



# The Involvement of Non-State Actors in Tackling Undeclared Work in Georgia and North Macedonia\*

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## Introduction

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Many countries have attempted multiple solutions to the intractable problem of undeclared work with limited success. Undeclared work is generally a responsibility of statutory policies but non-state actors can offer support for moving from a vicious circle of undeclared work and reduced tax income to a virtuous circle of increased public budgets, labour rights and social security. In fact, undeclared work reduces public income from taxes and social contributions leading to a self-reinforcing situation in which taxes are raised to fund public expenditure, thus making undeclared work even more attractive (European Commission, 1998). To overcome this deadlock, governments may consider strengthening partnerships with non-state actors like non-governmental organisations (NGOs), employers' organisations and trade unions and make use of their expertise, experience and direct connections to employers and employees. Together, these stakeholders can design and improve policies, services and campaigns to encourage formalisation.

**Keywords:**  
**undeclared work,**  
**labour, non-state**  
**actors, social partners,**  
**NGOs**

This policy brief sheds light on these opportunities and the role of non-state actors in tackling undeclared work in Georgia and North Macedonia, both representing EU candidate countries in the Western Balkans and the Eastern Partnership. The European Centre is focusing on these countries as so-called “bridge building countries” to jointly develop social policies that will underpin their future accession to the EU. In the entire region, undeclared work is prevalent with up to one third of total employment (Table 1). However, individual countries show different degrees and react with different policies to tackle related challenges by involving non-state actors. These differences offer interesting opportunities to learn from each other and to adapt and transfer these learnings to other countries. To un-

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derstand the roles that non-state actors can play in the fight against undeclared work, interviews with NGOs and employers' organisations in Georgia and North Macedonia were conducted.

**Table 1: Country comparisons of the share of labour market that is undeclared**

Country	Share of undeclared work
North Macedonia	11.8%
Georgia	27.6% (excluding agricultural sector)
Kosovo	30%
Armenia	34%
Moldova	23%

Source: ILO & FinanceThink, 2023, p. 14 (North Macedonia); National Statistics Office of Georgia, 2023; European Centre for Social Welfare Policy and Research, 2025.

## Background: Undeclared work in Georgia and North Macedonia

**In both Georgia and North Macedonia, the percentage of workers employed informally is decreasing**

Labour regulations in Georgia and North Macedonia define legal employment relationships but do not explicitly define undeclared work. Both Georgia's Labour Code and North Macedonia's Labour Relations Law define an employee as an individual who has a labour contract with an employer. Hence, those who work without employment contracts could potentially be considered undeclared. Under North Macedonia's Labour Relations Law (Article 13), employers are obliged to register employees with the mandatory social security (pension and disability, health insurance and unemployment insurance) before the start of employment. Hence, it can be inferred that a worker is also considered undeclared in North Macedonia if their employment is not registered with social security agencies.

The term "undeclared workers" generally refers to individuals who perform work without being officially registered with tax, labor, or social security authorities. This includes employees without written contracts as well as those whose employers fail to declare or under-declare their employment, thereby avoiding tax or pension contributions. Undeclared work also includes unregistered self-employed people and entrepreneurs as well as the under-declaration of income by registered workers, such as "envelope wages" (European Commission, n.d.-b).

In both Georgia and North Macedonia, the percentage of workers employed informally is decreasing, but Georgia has still a much higher proportion of informal workers. In Georgia, the proportion fell from 31.7% in 2020 to 27.6% in 2023, although it is unclear why national statistics exclude the agricultural sector, which

has traditionally been characterised by high informality (National Statistics Office of Georgia, 2023). In North Macedonia, the share of unregistered employment has decreased from 18.5% in 2016 (Employment and Social Affairs Platform, 2018, p. 26) to less than 11.8% in 2022 (ILO & FinanceThink, 2023, p. 14). However, the share of the informal economy as a percentage of GDP in North Macedonia remains significant, comprising between 20 to 30% of GDP, with an estimated loss of EUR 800 million in annual tax revenues (Ministry of Finance, North Macedonia, 2023). Corresponding data is not available for Georgia.

Informal employment is common in the agriculture, construction and household sectors of both countries based on information from ILO (ILO & FinanceThink, 2023, p. 15) and a Georgian interview respondent. Undeclared work is also prevalent in the trade sector in North Macedonia (ILO & FinanceThink, 2023, p. 15), while in Georgia, cleaning services, the gig economy (delivery couriers and taxi drivers) and the mining industry are common sectors of informality. The mining industry is one of the most hazardous sectors for occupational safety and health in Georgia, with high risks of injury and fatal accidents. In both countries, small employers are more likely to engage in undeclared work, while men and older workers are more likely to engage in undeclared work than women and younger workers (National Statistics Office, 2023; Ministry of Finance, 2023).

