective agreements, relevant reforms for MW enforcement were:</p> <p>The 2016 reform on information sharing, allowing enforcement institutions to</p>

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	<p>collective agreements apply only to organised employers.</p> <p>For generally binding collective agreements, the Employment Contracts Act (55/2001) provides that labour inspectorates (Regional State Administrative Agency) bear responsibility for monitoring compliance.</p> <p>For normally binding agreements, enforcement of collective agreements and of provisions on minimum wage are responsibility of the social partners who signed the agreement.</p> <p>Workers not covered by a collective agreement are excluded from compliance monitoring systems.</p> <p>Other relevant regulations: Criminal Code of Finland 39/1889; Non-discrimination Act 1325/2014; Act on the Contractor's Obligations and Liability which provides that contractors have the obligation to check if the contracting partner complies with legally set requirements including the applicable collective agreement.</p>		<p>violations to the local union representative who contacts the employer and tries to solve the matter. If the case is no solved, the employer or the local representative can request the mediation of the trade union. The trade union can discuss the issue with the employer or, if an agreement is not reached, with the relevant employers' organization. If no agreement is reached, the dispute can be taken to the Labour Court of Finland.</p> <p>Generally binding agreements: there is no dispute resolution mechanism. If non-compliance is found by labour inspectors, the employee must take the matter to a court in order to obtain redress. The report written by labour inspectorates is not legally binding so it cannot be used by the employee to get the missing sum back.</p>	<p>which can be particularly long and complex.</p> <p>Another challenge regards non-compliance as a criminal matter. Severe breaches of non-compliance may constitute work discrimination or extortionate work discrimination; however, it is often difficult to establish a clear link between the ground for discrimination (e.g. religion) and the act (paying too little wage). As a result, it can be difficult for the authorities to proceed with the case.</p> <p>In addition, it is often difficult for employees to exercise their right to redress as they lack information about their rights and proceedings are long and complex.</p>	<p>have access to information collected by other authorities.</p> <p>In 2020 a tripartite working group was created to define new ways to intervene in intentional or grossly negligent underpayment. The mandate of the working group lasts until the end of the government (2023). So far, no concrete measures have been introduced.</p>

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			<p>Workers are poorly protected against adverse treatment resulting from a complaint. In theory, employers are prohibited from taking countermeasures. However, as workers who are subject to the most severe violations are often non-unionised foreign workers, it can be difficult for them to react to the adverse treatment.</p>		
FR	<p>The enforcement of the minimum wage (SMIC) is regulated by the Labour code.</p>	<p>Specific rules apply for forestry and fishing as workers are not paid according to a fix salary but by task or by quantity produced, but controls are not easy.</p>	<p>Employees can bring a case before the industrial tribunal against his employer to claim payment of sums not paid to reach the level of the minimum wage, however they do not enjoy any particular protection.</p> <p>Until 2018, the Court of Cassation placed the burden of proof on the employer, but in 2018 the Court of Cassation reversed its position and ruled that, when the facts cited in the letter of dismissal constitute real and serious grounds for dismissal, it is up to the employee to</p>	<p>There is no real challenge as the issue of MW enforcement is not an important topic. However, debate exist about the abuse of independent work to avoid paying worker at the MW level, for instance in the food delivery sector</p>	<p>In 2009, the sectoral Labour inspectorate for agriculture and transport were merged with the general labour inspectorate.</p> <p>In 2015 specialised teams were created in labour inspectorate to improve their effectiveness and to respond to more complex or large-scale frauds.</p>

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			<p>show that the termination of his or her employment contract constitutes a retaliatory measure.</p> <p>In addition, several reforms introduced in the last decade have led employees to stop using the Labour courts, in particular the one reinforcing the formalities for accessing the Labour court.</p>		
HR	<p>Minimum wage is regulated by the Minimum wage Act (OG 118/18, 120/21). Supervision over the application of the Minimum Wage Act is provided by labour inspectors of the State Inspectorate as established by Article 9 of the Minimum Wage Act.</p>	<p>The Minimum Wage Act applies to all workers in the Republic of Croatia and all economic activities. With the last amendment of the Minimum wage Act (OG 120/21), wage level set in extended collective agreements is compared to national minimum wage and employers who don't respect the agreement can be held responsible for the breach of minimum wage rules. There is currently only one sectoral collective agreement with extended application for the construction sector.</p>	<p>Workers' rights are regulated by the Labour Act (OG 93/14, 127/17, 98/19), articles 133 to 139. Furthermore, according to the art. 117/2 of the Labour Act, the filing of a complaint or lawsuit, or participation in proceedings against an employer for violation of law, other regulation, contract or rulebook, does not constitute a justifiable reason for termination of the employment contract.</p> <p>The Minimum wage Act has provisions on the misdemeanour liability of the</p>	<p>New forms of work represent the main challenge in relation to all aspects of labour relations, including the issue of the minimum wage.</p> <p>Probably the most common practice in the informal economy is the payment of higher-than-minimum wages into two parts: the minimum mandatory wage is declared as the taxable wage on which contributions are levied,</p>	<p>In 2021, the Amendment of the Minimum wage Act (OG 120/21) extended the definition of statutory minimum wage to those agreed upon in the extended collective agreements. This means that, if there is a collective agreement (with extended application) which guarantees wage for a certain occupation higher than the one set in the Decree, the employer is to pay that amount or will be held responsible for the breach of minimum wage rules. Therefore, inspectors are now entitled to monitor the</p>

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			employer if not complying with its provisions. In case of non-payment of the minimum wage, the employee has the right to report to the State Inspectorate. Workers can also initiate enforcement proceedings.	while the rest of the wage is paid in cash.	respect of the minimum wage and of wage increases as provided in the applicable collective agreement. The Amendment also broadens the employer's misdemeanour liability. A Ministerial decision on the Commission on the Minimum Wage (OG 136/21), strengthens the role of the Expert Commission for Monitoring and Analysis of the Minimum Wage and extends its tasks.
HU	There is no specific legislation on enforcement of minimum wage. Monitoring of compliance with minimum wage is carried out by the Employment Supervision Authority and capital and county government offices. Their activities, including those related to monitoring minimum wage compliance, are regulated by Government Decree 115/2021. (III. 10.) and Government Decree 320/2014 (13.12.2014).	No specific regulation.	According to § 285 (1) of the Act I of 2012 on the Labour Code, Chapter XXIII employees and employers have the right to appeal against a violation of an employment agreement. Act CLXV of 2013 on Complaints and Notifications of Public Interest regulates the procedural rules for handling complaints and notifications of public interest.	A major challenge to the enforcement of the minimum wage in Hungary is that employers who pay less than the minimum wage declare workers as part-time.	Yes, marginal. In 2020, the role of the Labour Inspectorates was taken over by the Employment Supervision Authority. The supervision of the Inspectorate, was transferred from the Ministry of Finance to the Ministry of Innovation and Technology (ITM). The supervision of the inspectorate was then transferred to the Ministry of Innovation and Technology. As

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			<p>The anonymity of witnesses must be guaranteed during the proceedings, as provided for in Act CXXXV of 2020 on Services and Support for Employment and on the Supervision of Employment.</p> <p>However, legal dispute resolution procedures are not common in matters related to minimum wage compliance.</p>		<p>of December 2022 it was moved under the new Ministry for Economic Development</p>
IE	<p>National Minimum Wage regulated by National Minimum Wage Act (2000), which regulates all the issues related to the enforcement of the Minimum Wage.</p> <p>The Low Pay Commission Act 2015 provides the Low Wage Commission with the authority to examine the Minimum Wage and make recommendations. The Minimum Wage rate is then set by the relevant Minister.</p> <p>Enforcement is delegated to an inspectorate section in the Workplace Relations Commission. The inspectorate deals with different</p>	<p>Minimum Wages are also set by Sectoral Employment Orders (SEOs) and Employment Regulation Orders (EROs).</p> <p>SEO can set pay, pension and sick pay for workers belonging to a particular sector.</p> <p>ERO fixes minimum rates of pay and conditions of employment for workers in particular business sectors.</p>	<p>Dispute resolution mechanisms regarding Minimum Wage compliance are centred in the adjudication service in the WRC. It is prohibited to victimise employees making a claim: if one employee is dismissed, the dismissal is 'unfair'.</p> <p>Dispute Resolution Mechanism in SEOs and EROs: a dispute should be notified to the employer in writing; if the issue is not resolved, disputes can be taken to the WRC.</p>	<p>Main challenges include: raising awareness about regulations, the limited number of inspectors and the fact that inspections generally depend on complaints, overcoming the fear of vulnerable workers in case they raise a complaint, the fact that there are no penalties against employers infringing minimum wage entitlements if they pay the retrospective amount, records and data are not</p>	<p>In 2015 the Workplace Relations Commission was established, taking up the functions carried out by a diverse range of state agencies that dealt with different aspects of overall compliance with employment law. Since the Minimum Wage Act in year 2000, no major changes occurred and are not planned.</p>

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	compliance issues regarding Irish employment law.		In SEOs and EROs, workers may raise a complaint through their trade union (which brings the complaint to the WRC on behalf of the worker) or address the WRC directly.	always accurately gathered. Furthermore, although undocumented migrant workers are the most vulnerable to underpayment, the 2000 Act on MW does not apply to them.	
IT	The enforcement of minimum wages in Italy is part of the more general system of enforcement of labour regulation. The main enforcement institution with regards to employment regulation is the Ispettorato Nazionale del Lavoro (National Labour Inspectorate), established by Legislative Decree n. 149/2015 of 14 September 2015.	There are no specific regulations for MW enforcement in sectors, territorial areas and groups of workers. However, the National Labour Inspectorate shapes its vigilance activity on the basis of the sectors, territories and groups of workers most at risk.	Individual workers can lodge an inspection request at the National Labour Inspectorate by submitting a complaint to the Territorial Labour Inspectorate. The complaint is followed by an attempt of conciliation. Individual workers can also access the judge in order to redress the violation of their MW entitlements. However, the reforms of the labour trial have made it more difficult for workers to accede the judiciary. Alternative dispute resolution mechanisms or	A first issue is connected to the significant share of informal employment in Italy (among the highest in EU). A further challenge is connected to the scarcity of resources dedicated to labour inspections, but also to the type of activities performed by the National Labour Inspectorate and the exclusive focus on inspection that does not take into consideration other forms of vigilance activities. Another issue is connected to the	In 2015 a National Labour Inspectorate was established with Legislative Decree n. 149/2015, merging the inspection activities previously carried out by the Ministry of Labour and Social Policies, the National Institute for Social Security (INPS) and the National Institute for Insurance against Accidents at Work (INAIL).

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Country	LEGAL FRAMEWORK (Labour regulations/specific regulations/collective agreements)	SPECIFIC REGULATIONS (territorial/sectoral/specific group of workers)	DISPUTE RESOLUTION MECHANISMS	MAIN ENFORCEMENT CHALLENGES	REFORMS (yes/no)
			<p>arbitration is, instead, very limited.</p> <p>No specific mechanisms are foreseen in order to protect workers against adverse treatment resulting from lodging complaints.</p>	<p>complexity of the Italian minimum wage setting, for both the identification of the sectoral collective agreement and the components of the remuneration which needs to be applied mandatorily.</p>	
LT	<p>The enforcement of minimum wage is included in over-arching labour regulation. Provisions on enforcement of minimum wage are included in the Labour Code, in the Code of Administrative Offences, Law on Employment (in relation to undeclared work) and Law on the State Labour Inspectorate.</p>	<p>There are no specific regulations for MW enforcement in sectors, territorial areas, or for specific groups of workers, except in the construction sector where the construction worker ID system will be coming into force on 1 April 2022.</p>	<p>An employee considering that his or her rights have been violated has the right to defend them by applying to a labour dispute commission under the SLI and/or the court (Art. 216, par. 1, LC), or to apply to the SLI for the defence of his or her rights in administrative procedure (Art. 18, LC).</p> <p>Protection of employees (present or former) or other persons who disclose information about illegal activities of the employer and/or other persons subordinate and accountable to the employer is regulated by the Law on the Protection of Whistleblowers of the</p>	<p>The main challenges for minimum wage enforcement are related to inadequate working time accounting, where employers state in employment contracts and agreements that employees do not work full time, while they actually work longer hours to avoid paying full social insurance contributions. The solidarity of employees with their employers in committing such offences makes it more difficult for inspection authorities to detect them. The construction sector, which</p>	<p>Main reforms include:</p> <ul style="list-style-type: none"> - The prohibition to pay minimum wages for skilled labour with the new Labour Code on 1 July 2017. - The introduction of the Social Insurance Contribution floor in 2018. - The Transparent employee identification information system in the construction sector since 1 April 2022. All workers in construction sites (employees, self-employed, posted

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			Republic of Lithuania and by the Labour Code.	employs a high number of foreign workers, is particularly at risk of non-compliance with minimum wage but it is difficult for authorities to detect violations.	workers) have to register in the system and hold a construction worker ID number.
LU	Provisions concerning minimum wage and its enforcement are contained in the Labour Code (art. 221-1 et seq.). In particular, article L. 222-7 of Labour Code provides that « <i>Social minimum wage rates are mandatory for employers and employees; without prejudice to the provisions laid down in the preceding article, they may not be lowered by them either by individual agreement or by collective labour agreement</i> ».	No specific regulations.	The Labour Court may be seized by application at the request of the employee or the employer, if they do not find an agreement. Wage disputes are generally regulated according to the following procedure: the employer is sent a notice letter, if formal notice remains unanswered, the dispute will be brought at the labour courts with a request for recovery of wage claims.	N/A	No structural changes have been adopted recently.
LV	Main provisions regarding Minimum Wage are regulated by the Labour Law.	No specific regulations	Workers' access to dispute resolution mechanisms and right to redress is established by Labour Law. Both employees and employees' representatives have the right to submit a complaint. Trade unions	Minimum Wage enforcement is a minor problem. However, insufficient number of staff and high personnel change is problematic.	Section 61, Paragraph 4 of the Labour Law (27 May 2021) introduced a norm stating that minimum wages determined in sectoral agreement have the same legal consequences as a statutory minimum wage

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			have the right to represent their members and to bring an action in court in the interests of their members.		
MT	The enforcement of minimum wage is regulated by Chapter 452 of the Employment and Industrial Relations Act (EIRA)	<p>There is no regulation that focuses <u>only</u> on enforcement of minimum wage for specific sectors, territories, or group of workers. However, provisions on the enforcement of minimum wage for certain sectors and group of workers are included in the following regulations:</p> <p>The Employment Status National Standard Order (2012) was enacted to combat bogus self-employment and enforce proper conditions of employment;</p> <p>The Posting of Workers in Malta Regulations (2016) enforces the minimum working conditions of posted workers in Malta;</p> <p>The Temporary Agency Workers Regulations (2011) regulate the working conditions of persons doing temporary work in Malta;</p> <p>The National Minimum Wage National Standard Order (2020) determines the</p>	Employees claiming to be paid less than the minimum wage may file a complaint with the Department for Industrial and Employment Relations. Once a claim is raised, an inspector is assigned to the case. The main aim of the Department for Industrial and Employment Relations is to act as a mediator between employee and employer, to reconcile the matter. If not solved, cases proceed to the Criminal Court, which holds a monthly hearing for cases submitted by the Department of Industrial and Employment Relations. In case of unionised workers, unions are encouraged to discuss the matter with the employer and only in case an agreement is not reached the Department for Industrial	<p>The main challenge to minimum wage enforcement is irregular and undeclared work, which is particularly frequent in sectors like hospitality and catering. In this case, the fact that the burden of proof is on the employee and not on the employer represents an issue as payments are in cash and not documented and proceedings are sometimes abandoned due to lack of evidence.</p> <p>Another challenge in the enforcement of minimum wage is represented by third country nationals who are more exposed to violations and undeclared work and, at the same time, are less likely to file a complaint.</p>	No

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		<p>national minimum wages and is updated annually;</p> <p>30 sectoral Wage Regulation Orders (WROs) that specify working conditions, including MW, in particular sectors of the economy.</p>	<p>and Employment Relations steps in as a mediator.</p> <p>The Department for Industrial and Employment Relations cannot protect workers who file a complaint against adverse treatment.</p>	<p>The insufficient number of inspectors has also represented a challenge in the past, but the Department has recently increased the number of inspectors.</p>	
NL	<p>Art 1.1 of the Appointment Regulation for Supervising Officials with Specific Tasks Based on SZW-law: the officials of the Dutch Labour Inspectorate of the Ministry of SZW are charged with the supervision of compliance with the provisions of or under the Minimum wage and Minimum Holiday Allowance Act. The officials supervise eight other laws related to fair and equal working rights.</p> <p>The Policy Rule on Administrative Enforcement of the Minimum Wage and Minimum Holiday Allowance Act 2018 describes the fines for specific violations.</p>	<p>There are no specific laws for sectors or territorial areas. There are specific regulations preventing the unlawful employment of foreign workers.</p> <p>The Labour Inspectorate has specific programmes for sectors exposed to a higher risk of labour law violations (11 sectors). Thematic programmes are also in place.</p> <p>The <i>Wet Aanpak Schijnconstructies</i> law establishes measures to address the effects of <i>sham constructions</i>, i.e., methods used by employers to avoid paying Minimum Wage and collective agreement wages.</p>	<p>In case of underpayment, workers must first try to resolve the dispute at workplace level by discussing the issue with their employer. If an agreement is not reached, the employee can report to the Dutch Labour Inspectorate or the sub-district judge.</p> <p>Complaints to the Labour Inspectorates can be filed online and anonymously. If the Labour Inspectorate detects a violation, the employer is imposed a fine and has the obligation to pay the employee the due amount.</p> <p>Employees can also report to the sub-district.</p>	<p>Complicated regulation leads to complex investigations which take time. Moreover, many employers are not able to correctly interpret and follow the rules.</p> <p>An upcoming challenge is the introduction of a minimum hourly wage (December 2021), further complicating minimum wage enforcement.</p>	<p>A 2018 amendment to the MW Act provides that employees must receive at least the applicable Minimum Wage for all hours worked. Compensation in (paid) time for overtime or additional work is only possible if this has been arranged in a collective agreement.</p>

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			Employees can demand overdue salary for up to 5 years and if the employer does not cooperate, they can contact the Dutch Labour Inspectorate.		
PL	<p>No specific regulation for the enforcement of Minimum Wage: the issue is regulated by cross-referencing different acts. The Act of 10 October 2002 regulates how minimum wage is set, determines fines for non-compliance and regulates any other issues regarding minimum wage.</p> <p>The Act of 13 April 2007 determines and regulates the activities of the National Labour Inspectorate (NLI). The Labour Code stipulates that the NLI is in charge of monitoring compliance with labour law.</p>	There is no specific regulation	Workers can refer the matter to the labour court although this solution is not common as trials are long. Otherwise, the matter can be reported to the NLI. If an officer finds a violation, the employer can be imposed a fine or can be required to compensate the worker. The case can also be referred to the labour court.	<p>The National Labour Inspectorate is understaffed and despite the attribution of more competences, its financial resources had not been increased.</p> <p>The legal framework is not consistent and there are gaps in the law.</p> <p>New jobs and new forms of employment also represent a challenge to enforcement.</p>	<p>Since 2017 the National Labour Inspectorate have to control the respect of the hourly minimum wage for workers with civil law contracts. A 2016 amendment to the Public Procurement Act provides that contractors and subcontractors must hire employees under an employment contract.</p> <p>A reform is planned to give new powers to labour inspectors to convert unauthorised civil law contracts into employment contracts.</p>
PT	The Government determines the value of the national Minimum, which is guaranteed in the Constitution.	No specific regulations in sectors, areas or groups.	Anonymity of the worker that presents a complaint is guaranteed.	Provide resources, both human and material, for inspections, in response to the lack of means. Overcome difficulties in	No major reforms, just an increase in the number of inspectors.

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	The enforcement is based on labour regulation set by the Labour Code, which sets the rules concerning violation of regulations and respective sanctions, both fines and accessory sanctions.			accessing important information.	
RO	MW is regulated by Labour Code which defines as an offense the non-compliance with the minimum wage provisions. The law which regulates the functioning of the Labour Inspection (law 108/1999) provides that the Labour Inspection is the body in charge with the verification of the enforcement of wage and other labour rights provided by Labour Code.	No specific regulations regarding sectors, territorial areas or groups	Workers can lodge a complaint to the territorial branch of the Labour Inspection. In case of adverse treatment, he can lodge another complaint to the National Council for Fighting Discrimination	Main challenge: low capacity of control of the Labour Inspection, which is understaffed and its workers undertrained. Another challenge is the scarcity of trade unions in sectors with high incidence of Minimum Wage workers	No major reforms have occurred or are planned
SE	Minimum wage enforcement is regulated by collective agreements which also set the level of MW. Non-compliance with minimum rates as stipulated in collective agreements is a criminal matter as stated in the law of co-determination in the workplace (Sv, <i>Lag (1976:580) om medbestämmande i arbetslivet</i>).	No specific regulations. Social partners decide how to regulate enforcement and monitor compliance in each collective agreement. Stronger cooperation is in place for the construction sector or in relation to posted workers but without specific regulations.	The primary dispute resolution mechanism is between the trade union and employer/employer organisation. If no agreement is reached, social partners can decide to try their case in the labour court. Non-unionised workers cannot by themselves try a case in the labour court, but they can file a complaint to a	Since the system depends on the strength of the trade unions, the main challenge is to guarantee compliance in sectors with lower union density. Also, employees who are not members of a trade union are in a weaker position. Another challenge is to monitor and enforce compliance in sectors in	No

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			<p>common court. In cases of discrimination, the Discrimination Ombudsman can raise issues at work in the labour court. The Law on Employment Protection 1982:80, (SV. <i>Lag (1982:80) om anställningsskydd, LAS</i>) grants the worker protections from being fired without reasonable cause.</p>	<p>which there are low levels of knowledge of Swedish regulations because they employ many posted workers and workers from third country (e.g., construction sector, HORECA sector). New forms of work (gig/platform work) are also a challenge.</p>	
SI	<p>Slovenia has a statutory minimum wage enforced by the Minimum Wage Act, which also states that the supervision over the implementation of the provisions of this Act is performed by the Labour Inspectorate of the Republic of Slovenia.</p> <p>Other aspects of wage or salary payment are regulated by the Employment Relationships Act.</p>	<p>No specific regulations for specific sectors or territorial areas exist.</p>	<p>Workers' access to dispute resolution mechanisms is provided by the Employment Relationships Act, which provides dispute resolution mechanism for all violations of labour law rights.</p> <p>The worker has the right to write the employer asking to eliminate the violation and/or fulfil his obligations. If the employer fails to fulfil his obligations, the worker may request judicial protection.</p> <p>Workers are also protected against adverse treatment resulting from lodging a complaint.</p>	<p>Challenges are prevalent after the 2015 and 2018 changes to the Minimum Wage Act excluding bonuses and business performance payments from the minimum wage, causing some unclear situations. In addition, interpretation of the new Minimum Wage Act is sometimes difficult for employers leading to potential mistakes.</p> <p>Difficulties also stem from the lack of framing for newer forms of work (e.g., platform work).</p>	<p>Yes: in 2015 and 2018 changes were made to the Minimum Wage Act excluding bonuses (allowances) on pay and work and business performance payments and introducing a new formula for setting the Minimum Wage.</p> <p>There are no reforms planned.</p>

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				Migrant workers, being not familiar with national laws, usually have their labour rights violated.	
SK	Enforcement of the minimum wage is ensured in several ways. Minimum wage standards are enshrined in the Act No. 663/2007 Coll. on the Minimum Wage. Enforcement is also regulated by the Act No 311/2001 Coll., the Labour Code. Provisions on the wage increases and on the minimum wage demands are permanently negotiated in collective agreements (whether company or multi-employer collective agreements). The Act No. 2/1991 Coll. on Collective Bargaining contains provision on enforcement of collective agreements.	There are not specific regulations for sectors, territorial areas or specific groups.	<p>According to the Labour Code, in case of a breach of obligations arising from employment relations, employees and employers may enforce their rights in court.</p> <p>The Act No. 2/1991 Coll. on Collective Bargaining states that the settlement collective disputes on the performance of obligations under a collective agreement cannot give rise to individual claims. Collective disputes can be resolved with the intervention of a mediator, arbitration, or strike.</p>	The labour inspectorates are very inflexible: often they cannot be reached by phone, they address the written complaints slowly or they do not respond at all. The labour inspectorates are understaffed and underfunded, with few inspections and too few labour inspectors.	An automatic mechanism for the determination of the Minimum Wage was established with effect from 2022, except for cases where MW was already agreed at tripartite level.

Source: National Eurofound Correspondents' reports

Table I-1b: Regulation of minimum wage enforcement

Country	REFORMS
AT	The 2011 Act against social and wage dumping (LSD-BG) introduced a large structural reform of enforcement regulations. The law aimed to ensure that foreign companies would adhere to Austrian wage regulations and provide employees with wages according to Austrian minimum standards, thus preventing potentially unfair competitive advantages. It applied to domestic companies and to foreign employers (including temporary agencies) posting workers to Austria. The latest amendments to the Act have been in force since September 2021.
BG	The 2002 amendments of the Labour Code introduced the obligation to register to the National Revenue Agency any new labour contract as well as the termination a contract and the conclusion of supplementary agreement to existing contracts. In 2012 a reform introduced heavier sanctions for non-compliant employers.
CY	In 2020 the Labour Inspectorate was reformed and enhanced into the unified service of labour inspections. The reform increased the labour inspection service's capabilities both in legal authority and in personnel.
EL	Recent reforms which, although not directly related to MW, may have an effect on its enforcement: - The most recent reform was enacted at the end of 2021 (Law 4808/2021), under which the SEPE was removed from the political supervision, control, and responsibility of the Ministry of Labour and became an Independent Authority. - In 2019, under Ministerial Decision 60201/D7.14422/2019 there was a "classification of violations and recalculation/reduction of the amount of fines" imposed on infringing undertakings by Labour Inspectors. In 2016, Ministerial Decision 34331/Δ9.8920/2016 introduced the "Simplification of procedures for the Labour Inspectorate (SEPE) through the Integrated Information System of the SEPE."
FI	Besides binding collective agreements, relevant reforms for MW enforcement were: - The 2016 reform on information sharing, allowing enforcement institutions to have access to information collected by other authorities. In 2020 a tripartite working group was created to define new ways to intervene in intentional or grossly negligent underpayment. The mandate of the working group lasts until the end of the government (2023). So far, no concrete measures have been introduced.
FR	The last main reforms of the labour inspectorate occurred in 2009 with the mergers of the labour inspectorate in charge of agriculture and transport into the labour inspectorate managed by the Ministry of Labour, and in 2015, with a reform that aims to develop more formalised and collective methods, and to specialise certain teams, whereas the traditional conception was that of a generalist inspection.

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Country	REFORMS
HR	<p>Amendment of the Minimum wage Act (OG 120/21): by extending the definition of the minimum wage to the one agreed upon in the extended collective agreement, inspectors are now entitled to monitor the respect of workers' right to be paid the minimum wage as well as the right to wage increases as provided in the applicable collective agreement. The Amendment of the Minimum Wage Act also broadens the employer's misdemeanour liability.</p> <p>A Ministerial decision concerning the Commission on the Minimum Wage (OG 136/21), strengthens the role of the Expert Commission for Monitoring and Analysis of the Minimum Wage and extends its tasks.</p>
HU	<p>In 2020, the role of the Labour Inspectorates was taken over by the Employment Supervision Authority. The supervision of the inspectorate, previously part of the Ministry of Finance, was transferred to the Ministry of Innovation and Technology (ITM). The supervision of the inspectorate, was then transferred to the Ministry of Innovation and Technology. As of December 2022 it was moved under the new Ministry for Economic Development</p>
IE	<p>The Workplace Relations Commission was established in 2015, taking up the functions carried out by a diverse range of state agencies that dealt with different aspects of overall compliance with employment law. Since the Minimum Wage Act, no major changes occurred and are not planned to occur.</p>
IT	<p>The main transformation was the creation of the "National Labour Inspectorate". was established with Legislative Decree n. 149/2015. The Inspectorate carries out the inspection activities already carried out by the Ministry of Labour and Social Policies, the National Institute for Social Security (INPS) and the National Institute for Insurance against Accidents at Work (INAIL)</p>
LT	<p>Main reforms include:</p> <ul style="list-style-type: none"> - The introduction of the Social Insurance Contribution floor in 2018. - The prohibition to pay minimum wage for skilled labour was introduced by the new Labour Code on 1 July 2017. - The transparent employee identification information system will be coming into force in the construction sector on 1 April 2022. Employees working on the construction site - self-employed, employees and/or posted workers - will be obliged to register in the system and to obtain and hold a construction worker ID number.
LV	<p>The introduction of a norm stating that minimum wage determined by the sector level agreement has the same legal consequences within the scope of employment relations as a statutory minimum wage. (Section 61, Paragraph 4 of the Labour Law - 27 May, 2021).</p>
NL	<p>A 2018 amendment to the MW Act provides that employees must receive at least the applicable Minimum Wage for all hours worked. Compensation in (paid) time off for overtime or additional work is thus only possible if this has been arranged in a collective agreement.</p>
PL	<p>Since 2017 the NLI controls that companies respect the hourly minimum wage of workers with civil law contracts.</p> <p>A 2016 amendment to the Public Procurement Act provides that contractors and subcontractors must hire employees under an employment contract.</p>

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Country	REFORMS
	A reform is planned to give new powers to labour inspectors to convert unauthorised civil law contracts into employment contracts.
SI	Yes: in 2015 and 2018 changes were made to the Minimum Wage Act excluding bonuses (allowances) on pay and work and business performance payments and introducing a new formula for setting the Minimum Wage. There are no reforms planned.
SK	An automatic mechanism for the determination of the Minimum Wage was established with effect from 2022, except for cases where MW was already agreed at tripartite level.