## **The role of non-state actors in tackling undeclared work**

**North Macedonia explicitly recognises non-state actors as crucial partners in tackling the informal economy**

The NGOs Social Justice Center and SOS Children's Villages in Georgia and the Roma Entrepreneurship Development Initiative (REDI) in North Macedonia play important roles in promoting formalisation, especially where state capacity is limited or where trust in government is low. In Macedonia, the Organisation of Employers of Macedonia (OEM) participates in policy dialogue to support formalisation. NGOs reported to be engaged in a variety of interventions, including raising awareness about the risks of informal employment, educating workers on their rights and providing practical support for formalisation and access to justice. These interventions may include to act as intermediaries between workers and the state, helping to bridge "trust gaps" in marginalised or rural areas. They also stated that they seek to promote issues of undeclared work as a key public and political concern by engaging with the media.

North Macedonia explicitly recognises non-state actors as crucial partners in tackling the informal economy. The process of formulating the national Strategy for Formalization of the Informal Economy 2023–2027 included NGOs and business representatives (Ministry of Finance, North Macedonia, 2023). The Labour Rela-

tions Law (Official Gazette No. 62/2005, amended in 2022), Article 182 defines social partners as trade unions and employers' associations. These actors engage directly with the government through tripartite social dialogue mechanisms such as the Economic and Social Council (ESC) which facilitates cooperation between the state and social partners on a wide range of matters including labour policy. The Organization of Employers of Macedonia (OEM) advocate for simplified business registration processes, digitalisation of bureaucratic procedures and reforms for seasonal employment regulations to address informality. Trade unions include the Federation of Trade Unions of Macedonia which advocates for labour rights and protections and for all workers to be registered (Federation of Trade Unions of Macedonia, 2025).

The Georgian government has also collaborated with NGOs on some initiatives and sought expertise from international governmental organisations to improve its labour and tax policies. Staff from the Revenue Service in Georgia attend relevant training organised by the Organisation for Economic Co-operation and Development (OECD) (Ministry of Finance of Georgia, 2023). A current project between the Georgian government and the International Labour Organization (ILO) focuses on developing a gender-responsive strategy to promote formalisation (ILO, 2024).

In the following, we discuss the potential and actual involvement of NGOs and employers' organisations in policies to combat undeclared work, namely through monitoring and advocacy, capacity building and the delivery of appropriate services.

### **Monitoring: Providing insights on drivers of undeclared work**

The interviews show that non-state actors have specific knowledge regarding the drivers of the problem that can help policymakers to better understand root causes of undeclared work. By doing so, NGOs represent the voice of undeclared workers and keep these considerations on the agenda for policymakers. For instance, Georgian NGOs provide the perspective of undeclared workers and the barriers preventing them from formalising.

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NGOs can highlight the central role of specific disincentives in the current system in sustaining the problem. For instance, SOS Children's Villages Georgia emphasised that many workers in Georgia would be financially worse-off if they transition to formal work. 18% of the Georgian population (BTUAI, 2025) hold the status of "socially vulnerable", which entitles them to a social assistance allowance of 300 GEL every month (around 105 USD). Nino Ugulava from SOS Children's Villages Georgia informed that many recipients do not declare their household income because they could lose this subsistence allowance.

*“The main issue is stability. People lack a sense of job security. They think: at least I’ll have these 300 GEL to buy bread”.*

*Nino Ugulava, labour consultant, SOS Children’s Villages Georgia*

A lack of job security and high indebtedness means that financial insecurity is prevalent. SOS highlighted that half of the Georgian population experiences over-indebtedness, being unable to repay debt to a bank. If they declare their work, a fraction of their official wage would be automatically deducted from their account by the bank under threat of foreclosure.

*“With better pension and healthcare schemes, it is easier to argue that paying income tax is beneficial”.*

*Salome Shubladze, Director of the Social Policy Program at the Social Justice Center*

Another area that needs more attention, according to an NGO, is how the mismatch between the social welfare and taxation system can lead to a lack of incentives for workers to formalise. In Georgia, for instance, workers do not perceive a tangible return from paying the 20% tax on income. They just see it as an increased financial burden which “does not give anything in return”, as explained by Salome Shubladze from the Social Justice Center. Georgia does not maintain a well-developed social protection system, unlike in countries with robust welfare systems, where taxation is balanced by benefits such as adequate unemployment insurance, pensions, and healthcare. As a result, many citizens prefer the flexibility and tax-free earnings they currently enjoy, avoiding the perceived burden of bureaucracy and registration requirements, even if it comes at the cost of reduced labour rights and social protection.