Source: National Experts' reports

Table I-2: Enforcement institutions and coordination system in place

COUNTRY	ENFORCEMENT INSTITUTIONS (Type of institution; generalist vs specialist)	INTERNAL ORGANISATION (centralised vs decentralised; sectoral and/or territorial units)	COORDINATION (yes/no; how - if there are multiple bodies)	MONITORING AND DATA COLLECTION SYSTEM (Yes/no)	EFFECTIVENESS (Very effective/partially effective/not effective)	STRENGTHS AND WEAKNESSES
AT	<p>The Austrian Health Insurance Fund (ÖGK) and the Audit Service for Payroll Taxes and Contributions (PLB) are in charge of verifying compliance with minimum wage regulations for domestic workers, while the finance police is responsible of detecting violations in relation to posted workers.</p> <p>The Construction Workers' Holiday and Severance Pay Fund (BUAK) is responsible for checks and controls in the construction sector.</p> <p>Cases of non-compliance with MW can be brought before the Labour and Social Court. Cases can also be referred to district administrative bodies.</p> <p>The ÖGK and Chamber of Labour provide legal protection and support in enforcing employees' claims.</p> <p>All the institutions involved are generalist institutions.</p>	<p>Enforcement institutions have regional offices.</p>	<p>Coordination is based mostly on formal arrangements. There are quite clearly demarcated areas of responsibility between the different responsible bodies and in case of overlapping competences action is well coordinated.</p> <p>Between the ÖGK and the PLB, there is a lively, intensive information exchange.</p>	<p>There is no systematic monitoring and data collection system on MW enforcement in place. Breaches of social and wage dumping are collected by the Federal Ministry of Labour. The category "underpayment", however, is more far-reaching than non-compliance to minimum wages.</p>	<p>Legal framework and enforcement institutions: quite effective.</p> <p>Organisation and coordination: very effective.</p>	<p>One main strength of the system is a clear legislation, especially since the introduction of the Act against wage and social dumping.</p> <p>Enforcement problems arise however in relation to posted workers.</p> <p>Enforcement institutions are quite effective and coordination among them runs smoothly.</p> <p>Data sharing systems could be improved and resource could be increased.</p> <p>A further weakness relates to the decentralised structure of courts, while direct enforceability by federal authorities would be a preferable option.</p>

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BE	<p>The SIOD (Social Inspectorate) deals with all aspects of social security (including social contributions, collective agreements, fair competition for self-employed, inspection of the unemployed, administrative control of the sick and disabled). Its main competence is fraud detection. It is the overarching institution that unites all social inspectorates and coordinates joint actions.</p> <p>Labour Inspectorates (Contrôle des lois sociales) are organised at regional level and carry out inspections, including inspections of MW, working hours and conditions.</p> <p>Labour inspectors may do hearings, access private premises, and hand out fines, among other powers.</p>	<p>The 24 labour inspectorates include: 21 subdivisions, a Dutch and a French-speaking subdivision for the transport sector, a German-speaking subdivision.</p> <p>There are nine Labour Courts, following the same circumscriptions as the Courts of Appeal.</p> <p>The SIOD is a federal platform with the same subdivisions, which are chaired by the Labour Prosecutor.</p>	<p>Coordination has increased as the SIOD was reinforced in 2016 and 2018.</p>	<p>Yes: The labour inspectorates present annual reports including information on the number of files and consequences for all laws they inspect.</p>	<p>Legal framework: very effective. The legal framework is clear, minimum requirements are enforceable.</p> <p>Enforcement institutions and mandate: partially effective. Belgium has all necessary institutions in place. However, staffing is a problem.</p> <p>Organisation and coordination among enforcement institutions: very effective. A dedicated coordination platform is in place.</p>	<p>The legal system allows for individual appeals to court and is easily accessible. In addition, trade unions can provide legal support to employees.</p> <p>However, the formula for the calculation of the national minimum wage is complex, and the willingness to automate digital controls is limited. In addition, sometimes sanctions are not imposed and different social inspectorates have their varying standards of strictness. Still, the enforcement setup is well-organised and benefits from the SIOD coordination platform. Another strength is digitalisation, in particular real-time DIMONA and LIMOSA registration of national and foreign workers</p>

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COUNTRY	ENFORCEMENT INSTITUTIONS (Type of institution; generalist vs specialist)	INTERNAL ORGANISATION (centralised vs decentralised; sectoral and/or territorial units)	COORDINATION (yes/no; how - if there are multiple bodies)	MONITORING AND DATA COLLECTION SYSTEM (Yes/no)	EFFECTIVENESS (Very effective/partially effective/not effective)	STRENGTHS AND WEAKNESSES
	Labour courts deal with all aspects of labour law, including minimum wages. The Labour Persecutor can carry out legal persecution for non-payment of wages, but it is very rare.					respectively, which facilitates controls. In order to address these weaknesses a new minimum wage website was implemented to provide transparency with respect to the pay levels and job categories of workers.
BG	Overall control on labour legislation compliance in all sectors and activities is exercised by the Executive Agency General Labour Inspectorate. It is a generalist institution dealing with every aspect of labour relations. Courts deal with all employees' alerts on breach of collective agreement clauses, including alerts on non-compliance with the minimum wages.	The Agency has general and specialized administration, structured in a Central Office and 28 territorial directorates. The local offices perform control activities on the territory of the respective district.	No, the General Labour Inspectorate is the only institution dealing with MW enforcement.	No	Effective	Although the existence of a statutory MW is considered a strength, there are some gaps in legislation for certain categories of workers (mostly low skilled workers). The organisation of the General Labour Inspectorate is good as well as investments in staff qualification and cooperation with other institutions is effective. The number of

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						inspectors should be increased.
CY	<p>The primary institution in charge of minimum wage enforcement in Cyprus is the Department of Labour Relations. The Department and its unified service of labour inspections are generalist enforcement institutions with competence on the whole spectrum of laws and regulations on employment and working conditions.</p> <p>The Industrial Disputes Tribunal has jurisdiction only over cases regarding statutory minimum wage. Collective agreements have no legal effect; violating a collective agreement provides the right of industrial action to the harmed party. (Certain collective agreements have been elevated into laws, and the recent one in the Hotel industry does include minimum wage provisions; as such the</p>	<p>The Department of Labour Relations and its unified service of labour inspections is under the Ministry of Labour, Welfare and Social Insurance. The Department has District Labour Relations Offices in every major city.</p>	No	<p>Data are collected monthly by the Department of Labour Relations, and a report is sent to the Minister of Labour, Welfare and Social Insurance but it is not specific to minimum wage enforcement. Social partners can have access to the data upon request.</p>	Very effective	<p>The main strength of the legal framework is the recent reform of the labour inspection service. Overall, the enforcement system has a high level of organization and coordination, and personnel has recently been increased.</p> <p>The main weakness of the system is that statutory minimum wage only applies to a very limited number of occupations, while collectively agreed minimum wage is not legally binding.</p> <p>However, the planned introduction of a national statutory minimum wage is expected to address the</p>

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	Tribunal has jurisdiction over those violations).					weakness of the legal system.
CZ	The State Labour Inspection Office is responsible to monitor violations concerning MW regulations. It is a generalist institution.	The State Labour Inspection Office is under the Ministry of Labour and Social Affairs. It is composed of a central office and 8 regional labour inspectorates.	Inspections are not conducted in cooperation with other bodies, unless for extraordinary inspections, which are organised in cooperation with the institutions concerned (e.g., employment offices, the social security administration, police, etc.).	Yes: the annual report of the State Labour Inspection Office, with the results of its inspections.	Legal framework and enforcement institutions: partially effective. Organization and coordination among Institutions: very effective.	Strengths: qualified and experienced staff, with an average of 154 inspectors covering the Labour Relations agenda in 2017 – 2020. The legal framework is stable and clear. Weaknesses: wide areas of responsibilities, so that some inspection activities do not receive enough attention. There is currently a shortage of inspectors, also due to COVID-19 pandemic.
DE	the Central Custom Authority is responsible for the operational management of custom services. Custom authorities' units are tasked with the enforcement of Minimum Wages.	The Central Custom Authority is made up of several departments (one only dealing with undeclared work and unlawful employment). The operational tasks are performed by 41 main customs offices and 250 local	Not applicable	Each year, the Central Custom Authority publishes statistical data on its activities. However, this data is not broken down to singular aspects of	- Legal framework partially effective (can be furtherly improved). - Enforcement institutions and mandate: partially effective (lack of	- Legal framework: strength is that it enables custom authorities to take an efficient and risk-oriented approach. DGB: legal system needs to be improved, advocating tougher rules, but BDA

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	<p>There are also 8 custom investigations office, responsible for investigating customs-related criminal and administrative offences.</p>	<p>custom offices. Each of these offices has a unit in place: the local FKS units, tasked with inspections and check-ups in their districts.</p>		<p>unlawful employment.</p>	<p>personnel is limiting the work of FKS units).</p> <p>- Organisation and coordination among enforcement institutions: not possible assessment.</p>	<p>(employer organization) disagree. The German Construction Industry Federation (HDB) recommends strengthening the judiciary, and to increase the capacity of prosecutor's offices and courts.</p> <p>- Enforcement set up: strength is that FKS' technical infrastructure was improved (a new software to share information). Weakness: fragmented competences in the control and sanctioning of working conditions.</p> <p>- Resources and capacity of enforcement institutions: strength is that more personnel was devoted to FKS units. Weaknesses: faster</p>

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						<p>staffing of vacancies, more inspections needed, the work of FKS units strongly focus on undeclared work.</p> <p>The DGB calls for more staff resources for the FKS.</p> <p>Addressing weaknesses: custom authorities were devoted more personnel and further posts are to be created.</p>
DK	<p>Social partners are responsible of ensuring that the terms of collective agreements are observed. Disagreements must be resolved in the alternative out-of-court dispute resolution system. The Labour Court is the only public institution concerned with minimum wage enforcement, but only upon specific request or notifications and only for collective disputes (through trade unions).</p>	<p>President and vice-president are judges from the Supreme Court, other members are chairmen from trade unions, employers' organisations or public authorities. The Labour Court depends on the Ministry of Employment.</p>	No	No	Very effective	<p>The fact that social partners are responsible for the resolution of disputes and that there's a distinct labour court guarantees that cases are processed quickly.</p> <p>No weaknesses identified.</p>

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	Individual disputes can be regulated by the civil court.					
EE	<p>Labour inspectorates: supervision over conditions set in employment contracts. They cannot verify actual wage payments.</p> <p>Tax and Custom Board: monitors whether and how much tax is paid (and analyses wage data), although their objective is not directly to enforce minimum wage.</p> <p>Labour Dispute Committee (under Labour Inspectorates): resolves disputes related to employment relations.</p> <p>Civil courts: resolve civil claims related to employment relations.</p> <p>All generalist institutions.</p> <p>Police: foreign workers employment is registered by the police.</p>	<p>Labour Inspectorate: Central office – supervision department (OSH and employment relations) and prevention department. Four regional Labour Dispute Committees.</p> <p>Tax and Custom Board: central office and regional offices organised in different departments.</p>	<p>For regular employment relations, the Labour Inspectorate and the Tax and Custom Board mainly exchange data.</p> <p>Stronger cooperation in relation to foreign workers.</p>	<p>No specific database or data collection system for minimum wages.</p> <p>In 2014 the Tax and Custom Board has established and Employment Register.</p>	Partially effective	<p>Activities of the Tax and Custom Board are very effective. Cooperation is strong. Digital solutions are being implemented to exchange information.</p> <p>Sanctions can only be imposed by a court or the Labour Dispute Committee.</p> <p>It is difficult to detect cases of non-compliance if employees do not report to enforcement institutions. Low funding of Labour Inspectorate.</p>
EL	The primary responsibility for enforcing labour law (including	The SEPE today has 80 Departments of Labour	In the case of the mixed inspection teams from	There is no such a system. The Labour	Partially effective	Weaknesses reported by stakeholders include:

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	<p>the employers' obligation to apply the minimum wage) lies with the SEPE. SEPE was established in 1999 as a special Secretariat directly subordinate to the Minister of Labour, and the legislative framework of operation was defined by Law 3996/2011. Under Law 4808/2021 (July 2021), the SEPE, as of the beginning of 2022, is separated from the supervision of the Ministry of Labour, is transformed and renamed "Independent Labour Inspection Authority". The SEPE was and still is responsible for investigating the labour legislation and the undeclared work. At the same time, the SEPE provides information and advice and operates in a preventive and conciliatory manner, covering the whole of Greece through its network of regional bureaus.</p>	<p>Relations Inspection (of which 69 local departments and 11 coordination departments) and 42 Departments of Occupational Safety and Health Inspection, which belong to Regional Directorates for Inspection of Labour Relations and Safety and Health at Work.</p> <p>EFKA has established the PEKA [Regional Controlling Centres] structured at a regional level.</p>	<p>the Labour Inspectorate, the EFKA and the Ministry of Finance, the inspections are organised in a monthly or in a quarterly basis.</p>	<p>Inspectorate publishes every year a general annual "Activity Report" (Εκθεση Πεπραγμένων), in which it presents various figures such as accidents at work, number of inspections to companies at sectoral and local level, number of disputes that have taken place etc. There is no specification on figures relating to the enforcement of the MW.</p>		<ul style="list-style-type: none"> - the inability of union representatives to take part in the inspections of EFKA due to lack of legislative provision - Lack of flexibility and excessive bureaucracy in the operation of SEPE <p>Strengths:</p> <ul style="list-style-type: none"> - the Labour Inspectorate consists of a very capable and specialised workforce with a high level of education

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	<p>The Single Social Security Entity-EFKA is responsible for monitoring compliance with insurance legislation and is, therefore, indirectly involved, as a control mechanism, with the employers' compliance with minimum wage legislation. EFKA carries out on-site and substantive inspections to combat social contribution evasion by employers. The on-site check is performed by the competent inspectors of the PEKA and the substantive check concerns the data entered by employers in the "ERGANI Information System."</p> <p>Labour disputes (individual and collective) and disputes concerning employers' non-compliance with minimum wage legislation are tried by the ordinary courts hearing civil disputes.</p>					

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	The law provides the possibility to perform joint inspection from three different departments (Labour Inspectorate, EFKA, and Ministry of Finance).					
ES	<p>The institution in charge of MW enforcement in Spain is the Labour Inspectorate. The Labour Inspectorate is a generalist enforcement institution in charge of overseeing the right implementation of labour laws and collective agreements. The Labor and Social Security Inspectorate is in charge of monitoring compliance with social and labour market regulations. Moreover, it can hold offending companies accountable.</p> <p>The Social Court is a jurisdictional body of the Judiciary designed to hear labour matters in the first or only instance. They are</p>	<p>In recent years, there has been a decentralization of the Labour Inspectorate. More specifically, Catalonia and the Basque Country have now their own Labour Inspectorate, except for social security matters. The Autonomous Communities have sanctioning power in the substantive matters over which they have powers, being able to establish or modulate sanctions within the framework of the basic rules or principles of the State.</p>	<p>The coordination between the national and regional levels in the case of the Labour Inspectorate takes place through the Governing Council. The Governing Council is a collegiate body made up of representatives of the General State Administration and the Autonomous Communities. It is chaired by the Minister of Labour, Migration and Social Security. Its functions include the definition of general action plans and programs of the Labor and Social Security Inspection and the measures and strategies</p>	<p>There is no specific system on MW enforcement in place in Spain. No data collection takes place.</p>	<p>Partially effective</p>	<p>Strengths: the important role of coordination between different institutions and regional governments; legal system that guarantees across-the-board compliance with the MW; deviation below the MW is easily detected through social security data.</p> <p>Weaknesses: limited resources and capacity of enforcement institutions together with the structure of the Spanish labour market (mostly small enterprises) make it difficult to detect violations since in the vast majority of cases there are no workers'</p>

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	competent to resolve procedures related to labour issues and Social Security, among other cases. This includes conflicts between employees and employers in relation to wages, collective agreements or employment contracts.		necessary for their enforcement, as well as the definition of the territorial action plans and programs to coordinate effectively the national and regional levels.			representation structures in place. The Strategic Plan for the Labour Inspectorate 2021-23 contained a number of measures in order to enhance the operational capacity of the Labour Inspectorate, including more resources.
FI	Generally binding agreements: the Regional State Administrative Agency (AVI) is responsible for monitoring compliance with generally binding collective agreement. It is a generalist institution which does not deal exclusively with minimum wages. AVI cannot order sanctions or other penalties in case non-compliance with minimum wages is detected. Police (only in certain cases) and general courts are responsible for the	Generally binding collective agreements: There are 7 Regional State Administrative Agencies (AVI). AVIs are independent authorities functioning in the administrative branch of the Ministry of Social Affairs and Health. Police is under the Ministry of Interior. General courts operate at three levels: district courts, court of appeal and the supreme court.	No specific coordination arrangements in place. Authorities cooperate at local level but there is no coordination body or arrangement. The Regional State Administrative Agencies and the police cooperate in monitoring foreign workers by making joint inspections. The Regional State Administrative Agencies	No monitoring tool specifically focusing or measuring MW enforcement at national or regional level as the responsibility for minimum wage enforcement is very fragmented. One Regional State Administrative Agencies (AVI Southern Finland) has an internal database	Partially effective.	The legal framework for normally binding collective agreement is effective and allows for a rapid solution of disputes. For generally binding collective agreements, on the other hand, AVI's mandate is too narrow as they cannot impose sanctions or other penalties when violations are found and in many cases, workers do not take the case to court

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	<p>enforcement of minimum wages.</p> <p>Trade unions and employers' organisations are in charge of the enforcement of normally binding collective agreements, including provisions on minimum wages. In this case, disputes can be referred to Labour Courts.</p>	<p>Normally binding agreements:</p> <p>The Labour Court is an independent and impartial special court functioning in the administrative branch of the Ministry of Justice.</p> <p>Trade unions who sign collective agreements are usually organised at sector-level. They are usually affiliated to peak-level trade unions but act independently.</p> <p>Employers' organisations signatories to collective agreements are usually organised at sector-level. They are usually affiliated at peak-level employers' organisations but act independently.</p>	<p>can compare information gathered during inspections with information provided by other authorities.</p>	<p>on foreign workers which include indicators on wages.</p>		<p>due to the length and costs of proceedings.</p> <p>Overall, the current legal framework works well for unionised workers but not for workers who are not members of a trade union.</p> <p>Monitoring of non-compliance is not systemic enough: with the exception of the construction sector, inspections are often carried out after worker notification. Resources are directed to sectors with a higher risk of non-compliance.</p>
FR	<p>The main institution in charge of MW enforcement is the Labour inspectorate.</p> <p>The Directorate-General for Labour (DGT) is the central</p>	<p>Labour inspections are mainly carried out by the Ministry of Labour.</p> <p>Beyond the central level, with the DGT, the labour</p>	<p>Only the Labour inspectorate is in charge of the enforcement of the MW. However, it supposes some</p>	<p>Yes. each year the Labour inspectorate provides a report on its activities, which provides data on the</p>	<p>- Legal framework: very effective.</p> <p>- Enforcement institutions and</p>	<p>The legal system is robust, no real critics about the legal framework.</p>

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	<p>authority of the labour inspection system. It is responsible for the application of international conventions ratified by France in the field of labour. DGT determines the legal framework for the exercise of the agents' missions and ensures that it is respected, particularly with regard to the principles of independence and freedom of decision.</p> <p>The labour inspection system has investigative powers in the presence of any situation or employment relationship and ensures the application of legal standards and regulations. The competence of the French labour inspectorate is broad and it has gradually expanded over the past 15 years in order to make the system stronger.</p> <p>Labour courts intervene only to order employers to pay top-ups to the minimum wage and possibly to order the employer</p>	<p>inspection system has three levels:</p> <ul style="list-style-type: none"> - the DREETS, responsible for steering regional policy in the field of labour; - on departmental level, the departmental unit (UD) who has authority over the labour inspection on behalf of the DREETS; - the control unit (UC) is a service of the departmental unit made up of territorial sections in which control officers are assigned: each section is placed under the responsibility of a labour inspection control officer. 	<p>coordination between the different services and level of organization of the Labour inspectorate.</p>	<p>number of administrative sanctions. No evidence that breakdown data are related to breaches related to MW.</p>	<p>mandate: Partially effective / not effective. The control of the compliance of MW is not a priority task and led to limited number of sanctions. Furthermore, the number of labour inspectorate is too low to carry out enough controls.</p> <p>- Organisation and coordination among enforcement institutions: not relevant. Only the Labour Inspectorate is in charge of enforcement.</p>	<p>Concerns are about the effectiveness of the enforcement: the labour inspectorate has not enough resources to provide efficient controls on MW compliance and the issue is not a priority for the labour inspectorate.</p> <p>No recent evolution on MW enforcement systems to address weaknesses.</p>

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	to pay damages. Furthermore, any employee who believes that he is being paid less than the SMIC or the agreed minimum wage may bring an action before the labour courts to obtain back pay and damages.					
HR	<p>The Labour Inspectorate, which is part of the State Inspectorate, is responsible for monitoring compliance with the Labour Act and other labour legislation, as well as for surveillance in the field of safety at work. State Inspectorate and the Tax Administration Inspection of the Ministry of Finance are responsible for monitoring the calculations and payment of wages. Labour courts are responsible for the collection of unpaid minimum wages.</p> <p>The education inspectorate monitors employment relations in education institutions, while State administration and local administrations are supervised</p>	<p>Enforcement institutions are organised in a very centralised way, with a head office located in the capital and regional offices. The State Inspectorate has Central Office and regional offices in five cities. The Labour Inspectorate is a department of the State Inspectorate, and it is also divided in regional offices.</p> <p>The Tax Administration is the administrative organization within the Ministry of Finance whose duty is to implement tax regulations and regulations concerning the payment of obligatory contributions.</p>	<p>The Labour Inspectorate cooperates with the Tax Administration Inspectorate. Cooperation has increased as a result of the 2021 amendment of the Minimum Wage Act. A special coordinating body was established in December 2021. Its role is to coordinate inspections, target weaknesses and strengthen control; it does not focus exclusively on MW. Since the body was only recently established, no arrangement or activity has been reported yet.</p>	<p>The Croatian Bureau of Statistics collects and analyses much data directly and indirectly related to the issue of MW compliance among companies and workers. Data is available only on demand.</p> <p>An Expert Commission is in charge of monitoring and analysing trends in minimum wage. The Commission includes a representative of the Bureau of Statistics who provides it with</p>	<p>Legal framework, enforcement institutions and mandate: very effective.</p> <p>Organisation and coordination among enforcement institutions: partially effective.</p>	<p>The legal system has been recently improved with the 2021 Amendment to the Minimum Wage Act. Efficient implementation is however an issue and social partner are not enough involved in decision making.</p> <p>The mandate of enforcement institution is clear although there is no cooperation mechanism. Resources are overall sufficient but the number of inspectors has declined over time.</p>

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	by the Administrative Inspectorate. These are all generalist enforcement institutions.			relevant information and data.		
HU	<p>Capital and county government offices: They monitor compliance with labour law, including regulations on minimum wage and conduct labour inspections. No specialised department that only focus on minimum wage compliance. They are generalist enforcement institutions and are not specialised on MW.</p> <p>National Tax and Customs Office (NAV): occasionally takes part in labour inspections.</p> <p>The Department of Employment Inspection Management (Employment Supervision Authority) of the Ministry of Innovation and Technology is responsible for the planning of inspections as well as for the evaluation of the results. Then</p>	<p>Labour inspections are coordinated by the Employment Supervision Authority of the Ministry of Innovation and Technology (after by the Ministry of economic development) 2022 , which is the managing institution in charge of employment policies.</p> <p>Inspections are carried out by the local government offices which are responsible for the local administration of all public tasks with a total of about 25 departments. One of these departments deals with labour affairs, employment supervision and labour protection. They are organised on a regional basis.</p>	<p>Informal co-operation with various bodies exists at the level of government offices, especially for joint inspections.</p>	No	Very effective	<p>Legal framework is stable, and mandate of inspectorates is clear.</p> <p>A challenge to the enforcement is related to the distinction among basic minimum wage for unskilled and guaranteed minimum wage for skilled workers. Although the law regulates the difference between the two types of minimum wages it is sometimes difficult to determine which one applies and many irregularities stem from this situation.</p>

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	supervision, was transferred to the Ministry of Innovation and Technology. As of December 2022 it was moved under the new Ministry for Economic Development					
IE	<p>The WRC has an inspectorate section dealing with the application of employment law (including regulation on MW). Enforcement of MW in SEOs and EROs is conducted mostly through industrial relations mechanisms, although the case can be referred to WRC or to a Labour Court.</p> <p>The Irish Labour Court can hear cases relating to MW implementation. It is not a court of law, but it operates as an industrial relations tribunal. Trade unions are generally involved in the negotiation of SEOs and EROs, and play an active role in ensuring their provisions are implemented in the relevant sectors.</p>	<p>WRC is the sole body with the authority to oversee the enforcement of the national minimum wage and the sector specific agreements in case of EROs and SEOs.</p> <p>WRC is divided in service areas. The Inspection, Enforcement, Information and Customer Services Division aims to ensure that workers and employers are aware of the legislation.</p>	<p>The inspectorate coordinates and collaborates with other agencies (Customs, Tax authorities, Garda) which are not directly involved in the enforcement process.</p> <p>Cooperation is based on informal arrangements. There is also a strong informal link with NGOs working with migrants and minority groups.</p>	<p>No specific monitoring and data collection on Minimum Wage enforcement, but annual reports of WRC and Low Pay Commission provide some information.</p>	<p>Legal framework: very effective.</p> <p>Enforcement Institutions and mandate: partially effective due to the limited number of inspectors and the fact that their focus is not just on MW.</p> <p>Organization and coordination: very effective within the limits of the available resources.</p>	<p>The legal system is clear with continuous monitoring by the Low Pay Commission. However, undocumented workers are not protected by the law and legislation is not based on EU directives. The main strength of the enforcement set up is the fact that all activities are streamlined under a single body.</p> <p>The limited number of inspectors and lack of inspectors specifically dedicated to MW is a major weakness of the system together with the fact that employer</p>

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	The Low Pay Commission is responsible for reporting on the implementation of the national minimum wage and making recommendations to the incumbent Minister for setting the rate of the national minimum wage.					records are often not well kept.
IT	<p>The main institutions in charge of MW enforcement (the National Labour Inspectorate and the judiciary) are generalist institutions with competence on the whole spectrum of employment regulation.</p> <p>The INPS plays an indirect role: it is in charge to vigilate on the compliance with social security contribution.</p> <p>The Labour Inspectorate exercises and coordinates on the national territory the supervisory function in matters of labor, contributions, compulsory insurance and social legislation.</p>	<p>The labour inspectorate has its central seat in Rome and it is organized in territorial units at the provincial level, with a maximum of 80 territorial seats, which are in charge of the ordinary inspection work.</p> <p>4 cross-regional bodies (Territorial Labour Inspectorates) are also foreseen with a role of coordination of the territorial seats.</p> <p>As for the judiciary, the state territory is divided into 165 districts of ordinary courts,</p>	The Italian MW enforcement system is pluralistic and non-hierarchical, with very limited coordination between the different constitutive elements.	In Italy, there is no data collection system specifically devoted to MW enforcement.	<p>Legal Framework: partially effective. Lack of <i>erga omnes</i> efficacy of collective agreements, difficulties in identifying the collective agreement to be applied to specific activities (contractual duping), focus on inspections and sanctions, no use of administrative data to detect non-compliance.</p> <p>Enforcement institutions and mandate: partially effective. Lack of resources and reduction in the number of staff.</p>	<p>The system does not show any specific strength.</p> <p>On the other hand, weaknesses include difficulties in the identification of the levels to be applied; limited resources for the enforcement institutions and the fact that the Italian system of MW enforcement is exclusively focused on inspections and does not rely on other types of vigilance, e.g. documentary vigilance.</p>

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	The judiciary ascertains on lawsuits connected to remuneration.	which are grouped into judicial districts (29 in total), in each of which there is a Court of Appeal.			No special coordination among enforcement institutions.	No major evolutions over the past 10 years: the only reform in the system has been the creation of the National Labour Inspectorate.
LT	The State Labour Inspectorate is a generalist institution in charge of labour law enforcement, thus including minimum wage. Police, the Financial Crime Investigation Service may be involved by the State Labour Inspectorate to conduct investigations.	The State Labour Inspectorate is under the Ministry of Social Security and Labour. It has 10 regional units all over Lithuania.	The State Labour Inspectorate cooperates with all trade unions and employers' organisations and maintains relations with more than 30 governmental institutions and organisations, all municipalities and organizations of counties, Government representatives in counties. In 2019, seven public authorities (State Tax Inspection, Financial Crime Investigation Service, Police Department, State	The State Labour Inspectorate monitors the implementation of the Labour Code and submits a report on the monitoring and an assessment of the results achieved to the Government and the Parliament at the end of every year. Reports include the number and classification of violations of the law and contain proposals for legislative improvements. This monitoring is also	Legal framework: very effective Enforcement institutions: partially effective Organisation and coordination among institutions: very effective	Lithuanian legal system is rather effective as imposes several key obligations on employers that reduce the risk of non-compliance with minimum wage. Among the strengths of the enforcement system there are the regional organisation of enforcement institutions and the good level of cooperation. However, controls can only be effective if workers cooperate and denounce violations or testify to the fact that the accounted or recorded working time

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			<p>Border Guard Service, Customs Department, SLI and State Food and Veterinary Service) signed an agreement to establish a Risk Analysis Centre and five Joint Operation Centres. These centres are not specifically designed to enforce the compliance with MW, but rather to address the problems of undeclared work, illegal work and shadow business.</p>	<p>supported by the Open Sodra system where anyone can see the number of employees earning less than the MW and average wages paid by all companies and organisations operating in Lithuania.</p>		<p>does not correspond to the de facto situation.</p> <p>As for resources, investments are being made in technology and inspectors' qualification, although inspectorates are understaffed and are facing issues in attracting new personnel.</p>
LU	<p>- Inspectorate of Labour and Mines: a generalist institution mainly responsible for the application of the social Minimum Wage. It also collaborates with other government bodies and services.</p> <p>- Standing Committee on Labour and Employment: is responsible for advising the Minister responsible for Labour on</p>	<p>The Inspectorate of Labour and Mines is under the authority of the Minister of Labour, Employment and the Social and Solidarity Economy of the Grand Duchy of Luxembourg. It consists of different departments and has several agencies.</p> <p>The competent courts in labour law (Labour Court, Court of Appeal and Court of</p>	<p>The Inspectorate of Labour and Mines collaborates and cooperates closely with the Ministry of Labour, Employment and the Social and Solidarity Economy, the Accident Insurance Association, the Directorate of Health, the Customs and Excise Administration, the</p>	<p>No data collection/monitoring system on the enforcement of MW</p>	<p>Very effective. The legal framework is very clear. Enforcement institutions work well and increased its staff when the number of control demands started to rise. There is good cooperation between different organisations.</p>	<p>the social minimum wage is one of the key elements of Luxembourg's wage policy and, therefore, of the Luxembourgish social model. No other information was provided.</p>

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	matters relating to work in general. -	Cassation) are organized as follows: there are three labour courts, located in Luxembourg, Diekirch and Esch-sur-Alzette, while the Court of Cassation and the Appeal Court are located in Luxembourg.	Grand Ducal Police, the Joint Social Security Centre, the Registration, Estates and VAT Administration, the Public Prosecutor's Office, and with the Luxembourg Inland Revenue. No information on cooperation arrangements or mechanisms were provided.			
LV	The State Labour Inspectorate (VDI) is the enforcement institution (generalist institution) for the application of Minimum Wage and has competence on laws and regulations on employment and working conditions. Function of the VDI is the implementation of State supervision and control in the field of labour.	The VDI has five regional offices. Except Riga VDI, each regional office has several sub-regional sectors and local offices. Riga's VDI internal structure includes four sectors: Labor Protection Supervision Sector; Mediation and Ensuring Legal Compliance Sector; Labour Law Supervision Sector; Prevention and Rapid Response Sector.	The VDI is the only competent institution. Regional and sub-regional VDI offices operate according to a commonly agreed single plan. Cooperation agreements with other involved organisations are not concluded.	No specific monitoring and data collection system on Minimum Wage enforcement, but data on Minimum Wage can be found in some reports.	Legal framework: very effective. Enforcement institutions and mandate: very effective. Organisation and coordination among enforcement institutions: no assessment (only 1 institution)	Main strength of the legal system and the enforcement set up is its simplicity, with clear normative regulation. Moreover, high qualification of VDI personnel and effective work organisation. Weaknesses: financial resources, low wages and insufficient number of personnel.

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	Courts adjudicate applications about non-compliance with the Minimum Wage.	Internally, VDI is organised by functions and fields of activities. The management of the organization consists of Director and two Deputy Directors.				VDI pays attention at improving of qualification of its personnel through training and lifelong learning.
MT	<p>The Department for Industrial and Employment Relations (DIER) is the only institution in charge of enforcing the MW in Malta. The Department has a generalist scope. Inspectors' status and mandate is regulated by the Employment and Industrial Relations Act.</p> <p>The Industrial Tribunal may hear disputes and deliver judgements relating to alleged infringements listed in Employment and Industrial Relations Act.</p> <p>The Criminal Court may hear disputes and deliver judgements relating to minimum wage.</p>	<p>The Department of Industrial and Employment Relations falls under the Minister in charge of sustainable development, implementation of the electoral manifesto, and social dialogue.</p> <p>The enforcement branch is under the responsibility of an Assistant Director. It operates at national level and covers all employment matters. Its Enforcement branch consists of two sections: the Inspectorate Section, which monitors employment conditions and investigates complaints, and the</p>	<p>No.</p> <p>There is only one responsible body.</p>	No	Partially effective	<p>The legal framework is one of the strengths of the enforcement system as it provides a clear framework and clearly defines the role and mandate of labour inspectors. The Department for Industrial and Employment Relations also enjoys good relations with both trade unions and employers' organisations.</p> <p>As for the weaknesses, the Department for Industrial and Employment Relations</p>

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		Customer Care Section, which serves as the first contact point for the general public seeking information on employment relations.				does not have the power to protect workers who file a complaint from adverse treatment, including dismissal and deportation for third country nationals. The Department resources have also been limited in the past, but the situation has improved in recent years.
NL	<p>The Dutch Labour Inspectorate is the supervisory body and monitors whether employers and employees comply with labour law.</p> <p>Labour Courts can be involved if employees start civil proceedings.</p> <p>The Public Prosecution Service directs investigation led by the Labour Inspectorate.</p> <p>Social Partners are Involved in collective bargaining agreements.</p>	The Dutch Labour Inspectorate is a central national authority divided into eleven sections with specialised programs for different sectors. Specific programmes are also established for particularly relevant issues: the programme “Sham structure and compliance with collective agreements” is in charge of enforcing minimum wage regulations.	There are no multiple responsible bodies.	Data on inspections is collected and published on a website containing information for each inspection since 2016.	<p>Legal framework and enforcement institutions: very effective.</p> <p>Organisation and coordination among enforcement institutions: partially effective.</p>	<p>Strengths: the system of Minimum Wage enforcement functions well, the legal system is clear. Policy regulations make sure that inspections are carried out correctly. The enforcement institution conducts data-informed, risk-based checks, using a large database, paired with sampled checks.</p> <p>Weaknesses: laws are quite complex, and simpler regulations</p>

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	Tax Authority, Social Services Agency share information with the Inspectorate.					<p>would increase the speed of investigations. Although not understaffed, more personnel would increase the capacity to conduct investigations. The Inspectorate should become more effective in addressing serious and repeated violations of labour laws.</p> <p>The increased use of persuasion and preventive measures is an attempt to address these weaknesses.</p>
PL	The NLI is a generalist enforcement institution which supervises and inspects the observance of labour law. It controls companies, provides advice, training and legal counselling, raises awareness and cooperates with trade unions and other institutions. It can compensate the employee,	The NLI is composed by a Chief Labour Inspectorate, 16 District Labour Inspectorates (with 42 sub-districts) and The National Labour Inspectorate's Professor Jan Rosner Memorial Training Centre in Wroclaw.	The two bodies operate separately having different responsibilities and powers.	The NLI is responsible for monitoring and data collection on minimum wage enforcement. The Inspectorate publishes annual reports on its activities containing data and information	<p>Legal framework and enforcement institutions: partially effective.</p> <p>Organisation and coordination among enforcement institutions: effective. It mainly consists of making the</p>	The main strength of the legal system is the introduction of the hourly MW. The system should be reviewed, pursuing simplification and unification, as it can be difficult to interpret the law.

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	<p>impose fines, refer the matter to the labour court.</p> <p>Labour courts are also involved in MW enforcement and can impose sanctions. Workers can file lawsuits against their employers and labour inspectors can refer cases to the court if they find serious violations.</p>	<p>Labour courts are organisational units of the district courts; the labour and social insurance courts are organisational units of the district and appeal courts.</p>		<p>on minimum wage enforcement</p>	<p>results of the inspections available to labour courts and providing training to court staff</p>	<p>The enforcement system is based on information sharing and cooperation is good although institution work separately. However, resources are insufficient to carry out tasks effectively.</p> <p>A first attempt to improve the legal system is represented by the establishment of the hourly MW in 2017 to guarantee a stronger protection of workers on civil law contracts.</p>
PT	<p>The MW enforcement is in charge of generalist enforcement institutions having competence on general labour laws and regulations.</p> <p>The Labour Inspectorate (Authority for Working Conditions - ACT) is the institution controlling the</p>	<p>ACT is headquartered in Lisbon and has 32 decentralized services at local level.</p>	<p>Not applicable</p>	<p>The Strategy and Planning Office (GEP) and the Ministry of Labour, Solidarity and Social Security (MTSSS) produce annual reports on monitoring and data collection on the implementation of</p>	<p>- Legal framework: partially effective.</p> <p>- Enforcement institutions and mandate: partially effective</p>	<p>Strengths: the legal system is robust and the ACT statute grants this body of professionals mechanisms of technical autonomy and independence, as well as specific rules of professional ethics, in addition to those</p>

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	<p>application of legislation and responsible for promoting the improvement of working conditions. The surveillance, detection and application of administrative infractions is the responsibility of the Authority for Working Conditions (ACT).</p> <p>Labour Courts intervene in case employers does not restore legality after being notified by ACT. ACT prepares the respective infraction notice taking action to present the case to be solved by the Labour Court.</p> <p>In some cases, the inspections consist of joint visits to the workplace (visitas conjuntas) including other entities: Social security (ISS); police forces (GNR and PSP); service of foreigners and frontiers (SEF) and tax authorities (AT).</p>			<p>MW, examining the share of workers earning the minimum wage compared with working population, MW sectoral and regional incidence and MW impact on labour market, inequality and other impacts. Reports are based on data from the mandatory survey to public and private companies and on the administrative records of social security database.</p>	<p>- Organisation and coordination among enforcement institutions: not effective</p>	<p>provided for in the general legal regime for inspection, auditing and inspection activities. Furthermore, ACT provides an information service, in all our 32 decentralized ACT services, through a pre-booking as well as telephone and written and availability on the ACT website. ACT provides as well as adatabase with all the collective agreements with the indication of the minimum remuneration of the various sectors of activity.</p> <p>Weaknesses: the problems of compliance with MW in connection with undeclared work, migrant work, bogus self-employment and recent forms of platform work</p>

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						<p>suggest that legal improvements to regulate these phenomena are needed. As for the enforcement system, defining priorities and dealing effectively with the priorities assigned depends to a large extent of the resources and capacities of enforcement institutions. The lack of coordination among the informational system of ACT and social security and tax databases is also an issue. Overall, fundings are not adequate.</p>
RO	Labour Inspection, a generalist institution, with competences in different areas, which can apply fines in case of non-compliance.	Labour Inspection is organized in territorial units headed by the Chief Inspector, who is appointed by the Ministry of Labour	No multiple responsible bodies	No dedicated monitoring and data collection, but there are dedicated sections of the annual report of the activity of the Labour Inspection	<ul style="list-style-type: none"> - Legal framework: effective (clear provisions) - Enforcement institutions and 	<ul style="list-style-type: none"> - Legal System: its strengths are that provisions are clear, Labour Inspection can carry unannounced controls and the identity of the person lodging the complaint has to be protected. Weakness is

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	The court is instead entitled to enforce the application of Minimum Wage provisions				mandate: partially effective	<p>that fines are low and so deterrence is limited.</p> <p>- Enforcement set up: strength is the decentralised structure.</p> <p>- Resources and capacity of enforcement institutions: strength is the possibility of Labour Inspection to directly applying penalties, weakness is the limited resources given to the Labour Inspection, with insufficient and untrained staff</p>
SE	Social partners are the main responsible for the enforcement of MW. Trade unions negotiate collective agreements, offer support and advice to their members and conduct worksite inspections. Employers' organisations negotiate	Both trade unions and employer organisations are organised on sectoral level (sometimes several sectors are covered by a trade union), and almost always there are regional and local	Social partners cooperate at central level with various coordinating mechanisms, but they are not specific for MW. Cooperation is stronger	No	Very effective	The extent of collective bargaining coverage in the labour market has led to a normative effect on wages, which means that workplaces without collective agreements tend to have similar

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	<p>collective agreements and offer advice and support to their members.</p> <p>The Swedish Labour Court is the highest legal instance for labour disputes. Issues related to collective agreements and other labour disputes can be tried here but must be raised by an employer or employee organization.</p>	<p>subsections of each social partner.</p>	<p>and most common in the construction sector.</p>			<p>wages as the workplaces that do. A main strength of the system is that the coverage and strength of the labour unions, which are represented at virtually all workplaces. Issues with posted workers or in certain sectors persist, which indicate the limits of social partners to reach certain groups of workers and employers.</p>
SI	<p>The Labour Inspectorate and the Labour Court are in charge of minimum wage enforcement. They are generalist institutions. Labour Inspectorates are the labour-law enforcement authorities. Their tasks include administrative and minor-offence procedures. Labour Courts are the judicial authority. They take decisions in disputes regarding minimum wage.</p>	<p>The Labor Inspectorate is an independent authority within the Ministry of Labour, Family, Social Affairs and Equal Opportunities and is a centralized organization with 15 territorial units.</p> <p>The judicial system consists of general and specialized courts, the latter operating only in the field of labour and social and administrative law.</p>	<p>No direct cooperation between the Labour Inspectorate and the Labour Courts due to their different responsibilities. However, the Labour Inspectorate can send information to the Labour court or to the Prosecution office.</p>	<p>No specialised systems of data monitoring and collection about minimum wage enforcement. The Ministry of Labour, Family, Social Affairs and Equal Opportunities is currently building an analytical infrastructure that</p>	<p>Partially effective</p>	<p>Rights, obligations, and sanctions are clearly defined. The system of peaceful settlement of disputes is effective. Courts are however understaffed and have a too many cases, therefore proceedings take too long. Furthermore, authorities can only impose a fine, but do not have the power to recover unpaid wages. Enforcement</p>

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	Police and State Prosecution prosecute crimes against employment and social security in Criminal Code.	There are four territorial Labour Courts which have a common court of appeal - the Higher Labour and Social Court in Ljubljana.		will allow to collect data also on MW.		<p>institutions could intensify their cooperation. Labour Inspectorate is also understaffed, and resources are limited.</p> <p>- Resource and capacity of enforcement institutions: Resources of the Labour Inspectorate have slightly increased but remain low.</p> <p>Cooperation among the Labour Inspectorate and the financial administration responsible for the payment of social security contributions has increased.</p>
SK	Wage compliance is monitored by the Labour Inspectorate. This is the general enforcement institution, with competence on regulations on employment and working conditions.	The Labour Inspectorate, operating both at regional and national level (the National Labour Inspectorate).	NIP is mainly responsible for monitoring, but special task forces have been used, so that also tax authorities, police forces and regional	There is not a system collecting data on minimum wage enforcement.	Partially effective.	- Strengths: experienced and educated inspectors and good practice regarding inspection procedures

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	<p>- National Labour Inspectorates (NIP) supervises compliance with the labour law regulations about employment relations, is liable for breaches of the regulations and of obligations under the collective agreements. The Labour Inspectorate is entitled to impose a fine for breaches of obligations under the collective agreements.</p> <p>- Labour courts are divided in district courts and regional courts.</p> <p>- Offices of Labour, Social Affairs and Family check compliance with the law, illegal work and illegal employment.</p>		<p>trade offices were involved.</p>			<p>- Weaknesses: insufficient cooperation with the authorities concerned and insufficient material for effective selection of inspected entities. No strategic document regulating procedures for promoting compliance with MW obligations</p> <p>- Additional problem: evidence of the provision of the envelope wages (the under-declared work).</p> <p>The issue of enforcing the minimum wage has not been addressed.</p>

Source: National Eurofound Correspondents' reports

Table I-3: Resources and capacity of control/enforcement institutions in charge of MW compliance

Country	Enforcement institutions			Human resources		
	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
AT	N/A	N/A	Partially adequate. Stable	Finance police: 430 employees (2020). ÖGK and PLB aim to have 250 employees each devoted to GPLB which includes MW enforcement.	N/A	Staffing: partially adequate. Qualification: very adequate.
BE	N/A	N/A	Assessment: not adequate. Trend: stable (increase announced)	- Overall staff of Labour Inspectorate: 351 staff members (2018) 400 staff members (2008) - staff devoted to activities dealing with the Minimum Wage: 291 inspectors (2018) 275 inspectors (2008)	16 additional inspectors. 5.8% increase between 2008 and 2013.	Assessment: not adequate. Trend: stable (increase announced)
BG	N/A	N/A	N/A	As of 31.12.2021 there were 320 employees within the General Labour Inspectorate (GLI) who are engaged in monitoring activities. No staff member deals solely with MW enforcement.	Stable with only small variations.	Partially adequate. Performance of sufficient and frequent inspections is limited due to the

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	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
						number of available employees. The Inspectorate's tasks have been expanded in recent years despite lack of staff increase.
CY	N/A	Increased	Considered to be very adequate.	N/A	Three (3) additional labour inspectors and thirty (30) additional assistant labour inspectors in 2021	Very adequate. Increased.
CZ	CZK 302 million in 2010 CZK 572 million in 2020, i.e. an increase of 89%. No specific information on financial resources related to minimum wage inspection activities	An increase of CZK 270 million (+89%)	Assessment: partially adequate Trend: increased	535 in 2010 772 in 2020, i.e., an increase of 44.3%. - Staff related to the labour relations agenda: from 2017 to 2020 an average of 154 inspectors (around 30% of all the Office's inspectors)	An increase of 237 employees (44.3%)	Assessment: partially adequate Trend: increased
DE	N/A	N/A	N/A	44.263 persons (2020) 35.372 persons (2017) working for custom authorities'	+10% between 2017 and 2020.	N/A

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Country	Enforcement institutions			Human resources		
	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
				7.056 positions (2020) 5.945 positions (2014) filled posts to the custom authorities' FKS units dealing with unlawful employment and working conditions		
DK	Labour court: overall allocation 8.8 million DKK; funded by the Ministry of Employment.	Increased	Very adequate. Increased over the last decade.	Labour court: 57 members and a secretariat. No staff member deals solely with minimum wage enforcement	Stable	Very adequate. Stable.
EE	N/A	N/A	Tax and Custom Board: adequate Labour Inspectorates: not adequate. Stable	Labour inspectorate: total staff 90 people. 7 responsible for working conditions, such as inspections, foreign workforce, minimum wage, working time etc (+3 in minor roles).	Stable	Tax and Custom Board: adequate. Labour Inspectorate: not adequate. Stable
EL	2019: € 22.696.000 No data is available on resources specifically devoted to activities dealing with MW	Increased. The change between 2014-2019 is +13%	Partially adequate. Stable.	The number of the SEPE employees in 2022 was 769; of them 401 were general labour relations inspectors and 253 health and safety inspectors.	Increased. The change between 2014-2022 is +8%. The staff of the service between 2019-2022 has been slightly increased mainly due to the	Partially adequate. Stable.

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	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
				No data available for staff involved in MW enforcement activities	mobility system of the public sector.	
ES	<p>Overall financial allocation for labour inspectorate: €197,81 million (2022)</p> <p>No data is available on resources specifically devoted to activities dealing with MW</p>	No information from previous years.	Partially adequate	<p>2020: 1015 Inspectors 990 Sub inspectors 1070 Administrative support Total: 3075</p> <p>No data available for staff involved in MW enforcement activities</p>	<p>Period 2010-2020 Inspectors: +7,8% Sub inspectors: 7,4%</p>	Partially adequate.
FI	<p>In 2020 the overall budget for Regional State Administrative Agencies was EUR 29 million. In 2021 the budget amount to EUR 30 million.</p> <p>No data is available on resources specifically devoted to activities dealing with minimum wage enforcement nor data on social partners' resources.</p>	Increased.	Partially adequate.	N/A	N/A	<p>Very adequate.</p> <p>According to AVI local representatives, they never had issues in recruiting staff. Furthermore, they have specific units monitoring foreign workers and their working conditions.</p> <p>Increased in 2021.</p>

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	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
FR	Budget for 2022: just over €317 million for staff implementing policies to improve the quality of employment and labour relations. (staff of the DGT + staff of the decentralised services).	N/A	Assessment: not adequate	2019: 219 control unit managers; 438 public information officers; 379 labour control agents; 1,796 labour inspectors; 684 control assistants. 2175 officers were responsible for the control of in 2019, thus also responsible for the enforcement of minimum wage legislation, no specific staff devoted to MW enforcement.	2176 (2009) 2347 (2018) Trend: +7.9% According to the Court of Auditors, the number of staff in the labour inspection system as a whole, after having increased significantly over the last 20 years, stabilised for a while and then decreased from 2017 onwards.	There are important differences between regions, where some are less attractive to recruit labour inspectors.
HR	N/A	N/A	Funding of Labour Inspectorate and Tax Administration Inspectorate is considered partially adequate.	Working conditions in the State Inspectorate are not very favourable and in 2020 28% of positions were vacant. In 2020, the Inspectorate had 1819 employees instead of 1995 as required by a Decree on internal organization. No data available on staff devoted to activities dealing	Decreasing by 4% in the last five years.	Staffing and qualification is partially adequate

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	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
				with minimum wage enforcement.		
HU	N/A – expenditure of labour inspectorates is part of the overall budget of government offices; a separate budget is not available. Estimate expenditure: EUR 2.8 billion in 2022.	According to labour inspectorates, financial resources have remained stable.	Partially adequate. Stable.	400 people in local government offices. No staff member specifically in charge only of monitoring minimum wages.	Stable – only minor variations over time.	Very adequate. Stable.
IE	WRC overall budget 2020: 14.954 (€m) 2016: 12.57 (€m)	Increased	No assessment available	WRC total staff: 192.32 (2020) 164.1 (2016). In September 2020 there were 48 WRC Labour Inspectors.	Increased	Assessment: partially adequate. The WRC is aiming to increase staff by 20% over the next three years.
IT	N/A	N/A	N/A	- Overall staff of Labour Inspectorates, custom offices: 4,509 (2020) 6,463 (2007) - Staff specifically devoted to activities dealing with MW enforcement: no data available	Reduction of 1,953 units over the period 2007-2020 (- 30%)	Assessment: not adequate. Trend: declined.

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Country	Enforcement institutions			Human resources		
	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
LT	EUR 8,052 thousand in 2021. No special allocations for minimum wage enforcement.	Increased (doubled in the period from 2012 to 2021).	Partially adequate.	Number of inspectors in regional divisions of the SLI – 162 (2022). No special staff for minimum wage enforcement.	Number of inspectors decreased by 17.3% in the period 2012-2020.	Partially adequate. The Inspectorate has issues in attracting human resources. Inter-institutional cooperation helps to partially compensate for staff shortages, but this does not solve the problem. The Inspectorate needs to increase its staff by at least 30%.
LU	N/A	N/A	N/A	In 2020, the Inspectorate of Labour and Mines had a staff of 203 people (the number of inspectors was equal to 86) No data on staff devoted to Minimum Wage issues.	The number of staff of the Inspectorate of Labour and Mines has increased: at 31 December 2010, the number of employees at ITM was 88 agents. In 2019, ITM had a staff of 143 people (including 54 inspectors)	Very adequate.
LV	2020 – 4,148 thsd EUR 2010 – 1,609 thsd EUR Increased by 158 %	Increased by 158 %	Assessment: partially adequate Trend: increased.	2020 – 171 people 2010 – 152 people Increase by 12.5%	Increase by 12.5%	Staffing: partially adequate Qualification: adequate

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Country	Enforcement institutions			Human resources		
	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
	No specific data on Minimum Wage enforcement.			No specific data on Minimum Wage enforcement.		Trend: stable for both
MT	N/A	N/A	Partially adequate. The Department for Industrial and Employment Relations has lacked resources in the past but according to the Department the situation has now improved. According to trade unions, on the other hand, funding is still not adequate. Increased over the last decade.	2021: 10 inspectors. Information on staff dealing only with minimum wage enforcement not available.	Increased. 2011: 3 inspectors 2015: 5 inspectors 2021: 10 inspectors	Partially adequate. Over the past decade there was considerable turnover of staff at DIER and staffing levels tended to be insufficient. The situation appears to have improved, however trade unions argues that the number of inspectors is still not proportionate to the number of complaints and interventions. The educational level of inspectors is adequate, and they also receive training.
NL	2021: 152.3 million euro No information on allocations to activities related to Minimum Wage enforcement.	Increased (+56.53% since 2012) 2012: EUR 97.3 million	Partially adequate. With more funding additional investigations and information campaigns could be carried out,	2021: 1480 FTE No information on allocations to activities related to Minimum Wage enforcement.	Increased (+32.85% since 2012) 2012: 1114 FTE	Partially adequate. With more staffing additional investigations and information campaigns could be carried out.

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Country	Enforcement institutions			Human resources		
	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
			<p>resulting in more violations detected.</p> <p>Trend: increased</p>			Trend: increased
PL	<p>2021: 361.10 million</p> <p>2012: 273.59 million.</p> <p>Change in absolute value: PLN 87.51 million</p> <p>Change in %: about 30%</p> <p>No information on resources specifically devoted to minimum wage enforcement</p>		<p>Assessment: not adequate.</p> <p>Trend: increased, but not adequately, with Government rejecting requests for additional resources or allocating less than requested</p>	<p>2020: 2.660 staff, including 1.486 inspectors</p> <p>2012: 2.758 staff, including 1.544 inspectors.</p> <p>Change in absolute value: 98 fewer members of staff, 58 fewer inspectors</p> <p>Change in %: decrease by 3.5% and 3.7% respectively</p>	Declined	<p>Assessment: not adequate. The number of tasks has been growing while the number of staff has been decreasing.</p> <p>Trend: declined.</p>
PT	<p>Overall financial allocations for Authority for Working Conditions: €26,432,378 (2019)</p> <p>€27,999,815 (2010)</p>	<p>Decreased. -5,6% (€1,567,436) between 2010 and 2019</p>	<p>Assessment: not adequate.</p> <p>Trend: declined.</p>	<p>ACT:</p> <p>498 (2021), of whom Higher inspector: 488 Technical Inspector: 5</p> <p>404 (2011), of whom Higher inspector: 334 Technical Inspector: 67</p>	N/A	<p>Assessment: partially adequate</p> <p>Trend: increased.</p>

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Country	Enforcement institutions			Human resources		
	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
				No specific data on Minimum Wage enforcement		
RO	Approximately 46.850.000 euros, with no special allocations for Minimum Wage enforcement	Allocations increased from 2017 to 2020, due to the increase of staff wages following a general increase of salaries	Funding is not adequate, since Labour issues are not a priority. However, adequacy increased over time	Staff involved in enforcement activities: 1469 (2020) Number of inspectors specialized in verification of labour relations: 432 (2020)	Number of staff decreased from 2016 (1621 workers) to 2020 (1469 workers): number of inspectors specialized in labour relations decreased, too, from 912(2016) to 432 (2020)	Human resource sector is not adequate, with adequacy decreasing over time
SE	N/A	N/A	Social partners are funded by their members. Although resources are different for each union/employers' organisation, their level is considered to be very adequate.	N/A	N/A	Very adequate Social partners agree that the unions are very well equipped to deal with any issues of non-compliance.
SI	Labour Inspectorate budget: 4.595.756 € in 2010, 5.328.011 € in 2020.	Increased (17.3%)	Partially adequate.	84 inspectors (40 responsible for labour relations, including wages) in 2010 89 inspectors (52 responsible for labour relations) in 2020	Number of total inspectors increased by 5 (by 5,6 %), while the number of inspectors dealing with labour	Partially adequate Trend: slight increase

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Country	Enforcement institutions			Human resources		
	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade	Overall allocations and Specific allocation in MW enforcement	Current situation and Change over latest decade	Adequacy and Trend in the last decade
					relations increased by 23,1 %.	
SK	N/A	N/A	Assessment: partially adequate. Discussion on the minimum wage enforcement is missing. Trend: stable.	N/A	N/A	Assessment: partially adequate. There is no specific focus on minimum wage compliance during inspections.

Source: National Eurofound Correspondents' reports

Table I-3b: Overall financial allocations for labour inspectorate or other relevant enforcement institutions

Country	Resources allocated to enforcement institution	Notes/Comments
CZ	CZK 230 million in 2020	+89% in 10 years
DK	DKK 8.8 million to Labour Courts	Increased since 2018
EL	EUR 22.6 million in 2019	+13% in the period 2014-2019
ES	EUR 197.81 million in 2022	No data before 2021
FI	EUR 30 million for the Regional State Administrative Agency	Data refer to the budget dedicated to employment and OHS activities
FR	Data available for staff budget: EUR 317 million for 2022	Includes staff of the central office of the Direction Général du Travail and of decentralised services
IE	EUR 14.954 million in 2020	+2.38 million since 2016
LT	EUR 8 million in 2021	+101% since 2012
LV	EUR 4.1 million in 2020	+158% since 2010
NL	EUR 153.2 million in 2021	+56% since 2012
PL	EUR 361.10 million in 2021	+30% since 2012
PT	EUR 26.4 million in 2019	-5.6% since 2010
RO	EUR 46.8 million in 2020	+40% since 2017
SI	EUR 4.6 million in 2020	+17% since 2010

Source: National Eurofound Correspondents' reports

Table I-4: Role of the social partners in the enforcement of minimum wages

Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
AT	Trade unions, under the umbrella organisations ÖGB and the AK, provide employees with consultation and advice and support them in enforcing their rights by mediating between the employer and employee. If a case is brought before a court, the AK represents employees in court. The AK and the Federal Economic Chamber also elect lay judges of the labour and social courts and they have representatives in the administration board of the ÖGK and the BUAK.	No relevant changes	No formal coordination or cooperation mechanism.	The role of social partners in MW enforcement is marginal. Social partners were nevertheless strongly involved in the design of the Act against wage and social dumping.
BE	Trade unions can legally support workers individually or take collective legal action against employers. They provide wage information and undertake collective wage negotiations in companies, but do not monitor individual wages of workers. Guidelines for campaigns by the SIOD for the transport, the metal, construction and sport sector have been developed together with the social partners.	No changes	It is common practice that the SIOD and labour inspectorates work together with social partners to launch law enforcement campaigns.	Strength: minimum wages are collective agreements: both social partners value the deal they have signed and want to protect workers' rights Weaknesses: trade unions do not have direct access to their members pay slip, before issues escalate. In addition, in smaller companies and in new forms of work (platform, freelance), unionization rate tends to be low and non-compliance will remain undetected.
BG	Employers' organizations promote minimum wage compliance through provision of advice and guidance to member companies. Individual employers receive expert information on both compliance benefits and sanctions in case of infringement. Trade union organisations have the power to alert the GLI of any violations of labour legislation, as well as to demand administrative sanctions against the offenders.	Increased	There is no specific cooperation mechanism between GLI and the social partners. Joint activities on compliance with labour law carried out by employers' organisations and the GLI are often well organised. A partnership agreement between two confederations of trade	strong social dialogue provides the very basis of uniform approach on minimum wage enforcement within companies. Employers' organization act as partners to their member companies and often engage in information campaigns and consultation activities aimed at guaranteeing minimum wage compliance.

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
	The engagement of social partners varies according to the degree of their presence in different sectors.		unions and the GLI was signed in 2018.	
CY	Trade unions and employers' organizations have a significant role in MW related processes, albeit an indirect one. The statutory MW (where it is applicable) is set after tripartite negotiations, and in several companies MW is included in collective agreements. Trade unions and employers' organizations provide information, guidance and advice to their members and trade unions also promote enforcement on the basis of workers' complaints and ensure that workers' have access to dispute resolution.	Increased.	The only cooperation mechanism between social partners and enforcement institutions is the Labour Advisory Body, a tripartite body of social dialogue based on informal agreements.	Employers' organisations cover all sectors of economy and their activities in minimum wage enforcement reach every employer. Trade unions have a strong presence in major companies, however, the level of trade union representativeness in the occupations that are covered by statutory minimum wage is low.
CZ	Trade unions are authorised to monitor labour relations and compliance with labour law. They are also allowed to report proved or potential violations (including violations of provisions about remuneration and minimum wage). No focus on specific sectors or workers.	Until 2008, trade unions had broad powers to monitor compliance with all labour law regulations including obligations under collective agreements. A ruling of the Constitutional Court, however, stated that there was no reasonable reason to transfer the performance of state	The Annual Programme of inspection activities of the Labour Inspectorate is discussed with trade unions and employers' organizations and submitted to the Ministry of Labour and Social Affairs for approval.	The role of trade unions changed after the 2008 ruling of the Constitutional Court, which reduced their powers and – as a consequence – the effectiveness of their action.

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
		administration to trade unions and unions' powers have been downsized.		
DE	<p>Employer organisations and unions provide information, guidance and advice to employers and workers. In sectors prone to undeclared work, custom authorities, employer organisations and unions have set up alliances to combat unlawful employment. DGB has a minimum wage hotline and established the service offices of Fair Mobility in 12 cities in Germany which since 2011 advice employees from Central and Eastern European countries about their labour and social rights in Germany.</p> <p>The actual enforcement of minimum wage standards rests with the custom authorities.</p> <p>- Employer organisation and unions sustain workers in all sectors. There is, however, a specific role for the social partner institution SOKA-BAU for the construction sector.</p>	The role of social partners did not change. However, their engagement increased (ex: the DGB set up a Minimum Wage hotline)	Collaboration is carried out at sectoral level through national alliances to combat unlawful employment. Since the introduction of the statutory MW different sectors set up their own national alliances.	<p>- Strength: social partners support custom authorities by providing information and brochures on labour issues. Unions and employer organisations provide their proposals on how to fight unlawful employment.</p> <p>- Weaknesses: inform on Minimum Wage details is a challenge (difficulties in stating the correct height of Minimum Wage)</p>
DK	<p>It is the trade union relevant to the agreement in question that must step in if an employer does not comply with the minimum wage requirement.</p> <p>Trade unions play a significant role in organising posted workers and migrant workers and informing them of their rights.</p>	Increased due to changes in the labour market to face new challenges	No formal or informal cooperation besides out-of-court dispute resolution system	<p>Disputes are managed locally by social partners and the dispute resolution process is generally fast and effective.</p> <p>Dispute resolution depends on trade unions' members – not all workplaces are equally organised.</p>

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
EE	<p>Provide guidance and information to their members; cooperate with enforcement institution in policy making.</p> <p>No coordinated action at sectoral level, except for the construction sector.</p>	Stable	<p>Cooperation in the construction sector has led to a change in legislation.</p> <p>Informal cooperation in the transport sector.</p> <p>Meetings between Stata and social partners to discuss policy making are held twice a year.</p>	<p>Biggest trade union and employers' organisation are strong partners for enforcement institutions.</p> <p>Overall, capacity to act of trade unions is low. Power of employers' organisations is limited: violations occur mostly among non-members.</p>
EL	<p>Social partners and trade unions in particular have a role in identifying resolving labor disputes concerning violations of the labor law in general, which may include the compliance with the legislation that determines the minimum wage. Employees' representatives can fully participate and intervene during the resolution of individual or collective disputes; employers representatives can also participate in the resolution process. Trade unions also provide information and guidance to employees.</p> <p>The participation of employees' representatives in the resolution of labor disputes is not limited to certain sectors but concerns all employees throughout the country.</p> <p>In practice, based on experience, their participation is higher in the sectors where there is a higher delinquency.</p>	<p>Some trade unions reported an increase in their activities in support of workers.</p> <p>Although it is not explicitly mentioned, with the 2021 reform of the SEPE the previously envisaged participation of the social partners in the planning and implementation of the action of SEPE through the social dialogue body</p>	<p>The Law 3996/2011 (art.21), as modified by article 51 of Law 4430/2016, provides for the establishment of SKEEE (Council of Social Controlling of the Labour Inspectorate) within the Ministry of Labour.</p> <p>The SKEE has the authority to issue an opinion on matters related to the operation and activity of the SEPE.</p> <p>Under the new law (4808/2021), the SEPE will be an independent authority and will not be subject to any control. In addition, the law does not provide for any form of participation of the social partners in the operation of SEPE. There is a high probability that because SKEEE was a</p>	<p>According to the SEV (Hellenic Federation of Enterprises) the operation of the SKEE is the main positive element in the system of controlling and compliance with the implementation of the minimum wage.</p> <p>According to all the respondents, there are two main weaknesses and challenges:</p> <ol style="list-style-type: none"> 1. lack of access to the data of the ERGANI System <p>Lack of tripartite social dialogue in general and even more, of substantial, meaningful and systematic social dialogue.</p>

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
		SKEE will probably be abolished.	collective body belonging to the Ministry of Labour, it will cease to operate after the Labour Inspectorate becomes an independent authority.	
ES	<p>Social partners provide technical assistance to the Labour Inspectorate on labour market issues. This includes information about cases where employers circumvent existing labour market regulations and the practices they follow, but also on the enforcement problems detected.</p> <p>Social partners also participate in the General Council of the Labour Inspectorate. General Council is made up of 4 representatives of the General State Administration, 4 of the Autonomous Communities, 8 of the most representative trade union organizations and 8 of the most representative employer organizations.</p> <p>The engagement of social partners does not focus on specific sectors, territories or issues. However, the involvement of social partners doesn't take place only at national level, but at regional level too.</p>	The engagement of social partners has increased in the last decade, especially following the 2015 reform of the Labour Inspectorate which allowed 8 members of trade unions and 8 members of employers' organisations to be part of the Inspectorate's General Council. The reform was fully implemented in 2018.	At national level, social partners and the Labour Inspectorate coordinate through the General Council. At regional level, social partners and the regional governments coordinate the actions of the regional branches of the Labour Inspectorate through the mechanisms established by each regional body.	<p>The main strength pointed out by social partners in relation to their role in the Labour Inspectorate is its institutionalised participation through the General Council. However, there is a stronger involvement at regional level, where the participation is less formalised, compared to a weaker participation at national level.</p> <p>The second main strength pointed out by social partners is the importance of trade unions in helping the Labour Inspectorate detect and identify cases of violation of labour rights.</p> <p>Weaknesses reported include: the fact that involvement of trade unions in inspections is not automatic even in cases where they reported a violation; the fact that social partners' involvement at regional level is not always institutionalised.</p>
FI	The sector-level social partners have a central role in detecting and enforcing/promoting MW compliance among companies and workers.	Stable	There is no formal cooperation/coordination mechanism between sector-level trade unions/employers'	The system is very effective, and disputes are generally solved at workplace level or local level. This is due also to the high number of unionised workers. The main weakness is that the system is

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
	<p>It is up to the parties to the agreements to decide how they want to monitor compliance with minimum wages. In most cases, monitoring is reactive.</p> <p>Trade union representatives may act as a mediator between the worker and the employer or the relevant employers' organisation.</p> <p>Social partners also organise seminars and trainings for employers and workers representatives regarding collective agreements.</p> <p>In the construction sector the trade union has a more active role as it carries out regular inspections at construction sites and checks both issues relating to the physical working environment and issues relating to employment contracts, including minimum wages. This involves both the main and the sub-contractors' employees.</p> <p>Social partners have no role in monitoring generally binding collective agreements.</p>		<p>organisations or sector-level and peak-level trade unions/employers' organisations.</p> <p>Cooperation between the signatories to the agreements is limited to information sharing and negotiations in dispute resolution.</p>	<p>reactive, and interventions are based on a worker notification. The construction sector's collective agreement is the only agreement that establishes a proactive monitoring system.</p>
FR	<p>Social partners have no specific role in detecting or enforcing MW compliance. However, as social partners they have to care that agreed minimum wage on sectoral level, fixed by branch-level collective agreement, is at least equal to the MW. In case on non-compliance to the MW, trade union may alert the labour inspectorate and support employees to go to labour court. It is also the task for trade union confederation to communicate about the legal rules and to inform their affiliates about the minimum wage and how to control if their employers observe the legislation.</p>	No changes	No specific coordination or cooperation.	Not really relevant for France

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	No focus on specific sectors.			
HR	<p>The role of social partners in enforcing/promoting MW compliance is not clearly defined.</p> <p>Social partners have representatives the Commission on Monitoring and Analysing Minimum Wage and have formal consultations with the Minister before the annual minimum wage amount is set.</p> <p>Cooperation among social partners is the strongest in the construction sector which also has a collectively agreed minimum wage which is higher than the national minimum wage stipulated by the law. The Trade Union of Construction Industry of Croatia (TUCIC) would like to obtain the authority to monitor respect of the MW payment for construction sector.</p> <p>Social partners discuss the annual report of the State Inspectorate in the Social and Economic Council.</p>	Increased in the last 3-4 years	No specific cooperation mechanism except for occasional meetings.	Trade unions and employers' organisations have experts for the labour market and financial issues who gather timely information on workers and employers. Cooperation with the Inspectorate and relevant Ministry is good. Participation of trade unions in enforcing and promoting minimum wage is still not adequate.
HU	<p>In the framework of VKF Permanent Consultation Forum social partners discuss the annual reports on compliance with minimum wages and make recommendations. Social partners also have the possibility to propose unplanned inspections.</p> <p>At company level, trade unions can request information from the employer and report cases to government offices.</p> <p>Employers' organisations have not taken specific measures to promote compliance.</p>	Social partners report that their suggestions are taken into account more often. The representativeness at company level has not increased in recent years.	The VKF Permanent Consultation Forum is the main cooperation mechanism between enforcement institutions and social partners. Apart from this, there is no other formal cooperation mechanism.	Compliance with minimum wage is higher in companies where trade unions are strong. However, employee representation in Hungary is overall rather low, especially in micro and small enterprises.