Both Georgian NGOs interviewed emphasised that there is a lack of education for workers on the advantages of formalisation and disadvantages of undeclared work. The Social Justice Centre explained that low awareness of the benefits contributes to workers’ reluctance to formalise. SOS argued that employees often lack knowledge about their labour rights and the benefits of having an employment contract. Some workers reported experiencing labour exploitation and working overtime. Many self-employed workers believe that their business is too small to necessitate registration, particularly with the additional administrative requirements of having to make an appointment with the Ministry of Justice, receive an appropriate certificate and submit a monthly declaration.

Roma Entrepreneurship Development Initiative (REDI) found that publicity of major support programmes for unemployed people and entrepreneurs in North Macedonia is poor. 94% of Roma entrepreneurs surveyed had never applied for major support programmes, in large part due to a lack of awareness as well as a

lack of trust in institutions and a perception that there is no benefit from these programmes (Roma Entrepreneurship Development Initiative, 2024, p. 23).

Finally, NGOs shared their observations of sectors and companies prone to undeclared work which need intervention. SOS Children's Villages Georgia explained that smaller companies can freely engage in undeclared employment as they are not as closely monitored and audited compared to larger companies. The mining and construction sectors are highly informal with serious neglect of safety measures leading to frequent deaths and work accidents (Labour Inspection Office, 2023). The Social Justice Centre worked closely with miners who were sent into dangerous mines without proper equipment. This means that if there is an accident, the miners could be ineligible for compensation.

On the other hand, employers' organisations can explain the factors contributing to employers' decisions to engage in undeclared employment. The Organization of Employers of Macedonia (OEM) reported that companies often cite high contribution rates and bureaucratic hurdles as the reason for hiring undeclared workers. However, OEM believes that these companies are contributing to this exact problem as higher compliance would potentially allow a reduction in contribution rates. OEM also believes that trade unions contribute to the problem by advocating for strict regulations to protect workers' rights, covering areas including work hours, rest periods and overtime. Employers then circumvent these regulations by refusing to register their workers, particularly in the agricultural and construction sectors.

#### **Advocacy: Providing policy recommendations**

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employees**

Based on their direct experience and observations, some non-state actors have formulated recommendations for policies targeting employers and employees. For instance, the Organisation of Employers of Macedonia (OEM) has proposed measures to the North Macedonian government to address undeclared work, motivated by the negative impacts including a lower state budget, a limited ability to reduce tax rates and unfair competition. Two key changes advocated by OEM are to improve inspections and to simplify the process of registering workers in the mandatory social insurance system, particularly for seasonal workers. OEM has participated in drafting a law currently under parliamentary review, the Employment of Individuals for Temporary and Occasional Work in Specific Activities. This law aims to make the process of registering temporary workers easier and was drafted with cooperation between the Ministry of Labour and Social Policy, the Public Revenue Office and social partners. OEM has also proposed specific measures to promote digitalisation and cooperation between relevant state agencies on the Economic and Social Council, such as the Employment Agency, Social Work Centers and Health and Pension Insurance Funds. In addition, OEM

raised the problem of the state failing to detect beneficiaries of social assistance who do not declare that they are employed. This means that there are workers who should be ineligible for social assistance due to their income but still receive this assistance because they did not declare their employment to the state. OEM raised several points for further research and investigation to understand contributing factors to the problem of informal work. Areas of research proposed include whether it is usually the employer or the employee who decides not to register employment and whether informal work is also encouraged by the policy to provide healthcare even to those who do not pay any contributions to the healthcare system.