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	Social partners recently called for more targeted inspections in sectors with a higher risk of non-compliance (tourism and hospitality, construction).			
IE	<p>Employer bodies and unions have formal representation on the WRC board and the Low Pay Commission, who influence policies and legislation.</p> <p>Informal contacts with the WRC inspectorate are important to raise concerns and seek clarifications.</p> <p>Under SEOs and EROs, the role of social partners is formally recognised, and they play a central role in enforcing provisions of the agreements in place.</p>	No significant changes	Apart from the formal membership of employer and union representatives on the board of the WRC and the Low Pay Commission, regular meetings (twice per year) take place with these bodies and the WRC inspectorate to discuss any issues arising from the minimum wage implementation.	<p>The mix of formal and informal interactions enable social partners to influence policies and practices.</p> <p>However, the formal role of social partners in enforcement activities is relatively limited in scope.</p>
IT	<p>- At the workplace level, enforcement mechanism is dependent on the presence of employee representatives.</p> <p>Trade unions offer services for the individual protection of workers, like control of paychecks, credit recovery for employees; assistance in insolvency procedures; contestation of disciplinary measures and dismissals; conciliatory procedures; control and recovery of severance indemnity (TFR); contractual and legal assistance.</p> <p>In some sectors at risk of violations trade unions promote initiatives aimed at ensuring the respect of the law and of collective agreements: awareness raising and information</p>	No information available	No specific coordination mechanisms in place.	<p>- Strengths: no specific strengths</p> <p>- Weaknesses: social partners are not particularly involved in enforcement activities beyond the typical role played by trade unions.</p>

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
	campaigns, protocols and agreement with public authorities, the set-up of an Observatory.			
LT	There is no special role of trade unions and employers' organisations in detecting and enforcing/promoting MW compliance among companies and workers. While unanimously agreeing that paying close to minimum wage for skilled labour is a bigger problem, social partners do not consider the detection and enforcement/promotion of MW compliance as a problem. If they are aware of irregularities, however, trade unions report to the State Labour Inspectorate. The Trade Union Solidarumas set up in 2018 a labour inspectorate but its activities are not focused on minimum wage enforcement.	Stable	The only cooperation initiative is Baltoji banga (Clear Wave) which unifies over 80 companies and aims to promote transparency and integrity in business. The State Labour Inspectorate is one of the partners of Baltoji banga.	In Lithuania, trade unions and employer organisations play a negligible role in the enforcement of MW, because they do not see any problem in this area. Trade unions also tend to put greater emphasis on the problem of forced labour, human exploitation, etc., rather than on the problem of MW non-compliance/enforcement. Overall, while trade unions and employer organisations are aware of the problem of illegal work and undeclared work – especially in sectors such as construction, transport and manufacturing and for foreign workers – they are not in a position to represent TCNs and non-unionised workers.
LU	The conventional SSM is negotiated between the social partners. - Employers' organizations ensure that their members are aware of the importance of compliance with legal provisions regarding the SSM. - Trade Unions can advise employees about non-compliance with the provisions of the SSM, and help them with the procedures. Trade unions could also invite the employer to comply with the legal provisions. In agreement with the employee, they can appeal to the ITM and encourage to make controls of the non-compliance with the Labor Code.	No, the engagement and role of the social partners has not changed in the last decade	When an important problem arises, either the Minister of Labour, trade unions or employers' organizations can take the initiative to include it in the agenda of the Standing Committee on Labor and Employment	The main strength is that the conventional SSM is negotiated between the social partners (as part of the negotiations relating to collective labor agreements). The weakness could be the fact that there are no usual specific coordination or cooperation mechanisms

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	- engagement of social partners in Minimum Wage enforcement is not focused on specific sectors, territories or type of workers			
LV	<p>Trade unions have rights to monitor employment related regulations and to provide information and advice to workers (including Minimum Wage compliance and information).</p> <p>VDI cooperates with social partners in common projects.</p> <p>Trade unions and employers' organisation are involved in strengthening minimum wages principle in collective agreements.</p> <p>Sector level agreement was concluded in the construction sector, and general agreements in hospitality and public catering sectors are also discussed.</p>	No changes	The Tripartite Labour Sub-Council (DLTSA) is in place. DLTSA deals with issues related to labour protection and regulation. Although MW enforcement is not the main issue of DLTSA, all involved parties are represented.	N/A
MT	<p>Trade unions: raise awareness among their member by providing training, guidance and advice;</p> <p>ensure that any cases reported to them are brought to the attention of the DIER, together with any necessary documentation; through collective agreements they ensure that employees are paid at least the minimum wage.</p> <p>Employers' organisations: inform their members about annual adjustments to minimum wage and promote compliance with minimum wage regulations.</p>	In recent years trade unions have intensified their action to promote knowledge about minimum wage especially among foreign workers.	<p>The highest level of tripartite discussion among the social partners takes place at the Malta Council for Economic and Social Development (MCESD).</p> <p>Minimum wages, however, are more likely to be discussed within the tripartite Employment Relations Board (ERB).</p>	<p>Trade unions: collective agreements may be the main strength of unions in minimum wage enforcement, since they standardise conditions of employment.</p> <p>The main challenge for trade unions' enforcement efforts are sectors where workers are not unionised and with no collective agreement in force.</p> <p>Undeclared work is also an issue.</p> <p>Compliance with minimum wage regulations is a mandatory requirement to be part of Malta's biggest employers' organisation. Non-compliant employers are not members of the association, so</p>

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
				the biggest challenge is that social partners will neither have awareness nor control over such situations.
NL	<p>The role of social partners is to enforce compliance with collective agreements not with MW regulations. However, when social partners detect non-compliance with MW they notify the Inspectorate.</p> <p>No special focus on specific sectors for minimum wage enforcement.</p>	The engagement and role of social partners in MW enforcement seemed to have slightly increased due to the increase of information exchange.	The WAS-related cooperation (sham construction) is a specific coordination/cooperation mechanism between the Inspectorate and the social partners. It is regulated by a formal agreement.	<p>Strengths: Shared values and goals allow an effective cooperation between social partners and the Labour Inspectorate. Moreover, trade unions are closer to employees and so sometimes more informed than the Inspectorate.</p> <p>Weaknesses: information sharing not optimal and also cooperation between public institutions is not always good.</p>
PL	Employers' organizations play a marginal role in minimum wage enforcement. Trade unions do not monitor or collect data, but they provide workers advice on their rights and help them reporting to the NLI. Union representatives also collaborate with labour inspectors as they meet at the beginning of inspections and are updated with the results of the inspection. Trade unions have focused in particular on low-paid sectors or/and on sectors where civil-law contracts were abused, e.g., cleaning, security, retail, HORECA, construction.	No relevant change in the role of social partners.	<p>The Inspectorate cooperates with trade unions, employers' organisations, workers' self-government authorities, workers' councils.</p> <p>The three largest and representative trade unions signed an agreement with the NLI in 2007, while one of the largest and representative employers' organization signed it in 2004.</p>	<p>Cooperation between the NLI and trade unions is good both at central level and at company level. Trade unions also intermediate between employees and the NLI to facilitate communication.</p> <p>However, one of the main weaknesses of the system is the marginal role of collective agreements and marginal involvement of employers' organisations. Furthermore, union density is low and trade unions are rather weak in small companies.</p>
PT	Social partners do not have a formal role. However, the Government determines the value of the Minimum Wage after consulting the social partners represented at the CPCS	Not related to enforcement.	No specific coordination mechanisms between social partners and ACT in terms of enforcement, but the social	- Strengths: unions are present throughout the national territory

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
	<p>(in the last 30 years 8 agreements regarding the updating of Minimum Wage.</p> <p>No focus on specific sectors, areas, workers.</p>		<p>partners are represented in a collegiate body responsible for supporting ACT in terms of safety and health at work.</p> <p>Trade unions may request inspection actions in particular situations.</p>	<p>- Weaknesses: inspecting authorities failed in promoting a network that continuously involves unions; ACT is not always able to intervene with the necessary speed</p>
RO	<p>Social partners are limitedly involved in the enforcement of minimum wage, since they consider non-compliance to be a marginal phenomenon.</p> <p>Trade unions can sue the employer in case of non-compliance of the employer with the provisions on collective agreements.</p>	No	<p>Social partners are members of the consultative council of the Labour Inspection. Their role is informative and their aim is to improve control</p>	<p>Trade union coverage is high in Romania (around 30%) and unions can offer additional protection to their members when dealing with non-compliance cases.</p> <p>Weaknesses are that they have low density in sectors with high frequency of minimum wage workers, they mainly deal with typical forms of work and they cannot represent small companies (min 15 workers needed)</p>
SE	<p>Social partners are the main responsible for the enforcement of MW. Trade unions negotiate collective agreements, offer support and advice to their members and conduct worksite inspections. Employers' organisations negotiate collective agreements and offer advice and support to their members.</p> <p>Some sectors have more issues with work-related criminality, such as the construction sector, forestry sector, and agricultural sector. In general, it means that the unions would have to conduct more worksite checks to ensure the agreements are being followed. In the construction sector, there are several cooperative mechanisms between the social partners to check that the construction companies follow the appropriate conditions.</p>	No	No other enforcement agencies	<p>A main strength of the system is that the coverage and strength of the labour unions, which are represented at virtually all workplaces at the same time.</p> <p>Challenges are represented by sectoral differences in unionisation and new forms of work.</p>

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Country	Role and Focus on specific sectors/territories/workers	Change in last decade	Coordination	Strength/weaknesses
SI	<p>Minimum Wage is determined by the Minister of Labour after consultation with the social partners. Among social partners, only trade unions monitor minimum wage payments, and they promote fair pay and provide general assistance to their members.</p> <p>No specific focus on certain sectors/areas/workers.</p>	<p>In the last decade, trade unions have played an important role in the definition of the minimum wage.</p>	<p>There are no formal cooperation mechanisms. The trade unions occasionally meet with the Inspectorate, where it presents its initiatives and gets acquainted with the inspection procedures and violations found.</p>	<p>MW is determined each year after consulting social partners, who can propose a new minimum wage. Trade unions can also be an important link between workers and supervisors.</p>
SK	<p>Social partners participate in the setting of the Minimum Wage for the following year.</p> <p>Minimum Wage is monitored by the trade unions at enterprise level. Employers are not actively involved in the enforcement of the minimum wage</p>	<p>The involvement and role of the social partners has remained unchanged.</p>	<p>No specific coordination or cooperation mechanisms regarding minimum wages</p>	<p>Strengths: it is positive that collective agreements also guarantee compliance with the Minimum Wage.</p> <p>Weaknesses: there seem to be lack of capacity for professional dialogue, lack of capacity of the social partners in justifying and in assessing the impacts on employment of their Minimum Wage level proposal. Lack of capacity of monitoring and inspection bodies, fear of the employers to address the inspection bodies for advice and their ignorance of the classification of occupations. The expertise of employee representatives is insufficient.</p>

Source: National Eurofound Correspondents' reports

Table I-4b: Social partners functions, by country

Country	Provide advice/support to workers and employers	Participation in labour dispute resolution	Report violations and/or demand sanctions and/or propose inspections (to labour inspectorates or labour courts)	Consultative role (e.g., in tripartite bodies)
AT	X	X		X
BE	X	X		
BG	X		X	
CY	X			X
CZ			X	
DE	X			
DK	X	X	X	X
EE	X			X
EL	X	X		
ES			X	X
FI	X	X		
FR	X		X	
HR				X
HU	X		X	X
IE		X		X
IT	X	X		
LT			X	
LU	X			X
LV	X			X
MT	X		X	X
NL			X	

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PL	X			X
PT				X
RO		X	X	
SE	X	X		
SI	X	X		X
SK	X			

Source: National Eurofound Correspondents' reports

Table I-5: Role of other stakeholders/institutions in the enforcement of minimum wages

Country	Name and Role	Change in the last decade
AT	No other stakeholder or institution involved.	No changes
BE	Social partners are involved in all labour market related institutions and are represented in the board of directors of the social security administration. There internal role is to provide information and guidance.	No changes
BG	The National Revenue Agency collects social security contributions and payroll taxes and maintains a register of the employment contracts. The Agency provides access to its database to GLI. The Employment Agency, the National Statistical Institute and the National Social Security Institute maintain their own databases on wages and can inform GLI in case a minimum wage infringement is detected.	Increased following the legislative amendments of 2008 which allowed the GLI to access data from the National Revenue Agency.
CY	No	N/A
CZ	The Labour Inspectorate cooperates with several other institutions including the police, employment offices, municipal authorities, social partners. Extraordinary inspections are occasionally conducted in cooperation with these institutions.	No
DE	DRV, the German statutory pension insurance, conducts company audits regarding payment of statutory social security contributions. Custom authorities' FKS units can access data by the statutory pension insurer to check for violations. Both public bodies share their information.	No changes
DK	Statens Kontrolenhed for Arbejdsklausuler (since 2020): unit that monitors if private suppliers and subcontractors that perform work for the state comply contract clauses on wages and working conditions. Copenhagen Municipality team against social dumping (since 2018).	Increased

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Country	Name and Role	Change in the last decade
EE	No other institution/stakeholder involved	N/A
EL	Cooperation with other bodies or stakeholders focuses in the implementation of the labour law in general but without any special focus at the compliance to the minimum wage.	Increased (but not focused specifically on MW)
ES	The Labour Inspectorate has a strong relationship with the Social Security Treasury. The exchange of data is frequent between the two bodies. The use of social security data allows to detect cases of non-compliance with labour rights.	The relationship with the Treasury of the Social Security has increased in recent years.
FI	Generally binding collective agreements: The Finnish police can open a pre-investigation upon request of the AVI if labour inspectorates believe that a severe case of non-compliance can constitute a crime. Since 2016, labour inspectors have the right to access information on employers collected by other authorities (e.g. police, tax authorities). However, there is no specific agreement on information sharing.	Stable
FR	To control posting of workers, the Labour inspectorate works in cooperation with several other control bodies in France: Urssaf, MSA, police, gendarmerie, tax, customs and competition services. The National Anti-Fraud Delegation is the centralised body in charge of the coordination of this network of control bodies. In 2015 the Labour inspectorate has created the National Monitoring, Support and Control Group (GVNAC) and 18 regional units (URACTI).	Not relevant
HR	The Croatian Bureau of Statistics collects and analyses data on wages and salaries; however, such data is not published and can be accessed by request.	There is a significantly improved collaboration between various bodies, primarily Ministry of Labour, Pension System, Family and Social Policy, the Croatian Bureau of Statistics.

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Country	Name and Role	Change in the last decade
	The local Economic and Social Councils (ESC) are the main bodies for consultation with social partners and have a role in policy development on the regional and local levels.	
HU	No other stakeholder involved.	N/A
IE	No. Although there is cooperation among agencies, these do not have formal functions in the enforcement of Minimum Wage provisions	No changes
IT	CNEL is indirectly intervening on the WM enforcement, by contributing to the rationalisation of the wage setting system. The Council, together with INPS, has created a unique identification code of collective agreements, that will ease detection and tracing collective agreements.	An increased role of the CNEL can be observed.
LT	The State Social Insurance Fund and the State Tax Inspection	Increased
LU	The Labor Inspectorate is the only enforcement institution body and ensures compliance with the provisions of labor law.	No, the role of stakeholders has not changed in the last decade
LV	The VDI is the only institution involved in enforcement of Minimum Wage. Courts could be involved in case of disputes and Border Guard's Office may help in monitoring. No special coordination mechanism between organisations, even if they often work together.	Changes are natural in occasional cooperation, but they do not alterate VDI's organisation.
MT	The Department for Industrial and employment Relations is the only institution involved in minimum wage enforcement. Other organisations may play a role in informing workers about their rights and providing support: Jobsplus (Malta's public employment services organization), the Department of Social Security, Malta Inland Revenue, NGOs.	Stable

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Country	Name and Role	Change in the last decade
	The International Migration Organisation provides the Department for Industrial and Employment Relations with cultural mediators.	
NL	<p>All Dutch Inspectorates work together in the “Inspectorate Council”, mainly for sharing information.</p> <p>The UWV (Employee Insurance Agency) determines the level and has a role in the enforcement of the Minimum Wage in case of foreign workers.</p> <p>The Tax Agency has a role in Minimum Wage enforcement when it comes to social security contributions.</p> <p>The Ministry of Social Affairs and Employment has a role in policy making</p> <p>The Public Prosecutor leads criminal investigations</p>	Stable
PL	<p>The Inspectorate cooperates with many institutions including the police, Border Guard, the Central Institute for Labour Protection in the context of securing OSH system and legality of employment, employment agencies, local and regional authorities, Social Insurance Office, Tax Office.</p> <p>Cooperation consists mainly in information exchange, and the annual reports on the NLI’s activities provide information on the number of joint inspections or inspections by request.</p>	No changes in the last decade
PT	ACT carries inspection actions in articulation with Social Security. There is a Systematic notification/signaling between competent authorities, namely Social Security. Also, in the context of campaigns there is collaboration with employment services and regional/local authorities: Campaign against Undeclared Work at national level and the European Campaigns of the Platform for Undeclared Work/European Labor Authority (ELA).	The most important campaigns took place in this decade. The follow-up of MW coverage and assessment of MW impacts by the Ministry of Labour, Solidarity and Social Security (MTSSS), through the Strategy and Planning Office (GEP), increased in the last decade, and regularly since 2016, including information from ACT and Social Security (See A-1).
RO	Formally no other institutions are involved in enforcement activities	They do not play any role in the enforcement mechanism
SE	No other stakeholder involved	N/A

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Country	Name and Role	Change in the last decade
SI	The Statistical Office and the Financial Administration of the Republic of Slovenia provide data to the Ministry of Labour on wages, inflation, GDP and other relevant issues. The Institute of Macroeconomic Analysis and Development, the Ministry of Finance and the Ministry of Economic Development and Technology can be consulted on special issues.	Their role did not change over the last years
SK	The Social Insurance Agency cooperates effectively with the National Labour Inspectorate. Cooperation with the police and the Public Health Office is insufficient.	The situation is stable.

Source: National Eurofound Correspondents' reports

Table I-6: European Cooperation among Institutions

Country	Examples of EU cooperation	Change in last decade	Strength/weaknesses
AT	Bilateral dialogue has been established with national authorities from neighbouring countries, with a focus on posted workers and foreign workers. No formal cooperation strategy is in place. At EU level, coordination with the ELA has started recently.	Efforts to cooperate at European level have increased in recent years.	Cooperation has increased. The main weakness is the lack of data exchange systems between countries e.g., specific information on posted workers.
BE	ELA, IMI, Bi-lateral and multilateral agreements with France, Luxemburg, Portugal, Romania, BENELUX. It is also part of “The European Platform for tackling undeclared work”	Yes: the ELA, the Posted Workers Directive, the EU Mobility Package, the IMI, and the platform for undeclared work are all recent activities,	Strengths: the ELA and the Mobility Package and some bilateral agreements are well known and solve a real problem. Weaknesses: the shortage of inspectors. For some labour law violations, the absence of complete information from other countries leads to sanctions based on estimations.
BG	GLI is part of the SLIC and take part in investigation activities initiated by the European Labour Authority. Through its bi-lateral cooperation with other European inspectorates, GLI safeguards Bulgarian (mobile) workers against adverse treatment and control over the enforcement of applicable national minimum pay rates.	Stable	The existence of cooperation mechanisms themselves are considered as strengths since more effective control over labour rights of mobile workers is applied. However, the diversity in terms of appointed control bodies on minimum wage compliance in the European Union makes it difficult for GLI to easily identify the respective national authority in case of detected pay level breach.
CY	The Ministry of Labour, Welfare and Social Insurance is engaged in coordination mechanisms at EU level. Cooperation regards mainly the exchange of best practices.	Stable	The exchange of ideas and practices is considered extremely valuable; no weakness reported.
CZ	The Inspector General of the Office is a member of the SLIC. The Labour Inspectorate is a member of the International Labour Inspection Association (IALI). Two office representatives work with EU Member States in the context of the IMI system with respect to the module that focuses on the sharing of information on the posting of workers.	No	The pandemic situation and the inability to travel in 2020 affected both the SLIC itself and the work of the representatives in the committee's working groups.
DE	Central Custom Authority is a member of the Working Group regards the European Platform tackling undeclared work. Representatives of the BMAS	Yes: they increased. Bilateral agreements in	N/A

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Country	Examples of EU cooperation	Change in last decade	Strength/weaknesses
	and of the Central Custom Authority are part of the management board of ELA. Custom authorities signed bilateral agreements to fight abuse of social security benefits and illegal cross-border temporary agency work.	2009 and 2012, ELA more recent.	
DK	No cooperation between social partners and EU agencies/institutions	N/A	N/A
EE	Bilateral agreements with Labour Inspectorates of Poland, Finland, Russia, Norway. Trade unions cooperate with several countries' unions, especially with Latvia.	Increased.	No strength or weaknesses reported. Trade unions cooperation is useful; data exchange sometimes difficult.
EL	SEPE is an active member of all the relative European bodies (SLIC, the Platform of Undeclared Work, the European Labour Authority). The Hellenic Federation of Enterprises (SEV) participates to different ELA's working groups. The trade union GSEE participates in working groups of the ETUC and the ITUC.	N/A	N/A
ES	The Spanish Labour and Social Security Inspection System maintains an active presence and constant participation not only in the European Institutions of which it is a part (SLIC, ELA), but also in the number of bilateral cooperation programs of the Ministry, meetings , conferences or international seminars.	Increased	The importance of international activities is increasing, and those activities play a significant role in maintaining the effectiveness of the Labour Inspectorate.
FI	Generally binding collective agreements: coordination and cooperation at EU-level or bilaterally is limited and the focus has not been on minimum wages. Cooperation takes place mainly between other Nordic countries and Finland and the Baltic states. Normally binding collective agreements: no cooperation activities.	Slightly increased.	The key hinder for cooperation is the differences in mandate of the authorities of the Member States. Cooperation between Finland and the Baltic states works since the mandate of the authorities in each country is relatively similar. Another issue is the project-dependency of international cooperation – the cooperation hardly continues when a project ends.

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Country	Examples of EU cooperation	Change in last decade	Strength/weaknesses
FR	The labour inspectorate has concluded several cooperation agreements with other control bodies across the EU and France has signed 8 agreements and arrangements with other Member States.	The first cooperation agreement was concluded with Spain in 1989. The others have been mostly signed in the 2000'.	Cooperation with other labour inspectorate across the EU are useful for the French labour inspectorate with respect to posted workers, but for the minimum wage enforcement, such cooperation has little added value
HR	Croatian enforcement institutions are involved in the European Platform tackling Undeclared Work.	Increased	Organisational changes and legal uncertainty have weakened cooperation with EU institutions. The inclusion of a provision in the Decree on internal organization of the State Inspectorate on the Inspectorate participation in the activities of international organisations and bodies is considered a strength.
HU	The Directorate General for Labour Protection Management is part of SLIC. The Directorate General for Employment Supervision participates in the Platform on Undeclared Work (ELA from 2021), and in all three ELA Standing Working Groups. The Hungarian authority does not participate in bilateral or multilateral permanent cooperation with other national supervisory authorities.	Stable	Cooperation with relevant EU bodies is useful for exchanging good practices
IE	Sharing of expertise and resources within the ELA, agreements with different EU state authorities for free flow of information, cooperation with the UK Gangmasters and Labour Abuse Authority.	Increased	The European Labour Authority provides an opportunity for developing future cooperation. Different legal systems give rise to different approaches in enforcing MW, making direct comparisons difficult. There is also need for better education to enable closer cooperation. EU regulations do not cover MW making direct cooperation in this issue more difficult.
IT	Participation to several cooperation bodies, such as the Senior Labour Inspectors' Committee, the Platform of Undeclared Work, and the European Labour Authority.	International cooperation related to posting has significantly improved over the years.	- Posted work: different reporting standards in European countries makes information not always immediately intelligible, and this complicates enforcement activities.

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Country	Examples of EU cooperation	Change in last decade	Strength/weaknesses
	<p>Moreover, campaigns as:</p> <ul style="list-style-type: none"> - the #EU4FairWork campaign - the “Rights for all seasons” campaign 		- IMI system: it facilitates the exchange of news and contributes to the effectiveness of controls by simplifying the transnational activities of notification of inspection documents and recovery of the sanctions imposed.
LT	Lithuania cooperates with other EU countries in the European Platform Tackling Undeclared Work. The State Labour Inspectorate has carried out joint inspections with enforcement institutions of other EU member States such as Belgium, Latvia and with Norway. If there are bilateral or multilateral agreements, labour inspectors and other officials from other EU Member States and European Free Trade Association countries may also participate in inspections conducted on the territory of Lithuania.	No	Language barrier is a major problem, both during inspections and when analysing documents. However, the European Labour Authority (ELA) is making a major contribution by organising all the inspections, including the translation of the documents and hiring interpreters if needed.
LU	The stakeholders are not aware of cooperation or coordination with other EU countries or national inspectorates.	No agreements or activities	No agreements or activities
LV	<p>VDI is involved in cooperation activities at EU level. It provides operation of the National contact point of EU OSHA, sends Report to the ILO, participates in the European Platform tackling undeclared work.</p> <p>VDI members participate in EU forums and in cooperation projects.</p>	No evaluation available.	<p>Strengths: valuable information exchange, establishing of new contacts, new knowledge and practical skills</p> <p>Weaknesses: dependence on external financing for international activities.</p>
MT	The Department for Industrial and Employment Relations cooperates with the European Labour Authority. Inspectors of the Department sit in different European working groups to exchange best practices and have been involved in joint inspections in other Member States as a form of experiential training.	Increased in the last three years.	<p>Cooperation gives inspectors the opportunity to learn and be exposed to different practices. It also allows to discuss with institutions of other member States about the interpretation and implementation of European directives. ELA also offers free translation services which allowed the Department for Industrial and Employment Relations to prepare informative documents with workers’ rights in different languages.</p> <p>No weaknesses.</p>

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Country	Examples of EU cooperation	Change in last decade	Strength/weaknesses
NL	The Inspectorate will continue to cooperate actively with other EU services, such as SLIC, Empact, Europol, Administrative Cooperation in Market Surveillance (ADCOS) and the new European platform against undeclared work.	Activities increased: creation of the ELA (2018) and the national law “WagwEU” (for better supervision of workers posted to the Netherlands)	Cooperation in itself is considered a strength as the labour market has become more European. However, different interests of different countries can weaken EU cooperation.
PL	NLI is engaged in mechanisms at the European level, such as the SLIC, the Platform of Undeclared Work and the ELA. NLI also have bilateral agreements with other European countries and foreign labour inspectorates. The NLI also takes part in actions undertaken by ILO.	Both the number of agreements reached with other labour inspectorates and the number of international projects have increased.	N/A
PT	Cooperation with EU-OSHA, Spain, PALOP, Eurofound, ITEFP, SLIC, ILO, SLIC - Committee of Senior Persons Responsible for Labor Inspections	N/A	N/A
RO	NA	NA	NA
SE	The main enforcers of wages in Sweden are the social partners, who are primarily involved in coordination with the European Trade Union Confederation and its members and Business Europe. However, this is not necessarily related to the enforcement of minimum wages.	The minimum wage directive has caused a split between the Swedish trade unions and the European Trade Union Confederation, but it is too early to tell if this will lead to less coordination and cooperation.	N/A
SI	The Labour Inspectorate carries out coordination and cooperation activities at EU level although with no specific focus on MW. The Labour Inspectorate cooperates with the ILO, SLIC, IMI and the ELA.	They increased with the establishment of EU	Cooperation with foreign institutions allows to monitor and exchange valuable information in a timely and high-quality manner

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Country	Examples of EU cooperation	Change in last decade	Strength/weaknesses
		<p>institutions in this area such as ELA.</p> <p>Slovenia has chosen an employee of the inspectorate to be part of the liaison officers to coordinate activities between the ELO and the members.</p>	<p>and to assist in the enforcement of sanctions, inspections, and investigations</p>
<p>SK</p>	<p>The staff of the labour inspection is involved in:</p> <ul style="list-style-type: none"> - activities related to the IMI system - the European Labour Authority (ELA) working group - the work of the European Committee on Posting of Workers - the work of the Commission of Experts on Posting of Workers - plenary meetings of the European Platform Tackling Undeclared Work (UDW) 	<p>The Covid 19 pandemic caused stagnation of activities.</p>	<p>International cooperation is very useful to acquire information in time.</p>

Source: National Eurofound Correspondents' reports

Table I-7: Enforcement measures

Country	DETERRENCE MEASURES			PERSUASION/PREVENTIVE MEASURES		ASSESSMENT
	TYPE OF MEASURE AND CHANGE IN USE IN THE LAST DECADE	INSPECTIONS AND VIOLATIONS (Adequacy; number of inspection and violations; change in the last decade)	SANCTIONS (Type and level; number of sactions imposed and change in the last decade; effectiveness)	TYPE OF MEASURE, INSTITUTION IN CHARGE, CHANGE IN THE LAST DECADE	ROLE OF DIGITAL TOOLS	BALANCE DETERRENCE-PERSUASION; EFFECTIVENESS
AT	Routine inspections, spot checks, inspections by request, targeted inspections, follow up of previous offenders, use of data matching, use of supply chain responsibility, sanctions, use of blaming and sharing and blacklists: all increased over the last decade.	<p>Inspections have increased in the last decade, also as a result of the implementation of the Act against social and wage dumping. The number of violations detected has also increased. The number of inspections is considered partially adequate: with an increase in funding and staffing controls could be increased.</p> <p>ÖGK/PLB: 18,000 audits (2020). Finance police: 3,481 posted workers controlled. 435 were underpaid.</p> <p>BUAK: 14,454 inspections in 2020. Number of inspections almost quintupled between 2011 and 2020.</p> <p>Violations: 4,168 reports of underpayment for the period 2011-2020.</p>	<p>The range of penalties varies according to the amount of underpayment of all workers concerned. Maximum penalties vary between 20,000€ and 400,000€.</p> <p>Penalties are imposed by the district administrative authorities. Since 2015, when evaluating whether a violation has occurred bonuses, supplements and special payments are taken into account. With the latest amendment, coming into force on 1 September 2021, the cumulative principle has been abolished as well as minimum</p>	Provision of advice, counselling and training; awareness raising and information: increased.	<p>Documents can be submitted digitally. The BUAK is currently implementing the “construction card”. Attempts are being made to digitalise the controls and inspections even further, so that access to certain data is faster, i.e. via QR codes.</p> <p>During the pandemic, a technical tool was installed so that ÖGK auditors could conduct controls remotely.</p>	<p>There is a good balance between deterrence and preventive measures and the situation has not changed in recent years. A large network of consultation and counselling is available. The auditing and controlling measures have both deterrence and preventive character.</p> <p>Deterrence measures are considered to be very effective and they have improved over the years. Their main weakness is the lack of enforcement among foreign companies. The counselling support provided by the Chamber of Labour (AK)</p>

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Country	DETERRENCE MEASURES			PERSUASION/PREVENTIVE MEASURES		ASSESSMENT
	TYPE OF MEASURE AND CHANGE IN USE IN THE LAST DECADE	INSPECTIONS AND VIOLATIONS (Adequacy; number of inspection and violations; change in the last decade)	SANCTIONS (Type and level; number of sactions imposed and change in the last decade; effectiveness)	TYPE OF MEASURE, INSTITUTION IN CHARGE, CHANGE IN THE LAST DECADE	ROLE OF DIGITAL TOOLS	BALANCE DETERRENCE-PERSUASION; EFFECTIVENESS
			penalties. Sanctions are considered very dissuasive.			is considered very effective. Informative and preventive actions should however be strengthened since payroll accounting is becoming more complicated and mistakes are more likely to be made.
BE	Spot checks, Inspections by requests, Inspections targeted to specific sectors/territorial areas, Follow up of previous offenders, data matching and sharing of information remained stable over time; routine inspections increased	<p>- Inspections: 3662 files on wage protection in 2018 3796 files on wage protection in 2008 Trend: -3.5%</p> <p>- Violations: 5213 violations of wage protection in 2018 4318 violations of wage protection in 2008 Trend: +895 violations</p>	<p>The sanctions are the following and depend on the gravity of the offense:</p> <p>- Level 1: 80€ - 800€ of administrative offence</p> <p>- Level 2: 200€ - 2.000€ of administrative offence, 400€ - 4.000€ of criminal offence</p>	Measures: Research on wage policies to social partners by The Central Economic Council; Database of minimum wages by FPS ELSD	<p>Important role of digital tools: the social security administration uses digital registration of working days (DIMONA for Belgian workers and LIMOSA for foreign workers).</p> <p>The FPS ELSD has developed a website with full and publicly available information about minimum wages</p>	The main approach in Belgium is preventive: wage setting is mostly consensual, certainly at the sectoral level. Also in the National Labour Council, the fact that both social partners agree on the minimum wage almost secures its acceptance. However, controls are carried out and campaigns are set-up by the inspectorates.

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Country	DETERRENCE MEASURES			PERSUASION/PREVENTIVE MEASURES		ASSESSMENT
	TYPE OF MEASURE AND CHANGE IN USE IN THE LAST DECADE	INSPECTIONS AND VIOLATIONS (Adequacy; number of inspection and violations; change in the last decade)	SANCTIONS (Type and level; number of sactions imposed and change in the last decade; effectiveness)	TYPE OF MEASURE, INSTITUTION IN CHARGE, CHANGE IN THE LAST DECADE	ROLE OF DIGITAL TOOLS	BALANCE DETERRENCE-PERSUASION; EFFECTIVENESS
		(+20.77%)	<p>- Level 3: 400€ - 4.000€ of administrative offence, 800€ – 8.000€ of criminal offence</p> <p>- Level 4: 2.400€ - 24.000€ of administrative offence, 4.800€ - 48.000€ of criminal offence, 6 months – 3 year of imprisonment</p>		COVID did not affect the digitalization.	<p>- Deterrence measures: partially effective. Actions are effective, but there are not enough interventions. Strength: the legal character of collective agreements. Weakness: understaffing of the labour inspectorate. Challenge: fight illicit labour.</p> <p>- Preventive and persuasion measures: highly effective. Strength: common interest of trade unions and employers federations to “take wages out of the competition”. Weakness: slow processes: uprating the national minimum wage</p>

Minimum wages: Non-compliance and enforcement across EU Member States – Annexes to Part 2

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						in real terms has taken more than ten years.
BG	Routine inspections, spot checks, inspections by request, targeted inspections, follow up of previous offenders, data matching and sharing, peer-to-peer surveillance, sanctions	In 2021 GLI conducted 40,788 inspections. Each inspection check examines if wages are paid and whether remuneration level falls behind the minimum wage or the amount fixed by a collective agreement. No available number of MW violations registered during the year. GLI does keep a record on all encountered violations and cannot provide data only on registered cases of non-compliance with the minimum wage.	Any employer who violates labour legislation provisions is liable to a pecuniary penalty or a fine starting from BGN 1,500 (EUR 750) up to BGN 15,000 (EUR 7,500). The amount of the sanction is determined by the type of violation and its degree. GLI may apply a mandatory prescription to employers, which defines the compulsory actions to be taken by the employer within a certain time period. When a mandatory prescription is satisfied, no sanctions are	Provision of advice/counselling and training to workers and employers	GLI allows submission of complaints through its website. No acceleration in the use of the on-line complaint system is registered since the start of the Covid pandemic.	On the basis of the interview provided it might be concluded that the balance between deterrence and supporting/preventive measures is even and appropriate to achieving minimum wage compliance. Deterrence measures proved to be very effective. The control over minimum wage compliance is being strengthened by the existing legislative provision allowing trade union organisations to alert the GLI of any violations of labour legislation; however, since unions are not covering all companies

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			imposed. Trade union and GLI rank the sanction as very effective in terms of minimum wage enforcement.			<p>the use of the alert function is limited and that is the main weakness encountered.</p> <p>Preventive measures are quite effective. Their effectiveness depends on the degree of presence of social partners in each sectors/company.</p>
CY	<p>Routine inspections, spot check, inspections upon request, targeted inspections, follow up of previous offenders, use of data matching and information sharing, peer-to-peer surveillance, use of sanctions: stable</p>	<p>Data from the period 2016-2020 reveal a significant increase in minimum wage related inspections. At the same time, data reveal a decrease in violations.</p> <p>A total of 398 inspections took place in 2020, with 367 of them included inspecting MW compliance. Only 5 violations were found in 2020.</p>	<p>The maximum amount an inspector can fine an employer found in violation of any labour law and regulation is defined to € 5000, increased to a maximum of € 10000 for repeat offenders. In addition, if an employer is found in violation of these laws and regulations, they cannot receive a</p>	<p>Provision of advice/counselling and training to workers and employers: stable</p> <p>Awareness raising and information: increased; since 2016 an annual media campaign (which lasts a month) is carried out.</p>	<p>Employees can file (even anonymously) complaints to the labour inspections service through the website of the Department of Labour Relations.</p> <p>The pandemic initially hindered the development of the relevant digital tools, however it highlighted the necessity of their development.</p>	<p>The strategies adopted in Cyprus are focused mainly to deterrence measures, and although both categories of measures have been developed in the past five years.</p> <p>Deterrence measures are considered highly effective, and new competences of the labour inspectors and their ability for surprise</p>

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			government contract for three years. No data available on the number of sanctions imposed.			inspections represent the main strength. The cooperation of trade unions, employers' organisations and the government in the matter of information and consultation is also a strength. The main challenge lies in reaching non-unionised workers and informing them of their rights.
CZ	Routine inspections, spot checks, inspections by request and targeted inspections, follow-up of previous offenders, peer-to-peer surveillance were used, but their use decreased over time, while sharing of information is stable. Sanctions are used, too.	The number of inspections is adequate but has decreased over time. Number of labour inspections and share of remuneration related inspections: 2020: 330 (2,1%) 2019: 949 (3,3%) 2018: 762 (2,7%)	The imposition of a fine is the most common sanction under Act No. 250/2016 Coll. on Liability and Proceedings for Misdemeanours and Act No. 251/2016 Coll. on certain offences. In the case of offences with a minor social impact, the Office may	Provision of advice, counselling and training was carried out through telephone and email services and lectures on request, information provision has been carried out through the media and websites. Their use remained stable.	Databases are used to share information with other institutions.	Deterrent and preventive measures are balanced. Labour Inspectorates do not measure the impact and effectiveness of deterrence and preventive measures.

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		2017: 1265 (4,5%) 2016: 1016 (3,4%) 2015: 1107 (3,8%) Number of violations of the provisions concerning MW: 2020: 418 2019: 784 2018: 530 2016: 813 2015: 942	impose a so-called “reprimand” for the violation of legislation. Employers can be sanctioned for a maximum amount of CZK 2,000,000. The high level of sanctions is considered to be an effective deterrent.			For preventive measures their scope depends on the staffing capacity of the office.
DE	Routine inspections, spot checks, inspections by request, targeted inspections, follow-up of previous offenders, sharing of information and data, peer-to-peer surveillance, supply chain responsibility, sanctions are all used.	- Inspections: number is too low for the Minimum Wage Commission and the DGB. 44,701 inspections in 2020. 55,141 inspections in 2019 53,491 inspections in 2018 52,209 inspections in 2017 40,374 inspections in 2016 43,637 inspections in 2015	Offences such as not paying minimum wages or knowing that the sub-contractor is not paying Minimum Wages: fines up to €500,000. Minor regulatory offences: fines up to €30,000. Fines vary with the degree of non-compliance or severity	- Provision of advice, counselling and training: hotlines by BMAS and DGB. Activities increased. - Awareness rising and information: Custom authorities’ webpage, National alliances, Hotlines, Fair Mobility	Complaints can be directed to the hotlines by phone, email or by filling in contact forms online.	Both preventive and deterrence measures could be strengthened. - Deterrence measures: opinions on their effectiveness vary: for someone they have proven their worth, for others more personnel is needed, for others

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		63,014 inspections in 2014 Inspections are also carried out by sector, the main sectors are the construction sector (from 16,681 in 2015 to 13,924 in 2019) and HORECA (from 7,420 in 2014 to 9,710 in 2019) - Violations: investigative proceedings related to violations of the MiLoG: 6,732 in 2019 6,220 in 2018 5,442 in 2017 3,692 in 2016 1,316 in 2015	of the issue. For fines above €2,500, companies can be banned from procuring public contracts. Fines did not change from the introduction of the MiLoG. For DGB, sanctions are not dissuasive enough: they should be raised and in general more severe measures should be taken. BDA does not see any need for change of the law.	service centres (by DGB). Activities increased. - Incentives and awards for compliant firms: not reported, but companies can be barred from public procurement if they were charged with fines > €2,500.		resources should be used efficiently. - Preventive measures: according to the Minimum Wage Commission, public bodies need to improve their activities of providing information on Minimum Wages.
DK	Routine inspections, spot checks, inspections upon request, peer-to-peer surveillance, supply chain responsibility: stable, carried	Data on number of inspections not available. Overall, inspections are perceived to be effective and adequate. The number of inspections has	The Labour Court can impose penalties which vary in size depending on the cases. The employer can be	Advice, counselling and training to employers and workers. Stable over the last decade.	No relevant role	More deterrence measures than preventive measures. The system is perceived to be highly effective by

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	<p>out by trade unions. targeted inspections: special procedures for the construction sector.</p> <p>Sanctions imposed by the Labour Court.</p>	<p>increased in sectors such as the construction sector.</p>	<p>ordered to pay both a fine and the underpaid amount to the complainant trade union.</p> <p>Number of sanctions remained stable; perceived to be effective.</p> <p>Statistics not available.</p>			<p>social partners and the government.</p>
EE	<p>Routine inspection, spot checks: decreased, not specifically focused on minimum wage.</p> <p>Inspection by request and targeted inspections: stable, sectors at higher risk of non-compliance are prioritised.</p> <p>Follow up of previous offender, peer-to-peer surveillance: stable.</p> <p>Cooperation and data sharing with other authorities: increased.</p>	<p>No data available.</p>	<p>In case of non-compliance enforcement institutions send a notification to the employer; if the violation is not redressed it is possible to impose penalties. Notifications can be repeated and there is not a set limit after which a sanction must be imposed. The</p>	<p>Provision of guidance and counselling to employees and employers (Labour Inspectorate and Tax and Custom Board): increased.</p> <p>Awareness raising and information decreased by Labour Inspectorate due to decrease of the European Social Fund finances, stable in case of other organisations.</p> <p>Incentives and awards for compliant firms (procurement</p>	<p>Tax and Custom Board: Used for tax declarations, for the Employment Register and to collect data and documents.</p> <p>Labour Inspectorate: currently developing a digital platform for communication with employers and to gather documents and data.</p>	<p>In recent years, preventive/persuasion measures have become more important than deterrence measures.</p> <p>Deterrence measures have proved to not always be effective as collecting evidence and documents is rather time consuming. Digital tools are simplifying the process.</p> <p>Preventive measures seem more effective</p>

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	Use of sanctions: decreased		<p>maximum amount of the penalty is €9,600.</p> <p>The use of sanctions has decreased; they are not considered very effective and preventive approaches are preferred.</p>	<p>organisations, Tax and Custom Board): increased</p> <p>Reduction of administrative burden (Labour Inspectorate, Tax and Custom Board): increased.</p> <p>Nudging and talking.</p>		and are appreciated by employers. They also allow institution to focus more on companies and sectors with a higher risk of non-compliance.
EL	<p>Routine inspections, spot checks, inspections by request, targeted inspections, follow-up of previous offenders, data matching and sharing, peer-to-peer surveillance, supply chain responsibility, sanctions: stable.</p> <p>Blacklists and name and shame: The process of creating a Register of Infractions for undeclared work has begun and it is</p>	<p>The number of SEPE inspections over the last decade has remained generally stable. SEPE uses the risk analysis method and takes into account the previous behaviour of employers when planning inspections.</p> <p>During the pandemic, the government focused primarily on checks on compliance with health and safety measures to limit the spread of the coronavirus.</p>	<p>Non-compliance with minimum wage legislation is classified as a severe infringement and is punishable by a fine of 1,800-8,000 Euros, which is increased if the undertaking is a repeat offender. In addition to the general fine, the amount of the fine for the non-payment of any accrued salary, including the pay of</p>	<p>Provision of advice, training and counselling to workers/employers; awareness raising and information; reduction of administrative burden and simplification of procedures; other support measures (mainly related to undeclared work: EU4FairWork campaign; risk analysis tool to combat undeclared work; incentives to combat undeclared work)</p>	<p>At SEPE, there has been continuous digital upgrading of the services provided by the Labour Relations Inspectorates and Health and Safety Directorates since 2017 (e.g. a portal to provide online services, an internal digital platform to facilitate operations).</p> <p>During the COVID-19 pandemic an electronic</p>	<p>Deterrence measures (penalties, fines) largely take precedence over preventive measures (information, persuasion of undertakings), which are minimal.</p> <p>Overall, the enforcement of labour law is considered to be effective. According to employers' organisations more attention should</p>

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	<p>expected to be operational in 2022. In addition, a partial register of offenders is kept for the security and cleaning sectors, with those on the register being excluded from public sector competitions/announcements</p>	<p>According to social partners, the number of inspections decreased during the pandemic.</p> <p>Number of labour inspections (in general, not specifically related to MW)</p> <p>2017:31,570</p> <p>2014: 34,578</p> <p>Data on violations of MW regulations not available.</p>	<p>employees earning the minimum wage, has been set at 800 Euros per worker concerned.</p> <p>After 2019, the level of fines for labour law infringements has been drastically reduced.</p> <p>There is no specific data on sanctions for violations of MW regulations.</p> <p>No assessment of the effectiveness of sanctions for MW violation is available.</p>		<p>platform to submit complaints/requests and a distance learning system for new inspectors were implemented. A system to allow inspectors to work remotely was also introduced.</p>	<p>be paid to preventive measures, while trade unions believe that fines and sanctions should be used more for them to function as a real deterrent.</p> <p>As far as precautionary measures are concerned, all digital applications and tools have greatly contributed to reducing bureaucracy, increasing transparency, and better enforcing labor law. Among the negative points could be the lack of full access of the national social partners to ERGANI data, the need to introduce incentives for compliant companies, the strengthening</p>

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						information and awareness activities.
ES	<p>Routine inspections; spot checks; targeted inspections; follow up of previous offenders; use of sanctions: decreased.</p> <p>Data matching and sharing: increased.</p> <p>Inspections by request: Increased.</p>	<p>There is no data on inspections on MW compliance. However, of all the actions taken by the Labour Inspectorate in relation to employment relations (a total of 177,908 in 2020), 16,374 were motivated by wage issues (9,1% of total) and 20,924 were motivated by working time (11,8%), the two aspects that can be more closely related to non-compliance with MW.</p> <p>In relation to the number and trends in relation to inspections, a clear declining trend can be observed in the number of inspections and violations. This has been explained by the interviewed stakeholders as a positive trend since it reflects the effectiveness of Labour Inspectorate (and the legal</p>	<p>There aren't specific penalties for non-compliance with MW.</p> <p>The penalty system applied by the Labour Inspectorate is based on the Act on infractions and sanctions in the social order. The amount of the sanctions is regulated in art. 40 of this Law, and may be imposed in the minimum, medium and maximum degrees, according to the criteria established in art. 39 of the Law. The amounts are updated on an annual basis.</p> <p>There is no data specifically on sanctions imposed for</p>	<p>Provision of advice, training and counselling to workers/employers; awareness raising and information.</p>	<p>Digital tools are used to provide information on existing regulations, campaigns etc. (mostly through the Inspectorate website) or to collect complaints.</p> <p>No acceleration in the use of digital tools can be detected as a consequence of the pandemic.</p>	<p>The main measures and strategies developed in relation to employment and wage conditions are of a coercive and dissuasive nature, with less importance given to support, informative and preventive measures.</p> <p>In general, the perception of the effectiveness of the Labour Inspectorate by all the actors interviewed is medium. This assessment applies almost exclusively to dissuasive and coercive measures, due to the limited importance of preventive measures.</p>

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		system) to reduce the scope for violations of labour rights.	violations of MW compliance.			
FI	<p>Inspections by request: AVI carries out inspections based on request from employees, employers, social partners and other stakeholder; mainly for generally binding collective agreements.</p> <p>Targeted inspections for generally binding collective agreements.</p> <p>Follow up of previous offenders: only for more severe violations and for generally binding collective agreements.</p> <p>Data matching and information sharing for generally binding collective agreements.</p> <p>Use of peer-to-peer surveillance for both generally and normally</p>	<p>Generally binding agreements: No data available on the number of inspections. The main issue is not the number of inspections but the fact that AVI can do so little when detecting non-compliance. In some cases, AVI can give an exhortation and if the employer does not follow it, an administrative decision combined with a penalty payment is possible. However, in most cases is the employee subject to non-compliance that have to take the matter to court. No data available on the number of violations.</p> <p>Normally binding agreements: no data available on violations. However, peak-level social partners representatives argue</p>	<p>Generally binding collective agreements: AVI cannot impose sanctions or other penalties in case non-compliance with minimum wages is detected. In some cases, AVI can give an exhortation and if the employer does not follow it an administrative decision combined with a penalty payment is possible. In case the matter is taken to court, the employer can be given a fine or in severe cases, sent to prison.</p> <p>This system is considered to be poorly effective as</p>	<p>Provision of advice to workers and employers: AVI has a national phone line that employees and employers can call to receive support or request inspections.</p> <p>Awareness raising and information: Parties to the collective agreements organise workshops and training for their members to provide information about the agreements and their interpretation. These activities do not focus solely on minimum wage.</p>	<p>Digital webinars were organised during the COVID-19 pandemic to provide information on collective agreements. The focus was not specifically on minimum wage.</p>	<p>The Finnish system relies heavily on reactive measures. At the same time, paying under the lowest level of wage set in the collective agreement seems very rare. The enforcement system is focused mostly on reacting to workers' notifications and assisting employers and workers in interpreting collective agreements.</p> <p>For generally binding collective agreements, the fact that AVI cannot give binding instructions or sanctions, can be seen as making the system less effective. Even when non-</p>

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	<p>binding collective agreements.</p> <p>Use of supply chain responsibility: In accordance with Act on the Contractor's Obligations and Liability when Work is Contracted out (1233/2006), the contractor is obliged to check that the contracting partner fulfil the legally set requirements, however this is rarely done.</p>	<p>that violations of provisions on minimum wage are very rare.</p>	<p>employers who do not comply with minimum wage provisions are rarely sanctioned.</p> <p>Normally binding collective agreements: The Labour Court can oblige the employer to pay back the missing sum to the employee and may also be sanctioned to pay a compensatory fine to the relevant trade union. In some cases, the employers' organisation is also given a fine, for breaching their obligation to monitor compliance with collective agreement.</p> <p>No information available on the</p>			<p>compliance is detected, employees need to contact either a lawyer or a trade union to get the missing sum back. Considering that the employees subject to non-compliance are in most cases foreigners and often in vulnerable situation, it can be argued that the system is not effective.</p> <p>For normally binding collective agreements, non-compliance with minimum wages is very rare. However, since there is no systematic monitoring of compliance with minimum wages.</p>

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			number of sanctions imposed.			
FR	Routine inspections, spot checks, inspections by request and targeted inspections, follow up of previous offenders, sanctions and supply chain responsibility are used and their used has increased over time.	<p>The number of inspections is considered to be too low in general, so not adequate. The inspection remained stable in the last decade. The Court of Auditors notes that the lack of legal follow-up to inspections clearly weakens the quality of inspections.</p> <p>There is no breakdown data focusing only on the number of violations of MW compliance. In any case, it seems that there no real increase over the years</p>	<p>- Paying wages below the SMIC: a fine up to €1,500, applied as many times as there are unduly paid employees. The fine is increased to €3,000 in the event of a repeat offence. In addition, the company may be held criminally liable for non-compliance with social legislation.</p> <p>The employer may also be ordered to pay the employee back pay, as well as to pay damages.</p> <p>- Paying wages below the minimum set by a collective agreement: a fine up to €750 euros,</p>	Not relevant for France: the obligation to pay the MW is well known and there is no need to launch promotion or support initiative.	Not relevant for France	<p>There are no supporting-preventing measures, only deterrence measures set in the Labour code.</p> <p>- Effectiveness: not relevant for France.</p>

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			<p>applied as many times as there are unduly paid employees.</p> <p>Since 2016, breaches of the provisions relating to the SMIC and the conventional MW can be subject to an administrative penalty (no more than €2,000).</p> <p>The last change occurred in 2016 (administrative fines).</p> <p>The general opinion is that the sanctions are effective and enough dissuasive, but the labour inspectorate has not means and resources to carry out enough controls.</p>			

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HR	<p>Routine inspections, follow up of previous offenders, use of sanctions: increased</p> <p>Spot checks, inspections by request, targeted inspections, use of data matching, use of supply chain responsibility: stable</p>	<p>No data available on the number of inspections and violations. They are considered to have remained stable over the last decade.</p>	<p>Non-compliant employers can be imposed a fine between HRK 60,000 and HRK 100,000 (EUR 7,968 to EUR 13,280) according to art. 10 of the Minimum Wage Act (OG 118/18, 120/21). The type and level of sanctions became stricter with the 2021 amendment of the Minimum Wage Act. Sanctions are considered by interviewed stakeholder partially adequate.</p>	<p>No preventive/persuasion measure.</p> <p>The attention of the Labour Inspectors until recently was more dedicated to serious violation of labour relationship and of labour laws and the approach was mostly deterrent. Only more recently the Labour Inspectorate started to pay more attention the issue of the MW compliance.</p>	<p>Not used</p>	<p>Only deterrence measures. These measures are considered quite effective.</p>
HU	<p>Routine inspection, spot checks, targeted inspections: stable</p> <p>Inspections by request, use of sanctions: decreased</p>	<p>In 2021, 58,307 employees were inspected and only 92 violations were registered. Over the last decade the number of violations decreased. The number of</p>	<p>According to Government decree 115/2021 (III.10) The Employment Supervision Authority may impose a labour fine. No labour fine can</p>	<p>The Authority is responsible for providing clear and reliable information on employment rules.</p> <p>Provision of advice and counselling to workers and</p>	<p>An online platform to send notifications or complaints to relevant authorities has been available for many years.</p>	<p>The balance between deterrence and preventive measures has recently shifted towards preventive and persuasion measures.</p>

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		<p>employees inspected also decreased.</p> <p>Between 2017 and 2020 exceptional inspections and targeted monitoring were carried out.</p>	<p>be imposed if the employer pays the arrears of compensation due to the employee within the time limit set during the proceedings.</p> <p>Type and level of sanctions did not change, but enforcement institution tend to prefer warnings and don't impose penalties for the first infringement.</p> <p>No data available on the number of sanctions imposed.</p>	<p>employers through "open days" organised by labour inspectorates: increased.</p> <p>Awareness raising and information through workshops organised by labour inspectorates: increased.</p> <p>Incentives and awards for compliant firms: companies that do not respect the provisions of labour law, including provisions on minimum wage, cannot receive public financial support and cannot apply for public procurement.</p>	<p>More recently, the Employment Supervision Authority has implemented a platform to request and collect documents. The platform is useful to digitalise and speed up the initial phase of inspections and to raise awareness among employers about monitoring activities in order to encourage them to comply with the law.</p>	<p>The low rate of minimum wage violations seems to indicate that deterrence measures are effective, however most common forms of violation such as quasi-part-time employment are difficult to detect.</p> <p>Preventive measures are effective and do not present relevant weaknesses or challenges.</p>
IE	Routine inspections, spot checks, inspections by request, sharing of information were used and their use remained stable.	- Number of inspections concluded: 1650 (2015) 4830 (2016)	Generally, there are no sanctions for employers who pay back arrears. Section 37 of the Minimum Wages Act 2000	Provision of advice, counselling and training through presentations; awareness rising through a free call number and leaflets and publications in	WRC uses social media and the WRC website to raise awareness on regulations and provide information.	Deterrence and preventive measures are balanced; measures are generally effective.

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	<p>The use of blaming and sharing and blacklists and information/education instead increased.</p> <p>Targeted inspections and peer-to-peer surveillance were also used.</p>	<p>4747 (2017)</p> <p>5753 (2018)</p> <p>4804 (2019)</p> <p>Data refers to enforcement of employment law in general and not to inspections related to MW.</p>	<p>includes provision on penalties, but they have very rarely been imposed.</p> <p>Sanctions are not considered an effective measure and thus are rarely used.</p> <p>The only relevant change is that the names of convicted employers are now being reported the WRC Annual Report.</p>	<p>different languages. Both measures developed over time.</p> <p>Publication of details of prosecutions under Irish employment law.</p>		<p>The strength of Irish approach is that it is non-punitive, thus having best chances of gaining cooperative compliance. The main weakness is that it relies on the good will of employers and on the actions of employees.</p>
IT	<p>Routine inspections, spot checks, inspections by request and targeted inspections are used but their use decreased over time. Use of data matching and sharing of information has probably increased over time.</p>	<p>The number of inspections (and of inspectors) is not adequate.</p> <p>2020: 75,540 inspections in 103,857 companies.</p> <p>2006: companies inspected were 290,326.</p>	<p>No sanctions connected to the non-compliance of MW: the only “punishment” is the refund of unpaid wages (so, no changes in the level of sanctions).</p>	<p>In 2020 the Inspectorate was involved in 447 initiatives for prevention and promotion of legality, where have been discussed the most significant legislative innovations and relevant issues related to the application of legislation.</p>	<p>Digital tools are used and they have been strengthened over time. However, the Italian public administration is in general not particularly advanced on the use of digital tools.</p>	<p>According to our interviewees, the activities connected to the enforcement of MW tend to rely mostly on deterrence (in particular through inspections).</p> <p>The effectiveness of the deterrence system is low: weaknesses are the limited amount of</p>

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		<p>Number of inspected companies: - 64% (2006-2020).</p> <p>No data available on the proportion of MW enforcement inspection activities</p> <p>- Sectors (2020): 55% in the service sector, 24% in construction, 14% in manufacturing and 7% in agriculture.</p> <p>- Violations: The overall irregularity rate was 70%.</p> <p>No data is available specifically on MW.</p>		<p>- According to the New Code for Public Procurement, companies participating to public tenders are obliged to indicate their labor costs.</p> <p>- The so called “Single document of contribution regularity” (DURC) is the attestation of the regularity of contributions of the company towards Inps and Inail.</p> <p>- Labour Inspectorates carried out Information sharing activities. Together with the INPS and the Ministry of Labour and Social Policy, they also ensure that normative and social security benefits only apply to companies</p>		<p>resources and the focus on inspections as the instrument to detect violations.</p> <p>- Preventive/ persuasion measures are not particularly diffused.</p>

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				respecting the collective agreements.		
LT	<p>Targeted inspections, use of data matching: decreased</p> <p>Use of peer-to-peer surveillance, use of sanctions: stable</p>	<p>Partially adequate. The number of inspections has declined in the last decade and violations are difficult to detect. No data available on the number of violations, but they are estimated to be declined, likely as a result of the preventive measures introduced recently.</p>	<p>The Labour Inspectorate can impose fines for non-compliance with MW and, in case of undeclared work, can oblige the employer to establish regular employment relations. Employees have the right to claim unpaid wages or part thereof.</p> <p>In May 2021 minimum fine was increased from 150€ to 300€.</p> <p>According to the Code of Administrative Offences, fines are higher for repeated or intentional violations.</p> <p>Fines are considered to be very mild, while other measures (including preventive</p>	<p>Awareness raising and information, incentives and awards for compliant firms: increased.</p>	<p>Digital tools are largely used by the Labour Inspectorate, including digital databases and an electronic counselling system to answer frequently asked questions from interested parties.</p> <p>During the pandemic a remote labour dispute resolution system and online counselling opportunities were developed.</p>	<p>Supporting/preventive measures are becoming increasingly important, while on the other hand the control system has been improved with the collaboration of other institutions such as the State Tax Inspection.</p> <p>The number of campaigns and measures introduced in recent years demonstrate the attention of institution to the issue.</p>

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			measures) have been more effective.			
LU	<p>Routine inspections, sanctions and spot checks are used and they have increased in the last decade. Inspections by request and follow-up of previous offenders are used, too, but they remained stable over the last years.</p> <p>Inspections targeted to specific sectors or territorial areas with higher risks of non-compliance, data matching and sharing of information with other authorities, peer-to-peer surveillance, supply chain responsibility, blaming and sharing and black lists are not used.</p>	<p>- Inspections: In 2020, 833 labour inspections were carried out. In 2018 there have been just 499 controls.</p> <p>In 2020, ITM received 1919 requests (4292 subqueries), of which 35.4% concern the wage.</p> <p>- Violations: there are no data about violations.</p>	<p>- Non-compliant employers are liable to a fine of 251 to 25.000 euros.</p> <p>However, in case of a repeated infringement, the penalties may be increased to double the maximum.</p> <p>- Sanctions and penalties are not differentiated by sector or other dimensions.</p> <p>- Many types of sanctions exist, there are for example injunctions, minutes, formal notices, work stoppages, closures.</p>	<p>- Provision of advice, counselling and training to workers, employers and social partners and awareness rising are used and have increased over time. -- Among the incentives and awards for compliant firms, there is the obligation to be in order in terms of payment of salaries and contributions, taxes for public procurement.</p>	<p>The increased use of digital tools and telecommuting during the pandemic is helping to promote remote work. Information about complaints is stored in a database, but data on non-compliance with minimum wages is not collected.</p>	<p>The balance tips in favour of deterrence measures.</p> <p>No information on the effectiveness and on strengths and weaknesses of the deterrence and persuasion/preventive measures</p>

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			- Deterrence measures are generally effective in ensuring compliance with the application of the SSM in regular employment. But undeclared work is a grey area not yet deeply studied and in which non-compliance with the SSM is more difficult to monitor.			
LV	Routine Inspections, spot checks, inspections by request and targeted inspections, follow-up of previous offenders, data and information sharing, peer-to-peer surveillance, supply chain responsibility and sanctions are all used.	Total Number of labour inspections: 2020 – 9423 inspections 2010 – 10477 inspections Decline by 10,1% Inspections by sector/territory/other dimensions: not available The number of violations on Minimum Wage compliance is	the Labour law states that failure to ensure the Minimum Wage leads to a fine from 86 to 114 units of fine if the employer is a natural person, but a fine from 170 to 1420 units of fine if it is a legal person. The unit of fine is 5 EUR. Sanctions are not differentiated according to sector or	Provision of advice, counselling and training to workers and employers; awareness rising and information and incentives and awards for compliant firms are carried on by VDI, LBAS, LDDK. Reduction of administrative burden or simplification of procedures are instead carried on by VDI.	Digital tools are widely used by VID through Internet Centre of VDI. Complains from the population may be submitted via electronic system. The Covid pandemic both accelerated and expanded the use of electronic tools, especially regarding	Specific strategy for enforcement of compliance with the Minimum Wage requirement was not elaborated. Therefore, the balance between deterrence and supporting/preventive measures has never been considered.

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		not available. However, VDI informs that despite the reducing number of violations in last years, the process of control should not be reduced.	<p>degree of non-compliance.</p> <p>- Reforms: before 2020 sanctions were established in the Latvian Administrative Violations Code, but their amount was not changed.</p> <p>General violations of wage payments:</p> <p>2020: 998 fines and 149 warnings.</p> <p>2019: 1525 fines and 246 warnings.</p> <p>2018: 1314 fines and 232 warnings.</p> <p>2010: 1033 fines and 544 warnings.</p> <p>Number of fines in 2020 compared to 2010 has decreased by 3.4%.</p>		meetings with and online events.	No effectiveness assessment available.

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			Number of warnings in 2020 compared to 2010 has decreased by 73%.			
MT	<p>Routine inspections, spot check, inspections by request: stable</p> <p>Targeted inspections: increased, especially in sectors where many third country national are employed such as the construction sector</p> <p>Follow-up of previous offenders, use of data matching and information exchange with other authorities, use of sanctions: stable</p> <p>Peer-to-peer surveillance, supply chain responsibility, blaming and sharing of blacklists: increased</p>	<p>The number of inspections has decreased in the period from 2010 to 2019, going from 1696 inspections to 371 inspections. In 2019, 131 irregularities were found but data do not refer specifically to minimum wage as the existing statistics do not specify the type of violation found. According to representatives of the Department for Industrial and Employment Relations</p>	<p>According to the Employment and Industrial Relations Act, the Criminal Court can impose fines between EUR 232.94 and EUR 2,329.37 and order the payment of the due amount to affected employees.</p> <p>There is disagreement between the Department for Industrial and Employment Relation and social partners on the effectiveness of these sanctions: while the department argues that the sanctions are very effective, trade unions believe that</p>	<p>Provision of advice/counselling/training to workers and employers: DIER, social partners, Jobsplus; increased.</p> <p>Awareness raising and information: DIER, social partners, Jobsplus; increased.</p> <p>Incentives and awards for compliant firms: Office of the Prime Minister, DIER, Occupational Health and Safety Authority, Jobsplus; increased.</p> <p>Reduction of administrative burden/simplification of procedures: DIER; increased.</p>	<p>A new IT system was introduced which reduced bureaucratic burden and improved data gathering, while allowing workers to file online complaints. With the COVID-19 pandemic the use of this system increased and allowed inspectors to perform part of their tasks while working from home.</p>	<p>The balance between deterrence and preventive measures shifted towards preventive measures as the Department’s role changed to a more proactive approach.</p> <p>Deterrence measures are considered only partially effective and trade unions complain that fines should be increased.</p> <p>Persuasion and preventive measures are effective although the DIER and employers’ organisations find it difficult to cooperate with employers who operate in the black</p>

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			they are insufficient and that they should be increased to affect the activities of non-compliant companies. No data available on the number of sanctions imposed.			economy and which represent the majority of non-compliant employers.
NL	Routine inspections, spot checks and inspections by requests are used but decreased over time. Follow-up of previous offenders and peer-to-peer surveillance remained stable while targeted inspections, sharing of information, supply chain responsibility, sanctions and blaming and sharing and back lists use increased over the years.	Inspections: partially adequate. Their number decreased over time. 2020: 2.812 inspections 2015: 4.500 inspections 2010: 9.987 inspections % change: -70% over 10 years. There are also sectoral inspections. No specific data regarding Minimum Wage No specific data on the number of violations detected.	Employers liable of underpayment can be imposed an administrative fine of €500 to €10,000 per employee. Fines can be increased in case of repeated offences. In the event of serious violations, a preventive shutdown of a company may be ordered if similar violations are repeated. The main change was the introduction of art. 18B in the regulation	Provision of advice/ counselling/training to workers, employers and social partners; awareness raising and information; reduction of administrative burden or simplification of procedures. A website to disseminate the Inspectorate activities was created. 2015-2018: priority to tackle serious abuses and notorious offenders. Emphasis on cooperation	Yes: inspections by telephone or video or video contact were used in certain situations.	Preventive approaches are now more important than a decade ago. The effectiveness of deterrence measures is high. However, laws are quite complex to apply. The effectiveness of preventive measures could be improved. A strength is that these measures are research-based. A challenge is to verify if they lead to taking action.

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			which aims at speeding up investigations.	with other inspectorates and organisations. 2019 – 2022: focus shifted towards preventive and persuasion measures.		
PL	<p>Measures adopted: routine Inspections; spot checks; inspections by requests; Inspections targeted to specific sectors/territorial areas with higher risks of non-compliance; follow up of previous offenders; use of data matching and sharing of information with other authorities; use of sanctions.</p>	<p>- 56.371 inspections related to ‘remuneration and other paid benefits’ (2020)</p> <p>- 6.568 inspections regarding the hourly Minimum Wage</p> <p>Due to the pandemic, this number has decreased (in 2019 there were 73.341 inspections, in 2018 80.194 inspections).</p> <p>The number of inspections is partially adequate, as the LNI has limited possibility.</p> <p>Inspections by size of company:</p> <p>Inspections tend to focus on SMEs.</p> <p>Inspections by sector:</p>	<p>An employer is liable to a fine between 1,000 PLN and 30,000 PLN, but inspectors may also just order the employers to rectify and pay the wage due.</p> <p>The labour inspector may impose a PLN 2,000 fine, while a labour court up to PLN 30,000.</p> <p>Fines are generally low and do not seem to have a deterrent function, as they are not differentiated according to the size of the companies.</p>	<p>NLI in general provides advice and counselling, but it is not known how many of these activities focus solely on minimum wage.</p>	<p>Yes: digital tools used to provide information and collect complaints.</p> <p>The Covid-19 pandemic accelerated their use, decreasing the number of face-to-face counselling sessions while increasing the number of telephone advice, written advice, and email.</p>	<p>Activities of the NLI are mainly deterrent, preventive measures are very few.</p> <p>Effectiveness is not high since fines are low and the NLI lacks human resources to carry out an adequate number of inspections. Inspections by request (after a worker’s complaint) seem to be the most effective measure.</p>

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		<p>Inspections tend to focus on trade and repair; manufacturing; transportation and storage; construction; HORECA.</p> <p>Number of MW violations: 11.151 referred to 'remuneration and other paid benefits'; about 1,950 referred to violations regarding the hourly MW (2020).</p> <p>Change over the last decade: the number of violations seems to be stable. In 2020 the number of violations detected declined due to the pandemic and the reduced number of inspections.</p>	No changes in the last decade			
PT	Routine inspections, inspections by request and sanctions are used but decreased over time, while follow-up of previous	<p>Referred to all labour matters: 31,455 inspections (2019) 59,303 inspections (2011) Trend: -65%</p>	The violation of the Minimum Wage is considered a very severe offense: the lowest fine is 20 UC	ACT provides advice, counselling and training. Together with GEP and Social Partners, instead, it raises awareness.	ACT uses digital tools to provide public information about their activities, labour legislation and	The number of violations of minimum wage reported by ACT is minimal suggesting, at a first glance, there is a

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	<p>offenders increased. Also spot checks, targeted inspections, blaming and sharing and blacklists are used, while sharing of information is used but very limitedly.</p>	<p>However, the share of inspections by request and of follow-up of previous offenders increased.</p> <p>- Violations: 9,584 infractions (2019) 17,607 infractions (2011)</p> <p>- Number of violations related to Minimum Wage: 4 (2019) 21 (2011)</p>	<p>(2040 euros) and the maximum is 600 UC (61,200 euros). There can also be accessory sanctions.</p> <p>- Total amount of sanctions related to offences regarding non-compliance with the Minimum Wage: €84, 325 (2011) €10,608 (2019)</p> <p>No changes in the last decade.</p> <p>For someone it is essential to make the sanctioning regime based on heavier sanctions and criminal responsibility together. For some others, the</p>	<p>Government reduces the contribution rate payable by the employer to social security in relation to workers earning the Minimum Wage.</p>	<p>publications, to collect information and workers complaints and requests. ACT is present in Facebook, Instagram, Twitter e Youtube.</p>	<p>balance between deterrence and preventive measures. Progresses were made concerning supporting/preventive measures raising awareness, including the regular follow up of minimum wage impacts and debate with social partners and in society.</p> <p>Deterrence measures: weaknesses are the lack of information and interconnection of existing information. Also, the disinvestment that ACT has been suffering in terms of budget, had a direct impact on the lack of human resources and capacity of labour</p>

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			monitoring system works, as there is a low level of infractions reported.			inspection to carry out its activity to its fullest. Preventive measures: the multiplier effect generated through campaigns, awareness-raising actions and courses, conferences, seminars, webinars and workshops; and possibility for the information and publications published on the website to be consulted by a large number of people (workers, employers, etc.). The weak point consists in the impossibility of people without internet access to access the information and publications published on the ACT website.