The NGO Roma Entrepreneurship Development Initiative (REDI) made recommendations to encourage formalisation of small businesses in North Macedonia, with some of these based on their own successful programmes. First, REDI recommended setting up a digital registration platform, as mentioned in the 2023–2027 strategy, to reduce bureaucratic hurdles and simplify registration. Second, REDI highlighted the importance of financial incentives as suggested in the 2018–2022 and 2023–2027 national strategies. Hence, REDI recommends temporary tax breaks and social contribution subsidies for new businesses as 49.5% of Roma business owners struggle with cash shortages (Roma Entrepreneurship Development Initiative, 2024, p. 25). This would also address entrepreneurs' fears of losing their €100–150 welfare payments if they became registered. REDI funded a successful programme of subsidies for 31 businesses shows that financial incentives can work. A third recommendation is to launch training programmes for digital and financial skills given that 63% of Roma entrepreneurs do not use digital tools (Roma Entrepreneurship Development Initiative, 2024, p. 25). This recommendation is based on REDI's experience running Roma Digital Boost, a successful programme that helped 147 businesses move online. Overall, REDI shared that Roma entrepreneurs need a well-rounded support system to move into the formal economy, tailored to the specific barriers they face.

According to a Georgian NGO representative, trade unions submitted a legislative proposal to establish a minimum wage some years ago. Although it came under discussion by a government committee, it eventually stalled and there has been no outcome. A Georgian NGO representative also noted that the Labour Inspection Office often fails to conduct proper inspections, with gaps in enforcement of the law.

**Some NGOs collaborate with state agencies or the private sector to train employees on declared work**

#### **Capacity building: Raising awareness and providing services**

NGOs provide services for undeclared workers, awareness-raising and support for formalisation, often due to gaps in formal systems. Some NGOs collaborate with state agencies or the private sector to train employees on declared work.

SOS Children's Villages Georgia ran a programme called "Lives for Use" which focused on employment and was implemented in collaboration with the State Employment Support Agency. As part of the programme, workers were trained on "how to be law-abiding citizens" and comply with labour laws. SOS also organises employment forums where HR representatives from various companies inform job applicants about labour rights and working conditions, and how they operate within contractual agreements.

The Social Justice Centre, with the support of the Open Society Foundation, ran an awareness-raising initiative on informal and non-standard employment in Georgia. The initiative included advocacy campaigns, information materials, conferences and discussions. One of the major achievements for the centre was advocating for the rights of unpaid miners in Chiatura in local media. Hence, NGOs can play a critical role in ensuring that the problem reaches public and governmental attention.

*"Some small business owners initially saw no value in contracts, but after our support, they began formalising employment agreements."*

*Nino Ugulava, labour consultant at SOS Children's Villages Georgia*

**"Our principle was:  
we support you, but you  
must be a law-abiding  
citizen"**

In Georgia and North Macedonia, NGOs provide practical one-to-one support for small business owners to formalise. SOS Children's Villages Georgia has successfully encouraged employers to register by explaining the importance of labour laws and eased the process by providing contract templates. In one case, the NGO connected a small business with a lawyer who helped them to draft contracts in compliance with labour laws and successfully implement them. The NGO also helped self-employed people to start their own small business in farming, food or sewing, while ensuring that the owner registered their business and was educated on the legal implications. SOS explained, "Our principle was: we support you, but you must be a law-abiding citizen". REDI provides direct assistance to Roma small business owners in North Macedonia to become registered. During the COVID-19 pandemic, REDI's Roma Digital Boost program helped 147 Roma businesses to move online. From 2021 to 2024, REDI helped 113 Roma businesses to formalise, provided subsidies to 31 businesses, supported internships for 61 entrepreneurs, and placed 22 people into formal jobs (Roma Entrepreneurship Development Initiative, 2024). NGOs can also enable access to justice for vulnerable undeclared workers. The Social Justice Centre in Georgia supported striking delivery workers by representing their interests in court, in a case that is still pending.

Cooperation between employers' organisations and NGOs is also possible as employers' organisation OEM has contributed their expertise to NGOs by generating project ideas and supporting project implementation.

## Potential for collaboration and ways forward

SOS Children's Villages Georgia highlighted the involvement of the state in successful collaborations, while noting the reliance of state agencies on NGOs' help. Several SOS initiatives were achieved with support from the state such as the State Employment Support Agency. In cooperation with NGOs, the State Employment Agency introduced a four-year social insurance guarantee that would allow socially vulnerable people to transition to formal employment without immediately losing financial support. State agencies also refer informal workers to NGOs for help, possibly due to a lack of state expertise.