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RO	Routine inspections, spot checks, inspections by request, follow up of previous offenders, sanctions (declined from 2019 to 2020)	Number of controls by the Labour Inspection: 66.818 (2020), with 40% decline from 2012 (105.063 controls) to 2020.	Number of sanctions/penalties: 268 (2013), 221 (2020). Both the total amount of penalties and the average level of penalties have increased over time. Since penalties remained constant since 2012 (from 300 to 200 RON) while the gross Minimum Wage increased form 650 RON in 2012 to 2300 RON in 2020, the dissuasive effect is weak	No preventive measure in place	N/A	Only deterrence measure. No assessment of their effectiveness available.
SE	Routine inspections, spot checks, inspections by request, follow up of previous offenders, use of peer-to-peer surveillance, sanctions have remained stable. Use of supply chain responsibility	Although there is no data on the number of inspections and the number of violations, inspections are considered very adequate, and violations are considered to be very low and stable over time.	Only the labour court can impose sanctions to non-compliant employers. Employers can be order to retroactively pay the due wage and to cover the court costs of the	Provision of advice/counselling/training to workers and employers, awareness raising and information, incentives and awards for compliant	Yes, there are some digital tools used in the enforcement of wages, in sectors particularly burdened by non-compliance such as the construction sector. Examples: website for	The balance is strongly in favour of preventive/supporting measures. The strongest deterrence measure to avoid that employers don't enter collective agreements is the wide

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Country	DETERRENCE MEASURES			PERSUASION/PREVENTIVE MEASURES		ASSESSMENT
	TYPE OF MEASURE AND CHANGE IN USE IN THE LAST DECADE	INSPECTIONS AND VIOLATIONS (Adequacy; number of inspection and violations; change in the last decade)	SANCTIONS (Type and level; number of sactions imposed and change in the last decade; effectiveness)	TYPE OF MEASURE, INSTITUTION IN CHARGE, CHANGE IN THE LAST DECADE	ROLE OF DIGITAL TOOLS	BALANCE DETERRENCE-PERSUASION; EFFECTIVENESS
	and targeted inspections have increased.		other party. Sanctions are however rarely used because most conflicts are solved at workplace level, but the whole system is considered very dissuasive. No major reform of sanctions in the last decade.	firms, reduction of administrative burden	collecting tips and complaints, ID06 (electronic badge to check employees in construction sites).	protection of the right to strike by trade unions and is considered very effective. After a collective agreement has been signed, there are mainly supporting/preventive measures which are also effective.
SI	Routine Inspections, spot checks and follow-up of previous offenders are used, and their use has remained stable over the last years. Inspections by request, targeted inspections, sharing of information, peer-to-peer surveillance and sanctions have increased over time.	- Labour relations inspections: 10.031 (2020) 9.908 (2010) Trend: + 1,2% in total labour relations inspections. No data specific to inspections related to wage institute. Different opinions on the adequacy of the number of inspections, which however depends on available resources.	- 3.000 to 20.000 euros to the employer who does not pay the employee a salary. - 1.500 to 8.000 euros to a smaller employer (<11 employees) who commits an offense - 1.000 to 2.000 euros to the responsible person of the employer legal person and the responsible person in a state body or self-	The Inspectorate is providing advice and orientation on Minimum Wage compliance. When major legislative changes occurred, the Inspectorate increased its activities, providing additional information, open days, FAQs. Provision of advice, counselling and training in the form of open days and awareness rising in the form of additional written	No special digital tools for minimum wage enforcement.	The balance seems to be appropriate and did not change in recent years. Deterrence measures and sanctions are effective but their implementation is challenged by the lack of resources and the limited powers of inspectors. Effectiveness of prevention measures is partial, due to the

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Country	DETERRENCE MEASURES			PERSUASION/PREVENTIVE MEASURES		ASSESSMENT
	TYPE OF MEASURE AND CHANGE IN USE IN THE LAST DECADE	INSPECTIONS AND VIOLATIONS (Adequacy; number of inspection and violations; change in the last decade)	SANCTIONS (Type and level; number of sactions imposed and change in the last decade; effectiveness)	TYPE OF MEASURE, INSTITUTION IN CHARGE, CHANGE IN THE LAST DECADE	ROLE OF DIGITAL TOOLS	BALANCE DETERRENCE-PERSUASION; EFFECTIVENESS
		<p>- Number of violations in the area of labour relations: 8.708 (2020), with 4.720 connected to pay. 6.456 (2010), with 2.596 connected to pay Trend: increase.</p> <p>- Violations in relation to the Minimum Wage Act: 77 (2020) 15 (2010) Trend: increase of 413%</p> <p>- The efficiency of the Labour Inspectorate seems to be relatively low, and violations are more than what reported (although the number has not increased dramatically). There</p>	<p>governing local community who commits an offense.</p> <p>- Type and level of sanctions did not change in the last decade and seem to be adequate.</p>	<p>explanations were adopted and have increased over time.</p>		<p>opposition of employers. The judicial enforcement of claims is effective, but proceedings are lengthy. Criminal proceedings can be difficult and time-consuming.</p>

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Country	DETERRENCE MEASURES			PERSUASION/PREVENTIVE MEASURES		ASSESSMENT
	TYPE OF MEASURE AND CHANGE IN USE IN THE LAST DECADE	INSPECTIONS AND VIOLATIONS (Adequacy; number of inspection and violations; change in the last decade)	SANCTIONS (Type and level; number of sactions imposed and change in the last decade; effectiveness)	TYPE OF MEASURE, INSTITUTION IN CHARGE, CHANGE IN THE LAST DECADE	ROLE OF DIGITAL TOOLS	BALANCE DETERRENCE-PERSUASION; EFFECTIVENESS
		are no special dissuasive criminal provisions.				
SK	Only spot checks were used, and their use remained stable over time.	<p>- Labour Inspections.</p> <p>2020: inspections in 18.155 entities for a total of 40.225 deficiencies.</p> <p>2016: inspections in 28.084 entities for a total of 41.935 deficiencies.</p> <p>- Inspections carried out by NIP: 2016: 65.036 inspections carried out by NIP, out of which 19.230 focused on labour relations issues.</p> <p>2020: 47.674 inspections carried out by NIP, out of which 15.543 focused on labour relations issues.</p> <p>- Violations:</p> <p>2020: 658 breaches of the provisions regarding Minimum</p>	The Labour Inspectorate is entitled to impose a fine of up to EUR 100 000 on the employer. No changes over the last years.	<p>- Provision of advice, counselling and training to workers, employers and social partners was adopted and remained stable. Counselling services by the labour inspectorates provided by telephone, letters and emails (face-to-face suspended after the outbreak of COVID-19).</p> <p>- Incentives and awards for compliant firms: a new program launched by the National Labor Inspectorate in 2021 gives the employers the opportunity to participate in the programme "Responsible Employer", a tool to support the improvement of the</p>	The pandemic has increased the use of digital tools to provide information and collect complaints.	<p>The nature of compliance with the Minimum Wage is mainly preventive.</p> <p>Effectiveness of the measures is high, but indicators have not been developed. In under-developed areas however union density is lower, and workers are exposed to higher risks of non-compliance with MW and labour law in general. In these areas, trade unionists (KOZ) consider measures to be scarcely effective.</p> <p>The effects of both preventive and</p>

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Country	DETERRENCE MEASURES			PERSUASION/PREVENTIVE MEASURES		ASSESSMENT
	TYPE OF MEASURE AND CHANGE IN USE IN THE LAST DECADE	INSPECTIONS AND VIOLATIONS (Adequacy; number of inspection and violations; change in the last decade)	SANCTIONS (Type and level; number of sactions imposed and change in the last decade; effectiveness)	TYPE OF MEASURE, INSTITUTION IN CHARGE, CHANGE IN THE LAST DECADE	ROLE OF DIGITAL TOOLS	BALANCE DETERRENCE-PERSUASION; EFFECTIVENESS
		<p>Wage entitlements out of 9.117 deficiencies consisting of breaches of the labour law regulations (7,2%). No specific data for compliance with Minimum Wage.</p> <p>2016: 703 violations of the provisions regarding the minimum wage entitlements out of 11.995 deficiencies consisting of violations of the labour law regulations (5,9%). No specific data for compliance with Minimum Wage.</p>		human resources management system		deterrent measures are unknown, but according to NIP awareness raising is the way to promote compliance.

Source: National Eurofound Correspondents' reports

Table I-8: Inspections, violations and sanctions

Country	Number of inspections	Adequacy	Number of violations	Trend in the last decade	Sanctions
AT	ÖGK/PLB: 18,000 audits in 2020. Finance police: 1,439 companies inspected, and 3,481 posted workers controlled in 2020. BUAK: 14,454 companies inspected in 2020.	Partially adequate	4,168 reports of underpayment for the period May 2011-December 2020.	Inspections increased; number of violations increased.	Sanctions are imposed by the district administrative authorities and depend on the gravity of the offense. Maximum penalties vary between 20,000€ and 400,000€.
BE	3662 dossiers on classified under “wage protection” in 2018	N/A	5213 violations of laws on wage protection in 2018	Inspections decreased; number of violations increased.	Sanctions depend on the gravity of the offense. The amount varies between 80€ and 24.000€ for administrative offences and 400€ and 48.000€ for criminal offences.
BG	40,788 inspections in 2021.	Adequate	N/A	Inspections remained stable.	Sanctions depend on the gravity of the offense. The amount varies between BGN 1,500 (EUR 750) and BGN 15,000 (EUR 7,500).
CY	398 inspections took place in 2020, with 367 of them included inspecting minimum wage compliance.	Adequate	5 violations found in 2020.	Inspections increased (2016-2020); number of violations decreased (2016-2020).	Sanctions for the violation of any labour law can amount up to 5,000€. For previous offenders the maximum amount is 10,000€. In addition, employers who violate labour laws are excluded from public procurement for 3 years.
CZ	Inspections related to remuneration: 330 in 2020, representing 2.1% of the total number of inspections. The low number is due to the COVID-19 pandemic, in 2019 949 inspections related to remuneration were carried out.	Adequate	418 violations were found in 2020.	Inspections decreased (2015-2020); number of violations decreased (2015-2020).	Sanctions depend on the gravity of the offense. Employers can be sanctioned for a maximum amount of CZK 2,000,000.
DE	In 2019, custom authorities’ FKS units conducted 55,141 inspections. Most inspections (13,924 in 2019) and the HORECA (9,710 in 2019).	Not adequate	In 2019, 6,732 investigative proceedings related to	Inspections decreased (2014-2019); number of violations increased (2014-2019).	Sanctions depend on the gravity of the offense. Fines for the non-payment of the minimum wage can amount to up to €500,000. Other regulatory offences can be fined with up to €30,000.

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			violations of the Minimum Wage Act were initiated.		Companies fined with more than €2,500 can be banned by public procurement.
DK	N/A	Adequate	N/A	Inspections increased, especially in some sectors (e.g., construction); number of violations increased.	Sanctions are imposed by the Labour Court and depend on the gravity of the offense.
EE	N/A	N/A	N/A	N/A	Sanctions depend on the gravity of the offense. Sanctions imposed by the labour inspectorate can amount to up to €9,600 but are usually lower (around €200).
EL	In 2017, 31,570 labour inspections were carried out.	N/A	N/A	Inspections remained overall stable but decreased during the pandemic.	Sanctions depend on the gravity of the offense. Non-compliance with minimum wage legislation is punishable by a fine between €1,800-8,000. In addition to the fine, the employer can be sanctioned to pay €800 per worker concerned.
ES	16,374 actions taken by the Labour Inspectorate motivated by wage issues (9,1% of total actions taken)	Adequate	There were a total of 28,935 infractions detected in 2020 in relation to social security issues, most of which related to wage payments, but no data is available on the share of sanctions related to minimum wage non-compliance.	Inspections decreased; number of violations decreased.	There aren't specific penalties for non-compliance with minimum wage. The Labour Inspectorate can impose penalties for wage and employment related issues based on the "Act on infractions and sanctions in the social order".
FI	N/A	Partially adequate	N/A	N/A	For generally binding collective agreements, AVI cannot order sanctions or other penalties in case non-compliance with minimum wages is detected. Only in cases relating to prohibition of discrimination a penalty payment is possible.

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					For normally binding collective agreements, fines can be imposed by courts. Fines goes to the involved trade union, not to the worker.
FR	N/A	Not adequate	N/A	Inspections remained stable; violations remained stable.	Sanctions depend on the gravity of the offense. Fines for violation of the SMIC can amount to up to €1,500 per worker involved. Fines for wages below the minimum set by an extended collective agreement can amount to up to €750 per worker involved. Since 2016 an administrative penalty of maximum €2,000 can also be imposed.
HR	N/A	Partially adequate	N/A	Inspections remained stable; violations remained stable.	Sanctions depend on the gravity of the offense. Non-compliant employers can be imposed a fine between HRK 60,000 and HRK 100,000 (€7,968 to €13,280).
HU	In 2021, 58 307 employers were inspected in relation to minimum wage.	Partially adequate	In 2021, 28 violations of minimum wage rules and 64 violations of guaranteed minimum wage were registered.	Inspections decreased; number violations decreased.	Sanctions can be imposed by the Employment Supervision Authority and depend on the gravity of the offense. No labour fine may be imposed if the employer pays the arrears of compensation due to the employee within the time limit set during the proceedings. Non-compliant employers cannot receive financial support by the Government.
IE	In 2019, 4804 inspections were carried out.	N/A	In 2019, inspections detected unpaid wages for the overall value of €3.9 million.	Inspections increased (2015-2020); number of violations increased (2015-2020).	Generally, there are no sanctions for employers who pay back arrears. Section 37 of the Minimum Wages Act 2000 includes provision on penalties, but they have very rarely been imposed.
IT	In 2020 there were 75,540 inspections in 103,857 companies	Not adequate	The overall irregularity rate was 70%. No data is available specifically on minimum wage.	Inspections decreased; data on changes in violations not available.	No sanctions connected to non-compliance of minimum wage. Employers can only be ordered to pay the due amount to employees but no other fine can be imposed.

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LT	N/A	Partially adequate	N/A	Inspections decreased; number of violations decreased.	Fines for non-compliance with minimum wage can amount to up to €300. Fines are higher for repeated violations.
LU	In 2020, 833 labour inspections were carried out. Most inspections were carried out in the following sectors: trade (178), restaurants and cafés (171), construction (159).	N/A	N/A	Inspections increased (2018-2020); data on violations not available.	Sanctions depend on the gravity of the offense. Non-compliant employers are liable to a fine of 251€ to 25.000€. However, in case of a repeated infringement, the penalties may be increased to double the maximum.
LV	In 2020, 9423 inspections were carried out.	Partially adequate	N/A	Inspections decreased; number of violations decreased.	Failure to ensure the minimum wage leads to a fine from 86 to 114 units of fine if the employer is a natural person, but a fine from 170 to 1420 units of fine if it is a legal person. A unit of fine amounts to €5.
MT	In 2019, 371 inspections were carried out.	Partially adequate	N/A	Inspections decreased; number of violations decreased.	Non-compliance with minimum wage may lead to a fine of between €232.94 and €2,329.37 and an order to pay the affected employees their due amount.
NL	In 2020, 2,812 inspections were carried out.	Partially adequate	N/A	Inspections decreased; number of violations decreased.	Employers liable of underpayment can be imposed an administrative fine of €500 to €10,000 per employee. Fines can be increased in case of repeated offences. In the event of serious violations, a preventive shutdown of a company may be ordered.
PL	In 2020, 56.371 inspections related to 'remuneration and other paid benefits' were carried out and 6.568 inspections regarding the hourly minimum wage.	Partially adequate	In 2020, 11.151 violations referred to 'remuneration and other paid benefits' and about 1,950 violations of the hourly minimum wage were registered.	Inspections decreased due to the pandemic (2018-2020); number of violations remained stable	Labour inspectors may impose a fine of PLN 2,000 or order the employer to redress the situation and pay workers the due amount. A labour court can impose sanctions of up to PLN 30,000.

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PT	In 2019, 31,455 inspections were carried out.	Not adequate	In 2019, only 4 violations of minimum wage regulations were found.	Inspections decreased (but the share of inspection by request increased); number of violations decreased.	Violations of the minimum wage regulations are considered a very severe offense and can be sanctioned with a fine between €2,040 and €61,200.
RO	66,818 controls carried by the Labour Inspectorate in 2020.	Not adequate	221 violations in 2020.	Inspections decreased.	No information available on how the Labour Inspectorate applies sanctions and calculates penalties. The average penalty in 2020 was RON 1261 (€263).
SE	N/A	Adequate	N/A	Inspections and violations remained stable.	Only the Labour Court can impose sanctions to non-compliant employers. Employers can be ordered to retroactively pay the due wage and to cover the court costs. Sanctions are however rarely used as most conflicts are solved at the workplace
SI	In 2020, 10.031 inspections were carried out.	Partially adequate	In 2020, 77 violations related to the minimum wage were found.	Inspections increased; number of violations increased.	Fines vary between €3,000 and €20,000. For small employers (with less than 11 employees) fines vary between €1,500 and €8,000.
SK	In 2020 the Labour Inspectorate carried out 15,543 inspections on the labour relations issues.	N/A	In 2016, 658 violations of MW entitlements were detected; however, it is not known how many cases related to non-compliance with MW.	Inspections decreased (2016-2020); number of violations decreased (2016-2020).	In case of a violation, the inspectorate can order the employer to pay the worker the due amount and can impose a fine of up to €100,000.

Source: National Eurofound Correspondents' reports

Table I-9: Number of inspectors, EU MSs, 2009-2021

Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Austria	318	309	297	312	309	329	328	322	322	322	318	312	
Belgium									313	313	312		
Bulgaria					312	331	324	305	299	310	302	299	316
Croatia			252	242		212	224	226	229	228	228	211	195
Cyprus	22	22	22	21	20	20	21	18	26	24	23	23	20
Czechia	315	331	330	660	645	485	524	497	504	513	521	509	498
Estonia	46	44	44	38	37	37	39		46	49	38	41	45
Finland			311	348	368	368	370		429	315	309	331	327
France					2.101	2.031	2.188	2.251	2.016	2.137	2.175		
Germany	6.004	5.904	5.993		6.025		6.008	5.865		5.783	5.813	5.919	
Hungary	355	380	273	247		380	383		367	374	283	316	325
Ireland	71	66	61	58	58	57	57		56	58	55	52	53
Latvia			111	112	107					106	97	112	
Lithuania	208	199			193								129
Malta	5	4	3										
Poland	1.489	1.510	2.753	2.758		1.663	1.600		1.650	1.492	1.575	1.576	1.526
Portugal	253	384	404	391	374		307		306	303		346	
Romania	1.959	1.948	1.922	1.785	1.473	1.445	1.167	1.112	1.107	1.074	1.076	1.255	1.394
Slovakia	345	319	299	298	330	325	318	320	332	320	259	306	292

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Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Slovenia	83	80	84	77	76	77	73	73	72	76	85	83	85
Spain			1.865	1.879	1.844	1.816	1.786	1.797	1.772	1.921	2.020	1.978	2.115
Sweden					256	239			299	296	276	267	280

Source: ILOSTAT. No Data are available for Denmark, Greece, Italy, Netherlands and Luxembourg

AT, BG, CZ, ES, HR, IE, LV, PL, PT, RO, SK Data reference period: End of the year

BE Institutional sector coverage: Private sector only

DE, SI Reference group coverage: Insured person

Table I-9b: Share of female inspectors, EU MSs, 2009-2021

Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Austria	-	-	27,9%	26,6%	27,5%	27,4%	27,4%	28,6%	28,9%	28,6%	30,2%	30,4%	-
Belgium	-	-	-	-	-	-	-	-	49,2%	51,1%	52,2%	-	-
Bulgaria	-	-	-	-	57,4%	60,1%	60,5%	63,3%	63,5%	65,8%	66,9%	70,9%	69,6%
Croatia	-	-	-	-	-	49,5%	52,7%	52,2%	52,8%	52,2%	50,9%	54,5%	54,4%
Cyprus	-	-	22,7%	23,8%	25,0%	25,0%	23,8%	27,8%	19,2%	20,8%	21,7%	21,7%	90,0%
Czechia	34,3%	34,7%	34,8%	47,1%	46,4%	42,7%	45,6%	46,3%	46,4%	47,4%	49,1%	49,1%	49,0%
Estonia	-	-	-	50,0%	54,1%	54,1%	53,8%	-	63,0%	67,3%	57,9%	58,5%	60,0%
Finland	-	-	39,5%	42,5%	45,9%	45,1%	44,9%	-	53,4%	53,0%	54,0%	52,0%	45,9%
France	-	-	-	-	60,0%	58,6%	60,7%	61,7%	61,9%	61,5%	62,0%	-	-
Germany	-	-	-	-	-	-	-	-	-	-	-	-	-
Hungary	-	-	49,5%	52,2%	-	45,3%	44,4%	-	49,0%	48,7%	45,9%	52,5%	48,3%
Ireland	-	-	49,2%	48,3%	53,4%	54,4%	54,4%	-	58,9%	-	-	-	-
Latvia	-	-	62,2%	67,0%	62,6%	-	-	-	-	74,5%	77,3%	75,9%	-
Lithuania	-	-	-	-	47,2%	-	-	-	-	-	-	-	42,6%
Malta	-	-	0,0%	-	-	-	-	-	-	-	-	-	-
Poland	-	-	46,0%	46,4%	-	33,2%	33,6%	-	35,0%	36,2%	37,5%	38,5%	40,0%
Portugal	-	-	67,8%	67,8%	67,9%	-	72,0%	-	70,6%	68,6%	-	67,9%	-
Romania	-	-	59,1%	57,1%	61,0%	61,1%	56,2%	57,9%	56,7%	56,3%	56,5%	63,3%	60,1%
Slovakia	-	-	29,4%	30,9%	33,6%	35,7%	36,2%	37,8%	39,5%	42,5%	51,0%	44,4%	45,2%
Slovenia	-	-	46,4%	49,4%	52,6%	50,6%	50,7%	52,1%	52,8%	59,2%	57,6%	56,6%	57,6%
Spain	-	-	55,5%	57,9%	56,1%	56,8%	57,9%	58,9%	59,5%	61,3%	62,1%	62,5%	62,8%
Sweden	-	-	-	-	48,8%	49,4%	-	-	-	-	-	-	-

Source: ILOSTAT. No Data are available for Denmark, Greece, Italy, Netherlands and Luxembourg

AT, BG, CZ, ES, HR, IE, LV, PL, PT, RO, SK Data reference period: End of the year

BE Institutional sector coverage: Private sector only

DE, SI Reference group coverage: Insured person

Table I-10: Number of inspections, EU MSs, 2009-2020

Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Austria	65,370	60,235	57,699	60,268	63,201	66,927	69,401	68,162	63,649	62,405	63,084	43,362	
Belgium									62,487	53,719	48,825		
Bulgaria					55,952	52,543	50,229	48,053	45,645	43,958	40,216	37,145	40,788
Croatia			27,456	25,091		15,570	16,443	17,161	20,091	17,231	17,734	14,461	14,316
Cyprus	5,231	6,030	4,667	4,642	4,094	4,433	4,191	3,824	3,623	6,157	7,603	6,037	6,608
Czechia	21,189	22,394	22,519	42,180	61,850	36,348	28,942	30,912	29,415	27,120	29,454	19,202	18,144
Estonia	5,096	4,748	4,344	3,771	3,563	3,974	4,246		5,179	5,128	4,650	4,511	4,022
Finland			22,283	22,500	25,600	24,145	25,861		25,084	23,417	20,752	9,176	
France					167,600	119,462	102,800	121,950	123,520	128,880	139,068		
Germany	963,443	927,438	937,558		842,108		805,113	763,029		694,480	665,255	505,090	
Hungary	31,431	25,056	21,931	19,080		34,989	31,096		31,944	30,949	28,293	22,664	22,054
Ireland	8,859	7,164	5,591	4,689	5,546	5,591	5,185		4,747	5,753	4,804	4,804	4,432
Latvia			10,378	9,848	10,817					10,397	10,320	9,410	10,026
Lithuania	16,116	12,411			10,069				10,398	9,450	9,560		6,771
Malta	1,566	1,696											
Poland	87,946	95,273	90,609	89,949		94,021	88,308		80,784	80,194	73,341	56,371	55,842
Portugal	81,213	84,546	80,159	54,922	41,546		40,665		37,482	38,287	36,528	34,816	
Romania	185,045	192,065	193,382	176,870	171,793	211,135	130,003	134,790	129,631	121,645	121,273	121,687	120,690
Slovakia	39,322	42,666	78,916	72,995	97,444	108,205	65,622	68,479	57,397	68,620	71,635	47,674	54,283

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Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Slovenia	17,681	17,965	17,821	16,326		17,327	15,977	14,569	14,308	12,928	13,904	17,047	
Spain			356,535	364,134	344,046	327,585	305,256	279,048	266,102	266,718	276,935	200,057	223,982
Sweden					31,400	26,333			21,992	27,154	28,429		17,877

Source: ILOSTAT. No Data are available for Denmark, Greece, Italy, Netherlands and Luxembourg

AT, BG, CZ, ES, HR, IE, LV, PL, PT, RO, SK Data reference period: End of the year

BE Institutional sector coverage: Private sector only

DE, SI Reference group coverage: Insured person

Table I-11: Number of inspections per inspector, EU MSs, 2009-2020

Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Austria	205.57	194.94	194.27	193.17	205	203	212	212	198	194	198		
Belgium									199.64	171.63	156.49		
Bulgaria					179	159	155	158	153	142	133	124	120
Croatia			108.95	103.68		73.44	77	69	72	76	78	69	73
Cyprus	237.77	274.09	212.14	221.05	204.7	221.65	227	212.44	191	256.54	330.57	262.48	330.4
Czechia	67.27	67.66	68.24	63.91	95.89	69	58	62	58	53	57	38	36.4
Estonia	110.78	107.91	98.73	99.24	96.3	107.4	108.9	129	112	104	122	110	89
Finland			71.65	64.66	70	66	70		82	78	67	28	
France					79.8	59	47	54	61	60	67		
Germany	160.47	157.09	156.44		139.77		134.01	130.1	121	120	90	85	
Hungary	88.54	65.94	80.33	77.25		92.1	81.2		87	83	99.97	72	68
Ireland	124.77	108.55	91.66	80.84	95.62	180.35	93		85	99.19	87.35	76.87	84
Latvia			93.5	87.93	101					96	95.24	84	97
Lithuania	77.48	62.37			52.2								52
Malta	313.2	424							109.7				20.56
Poland	59.06	63.09	32.91	32.61		56.54	55.4		49	53.7	48	35.77	36.7
Portugal	321	220.17	198.41	140.47	111.09		132.2		122	126	123	101	
Romania	94.46	98.6	100.61	99.09	168	230.25	111.4	121.21	117.1	113.26	112.71	97	95
Slovakia	113.98	133.75	263.93	244.95	295.28	332	206.36	214	172	214	276.6	156	186

Disclaimer: This working paper has not been subject to the full Eurofound evaluation, editorial and publication process.

Minimum wages: Non-compliance and enforcement across EU Member States – Annexes to Part 2

Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Slovenia	213.02	224.56	212.15	212.03	185.54	225	218.9	199.6	198.7	170.1	163.6	205.38	
Spain			191.17	193.79	186.58	180.39	170.91	155.29	150.17	138.84	137.1	101.14	105.9
Sweden					135	110			73.6	91	103		64

Source: ILOSTAT. No Data are available for Denmark, Greece, Netherlands and Luxembourg

AT, BG, CZ, ES, HR, IE, LV, PL, PT, RO, SK Data reference period: End of the year

BE Institutional sector coverage: Private sector only

DE, SI Reference group coverage: Insured person

Table I-12: Inspectors per 10.000 employed persons, EU MSs, 2009-2021

Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Austria	0.8	0.77	0.73	0.76	0.75	0.8	0.79	0.76	0.76	0.75	0.73	0.72	
Belgium									0.67	0.66	0.65		
Bulgaria					1.06	1.11	1.07	1.01	0.95	0.98	0.93	0.96	1.03
Croatia			1.55	1.55		1.35	1.41	1.42	1.41	1.38	1.36	1.27	1.16
Cyprus	0.57	0.56	0.55	0.55	0.55	0.55	0.59	0.5	0.68	0.6	0.55	0.55	0.46
Czechia	0.64	0.68	0.68	1.35	1.31	0.98	1.04	0.97	0.97	0.97	0.98	0.97	0.95
Estonia	0.77	0.77	0.73	0.62	0.6	0.59	0.61		0.7	0.74	0.57	0.62	0.69
Finland			1.26	1.4	1.5	1.5	1.52		1.73	1.24	1.2	1.31	1.27
France					0.81	0.77	0.83	0.85	0.75	0.79	0.8		
Germany	1.56	1.55	1.55		1.52		1.49	1.42		1.38	1.37	1.43	
Hungary	0.95	1.02	0.73	0.65		0.93	0.91		0.83	0.84	0.63	0.71	0.7
Ireland	0.35	0.34	0.32	0.31	0.3	0.29	0.28		0.26	0.26	0.24	0.23	0.22
Latvia			1.29	1.28	1.2					1.17	1.07	1.25	
Lithuania	1.58	1.59			1.49								0.94
Malta	0.31	0.25	0.18										
Poland	0.94	0.98	1.77	1.77		1.05	0.99		1	0.91	0.96	0.96	0.92
Portugal	0.51	0.78	0.85	0.86	0.84		0.67		0.64	0.62		0.72	
Romania	2.12	2.24	2.25	2.07	1.72	1.68	1.37	1.32	1.28	1.24	1.24	1.47	1.8
Slovakia	1.46	1.38	1.29	1.28	1.42	1.34	1.31	1.28	1.31	1.25	1	1.21	1.14

Disclaimer: This working paper has not been subject to the full Eurofound evaluation, editorial and publication process.

Minimum wages: Non-compliance and enforcement across EU Member States – Annexes to Part 2

Country	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Slovenia	0.85	0.83	0.9	0.83	0.84	0.84	0.8	0.8	0.75	0.78	0.87	0.85	0.87
Spain			1.01	1.07	1.08	1.05	1	0.98	0.94	0.99	1.02	1.03	1.07
Sweden					0.54	0.5			0.6	0.58	0.54	0.53	0.55

Source: ILOSTAT. No Data are available for Denmark, Greece, Italy, Netherlands and Luxembourg

AT, BG, CZ, ES, HR, IE, LV, PL, PT, RO, SK Data reference period: End of the year

BE Institutional sector coverage: Private sector only

DE, SI Reference group coverage: Insured person

Table I-13: Typologies of stakeholders interviewed by NECs

Typology	N. of stakeholders
Experts and members of the Academia	9
Members of Ministeries	17
Employers' organizations, enterprises or sectoral business associations, union or federations	30
Trade unions and labour/workers' associations and federations	32
Labour Inspectorates	18
State offices or agencies	14
Others	6

Source: National Eurofound Correspondents' reports

Annex 2.2 – Questionnaire and guidelines

Questionnaire

Instructions

The following questionnaire for information and data to be collected by the NEC is structured into five sections.

- A. National studies and debate on non-compliance with minimum wages
- B. Legal framework and enforcement institutions
- C. Role of the social partners and other stakeholders in the enforcement of minimum wages
- D. Measures adopted to enforce compliance
- E. Overall assessment

Each section includes a set of open questions and tables with information/data to be collected in order to facilitate comparison across countries.

In order to complete the questionnaire, please refer to national studies and reports, national surveys and statistics, labour inspectorate reports, administrative data on sanctions, lawsuits, etc. In addition, consider information and perceptions/opinions obtained from national stakeholders interviewed (see [PART 3 for guidelines](#)). In case of information not being available on any of the questions below, please mention it clearly rather than skip the question. Always include full reference and links to the original sources.

At the end of the questionnaire please provide the list of the references used to fill in the questionnaire and the list of interviewed stakeholder according to the following table:

Name	Position	Organisation	Date of interview

A. National studies and debate on non-compliance with minimum wages

This section is aimed at collecting information about the existing literature and the liveliness of the debate about non-compliance with minimum wages in the country which could be used to improve knowledge for the quantification of non-compliance with minimum wages.

QUESTION A-1] National studies on non-compliance with minimum wages

Are you aware of the existence of national studies, or reports that try to measure the phenomenon of non-compliance with minimum wages? *If YES, please, briefly list, indicating Author, Title and Year and providing also link to website*

QUESTION A-2] National debate around the topic of interest at the national level

Is there a lively debate on non-compliance with minimum wages in your country? *Please, briefly discuss and provide links to relevant reports/ documents/websites*

A-2a] Academic debate

A-2b] Public debate

B. Legal framework and minimum wage enforcement institutions

This section focuses on the legal framework of MW enforcement and on the control institutions and regulations used in the country to monitor, enforce and promote compliance with minimum wages.

QUESTION B-1] Regulation of minimum wage enforcement

How is the enforcement of MW regulated in your country (*e.g., the enforcement of MW is included in over-arching labour regulation; or is there a specific regulation for the enforcement of MW; or MW enforcement is under collective agreements; etc.*)? *Please briefly describe the legal framework for MW enforcement and provide references and links*

Are there specific regulations for MW enforcement in sectors (*e.g. agriculture, construction, tourism, personal services, etc.*), **territorial areas**, or for **specific groups of workers** (*e.g. migrant workers, posted workers, self-employed workers, teleworkers, etc.*) **with a higher (expected) incidence of non-compliance?** *Please describe specific regulations and provide references and links to relevant documents/websites.*

How do national regulations address workers' access to dispute resolution mechanisms and right to redress? How do they protect workers against adverse treatment resulting from lodging a complaint? *Please describe and provide references and links to relevant documents/websites .*

What are the main challenges for MW enforcement in the country (*e.g. labour market deregulation; diffusion of new forms of work; etc.*)? *Please comment on the basis of the stakeholders' interviews*

Can you list the main structural reforms/changes in enforcement regulations adopted in recent years? Are new reforms planned for the near future? Please describe, specifying the period of reference and providing references and links to relevant documents/websites.