Workers' organisations can collect information about violations, build trust with workers, and carry out enforcement in ways that the state alone cannot achieve (Amengual & Fine, 2016). Amengual and Fine (2016) outlined successful cases of collaboration in Argentina between the labour ministry and construction unions and in the United States between the San Francisco Office of Labor Standards Enforcement (OLSE) and community-based worker organisations. A study on undeclared work in Sweden (Håkansta et al., 2024) emphasised the significance of coalitional power resources in sectors like construction, where collaboration between workers' and employers' organizations helped achieve project goals. The study also recommended considering sector-specific differences in precarious employment when designing policies, using trade unions as a resource for addressing such issues. In the UK, Her Majesty's Revenue and Customs (HMRC) collaborates with industry groups, trade unions, and employer organizations to tackle undeclared work. The 2018 Labor Market Enforcement Strategy aimed to enhance data sharing between the public and private sectors, implementing joint investigations in sectors prone to underreporting like agriculture, retail, and hospitality. This collaboration led to increased enforcement actions, improved information flow, and more targeted outreach to raise awareness about the risks of undeclared work (Oats & de Widd, 2019). The study found that speedier processes and more collaborative working represented efficiency gains both for HMRC and large businesses under cooperative compliance.

**States can ensure better labour law compliance through strategic partnerships**

These cases illustrate that states can ensure better labour law compliance through strategic partnerships. The European Platform tackling undeclared work highlights the importance of "good cooperation between social partners and enforcement authorities" (2019, p. 2). Social partners leverage greater trust with their members and form alliances engaging all stakeholders in an industry supply chain (European Platform tackling undeclared work, 2019, p. 2). The Platform also provides an overview of how social partners can engage with the fight against informal work on many levels and through different means such as raising awareness, referring cases of undeclared work to related authorities, providing legal aid (pro-

tection of workers' rights, negotiating collective agreements), cooperating with partner organisations across borders, performing research and providing technical support (developing information tools and specialised software). Georgia lacks cooperation (especially cross-national), research performance and technical support provision. Although the country obtains experience of collaborations with the ILO, OECD and EU projects, the realised initiatives are often temporary and not efficient due to a lack of consistency.

A Georgian NGO representative emphasised the potential and necessity for cooperation between the private sector and NGOs. In the Georgian mining sector, previous attempts at cooperation had little impact. This Georgian NGO representative explained that there is a lack of readiness from the private sector to cooperate with NGOs and the government on formalisation and worker protections due to private companies prioritising cost savings and profit over worker safety.

The organisations interviewed all expressed a need for collaboration between the state and non-state actors. Despite advocacy from NGOs and labour unions for stronger labour protections in Georgia, labour actions, such as the couriers' strike against gig economy exploitation, have seen little government intervention. REDI recommends that formal ties be established between the North Macedonian government and NGOs. For instance, awareness campaigns should pair with transparent programmes and Roma community leaders to build trust and show that formalising has its advantages. For Roma small businesses to grow, REDI shared that closer cooperation between the government and NGOs is needed as well as greater focus on education and funding.

Challenges to cooperation between the state and non-state actors include limited official recognition of non-state actors, inconsistent governmental cooperation and a lack of sustainable funding mechanisms. To enhance cooperation, the following measures could be considered:

- Strengthening formal partnerships and structured dialogue between NGOs, social partners, and government agencies to align strategic goals and improve policymaking and implementation.
- Institutionalising the involvement of NGOs and social partners in policy design, execution, and monitoring processes.
- Increasing support for NGO-led initiatives to ensure their scalability and sustainability.

NGOs can negotiate new partnerships with governments of EU candidate countries by highlighting the importance of collaboration in meeting the requirements of EU accession. The European Commission emphasises the importance of part-

**Non-governmental organisations, employers' organisations and trade unions possess experience, expertise and motivation that can be harnessed**

nership with civil society organisations (European Commission, n.d.-a). EU candidate countries like Georgia and North Macedonia are expected to involve civil society in their reform and policymaking processes as part of the EU accession framework. For instance, according to the Association Agreement between the EU and Georgia (signed on 27 June 2014, entered into force on 1 July 2016), Articles 350 and 370 emphasize the importance of engaging all relevant stakeholders, particularly civil society organisations and social partners, in policy development, implementation, and EU-Georgia cooperation. These articles promote structured dialogue, transparency, and an enabling environment for CSOs (European Union and Georgia, 2014).

Non-state actors such as non-governmental organisations, employers' organisations and trade unions possess experience, expertise and motivation that can be harnessed in collaboration with state efforts to tackle the problem of undeclared work. Governments can include these non-state actors as partners in planning national strategies for undeclared work, as done in North Macedonia, or provide ad-hoc support as seen in Georgia. The level of involvement and collaboration can be adjusted based on the goals and the state's and partners' available resources and capacity for collaboration.

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