QUESTION B-2] Enforcement institutions and coordination system in place

*Please answer the following questions on the basis of desk research and stakeholders' interviews. In answering, please consider **both the current situation and the recent evolution (if relevant changes occurred)** and **provide examples whenever available.***

B-2a] Enforcement institutions, mandate and legal status

Which institutions are in charge of MW enforcement in your country (e.g. labour inspectorates or custom offices, labour courts, police, etc.)? Are they generalist enforcement institutions (with competence on the whole spectrum of laws and regulations on employment and working conditions) or specialised on MW?

Please describe their legal status, mandate and tasks /activities in relation to MW enforcement as in the following table

Type of institution	Name and legal status	Mandate, powers and tasks in relation to MW enforcement (please describe)	Explanatory notes/comments
Labour Inspectorates			
Custom Offices			
Labour Courts			
Others (e.g. police force, law enforcement agencies, etc. please specify)			

Sources of data and information (please provide links to relevant reports/ documents/websites)

B-2b] Organisation and coordination

How are enforcement bodies in charge of MW enforcement organized? Please indicate whether they are organised into sectoral and/or territorial units placed under a central national authority, or

are decentralized under regional authorities, or there are other organizational patterns. **In case of multiple enforcement agencies or of decentralisation of competences on MW enforcement, please indicate how enforcement roles/competences are defined.**

In case of multiple responsible bodies, what are the coordination and cooperation arrangements in place? (e.g. presence of a coordination body; or coordination/ cooperation is based on formal or informal arrangements, etc.)? Did coordination increase/remain stable or decline in the last ten years? Please describe and provide links to relevant documents/websites.

Is a monitoring and data collection system on MW enforcement in place in the country? If Yes, please describe the data collected and reported, and the frequency of data collection and reporting, providing references and links

QUESTION B-3] Resources and capacity of control/enforcement institutions in charge of MW compliance

How well are MW control institutions resourced, in terms of funding and human resources (considering both quantity and technical capacity)? What have been the main trends concerning their resources and capacity in the last decade? Please provide an assessment on the adequacy of resources and motivate your answer on the basis of data, studies and reports, interviews to stakeholders.

Dimensions	Adequacy <i>Assessment of the adequacy of the funding and human resources of MW control institutions</i>		Main trends in last decade
	<i>Assessment: Very adequate; Partially adequate; not adequate</i>	<u>Motivation/evidence</u>	
			<i>Trends: Increased, Stable, Declined</i>
Funding of MW enforcement institutions			
Staffing and qualification of MW enforcement institutions			

If data are available, please also fill in the following table

Funding	Current situation	Change over latest decade (specify period considered)	Explanatory notes/comments
Overall financial allocations for labour inspectorates/ custom offices in charge of MW enforcement	<i>Allocations in latest year available (indicate year)</i>	<i>Change in absolute value and in % change.</i>	
Financial allocations <u>specifically devoted to activities dealing with MW enforcement</u> <i>(if available)</i>	<i>Allocations in latest year available (indicate year)</i>	<i>Change in absolute value and in % change.</i>	

Sources of data and information (please provide links to relevant reports/ documents/websites)

Human resources	Current situation (please specify reference year)	Change over latest decade (specify period considered)	Explanatory notes/comments
Overall staff of Labour Inspectorates /custom offices	<i>Number of inspectors/staffs involved in enforcement activities: absolute value in latest year available</i>	<i>Change in absolute value and in % change</i>	
Staff specifically devoted to activities dealing with MW enforcement (if available)	<i>Number of inspectors/staffs involved in MW enforcement activities: absolute value in latest year available</i>	<i>% change in the last decade</i>	

QUESTION B-4] Assessment of current enforcement institutions

QUESTION B-4a] Effectiveness of MW enforcement institutions

Please provide an assessment and motivate your answer on the basis of data, studies and reports, interviews to stakeholders.

Dimensions	Effectiveness <i>judgement of the effectiveness of the MW enforcement system</i>	
	<u>Assessment</u> : <i>Very effective; Partially effective; not effective</i>	<u>Motivation/evidence</u>
Legal framework		
Enforcement institutions and mandate		

Organisation and coordination among enforcement institutions		
--	--	--

Sources of data and information (please provide links to relevant reports/ documents/websites:

QUESTION B-4b]: Strengths, weaknesses and examples of good practices

What are the main strengths, weaknesses and challenges of the MW enforcement system in your country? *Please specify for each dimension considered above and provide evidence with reference to data, studies and reports, stakeholders' interviews.*

Main strengths of:

- *Legal system*
- *Enforcement set up (enforcement institutions, organisation and cooperation/coordination system)*
- *Resources and capacity of enforcement institutions*

Main weaknesses and challenges related to:

- *Legal system*
- *Enforcement set up: institutions and cooperation/coordination system*
- *Resources and capacity of enforcement institutions*

Did the recent evolution in MW enforcement systems address these weaknesses? If yes how?

Please describe and provide references to relevant documents/websites.

QUESTION B-5] Good practices

Can you provide examples of good practices and of innovative approaches in the MW enforcement system in your country? Why and under what circumstances did these practices appear to be working well? *Please provide a short description and any reference you may find useful*

C. Role of the social partners and other stakeholders/institutions in the enforcement of minimum wages

This section is focussed on the role of the social partners and other institutions in supporting MW enforcement and its evolution over time.

QUESTION C-1] Social partners

C-1a] Social Partners: Role

Do trade unions and employers' organisations have a role in detecting and enforcing/promoting MW compliance among companies and workers? If YES, can you specify what role they have,

providing examples? (e.g. monitoring and data collection; providing information, guidance and advice to employers and/or workers; strengthening MW enforcement measures in collective agreements; ensuring enforcement on the basis of workers' complaints; ensuring workers' access to dispute resolution and protecting workers against victimisations; etc.).

Is the engagement of social partners in MW enforcement focussed on specific sectors/ territories/type of workers? If YES, can you please specify which ones? Please describe and provide examples with references to data, studies and reports, interviews to stakeholders.

Did the engagement and role of the social partner in MW enforcement change in the last decade? If YES, how (increased, declined)? Can you please describe the main changes occurred providing evidence from data, studies, stakeholders' interviews?

C-1b] Social Partners: coordination/cooperation mechanisms with enforcement institutions

Are there specific coordination/cooperation mechanisms between enforcement agencies/ inspectorates and the social partners? If YES, can you please describe the main ones? Are these mechanisms mainly based on formal or informal agreements? Please describe and provide examples of cooperation agreements at national or sector/territorial level with references to data, studies and reports, interviews to stakeholders.

QUESTION C-1c] Assessment of strengths/weaknesses in the role of social partners in MW enforcement

Please answer the following questions on the basis of desk research and stakeholders' interviews, providing evidence with references to data, studies and reports, stakeholders interviews.

What are the main strengths and weaknesses of trade unions' and employers' organisations' role in the enforcement of MW in your country? Please describe and provide references

Main Strengths

Main Weaknesses and challenges

QUESTION C.1d] Good practices

Can you provide examples of good practices and of innovative approaches regarding the role of social partners in the enforcement of MW in your country? Please provide a short description and any reference you may find useful

QUESTION C-2]: Role of other institutions/stakeholders

Are other institutions/stakeholders engaged in enforcement activities in your country (e.g., national statistical offices, tax and social protection institutions, employment services, regional/local authorities, NGOs and associations, etc.)? If YES, can you please list them below specifying their role (e.g. data sharing and matching, detecting and/or enforcing compliance, providing information and guidance, etc.) and whether there are specific coordination and cooperation agreements between them and enforcement agencies/ inspectorates? Please provide a short description with evidence from any reference you may find useful

Did the role of the above mentioned institutions/stakeholders in MW enforcement change in the last decade? Please describe, providing evidence from data, studies and reports, stakeholders interviews.

Are there examples of good practices? Please describe and provide references to data, studies and reports, stakeholders interviews (data, studies and reports, interviews to stakeholders .

QUESTION C-3] Coordination/cooperation activities at EU level

Are national level enforcement institutions engaged in or making use of coordination/cooperation mechanisms at EU level (e.g., the SLIC, the Platform of Undeclared Work, the European Labour Authority, bilateral agreements, etc.)? Are they engaged in bi-lateral or multi-lateral cooperation with other national inspectorates? If YES, can you provide some examples? Please provide a short description and any reference you may find useful

Did these agreement/activities increase in the last decade? If YES, how?

Please indicate their strengths and weaknesses according to desk research and interviews.

D. Enforcement measures

The aim of this section is to collect information and data on the measures used in the country to monitor, enforce and promote MW compliance, distinguishing between deterrence and persuasion/preventive measures.

QUESTION D-1] Deterrence measures

D-1a] Measures adopted to detect and enforce non-compliance.

Please complete the following table

What measures are adopted to detect and deter non- compliance?	YES or NO	Change in use in last decade • Increased • Stable	Comments, examples

		• Decreased	
Routine Inspections			
Spot checks			
Inspections by requests			
Inspections targeted to specific sectors/territorial areas with higher risks of non-compliance			
Follow up of previous offenders			
Use of data matching and sharing of information and data with other authorities (e.g. tax, social security, OHS authorities, etc.)			
Use of peer-to-peer surveillance (e.g., hotlines, contact points, etc.)			
Use of supply chain responsibility (e.g. in the case of subcontracting)			
Use of sanctions			
Use of blaming and sharing and black lists			
Other (please specify)			

Sources of data and information (please provide links to relevant reports/ documents/websites) and explanatory notes

D-1b] Inspections and violations

Please provide an assessment based on available evidence (studies, documents) and stakeholders' interviews on:

- whether the number of inspections is considered: fully adequate, partially adequate or not adequate for the MW enforcement functions of control bodies
- whether inspections have increased, remained stable or declined in the last decade
- whether the number of violations registered on MW compliance have increased, remained stable or declined in the last decade.

If data on labour inspections on MW compliance are available, please also complete the following table

Labour Inspections (single and/or joint)	Current situation (please indicate the year)	Evolution in last ten years
Labour Inspections on or including monitoring of	Number of labour inspections in latest year for which data are available (please indicate the year)	% change over the last decade if data available

compliance with MW	Proportion of minimum wages enforcement on overall inspection activities <i>(if no specific inspections on MW compliance)</i>	
	Number of inspections by sector/territory/other dimensions (e.g. size of company, ...)	Change in the number of inspections by sector/territory/other dimensions (e.g. size of company)
Violations registered regarding compliance with MW rules <i>(if data available)</i>	Number of MW violations registered in latest year available	Change in number of violations registered in the last decade <i>(please specify)</i>

Sources of data and information (please provide links to relevant reports/ documents/websites), explanatory notes and comments

D-1c] Sanctions:

What type and level of sanctions/penalties are applied for non-compliance with MW? Are sanctions/penalties differentiated according to sector, degree of non-compliance, or other dimensions? Please explain and provide any reference you may find useful

Did the type and level of sanctions change in the last decade? Please indicate any major change

What is the opinion of interviewed stakeholders on the effectiveness of the sanctions in place to enforce MW compliance? How dissuasive are they considered to be?

If data on sanctions for violations of MW compliance are available, please fill the following table

Sanctions	Current situation <i>(please indicate the year)</i>	Evolution
	Number of sanctions imposed in latest year available <i>(if data available)</i>	Change in the number of sanctions in last decade ▪
	Number of sanctions imposed by sector/territory/other dimension <i>if data available</i>	Change in number of sanctions imposed by sector/territory/other dimensions

Sources of data and information (please provide links to relevant reports/ documents/websites)

QUESTION D-2] Persuasion/preventive measures

Do enforcement institutions have also promotion and support functions for MW compliance? If YES, did these functions over the last decade: i) increased, ii) remained stable or iii) decreased? Please provide evidence.

For each type of persuasion/preventive measures adopted in your country to support MW compliance, please provide examples, specify the institution in charge and the recent evolution.

Measures		Examples of measures adopted	Institutions in charge (e.g. labour inspectorates, tax authorities, social protection institutions, employment services, etc.)	Evolution in last decade (increased/stable/decreased)
Provision of advice/counselling/training to: Workers, Employers, Social partners	YES or NO			
Awareness rising and information	YES or NO			
Incentives and awards for compliant firms in terms of: - access to public procurement - tax incentives/rebates - awards (please specify)	YES or NO			
Reduction of administrative burden/simplification of procedures (e.g. provision of free record keeping software; fact sheets and tool kits on record keeping and compliance; etc.)	YES or NO			
Other support measures (please specify)	YES or NO			

Sources of data and information (please provide links to relevant reports/ documents/websites)

Are digital tools used to provide information, collect complaints, reduce bureaucratic burdens, etc.? Did the Covid pandemic accelerated the use of these tools? Please describe briefly and provide references

QUESTION D-3] Assessment of current enforcement measures/strategies

Please answer the following questions providing evidence on the basis of data, studies and reports, interviews to stakeholders.

What is the balance between deterrence and supporting/preventive measures in the strategies adopted in your country? Did the balance between deterrence and preventive approaches changed in recent years? How?

What is the overall perceived effectiveness (high, partial, low) and the main strengths/weaknesses of the MW enforcement deterrence and persuasion/preventive measures in place in the country?

Please comment and provide evidence/examples on the basis of the desk analysis and stakeholders' interviews.

Deterrence measures (effectiveness, strengths, weaknesses and challenges)

Preventive/persuasion measures (effectiveness, strengths, weaknesses and challenges)

Are there examples of good practices in deterrence and/or preventive measures? Please provide a brief description and references

Interview guidelines

Introduction

The views, opinions and information of stakeholders from enforcement institutions, governmental departments, social partners or experts are sought. Contacts through email or phone would be an appropriate means of obtaining the information required.

Stakeholders' interviews will support the NEC in collecting information and data to answer the questionnaire and will provide the stakeholders perceptions and opinions on adequacy, strength and weaknesses of national MW enforcement systems. The interview guiding questions will therefore follow the topics considered in the questionnaire, with focus on **the provision of information and opinions** regarding:

- the existing empirical literature on non-compliance with minimum wages at the level of their country and the existence of a debate on the topic at the national level;
- the enforcement system and strategies in place in the country;
- the main challenges, strengths and weaknesses of the national enforcement system;
- the main changes in recent years;
- good practice examples if any.

The NEC are free to include further questions if relevant for the purpose of the assignment.

Stakeholders to be interviewed

National Correspondents are asked to interview **at least three national stakeholders** to be selected among the following categories

- Representatives of national MW enforcement institutions/ Inspectors in charge of carrying out controls (the national members of the European Platform Tackling Undeclared work may be good candidates, see more here: <https://www.ela.europa.eu/en/european-platform-tackling-undeclared-work>)
- Representatives of main national social partners and/or social partners in sectors /areas where examples of good practices have been mentioned
- National experts on the topic of non-compliance with MW and enforcement systems

Guiding questions

- SECTION A - National studies and debate on non-compliance with minimum wages
- Are you aware of the existence of national studies, or reports that try to measure non-compliance with minimum wages in your country? Can you please provide references for these studies?
- Is there a lively academic and public debate on non-compliance with minimum wages in your country?
- SECTION B - Legal framework and enforcement institutions
 - What are the main features, strengths, weaknesses, challenges of:

- *The legal framework, the organisation and the governance of the MW enforcement system* in place. Are there specificities related to the way MW are set (statutory or through collective agreements).
- Which *institutions* are in charge of MW enforcement in your country? Can you describe their legal status, mandate and tasks? Are they generalist enforcement institutions or specialised on MW? Are they centralised under a national authority or decentralised under regional or local authorities?
- *In case of multiple responsible institutions (and actors), what are the coordination and cooperation arrangements* in place? Is there a clear division of responsibilities?
- *Resources and capacity of enforcement institutions*: How well are minimum wage control institutions resourced and what are the trends concerning their resourcing and capacity?
- What is your *opinion on the effectiveness* (very effective, partially effective, not effective), the main *strengths, weaknesses and challenges* of the enforcement system in the country, can you please motivate your answer? What are in your opinion the?
- What have been the *main reforms / changes in enforcement approaches* and strategies in the latest decade? Do you think these changes addressed the weaknesses mentioned above and improved effectiveness? How? *Are new reforms planned for the near future?*
- *Are there examples of good practices in enforcement systems* at national, subnational, or sectoral level? Why and under what circumstances these practices appear to be working well?
- SECTION C - Role of the social partners and other stakeholders/Institutions
 - *Role of the social partners*
 - What's the role of the trade unions and employers' organisations in MW enforcement vis a vis the institutions in charge? Is the engagement of social partners in enforcement focussed on some sectors/ territories/type of workers? Has their role changed over time? How?
 - Are there specific coordination/cooperation mechanisms in place between the social partners and enforcement bodies?
 - What are the main strengths, weaknesses and challenges faced in the involvement of social partners and in coordination mechanisms?
 - Are there examples of good practices in social partners involvement in MW enforcement at national, subnational, or sectoral level? Why and under what circumstances these practices appear to be working well?
 - *Role of other institutions/stakeholders*

- Are other institutions/stakeholders involved in the enforcement of MW? What's their role? Has it changed over time? What coordination mechanisms are in place?
- What are the main strengths, weaknesses, challenges faced in the involvement of these institutions and in coordination mechanisms in place?
- Are there examples of good practices? Why and under what circumstances these practices appear to be working well?

- *Coordination/cooperation activities at EU level*
 - Are cooperation/coordination arrangements in place with other countries and/or at EU level? Have they changed in recent years?
 - What are the main strengths and weaknesses in the involvement of social partners and in coordination mechanisms in place?

- SECTION D - MW Enforcement measures
 - What are the main measures currently used in the country to detect, enforce and promote the compliance with minimum wages? What is the balance between deterrence and supporting/preventive measures (persuasion approach) in the strategies adopted in your country?
 - *Deterrence measures (e.g. inspection, penalties, reputational disincentives):*
 - Do you think that the monitoring of compliance and the deterrence measures adopted in your country are effective in ensuring compliance? What kind of sanctions are applied, and how dissuasive are they?
 - What are the main strengths, weaknesses and challenges in the inspection methods and of penalties and sanctions mechanisms in the country and the main challenges faced?
 - What have been the main reforms / changes in adopted deterrence measures in recent years (last five years)? Do you think these changes addressed the weaknesses mentioned above and improved effectiveness? Why?
 - Are there examples of good practices in detection and deterrence measures? Why and under what circumstances these practices appear to be working well? Can you please provide references and material?
 - *Persuasion measures (e.g. advisory and guidance, awareness rising and information, Incentives):*
 - Do you think that the persuasion/preventive measures adopted in your country are effective in promoting compliance?
 - What are the main strengths and weaknesses in the type and use of these measures and the main challenges faced in their use?

- What have been the main reforms / changes in adopted persuasion measures in recent years? Do you think these changes addressed the weaknesses mentioned above and improved effectiveness? Why?
- Are there examples of good practices in the use of persuasion and preventive measures? Why and under what circumstances these practices appear to be working well
- o What have been the effects of the Covid pandemic on enforcement practices (e.g. acceleration in the use digital tools) and the challenges ahead.
- Overall assessment
 - o What are the main strengths/weaknesses and challenges of the enforcement system of MW compliance in your country? Did the recent evolution address these weaknesses? If so how?
 - o Can you please provide a synthetic judgement (high, partial, low) on the effectiveness of the enforcement system in the country and motivate your answer?

Annex 2.3 – Good practices indicated in the NECs’ reports: comparative table and fiches

Table II-1: Examples of minimum wage enforcement good practices

Country	Sector	Case study	Rational
AT	Construction	The ISHAP system	The ISHAP system allows authorities and employers to have digital access to documentation. This software is able to map a rather complex system (“what do I have to have when I employ foreign workers somewhere in the subcontractor chain”) and provide clients with feedbacks. In practice, this means that the software provides a green light when all required documents for an employer are available. When the basic data of an employee are entered, the system also knows exactly what documentation the employee must provide. The documents are then all digitally available and quite easy to check/audit. In addition, there are also access systems for large construction sites that automatically register employees digitally. They can also be easily checked by the authorities and thus offer good security for the client.
AT		GPLB audits	GPLB audits are carried out in regular intervals (the aim is to check the larger companies around every five years – with slight delays since the onset of the pandemic), either by auditors of the ÖGK (Austrian Health Insurance Fund) or by auditors of the PLB (Audit Service for Payroll Taxes and Contributions). The allocation of the cases to one or the other organisation happens at random, but also based on factors checked beforehand (e.g. risk factors in relation to taxes, or results of previous checks). Audits can also be carried out upon an inspection notification received from a public authority, an insolvency, an anonymous report, variations which seem worthy to review or connected/related cases. In these joint audits, which were implemented in 2003, all wage-related levies to be borne by the employer (i.e. all social security contributions and levies, wage tax, municipal tax, employer’s contribution to the Family Burden Equalisation Fund and surcharge on the employer’s contribution) are audited at the same time as part of the audit process. Thus, each check includes three separate audits (social security, wage tax and municipal tax audit). Via this procedure, excessive administrative burdens on employers, which would otherwise arise if three audits by three different institutions would be held, are prevented.
BE		Digital tools	Digitalisation and transparency are certainly good practices that may compensate partially for the shortness of staff in the inspectorates. The social security administration uses digital registration of working days (DIMONA for Belgian workers and LIMOSA for foreign workers). This registration does not directly relate to compliance with minimum wages, but it strongly facilitates being compliant with all employment conditions.

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Country	Sector	Case study	Rational
			The FPS ELSD has developed a website with full and publicly available information about minimum wages, which previously was only available through social bureaus for employers and through trade unions for workers, but in an inconsistent manner. It contributes to pay transparency and information on worker's rights and employer's duties.
BG		My first workplace	The Confederation of Independent Trade Unions in Bulgaria (CITUB) and the Bulgarian Union of Teachers provide training to high-school teachers concerning major labour law provisions (including MW regulations) as part of a project called "My first workplace". Trained teachers then provide classes on these issues to graduate students, to support them in their school-to-work transition, guarantee they have basic information on labour regulations, and they are aware of their rights. This campaign however does not reach all schools.
CY		Annual inspection campaign	The Department of Labour Relations organizes an annual schedule of inspections, dedicating a month on a campaign specifically for MW violations. Every year, for a month, random labour inspections (i.e., not following a complaint) are focused on checking the respect of MW provisions. During this month, the Department targets companies who are more likely to violate MW regulations. Stakeholders state that this method has led to more successful inspections.
DE	Construction sector	SOKA-BAU	In 1948, social partners of the construction sector established a joint social security fund under a collective agreement, which has operated under the name SOKA-BAU since 2001. The main tasks of SOKA-BAU are to secure holiday entitlements, co-finance vocational training, manage working time accounts, and support pension schemes. The system is based on employee-related reports of wages and wage-payable working hours of construction companies. Thus, it is able to check whether the employees were paid the collectively agreed minimum wage. Domestic construction companies and also the foreign posting companies are automatically checked. In the event of anomalies, SOKA-BAU is authorised to request the timesheets, pay slips, and the employment contracts of the employees from the company. Notices of violations are forwarded to the enforcement authority (FKS).
DE		Minimum wage hotlines	Both the Federal Ministry of Social Affairs (BMAS) and the German Trade Union Confederation (DGB) run a minimum wage hotline to provide support to workers and employers.
DK		Out of court dispute resolution system	The out-of-court dispute resolution system is considered to be a good practice itself, and cases are mostly solved at workplace level and through social partners negotiation. The role of the employees' representative in workplaces is fundamental in negotiations and conflict resolution. Collective agreements often contain provisions on this issue that can be considered good practices: the possibility to have emergency meetings, obligations to provide wage information and fast-track negotiation processes.

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Country	Sector	Case study	Rational
DK		Statens Kontrolenhed for Arbejdsklausuler	In 2020 the Government established a State Control Unit (“Statens Kontrolenhed for Arbejdsklausuler”) in charge of investigating whether private suppliers and subcontractors that perform work for the State comply with work clauses on wages and working conditions. State institutions must also include work clauses in all contracts with private suppliers for construction, fabrication and execution or provision of services.
DK		Internal response team against social dumping	All suppliers to the Copenhagen municipality are subject to a work clause, which requires that everyone who provide a service/perform work for the municipality must have fair pay and working conditions. The largest sectoral collective agreements are used as reference. If covered by a work clause with chain responsibility the suppliers are responsible for all subcontractors. From 2018, the municipality has had an internal response team against social dumping, which takes unannounced visits to workplaces and ensures that their suppliers and partners comply with requirements and whether there are fair wages and working conditions.
EE		Employment register	Since 2014, employers are required to provide information about their employees (contract, workplace, workload etc.) in the Employment Register. This system is part of the Register of Taxable Persons, which includes data about paid taxes and enables authorities to detect the actual wages paid to employees. Based on those databases, the Tax and Customs Board carries out tax risk analyses, evaluating in which sectors the wages seem to be too low or, given the domain of the company, the number of employees and/or their workload, for which employer wages seem to be too low. The Labour Inspectorate has access to this database. The implementation of the Employment Register had an impact on minimum wage enforcement as it helped identify 20,000 undeclared workers.
EL		Anticovid-19 Employee Information and Support Team	During the pandemic, the General Confederation of Greek Workers (GSEE) developed the Anticovid-19 Employee Information and Support Team, with the participation and cooperation of all its structures (the Information Centre for the Employed and Unemployed, the Labour Institute of the Greek General Confederation of Labour, the Union for Working Consumers of Greece). The team receives requests and complaints from employees, provides legal information to employees, and ensures that complaints are forwarded to the competent authorities. Between 10 March 2020 and 31 December 2021, the team handled approximately 38,895 employee queries and complaints. Of these cases, 12% concerned non-payment of the minimum wage and/or the payment of remuneration below the statutory limit. According to the GSEE, the contribution of the Confederation’s mechanism in dealing with unlawful conduct and labour disputes, especially during the first wave of the pandemic, is of even greater importance given that the Labour Inspectorate (SEPE) was under-functioning at that time.
EL		ERGANI information system	The ERGANI information system was created with the aim of effectively combating undeclared and uninsured work, reducing bureaucratic and administrative burdens, transparency and monitoring of the labour market. The information system "ERGANI" is a tool of the Ministry of Labour for the recording and collection of statistical data of the labour market (law 4152/2013) and operates since March 1, 2013. It records all the basic actions of the relationship between employees – businesses (recruitment,

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Country	Sector	Case study	Rational
			dismissals, voluntary resignations, type of employment contracts, leaves, overtime work, COLLECTIVE AGREEMENT, etc.) and makes compliance with labour legislation more effective. Access to the "ERGANI" CP is done through passwords that each user (employer and employee) acquires through the registration process. It is there that employees from all over the country are recorded in detail.
ES		Fraud Mailbox (ITSS Mailbox)	In 2015 the Labour and Social Security Inspectorate introduced the Fraud Mailbox or ITSS Mailbox, an online platform created to allow individuals to anonymously report violations of labour laws. Complaints can be filed by submitting an online form and specifying the type of violation and the name of the employer who commits or is suspected to commit a violation. The system has proved to be a useful mechanism to detect frauds and has helped the inspectorate to identify companies infringing labour market regulations. The Strategic Plan for the Labour Inspectorate 2021-2023 includes a specific action related to the improvement of the Fraud Mailbox. The Plan foresees the introduction of artificial intelligence techniques which would allow to more effectively process the information received and use it to plan inspection activities.
ES	Domestic workers	Campaign to contrast non-compliance in the domestic work sector	In 2021 the Labour and Social Security Inspectorate has launched a campaign to increase compliance with MW regulations among domestic workers. The Labour Inspectorate has sent 45,000 letters to employers of domestic workers who are suspected of non-compliance with wage regulations. Households who receive the letter are required to proceed to the regularisation of their domestic workers' wages that are below the minimum wage (SMI). Employers are provided with information about how to redress the situation, also through a dedicated page on the Inspectorate website. Sanctions are not imposed nor threatened, as the goal of the campaign is to promote compliance through information.
FI	Construction sector	Sectoral agreement on construction site inspections	The construction sector's collective agreement provides that the Finnish Construction Workers' Union can carry out regular inspections at construction sites and check both issues relating to the physical working environment as well as issues relating to employment contracts, including minimum wages. The inspections target both the main and the sub-contractors' employees.
FR	Posted workers	Controls on the payment of minimum wages to posted workers	Some recent examples of interventions on the issue of MW compliance for posted workers can be considered as good practices. The labour inspectorate's interventions with regard to compliance with the minimum wage have indeed been largely integrated with the control of wages paid to posted workers. This type of controls – which can lead both to administrative and judiciary sanctions – have now become an important part of the control of the regulatory "hard core" (<i>noyau dur</i>), i.e. the legal compliance required of service providers in the context of their use of the possibilities offered by the provisions of the European directive on the posting of workers.
HR		Measure 2.3 of the National Program for the Suppression of Undeclared	Measure 2.3 of the National Program for the Suppression of Undeclared Work in the Republic of Croatia 2021-2024 (NPSUWRC) stipulates the obligation to extend the supervision of the labour inspection body over the enforcement of collective agreements

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Country	Sector	Case study	Rational
		Work in the Republic of Croatia 2021-2024	with extended application in relation to the payment of the lowest basic salary, which can be significantly higher than the guaranteed minimum wage. The NPSUWRC also underlines the importance of information and education on labour law and taxes.
HU	Construction sector	Glass Gate system	The Glass Gate system introduced in 2022 require companies who participate to public procurement procedures to register data of every employer and subcontractor that enters construction sites. Data registered from the employer is then matched with data from the tax authority. The system is primarily aimed at contrasting undeclared work, but it is also effective in monitoring compliance with minimum wage regulations. The system was jointly developed by the National Federation of Hungarian Building Contractors (ÉVOSZ) and the State Secretariat for Taxation. The system is also supported by trade unions.
IE		Information measures to increase awareness among migrant and foreign workers	Legal cases involving au pairs and migrant workers highlighted the need to ensure greater awareness of entitlements with workers, and of obligations with employers. The Workplace Relations Committee has focused considerable effort on developing its call center facilities and services to make accessing information easier for all parties. Pro-active efforts have been made to promulgate MW information through different channels that are known to be accessed by young and migrant workers who tend to be more vulnerable to exploitation from non-compliance with MW. Significant efforts have been made to make information in multiple languages: material in eighteen languages is available on the WRC web site relating to employment entitlements. The languages are associated with the most prevalent migrant workers in Ireland. Another example referred to is that work permits for migrant workers are accompanied with documentation about rights and entitlements under MW and general employment rights. The Labour Inspectorate also informally cooperates with other relevant agencies and civil society organisations such as NGOs and trade unions who can raise concerns and make complaints on behalf of individuals.
IE		WRC annual report Annex on convictions under different headings under Irish employment regulations	The annual reports of the Irish WRC contain an Annex setting out the details of all convictions under different headings under Irish employment regulations. The data indicates where the conviction was secured under the Minimum Wages Act but does not specify the detail of the non-compliance involved.
IT		Trade union and local authorities' cooperation agreements	Although the initiative is not specific for MW enforcement, trade unions sign protocols and agreements with local level public authorities (municipalities, provinces, regions) to cooperate in ensuring the respect of employment regulation. In some cases, these agreements aim at setting up permanent monitoring bodies, which often also include the participation of the territorial articulation of the National Labour Inspectorate. These coordination and cooperation bodies aim at involving the specific expertise of the social partners in the analysis of the sectors at greatest risk and identifying inspection targets in order to organize inspection resources in the most effective and efficient as possible.

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Country	Sector	Case study	Rational
			<p>An example, in this sense, is the “Charter for quality Logistics” in the municipality of Bologna. promoted by public institutions (the municipality, the Prefecture, the territorial labour inspectorate, INAIL) and the social partners for ensuring the respect of labour standards in the local logistics sector.</p> <p>Another example is the “Observatory on the implementation of the Protocol for the prevention and contrast of labour exploitation in agriculture and on the network of quality agricultural work” set up in the province of Piacenza through an agreement between the Prefecture, the Territorial Labour Inspectorate, the INPS Provincial Directorate, the local police and the representatives of the social partners.</p>
IT	Agriculture	“Sindacato di strada”	In order to inform workers about their rights and combat irregularities (not limited to MW) the sectoral federation of the CGIL has created a “Sindacato di strada” (Trade Union in the street) for the agricultural sector. The team operates a capillary action on the territory, directly contacting the workers in the workplaces or in meeting places.
LT		“Cherry Envelope” campaign	In 2016, the State Social Insurance Fund Board (Sodra) launched the Cherry Envelope campaign to tackle the widespread problem of non-compliance with MW and undeclared work. Sodra sent personal notifications to about 140,000 salaried employees who did not accumulate one year of pensionable service in 2016 to raise awareness on the impact of low official earnings on pension contribution. The aim of the campaign is to allow people to assess their real situation, talk to their employer about the level of their salary or seek help from institutions fighting against the shadow economy and underpayment. In four months, the wages of envelope recipients increased by 55% and Sodra collected €17 million more in social security contributions from them.
LT		“Warned to choose” campaign	<p>Sodra and the State Tax Inspectorate (STI) have been applying for several years a systematic model of preventive and control measures called “Warned to Choose”. Criteria used by the authorities to assess the risk profile of companies and to impose enforcement measures include:</p> <ol style="list-style-type: none"> (1) gross wages paid to companies’ employees are below the median of the sector and/or municipality; (2) a significant proportion of company’s employees receive less than the statutory MW, i.e. work on a part-time basis. <p>The managers of the selected most risky companies are sent warning letters and invited to the State Tax Inspection for interviews. Only when the managers fail to justify the officially paid wages that are below the MW (which is indicative of a risk of envelope wages in their companies) and do not rectify the situation, they receive a visit from inspectors of State Tax Inspection.</p>
LT		Open Sodra	The State Social Insurance Fund Board (Sodra) and the State Tax Inspection established an open wages database called “Open Sodra” to allow the public to see how wages are calculated and compare wages between employers. This analytical tool also stimulates companies to comply with regulations and information from this database can be used to guide the action of control authorities.

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Country	Sector	Case study	Rational
LV	Construction sector	General agreement practice in the construction sector.	The Committee of the parties, established by the agreement as a coordination body, has elaborated the “Guidelines for the practical implementation of the general agreement in the construction sector”. The Guidelines include a chapter on wages – with an explanation of sectoral minimum wage in the light of the collective agreement. The document, however, focuses on the application of MW at sectoral level rather than on its enforcement.
MT		Information system	Over the past three years the Department for Industrial and Employment Relations invested in a new information system which greatly facilitated its role. The system increased the efficiency of operations, and with the onset of the current pandemic it offered inspectors and other employees the facility of remote working. The system’s main advantages include: the possibility of keeping statistics and providing reports; easier search functions; and the ability to send online information requests to employers.
MT	Security, cleaning and care work services	Amendments to public procurements regulations	In November 2013, the General Workers’ Union (GWU) and the Malta Employers’ Association (MEA) jointly called for a strategy establishing a minimum rate for public sector tenders in security, cleaning and care working services. The government has thus amended public procurement regulations to improve the working conditions of the affected workers. As a result of the amendments, economic operators can be blacklisted for a period of time if they do not abide by the MW while executing government tenders. While the number of companies that have been blacklisted appears to be minimal, the measure still act as deterrent.
MT		Training activities for union staff	A further innovative approach from the GWU is the offering of accredited courses (at MQF Level 4) to its members regarding employment and industrial relations.
MT		Award for Businesses on Compliance	The Office of the Prime Minister also organises an Award for Businesses on Compliance. In order to achieve this award, employers must satisfy a number of criteria, including a checklist created by the Department for Industrial and Employment Relations. In cases where employers do not meet some of the criteria, DIER offers its support to make the necessary improvements.
NL		Information exchange between social partners and Labour Inspectorate	Social partners and Inspectorate exchange information to serve as input for the risk-analyses done by the Inspectorate and vice versa, to help strengthen each other’s risk-analyses: social partners provide information for the risk analysis of the Labour Inspectorate about sectors and subsectors in which, in their opinion, there is a risk of non-compliance, and the Labour Inspectorate provides information to the social partners so that they can strengthen their activities.
NL		Cooperation Agreement for Intervention Teams	Since 2003, the Ministry of Social Affairs and Employment (SWZ) has taken the lead in adopting a more integrated approach to enforcement in the field of social security with the 'Cooperation Agreement for Intervention Teams'. The pact partners work together in Intervention Teams to prevent and reduce tax and social security fraud, benefits fraud, labour law violations and related abuses as outlined in the LSI. The partnership consists of the following partners: the Ministry of Social Affairs and Employment, the Inspectorate of Social Affairs and Employment, the Agency for Employee Insurance (UWV), the Social Insurance

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Country	Sector	Case study	Rational
			Bank (SVB), the Tax and Customs Administration for Small and Medium Enterprises (SMEs) and Allowances, the Ministry of Security and Justice, the Immigration and Naturalisation Service (IND), police, the Board of Public Prosecutors and various municipalities. Interventions of these teams can focus on a specific sector or territorial area.
NL		Information campaign for new entrepreneurs	In 2020, the Inspectorate launched a pilot project aimed at new entrepreneurs aimed at informing them about laws, regulations and possible sanctions. To this end, three different letters have been produced, in which the Inspectorate encourages employers to use the self-inspection tool: a basic letter, a letter emphasising intrinsic motivation and a letter emphasising extrinsic motivation (avoiding a fine). The three letters are sent randomly to employers. Recipients appreciated the letters and found the information to be useful. The fact that the Inspectorate informed them preventively was also appreciated and a large number of them has taken action. The letter with the emphasis on extrinsic motivation seemed to have been the most effective in inciting companies to take action.
PL	Construction sector		On 4 April 2014, the largest employer and employee organisations operating in the construction sector signed an agreement, supported by the National Labour Inspectorate, on the application of hourly MW in the construction industry for construction and assembly works and real estate management services. The agreement was a response to numerous violations of the principles of fair competition as well as the inaction of public institutions in this area. It is the only sectoral case of such practice in Poland.
PT		Incentives for compliant firms	To avoid that an increase of the minimum wage level could lead to an increase in non-compliance, since 2014 some forms of compensation and incentives were introduced as a result of claims of the employers' confederation at tripartite level. In 2014 and 2016, a reduction of the contribution rate payable by the employer to social security was introduced for workers covered by the MW increase. In 2021 a one-off cash allowance corresponding to a fixed amount per year, per worker who earns the minimum wage was introduced.
SE	Construction sector	Agreement on the contractor's responsibility for subcontractors	The 2015 agreement between the social partners places the responsibility of upholding collective agreements on the main contractor. If a company subcontracts part of its work to another employer who does not comply with labour standards and regulations, the contractor is responsible for any violations of the law/collective agreements. This agreement lowers the chances of using subcontractors to reduce the cost of work.
SE	Construction sector	Fair Play Bygg	Social partners have also set up a website for collecting tips and complaints, called <i>Fair Play Bygg</i> (n.d.). The website is available in Swedish and English, but also in the languages where most of the incoming posted workers originate, namely: Latvian, Lithuanian, Estonian, Polish, Russian and Spanish.

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Country	Sector	Case study	Rational
SE	Construction sector	ID06 badge	ID06 is an electronic badge which is used on most larger construction projects to monitor employees working on the site and contrast undeclared work and unlawful practices. The card needs to be scanned before the worker can enter into the construction site. The main points of the tool are: to ensure that the subcontracting company is supposed to work on the site, and it is fulfilling all its legal obligations; to check the identity of the individual worker and to verify its employment relation with the subcontracting company.
SI		Open days	In 2020, when relevant changes were made in the definition of minimum wages, the Labour Inspectorate organized open days for employers and employees to provide more information, support them in the interpretation of these changes in regulation and to promote compliance.
SK		"Responsible Employer" programme	Raising the awareness of the benefits of compliance with the law for both employers and employees, seems to be an important means of preventing violations of obligations. In order to promote the reputation of employers with established good practices in the area of employees' working conditions (i.e. also wage conditions), the National Labour Inspectorate launched the programme "Responsible Employer" in 2020. Participation to the programme is voluntary. The management body of the programme is the Steering Committee verifies compliance with the programme requirements. The process is based on the examination of documents submitted by the employer and on the results of inspections and on the opinions of the competent authorities and partners. On the basis of the above documentation, the Steering Committee of the Programme will decide on the issuance of the "Responsible Employer" certificate. The registered employer has to undergo an annual review of the conditions of the programme; they can also request consultations, free advice and a preventive inspection from the local branch of the Labour Inspectorate.

Source: National Experts' reports

Good practice fiches

Please notice that good practice fiches are only available for good practices for which it was possible to collect sufficient information. Some of the good practices mentioned in the comparative table above (Table II-1) are therefore not included among the following fiches.

AUSTRIA

Good practice fiche – GPLB audits

Name/title of the measure	
Contact / Links	
Territorial (national, regional, local) and sector coverage	domestic workers
Main goals, reasons for introduction, expected results	Audits of employers are carried out in regular intervals (the aim is to check the larger companies around every five years – with slight delays since the onset of the pandemic), either by auditors of the ÖGK (Austrian Health Insurance Fund) or by auditors of the PLB (Audit Service for Payroll Taxes and Contributions). The allocation of the cases to one or the other organisation happens at random, but also based on factors checked beforehand (e.g. risk factors in relation to taxes, or results of previous checks). Audits can also be carried out upon an inspection notification received from a public authority, an insolvency, an anonymous report, variations which seem worthy to review or connected/related cases.
Main actions/ measures implemented in practice Innovative aspects Main strenghts	In these so-called GPLB audits (<i>Gemeinsame Prüfung Lohnabgaben und Beiträge</i> GPLB - formerly called GPLA), which were implemented in 2003, all wage-related levies to be borne by the employer (i.e. all social security contributions and levies, wage tax, municipal tax, employer's contribution to the Family Burden Equalisation Fund and surcharge on the employer's contribution) are audited at the same time as part of the audit process. Thus, each check includes three separate audits (social security, wage tax and municipal tax audit). Via this procedure, excessive administrative burdens on employers are prevented which would otherwise arise if three audits by three different institutions would be held

Good practice fiche – ISHAP system

Name/title of the measure	
Contact / Links	https://www.ishap.at/home
Territorial (national, regional, local) and sector coverage	Construction industry
Main goals, reasons for introduction, expected results	The initiative aims towards providing IT support to the documentation system, linking it to public authorities, and thus allowing the authorities to get digital access to the ISHAP-system.

Main actions/ measures implemented in practice Innovative aspects Main strenghts	<p>This initiative/software is able to map a rather complex system (“what do I have to have when I employ foreign workers somewhere in the subcontractor chain”) well and provide the clients with feedback. In practice, this means that – according to the traffic light system – the software provides a green light when all documents are available. When the basic data of an employee are entered, the system also knows exactly what documentation the employee must provide. The documents are then all digitally available and quite easy to check/audit. In addition, there are also access systems for large construction sites that automatically register employees digitally. They can also be easily checked by the authorities and thus offer good security for the client. Thus, the programme is a good approach for both sides.</p>
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BULGARIA

Good practice fiche – “My First Workplace” Campaign

Name/title of the measure Contact / Links	<p>https://www.ituc-csi.org/bulgaria-my-first-workplace?lang=en</p>
Territorial (national, regional, local) and sector coverage	<p>national</p>
Main goals, reasons for introduction, expected results	<p>Provision of advice/counselling/training. It aims to enhance the civil consciousness of the students; to facilitate their transition from school to the labour market; to stimulate their successful adaptation to the world of labour; to promote their career development; to inform the students about different measures against the shadow economy (work without an employment contract, etc.).</p>
Main actions/ measures implemented in practice Innovative aspects Main strenghts	<p>The Confederation of Independent Trade Unions in Bulgaria (CITUB) and the Bulgarian Union of Teachers provide training to high-school teachers concerning major labour law provisions (including MW regulations) as part of a project called “My first workplace”. Trained teachers then provide classes on these issues to graduate students, to support them in their school-to-work transition, guarantee they have basic information on labour regulations, and they are aware of their rights. This campaign however does not reach all schools.</p>

GERMANY

Good practice fiche – Germany - SOKA-BAU

Name/title of the measure Contact / Links	<p>https://www.soka-bau.de/fileadmin/user_upload/Dateien/Arbeitgeber/soka-bau_kurz-und-knapp_englisch_in-a-nutshell.pdf</p>
Territorial (national, regional, local) and sector coverage	<p>construction sector</p>

<p>Main goals, reasons for introduction, expected results</p>	<p>SOKA-BAU unites two institutions under one roof:</p> <ul style="list-style-type: none"> > Urlaubs- und Lohnausgleichskasse der Bauwirtschaft (ULAK) (Paid Holiday and Wage Equalisation Fund of the German Construction Sector, founded in 1949) and > Zusatzversorgungskasse des Baugewerbes AG (ZVK) (Occupational Pension Fund of the German Construction Sector, founded in 1957) <p>Together these two institutions protect the holiday entitlements for domestic and posted blue-collar workers, manage the occupational pension fund and co-fund the vocational training for workers and companies of the construction sec</p>
<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p> <p>Main strenghts</p>	<p>In 1948, social partners of the construction sector established a joint social security fund under a collective agreement, which has operated under the name SOKA-BAU since 2001.</p> <p>The main tasks of SOKA-BAU are to secure holiday entitlements, co-finance vocational training, manage working time accounts, and support pension schemes. The system is based on employee-related reports of wages and wage-payable working hours of construction companies. Thus, it is able to check whether the employees were paid the collectively agreed minimum wage. Domestic construction companies and also the foreign posting companies are automatically checked. In the event of anomalies, SOKA-BAU is authorised to request the timesheets, pay slips, and the employment contracts of the employees from the company. Notices of violations are forwarded to the enforcement authority (FKS).</p>

DENMARK

Good practice fiche – Out-of-court dispute resolution system

<p>Name/title of the measure</p> <p>Contact / Links</p>	
<p>Territorial (national, regional, local) and sector coverage</p>	<p>National</p>
<p>Main goals, reasons for introduction, expected results</p>	<p>In Denmark wages are regulated by collective agreements, and disagreement between parties must as far as possible be resolved in the out-of-court dispute resolution system' (see the Norm and section 33 of the Labour Court Act). If no agreement has been reached in those steps, the disagreement can, upon request, continue to the industrial arbitration tribunals (in cases of interpretation of the agreement) or the Labour Court (in cases of breach of the agreement) (see section B-2 for labour court details).</p>
<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p>	<p>The out-of-court dispute resolution system is considered to be a good practice itself, and cases are mostly solved at workplace level and through social partners negotiation. The role of the employees' representative in workplaces is fundamental in negotiations and conflict resolution.</p>

Main strenghts	Collective agreements often contain provisions on this issue that can be considered good practices: the possibility to have emergency meetings, obligations to provide wage information and fast-track negotiation processes.
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Good practice fiche – State Control Units (Statens Kontrolenhed for Arbejdsklausuler)

Name/title of the measure	
Period of implementation	
Territorial (national, regional, local) and sector coverage	National
Main target groups <i>(employers, workers, enforcement bodies, social partners, etc.)</i>	Private suppliers/subcontractors that apply to public procurement
Main actions/ measures implemented in practice Innovative aspects Main strenghts	In 2020 the Government established a State Control Units in charge of investigating whether private suppliers and subcontractors that perform work for the State comply with work clauses on wages and working conditions. State institutions must also include work clauses in all contracts with private suppliers for construction, fabrication and execution or provision of services.

Good practice fiche – Copenhagen Municipality internal response team

Name/title of the measure	
Period of implementation	
Territorial (national, regional, local) and sector coverage	Municipality of Copenhagen
Main target groups <i>(employers, workers, enforcement bodies, social partners, etc.)</i>	Private suppliers/subcontractors that apply to public procurement
Main actions/ measures implemented in practice Innovative aspects Main strenghts	All suppliers to the Copenhagen municipality are subject to a work clause, which requires that everyone who provide a service/perform work for the municipality must have fair pay and working conditions. The largest sectoral collective agreements are used as reference. If covered by a work clause with chain responsibility the suppliers are responsible for all subcontractors. The internal response team against social dumping can carry out unannounced visits to workplaces to ensures that their suppliers and partners comply with requirements and whether there respect regulations in terms of fair wages and working conditions.

ESTONIA

Good practice fiche – Employment Register

<p>Name/title of the measure</p> <p>Contact / Links</p>	<p>https://www.eurofound.europa.eu/publications/article/2015/estonia-employment-register-to-tackle-undeclared-work</p>
<p>Territorial (national, regional, local) and sector coverage</p>	<p>National</p>
<p>Main goals, reasons for introduction, expected results</p>	<p>main aim was to deal with undeclared work.</p> <p>The register is intended to reduce undeclared work, increase tax revenue by requiring registration of employees before their employment starts, and make supervision by taxation officials easier. The aim is also to increase the amount of electronically gathered data for administrative decisions and to ease the data exchange between different state institutions.</p>
<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p> <p>Main strenghts</p>	<p>Since 2014, employers are required to provide information about their employees (contract, workplace, workload etc.) in the Employment Register. This system is part of the Register of Taxable Persons, which includes data about paid taxes and enables authorities to detect the actual wages paid to employees.</p> <p>Based on those databases, the Tax and Customs Board carries out tax risk analyses, evaluating in which sectors the wages seem to be too low or, given the domain of the company, the number of employees and/or their workload, for which employer wages seem to be too low. The Labour Inspectorate has access to this database.</p> <p>The implementation of the Employment Register had an impact on minimum wage enforcement as it helped identify 20,000 undeclared workers.</p>

GREECE

Good practice fiche –ERGANI information system

<p>Name/title of the measure</p> <p>Contact / Links</p>	<p>https://eservices.yeka.gr/</p>
<p>Territorial (national, regional, local) and sector coverage</p>	<p>National</p>
<p>Main goals, reasons for introduction, expected results</p>	<p>It was created with the aim of effectively combating undeclared and uninsured work, reducing bureaucratic and administrative burdens, transparency and monitoring of the labour market.</p>

Main actions/ measures implemented in practice Innovative aspects Main strenghts	<p>The information system "ERGANI" is a tool of the Ministry of Labour for the recording and collection of statistical data of the labour market (law 4152/2013) and operates since March 1, 2013.</p> <p>It records all the basic actions of the relationship between employees – businesses (recruitment, dismissals, voluntary resignations, type of employment contracts, leaves, overtime work, COLLECTIVE AGREEMENT, etc.) and makes compliance with labour legislation more effective. Access to the "ERGANI" CP is done through passwords that each user (employer and employee) acquires through the registration process. It is there that employees from all over the country are recorded in detail.</p>
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SPAIN

Good practice fiche – Fraud Mailbox (ITSS Mailbox)

Name/title of the measure Contact / Links	https://expinterweb.mitramiss.gob.es/buzonfraude/
Territorial (national, regional, local) and sector coverage	National
Main goals, reasons for introduction, expected results	<p>The Fraud Mailbox or ITSS Mailbox is an online platform created to allow individuals to anonymously report violations of labour laws. Complaints can be filed by submitting an online form and specifying the type of violation and the name of the employer who commits or is suspected to commit a violation. The system has proved to be a useful mechanism to detect frauds and has helped the inspectorate to identify companies infringing labour market regulations.</p>
Main actions/ measures implemented in practice Innovative aspects Main strenghts	<p>The Strategic Plan for the Labour Inspectorate 2021-2023 includes a specific action related to the improvement of the Fraud Mailbox. The Plan foresees the introduction of artificial intelligence techniques which would allow to more effectively process the information received and use it to plan inspection activities.</p>

Good practice fiche – Inspection campaign to contrast non-compliance in the domestic work sector

Name/title of the measure Contact / Links	<p style="text-align: center;"> https://www.mites.gob.es/itss/web/Documentos/CAMPANA_Servicio_HOGAR/index.html </p>
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Territorial (<i>national, regional, local</i>) and sector coverage	Domestic work sector
Main goals, reasons for introduction, expected results	The campaign was implemented as provided in Action 1.6 of the Strategic Plan for the Labour Inspectorate 2021-2023. Action 1.6 aims to regularise the salaries and social security contributions of domestic workers, who represent a particularly vulnerable category and are exposed to a higher risk of non-compliance with labour law. The Plan strives to ensure that the remuneration of domestic workers reaches at least the SMI (minimum interprofessional salary).
Main actions/ measures implemented in practice Innovative aspects Main strenghts	The Labour Inspectorate has sent 45,000 letters to employers of domestic workers who are suspected of non-compliance with wage regulations. Households who receive the letter are required to proceed to the regularisation of their domestic workers' wages that are below the minimum wage (SMI). Employers are provided with information about how to redress the situation, also through a dedicated page on the Inspectorate website. Sanctions are not imposed nor threatened, as the goal of the campaign is to promote compliance through information.

FINLAND
Good practice fiche – Sectoral agreement on construction site inspections

Name/title of the measure	
Territorial (<i>national, regional, local</i>) and sector coverage	National; construction sector
Main goals, reasons for introduction, expected results	Although social partners are the main responsible for the enforcement of normally binding collective agreements in Finland, monitoring is mostly reactive – non-compliance is assessed when employers and employees contact the respective organisation and report about suspected non-compliance. The construction sector is the only sector where the relevant trade union (Finnish Construction Workers' Union) has a more active role. The agreement was introduced to increase compliance in a sector characterised by a higher risk of violations of collective agreements' provisions on employment and working conditions. Based on an agreement between the Finnish Construction Workers' Union and the sector-level employers' organisation, they carry out regular inspections at construction sites and check both issues relating to the physical working environment as well as issues relating to employment contracts, including minimum wages. This involves both the main and the sub-contractors' employees
Main actions/ measures implemented in practice Innovative aspects Main strenghts	Contractors in Finland appreciate these inspections and welcome the inspector as they consider them an important way to prevent and tackle grey economy.

Disclaimer: This working paper has not been subject to the full Eurofound evaluation, editorial and publication process.

	Non-compliance with collective agreement is frequent in the construction sector and effectiveness of inspections depends on the Union resources.
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CROATIA

Good practice fiche – National Program for the Suppression of Undeclared Work in the Republic of Croatia 2021-2024

Name/title of the measure Links	 https://vlada.gov.hr/UserDocsImages/2016/Sjednice/2021/Velja%C4%8Da/45%20sjednica%20VRH/45%20-%207%20Nacionalni%20program.pdf
Territorial (<i>national, regional, local</i>) and sector coverage	National
Main goals, reasons for introduction, expected results	The Programme and the Action Plan for the Implementation of the National Programme define priority areas of action, include specific activities to be implemented, deadlines for implementation and implementation bodies, and result indicators at the level of the measure (direct or immediate outcomes of the implementation of the measure). The document sets out the obligation to implement 14 measures, within which 27 activities are envisaged. Its main focus is undeclared work, but it envisages reforms in different areas of labour law and enforcement.
Main actions/ measures implemented in practice Innovative aspects Main strenghts	In particular, 2.3 focuses on minimum wages and provides the obligation to extend the mandate of the Labour Inspectorate to collective agreements with extended application. This would allow the Labour Inspectorate to verify the payment of the lowest basic salary established through collective agreements, which can be significantly higher than the guaranteed minimum wage.

HUNGARY

Good practice fiche – Glass Gate System

Name/title of the measure Links	 https://mkik.hu/uvegkapu https://net.jogtar.hu/jogszabaly?docid=a2100707.kor
Territorial (<i>national, regional, local</i>) and sector coverage	National; construction sector

<p>Main goals, reasons for introduction, expected results</p>	<p>The “Glass Gate” system is primarily aimed at eliminating black employment but is also suitable for monitoring compliance with minimum wage. With this system, employees can be accurately tracked, making the inspectors' job easier and inspections more efficient, even online. It can also be used to detect violations of minimum wage regulations.</p>
<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p> <p>Main strenghts</p>	<p>The system could lead to better monitoring of compliance with employment standards in the construction industry.</p> <p>The system requires companies who participate to public procurement procedures from 1 January 2022 to register data of every employer and subcontractor that enters construction sites. Data registered by the employer is then matched with data from the tax authority who will have a real-time and comprehensive dataset on employment and wages in the involved companies.</p> <p>At the moment the regulation only applies to construction investments over HUF 700 million, but the aim is to reduce the amount limit and to extend it to all construction projects</p>

IRELAND

Good practice fiche – Information measures to increase awareness among migrant and foreign workers

<p>Name/title of the measure</p> <p>Links</p>	
<p>Territorial (<i>national, regional, local</i>) and sector coverage</p>	<p>National</p>
<p>Main goals, reasons for introduction, expected results</p>	<p>Migrant workers tend to be more vulnerable to exploitation from non-compliance with minimum wage. These measures have been introduced to promulgate information about minimum wages, workers’ rights and employers’ obligations.</p>
<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p> <p>Main strenghts</p>	<p>These measures have been very effective in promoting knowledge about minimum wage entitlements and employers’ obligations among migrants and foreign workers.</p> <p>Pro-active efforts have been made to promulgate MW information through different channels that are known to be accessed by migrant workers and to develop call center facilities, providing information in different languages. Informative material has been translated in 18 different languages, associated with the most prevalent migrant workers in Ireland. Furthermore, work permits for migrant workers are accompanied with documentation about rights and entitlements under the Minimum Wage Act and general employment rights.</p>

LITHUANIA

Good practice fiche – Open Sodra

Name/title of the measure	
Links	https://atvira.sodra.lt/lt-eur/
Territorial (national, regional, local) and sector coverage	National
Main goals, reasons for introduction, expected results	<p>The goal of the system is to make data on wages calculated by employers accessible by the general public, in order to allow workers to compare their wages and to stimulate employers to comply with regulations.</p> <p>The database also allows to collect data on wages and the share of workers earning the minimum wage or less.</p>
Main actions/ measures implemented in practice Innovative aspects Main strengths	<p>Data gathered by the promoting institutions are published on an open online database that can be consulted by the general public. The database allows to see average wages calculated for employees by each employer and to compare them with employees' wages calculated by other employers engaged in the same economic activity or operating in the same municipality. This tool also allows companies to see how their wages look in a wider context. In addition, indicators in this database can draw the attention of supervisory and control authorities to potential cases of non-compliance.</p> <p>Results of the implementation of the Open Sodra database include having clear information about the share of workers earning the minimum wage or less in Lithuania.</p> <p>According to data from Open Sodra, on 17 January 2022, there were 17,290 companies across Lithuania (irrespective of the number of their employees) paying less than the MMW to their employees. At the end of 2021, there were 143.16 thousand employees, or about 13% of the total workforce, earning the MMW and less. During the pandemic, the share of such employees reached 18%, although in general it has been steadily declining over the last decade.</p>

Good practice fiche – “Warned to choose” campaign

Name/title of the measure	
Territorial (national, regional, local) and sector coverage	National
Main goals, reasons for introduction, expected results	The measure was introduced to reduce the scale of tax and contribution evasion related to employment relationships.

<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p> <p>Main strenghts</p>	<p>The measure allowed authorities to detect cases of non-compliance with minimum wage, contrast tax evasion and guarantee that non-compliant employers redress the situation.</p> <p>Criteria used by the authorities to assess the risk profile of companies and to impose enforcement measures include:</p> <ol style="list-style-type: none"> (1) gross wages paid to companies' employees are below the median of the sector and/or municipality. (2) a significant proportion of company's employees receive less than the statutory MW, i.e. work on a part-time basis. <p>The managers of the selected most risky companies are sent warning letters and invited to the State Tax Inspection for interviews. Only when the managers fail to justify the officially paid wages that are below the MW (which is indicative of a risk of envelope wages in their companies) and do not rectify the situation, they receive a visit from inspectors of State Tax Inspection. Although the mere fact of paying the minimum wage or less is not considered to be proof of tax evasion, employers are given the opportunity to justify the payments or voluntarily redress the situation and pay the due taxes before the application of more severe measures.</p> <p>The advantage of this model is that strict control procedures (inspections) are only applied if the company is not willing to cooperate with the tax authorities.</p> <p>in 2015, the number of employees paid minimum or lower wages in companies where the authorities applied this model decreased by 15%. In 2015, more than 39,000 taxpayers received warning letters about suspected tax evasion in employment relationships. Since 2016, more than 6,000 companies have come to the attention of the authorities; the share of employees earning less than the minimum wage in these companies fell by 11 percentage points in one and half years, compared to a national decrease of only 3.6 percentage points, and personal income tax (PIT) paid by these companies increased by €5.3 million over one and half years.</p>
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Good practice fiche – “Cherry envelope” campaign

<p>Name/title of the measure</p> <p>Period of implementation</p> <p>Authority responsible for implementation</p> <p>Links</p>	<p style="text-align: center;">https://www.sodra.lt/lt/vysninis-vokas</p>
<p>Territorial (<i>national, regional, local</i>) and sector coverage</p>	<p style="text-align: center;">National</p>
<p>Main goals, reasons for introduction, expected results</p>	<p>The campaign was launched to tackle the widespread problem of more than 168,000 workers receiving less than the minimum wage. For some of</p>

	<p>them, wages were not transparently accounted and were paid in “envelopes”. As a result of this widespread practice, some of the people retiring did not have the statutory pensionable service of 30 years, and therefore received very low pensions.</p>
<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p> <p>Main strenghts</p>	<p>It allowed many “cherry envelope” recipients to assess their situation and discuss wage level and payment transparency with their employers or seek help from the relevant institutions.</p> <p>Sodra sent personal notifications to about 140,000 salaried employees who had not accumulated one year of pensionable service in 2016, to raise awareness on the impact of low official earnings on pension contribution. The letters were aimed at informing them about their pensionable service, forecast amounts of their old-age pension etc., in order for them to assess their situation and try to change it by talking with their employer or seeking help from authorities.</p> <p>In four months after sending the “cherry envelopes”, the wages of envelope recipients increased by 55% and Sodra collected €17 million more in social security contributions from them.</p>

NETHERLANDS

Good practice fiche – Cooperation agreement for Intervention Teams

Name/title of the measure	
Contact / Links	https://vng.nl/artikelen/landelijke-stuurgroep-interventieteams-lsi
Territorial (national, regional, local) and sector coverage	National; intervention may focus on specific sectors or a specific district or location depending on risk assessments
Main goals, reasons for introduction, expected results	Intervention Teams work together to prevent and reduce the improper use and abuse of benefits and allowances in the field of social security and labour law violations.
<p>Main actions/ measures implemented in practice</p> <p>Innovative aspects</p> <p>Main strenghts</p>	<p>It is an example of broad cooperation mechanism among different institutions.</p> <p>When there are complex and interrelated problems, individual enforcement activities often do not lead to the desired result: cooperation between the different partners, together with municipal services, leads to more sustainable and effective solutions.</p> <p>Project-based work leads to defined actions with clear implementation schedules. Cohesive project communication ensures preventive effects and increases recognition and acceptance among the target group and society.</p>

Good practice fiche – Information campaign for new entrepreneurs

Name/title of the measure	
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Contact / Links	
Territorial (<i>national, regional, local</i>) and sector coverage	National
Main goals, reasons for introduction, expected results	The pilot project aimed at informing new entrepreneurs about labour laws, regulations and possible sanctions. To this end, three different letters were sent by the Inspectorate to encourage employers to self-inspect: a basic letter, a letter emphasising intrinsic motivation and a letter emphasising extrinsic motivation (avoiding a fine). The three letters were sent randomly to employers.
Main actions/ measures implemented in practice Innovative aspects Main strengths	Recipients appreciated the letters and found the information to be useful. The fact that the Inspectorate informed them preventively was also appreciated, and a large number of them has taken action. The letter with the emphasis on extrinsic motivation seemed to have been the most effective in inciting companies to take action and comply with regulations.

POLAND

Good practice fiche – Hourly minimum wage agreement in the construction sector

Name/title of the measure	
Contact / Links	http://zzbudowlani.pl/category/stawka-kalkulacyjna/
Territorial (<i>national, regional, local</i>) and sector coverage	National; construction sector
Main goals, reasons for introduction, expected results	The agreement was a response of the sector to numerous violations of the principles of fair competition by the contracting authorities and bidders, as well as the inaction of public institutions in this area. The agreement was signed by the largest sectoral trade union and the largest sectoral employers' organisation with the support of the National Labour Inspectorate. The hourly rate set under the agreement each year was higher than the one set for the whole economy by the Social Dialogue Council.
Main actions/ measures implemented in practice Innovative aspects Main strengths	The hourly minimum rate is to be set annually, and it is to be the basis for calculating offers in contracts, as well as a recommendation for other participants in tenders and contracting authorities. Social partners are in charge of its enforcement.

SWEDEN

Good practice fiche – Agreement on contractors' liability

Name/title of the measure	
Contact / Links	

	<p>https://www.byggnads.se/om-oss/vi-tycker/huvudentreprenorsansvaret/</p> <p>https://www.pvforetagen.se/medlemsstod/arbetsratt--forhandling/huvudentreprenorsansvar/</p>
Territorial (<i>national, regional, local</i>) and sector coverage	Construction sector
Main goals, reasons for introduction, expected results	This agreement aims at discourage the practice of using subcontractors to reduce the cost of work.
Main actions/ measures implemented in practice Innovative aspects Main strenghts	The agreement places the responsibility of upholding collective agreements on the main contractor. If a company subcontracts part of it work to another employer who does not comply with labour standards and regulations, the contractor will be responsible for any violations of the law/collective agreements.

Good practice fiche – Fair Play Bygg

Name/title of the measure	
Contact / Links	https://fairplaybygg.se/
Territorial (<i>national, regional, local</i>) and sector coverage	Construction sector
Main goals, reasons for introduction, expected results	The Stockholm branches of two sectoral social partners developed a website (available in Swedish and English, but also in Latvian, Lithuanian, Estonian, Polish, Russian and Spanish) to collect anonymous tips and complaints about unlawful working conditions and other type of criminal activity relating to labour law.
Innovative aspects Main strenghts	Social partners examines the complaints, collect information and report possible violations to enforcement authorities.

Good practice fiche - ID06

Name/title of the measure	
Contact / Links	https://id06.se/english/
Territorial (<i>national, regional, local</i>) and sector coverage	Construction sector
Main goals, reasons for introduction, expected results	The main goal is to fight undeclared work and prevent employers from violating the law on construction sites.
Main actions/ measures implemented in practice	In particular, the measure is intended to ensure that subcontractors working on the site fulfil all their legal obligations and that the individual workers are legally hired by company commissioned to work on the site.

Disclaimer: This working paper has not been subject to the full Eurofound evaluation, editorial and publication process.

Innovative aspects Main strenghts	<p>ID06 is an electronic badge to be used on large construction sites to monitor employees working on the site and contrast undeclared work and unlawful practices. The card needs to be scanned before the worker can enter into the construction site. The main goals of the tool are: to ensure that the subcontracting company is supposed to work on the site, and it is fulfilling all its legal obligations; to check the identity of the individual worker and to verify its employment relation with the subcontracting company.</p>
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SLOVAKIA

Good fiche practice – “Responsible Employer” programme

Name/title of the measure	
Contact / Links	https://www.ip.gov.sk/program-zodpovedny-zamestavatel/
Territorial (<i>national, regional, local</i>) and sector coverage	National
Main goals, reasons for introduction, expected results	The programme was launched in 2020 in order to award employers with established good practices in the area of employees' working conditions (i.e. also wage conditions).
Main actions/ measures implemented in practice Innovative aspects Main strenghts	<p>it aims to improve the care of human resources: employees are the creators of added value, and they provide a competitive advantage to companies.</p> <p>The management body of the programme is the Steering Committee verifies compliance with the programme requirements. The process is based on the examination of documents submitted by the employer and on the results of inspections and on the opinions of the competent authorities and partners. On the basis of the above documentation, the Steering Committee of the Programme will decide on the issuance of the "Responsible Employer" certificate. The registered employer has to undergo an annual review of the conditions of the programme; they can also request consultations, free advice and a preventive inspection from the local branch of the Labour Inspectorate. The certificate can be withdrawn if criteria are no longer respected.</p>

Annex 2.4 – Country fiches

Summaries of the main policies, practices and institutions of national enforcement systems are available in separate documents (country fiches) for the 27 EU Member States; links are provided below.

Austria	France	Malta
Belgium	Germany	Netherlands
Bulgaria	Greece	Poland
Croatia	Hungary	Portugal
Cyprus	Ireland	Romania
Czechia	Italy	Slovakia
Denmark	Latvia	Slovenia
Estonia	Lithuania	Spain
Finland	Luxembourg	Sweden

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Luis Henrique	Employer organisations	Confederação Empresarial de Portugal	Member
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* Representatives of Eurofound's stakeholders (employer organisations, national governments and trade unions) were nominated by the group coordinators of Eurofound's Executive Board. The representatives of the European Commission were nominated by that organisation. All others were invited by Eurofound.

WPEF23036

The European Foundation for the Improvement of Living and Working Conditions (Eurofound) is a tripartite European Union Agency established in 1975. Its role is to provide knowledge in the area of social, employment and work-related policies according to Regulation (EU) 2019/127.